Exhibit	Tab	Schedule	Appendix	Contents
4 – Operating	g Costs			
	1			Overview
		1		Manager's Summary of Operating Costs
	2			OM&A Costs
		1		Departmental and Corporate OM&A Activities
		2		OM&A Detailed Costs Tables
		3		Variance Analysis on OM&A Costs
		4		Employee Compensation
		5		Charges to Affiliates for Services Provided
		6	A	Purchase of Products and Services from Non-Affiliates
		7		Depreciation, Amortization and Depletion
	3			Income Tax, Large Corporation Tax
	3	1	В	Tax Calculations
		2	Б	
		2		Capital Cost Allowance (CCA)
	4			MIFRS Conversion
		1		MIFRS Impact on OM&A
		2		MIFRS Impact on Depreciation
		3		MIFRS Impact on Tax Calculations
				Appendices
			A	Midland PUC Purchasing Policy
			В	2011 Federal & Ontario Tax Returns

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OVERVIEW:

1

2 MANAGER'S SUMMARY OF OPERATING COSTS

- 3 The operating costs presented in this Exhibit represent the annual expenditures required to
- 4 sustain Midland PUC's distribution operations. Midland PUC follows the OEB's Accounting
- 5 Procedures Handbook (the "APH") in distinguishing work performed between operations and
- 6 maintenance. Historically Midland PUC has followed the Canadian Generally Accepted
- 7 Accounting Principles (CGAAP) in preparation of its financial statements. As stated through
- 8 this application, Midland PUC will be converting to International Financial Reporting Standards
- 9 (IFRS) in 2013 and has prepared this application under modified IFRS (MIFRS). For clarity and
- 10 ease of comparison to historical data, this Exhibit first presents all information including the
- 2012 Bridge year and 2013 Test year under CGAAP. At the end of this Exhibit, under Tab 4, the
- 12 2012 Bridge and 2013 Test years will be presented under MIFRS with full explanation of
- changes from CGAAP.
- Midland PUC has not included any one-time or non-regulatory expenses in the 2012 Bridge Year
- 15 and 2013 Test Year such as charitable contributions. In Midland PUC's audited financial
- statements the years 2009, 2010 and 2011 included charitable contributions.
- 17 In order to provide a useful comparison to historical data the expenses listed in Table 4.2.1 have
- been removed from OM&A.

Table 4.2.1: OM&A Reconciliation to Audited Financial Statements

2009		2010		2011
\$ 1,819,996	\$	1,878,321	\$	1,842,379
\$ 360	\$	354	\$	62
\$ 9	\$	52	\$	21,839
\$ 31,052	\$	30,058	\$	28,676
\$ 1,788,575	\$	1,847,857	\$	1,791,803
\$	\$ 1,819,996 \$ 360 \$ 9 \$ 31,052	\$ 1,819,996 \$ \$ 360 \$ \$ 9 \$ \$ 31,052 \$	\$ 1,819,996 \$ 1,878,321 \$ 360 \$ 354 \$ 9 \$ 52 \$ 31,052 \$ 30,058	\$ 1,819,996 \$ 1,878,321 \$ \$ 360 \$ 354 \$ \$ 9 \$ 52 \$ \$ 31,052 \$ 30,058 \$

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A summary of Midland PUC's operating costs for 2009 Board Approved, 2009 Actual, 2010 Actual, 2011 Actual, 2012 Bridge Year (CGAAP) and (MIFRS) and the 2013 Test Year (MIFRS) is provided in Table 4.2.2 below. Midland PUC does not currently and has not in the past capitalized overheads. Consequently, no changes to Midland PUC's OM&A expenses

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Table 4.2.2 – Summary of OM&A Expenses:

	st Rebasing ar (2009 BA)	L	ast Rebasing Year (2009 Actuals)	20	010 Actuals	20	011 Actuals	2	012 Bridge Year	:	2013 Test Year
Operations	\$ 455,700	\$	325,787	\$	191,621	\$	228,798	\$	349,599	\$	378,987
Maintenance	\$ 353,900	\$	337,863	\$	436,383	\$	440,148	\$	457,389	\$	548,841
Billing and Collecting	\$ 435,800	\$	434,238	\$	414,278	\$	239,980	\$ 479,686		\$	498,599
Community Relations	\$ 5,600	\$	1,316	\$	3,900	\$	3,728	\$	3,527	\$	4,450
Administrative and General	\$ 814,150	\$	689,371	\$	801,674	\$	879,150	\$	930,199	\$	1,085,056
Total	\$ 2,065,150	\$	1,788,575	\$	1,847,857	\$	1,791,803	\$	2,220,400	\$	2,515,933
%Change (year over year)					3.3%		-3.0%		23.9%		13.3%

- 12 Midland PUC is proposing recovery of 2013 Test Year OM&A costs, excluding amortization,
- property taxes, PILs and Interest totaling \$ 2,515,933 \[\]

would result from the transition from CGAAP to MIFRS.

A summary of the Recoverable OM&A variances as required by the Filing Requirements is provided in Tables 4.2.3 through 4.2.5. As noted above, no changes to the OM&A expenses are

made on the transition from CGAAP to MIFRS.

Table 4.2.3: Summary of Recoverable OM&A Expenses 2009 Board Approved to 2013

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	st Rebasing ar (2009 BA)	ist Rebasing Year (2009 Actuals)	20	10 Actuals	20	11 Actuals	20	012 Bridge Year	2	2013 Test Year
Reporting Basis	CGAAP	CGAAP		CGAAP		CGAAP	MIFRS			MIFRS
Operations	\$ 455,700	\$ 325,787	\$	191,621	\$	228,798	\$	349,599	\$	378,987
Maintenance	\$ 353,900	\$ 337,863	\$	436,383	\$	440,148	\$	457,389	\$	548,841
SubTotal	\$ 809,600	\$ 663,651	\$	628,004	\$	668,945	\$	806,988	\$	927,828
%Change (year over year)				-5.4%		6.5%		20.6%		15.0%
%Change (Test Year vs Last Rebasing Year - Actual)										39.8%
Billing and Collecting	\$ 435,800	\$ 434,238	\$	414,278	\$	239,980	\$	479,686	\$	498,599
Community Relations	\$ 5,600	\$ 1,316	\$	3,900	\$	3,728	\$	3,527	\$	4,450
Administrative and General	\$ 814,150	\$ 689,371	\$	801,674	\$	879,150	\$	930,199	\$	1,085,056
SubTotal	\$ 1,255,550	\$ 1,124,924	\$	1,219,852	\$	1,122,858	\$	1,413,412	\$	1,588,105
%Change (year over year)				8.4%		-8.0%		25.9%		12.4%
%Change (Test Year vs Last Rebasing Year - Actual)										41.2%
Total	\$ 2,065,150	\$ 1,788,575	\$	1,847,857	\$	1,791,803	\$	2,220,400	\$	2,515,933
%Change (year over year)				3.3%		-3.0%		23.9%		13.3%

Table 4.2.4: Summary OM&A Expense Variances 2009 Board Approved to 2013 Test Year

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	Rebasing 2009 BA)	Last Rebasing Year (2009 Actuals)	Variance 2009 BA – 2009 Actuals	20	010 Actuals	Variance 2010 Actuals vs. 2009 Actuals	2	011 Actuals	Variance 2011 Actuals vs. 2010 Actuals	20	012 Bridge Year		ariance 2012 idge vs. 2011 Actuals	201	3 Test Year	201	'ariance 3 Test vs. 12 Bridge
Operations	\$ 455,700	\$ 325,787	\$ 129,913	\$	191,621	-\$ 134,166	\$	228,798	\$ 37,177	\$	349,599	\$	120,801	\$	378,987	\$	29,388
Maintenance	\$ 353,900	\$ 337,863	\$ 16,037	\$	436,383	\$ 98,520	\$	440,148	\$ 3,764	\$	457,389	\$	17,242	\$	548,841	\$	91,452
Billing and Collecting	\$ 435,800	\$ 434,238	\$ 1,562	\$	414,278	-\$ 19,959	\$	239,980	-\$ 174,299	\$	479,686	\$	239,706	\$	498,599	\$	18,914
Community Relations	\$ 5,600	\$ 1,316	\$ 4,284	\$	3,900	\$ 2,585	\$	3,728	-\$ 172	\$	3,527	-\$	201	\$	4,450	\$	923
Administrative and General	\$ 814,150	\$ 689,371	\$ 124,779	\$	801,674	\$ 112,303	\$	879,150	\$ 77,476	\$	930,199	\$	51,049	\$	1,085,056	\$	154,857
Total OM&A Expenses	\$ 2,065,150	\$ 1,788,575	\$ 276,575	\$	1,847,857	\$ 59,282	\$	1,791,803	-\$ 56,053	\$	2,220,400	\$	428,597	\$	2,515,933	\$	295,533
Variance from previous year				\$	59,282		-\$	56,053		\$	428,597			\$	295,533		
Percent change (year over year)					3%			-3%			24%	1			13%		
Percent Change:						, i									40.440/		
Test year vs. Most Current Actual															40.41%		
Simple average of % variance for all								•							10.17%		9.4%
years															10.17 /0		3.470
Compound Annual Growth Rate for																	8.9%
all years																	0.570
Compound Growth Rate								0.18%									
(2011 Actuals vs. 2009 Actuals)								0.10%									

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1 The table below sets out the OM&A cost per customer and Full Time equivalent employees.

Table 4.2.5 – OM&A Per Customer and FTE

	st Rebasing Year (2009 Board- Approved)	st Rebasing Year (2009 Actuals)	20	010 Actuals	20	011 Actuals	2	012 Bridge Year	2	2013 Test Year
Reporting Basis	CGAAP	CGAAP		CGAAP		CGAAP		CGAAP		MIFRS
Number of Customers	6,850	6,862		6,905		6,938		7,018		7,098
Total Recoverable OM&A										
from Appendix 2-I	\$ 2,065,150	\$ 1,788,575	\$	1,847,857	\$	1,791,803	\$	2,220,400	\$	2,515,933
OM&A cost per customer	\$ 301.48	\$ 260.65	\$	267.61	\$	258.26	\$	316.41	\$	354.45
Number of FTEEs	16.00	15.50		16.77		15.25		16.16		18.16
Customers/FTEEs	428.13	442.71		411.65		454.92		434.25		390.86
OM&A Cost per FTEE	129,071.88	115,391.92		110,163.20		117,486.13		137,400.99		138,542.59

4 The number of customers for the years 2009, 2010 and 2011 reflect the average number of

Residential, GS<50 and GS>50 customers and is determined by using the number of customers

6 at June 30th in each year. The number of customers for the years 2012 and 2013 include the

Residential, GS<50 and GS>50 customers as found in Midland PUC's Load Forecast as set out

8 in Exhibit 3.

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9 The number of FTEEs includes both full time and part time employees. The part time employee

calculation is based on the actual number of hours worked during the year vs. the number of

11 hours a full time employee worked in each year.

12 Detailed information with respect to OM&A costs, arranged by USofA account, is provided in

Exhibit 4, Tab 2, Schedule 2. Detailed information with respect to OM&A variances, arranged

by USofA account, is provided in Exhibit 4, Tab 2, Schedule 3.

15 The variance used to determine the OM&A accounts requiring analysis has been prescribed by

the Filing Requirements is \$50,000 for a distributor with a distribution revenue requirement of

less than or equal to \$10 million. As Midland PUC's distribution revenue requirement is less

than \$10 million, details of variances over \$50,000 will be provided. In addition, Midland PUC

has provided other variance analysis on expenses less than \$50,000 in order to be transparent in

20 our analysis.

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Exhibit 4 Tab 1

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OM&A Costs:

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2 OM&A costs in this Exhibit represent Midland PUC's integrated set of asset maintenance and

customer activity needs to meet public and employee safety objectives; to comply with the

4 Distribution System Code, environmental requirements and government direction; and to

5 maintain distribution business service quality and reliability at targeted performance levels.

6 OM&A costs also include, providing services to customers connected to Midland PUC's

7 distribution system, and meeting the requirements of the OEB's Standard Supply Service Code

8 and Retail Settlement Code.

9 The proposed OM&A cost expenditures for the 2013 Test Year are the result of a business

planning and work prioritization process that ensures that the most appropriate, cost effective

solutions are put in place.

12 **OM&A Budgeting Process:**

13 The operating budget is prepared annually by management and is reviewed and approved by the

14 Board of Directors. The budget is prepared before the start of each fiscal year, and provides a

plan against which actual results are evaluated. Once approved, the budget is only revised if a

material change in plan is required. In such cases, the revised budget is approved by the Board of

17 Directors.

18 The operating budget is a component of the overall budget process described in Exhibit 1, Tab 2,

19 Schedule 2.

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Operating Work Plans:

21 Each Department Manager provides input for the preparation of the departmental budget. The

22 following directives are provided to each manager:

• All department budgets are built using previous year actual, current year forecast and

current year budget as the base;

Midland Power Utility Corporation EB-2012-0147 Exhibit 4 Tab 1 Schedule 1 Page 6 of 8 Filed: August 31, 2012

- Significant variances in spending from prior years must be explained and documented;
- Review the head count of the department for accuracy and outline any changes;
- Accounting prepares a total labour budget by department using projected wage and benefit costs. Overtime and account distribution are based on previous years actual plus any identified changes for the future year;

Income Tax, Large Corporation Tax and Ontario Capital Taxes:

- 7 Midland PUC is subject to the payment of PILs under Section 93 of the *Electricity Act*, 1998, as
- 8 amended. The Applicant does not pay Section 89 proxy taxes, and is exempt from the payment
- 9 of income and capital taxes under the Income Tax Act (Canada) and the Ontario Corporations
- 10 Tax Act. Please refer to Exhibit 4, Tab 3, Schedule 1 and Appendix B for further tax calculations
- and a copy of the 2011 Federal tax return.
- 12 Midland PUC has not included any one-time costs in the operating budget, with the exception of
- 13 legal and consulting costs related to regulatory matters. The estimated costs for completing this
- 14 application have been divided over four years. Table 4.2.6 provides these details as well as other
- 15 regulatory expenses.

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Regulatory Costs:

- 17 Regulatory costs as indicated in the variance analysis are presented in Table 4.2.6(a). Regulatory
- 18 costs for the 2013 rate application (amounting to \$200,000), include Midland PUC's consulting
- 19 costs, legal costs as well as anticipated Board and Intervenor expenses and are shown on Table
- 4.2.6(b). These costs have been spread over a four year period beginning with the 2013 OM&A
- budget (25% of actual 2013 expenses relating to the 2013 cost of service application are included
- 22 in OM&A for 2013). The costs that have been included are indicated below:

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Table 4.2.6(a) - Regulatory Costs

Reg	ulatory Cost Category	USoA Account	USoA Account Balance	Ongoing or One-time Cost? ²	Y	t Rebasing ear (2009 Board pproved)	M	lost Current Actuals Year 2011	2012 Bridge Year	Annual % Change	20	013 Test Year	Annual % Change
	(A)	(B)	(C)	(D)		(E)	Г	(F)	(G)	(H) = [(G)-(F)]/(F)		(I)	(J) = [(I)-(G)]/(G)
1	OEB Annual Assessment	5655		On-Going	\$	19,829	\$	21,364	\$ 23,303	9.07%	\$	23,769	2.00%
2	OEB Section 30 Costs (Applicant-originated)				\$	-	\$	-	\$ -		\$	-	
3	OEB Section 30 Costs (OEB-initiated)	5655		On-Going	\$	236	\$	936	\$ 900	-3.82%	\$	918	2.00%
4	Expert Witness costs for regulatory matters				\$	-	\$	-	\$ -		\$	-	
5	Legal/Consulting/Intervenor costs for 2013 COS	5665		On-Time	\$		\$	-	\$ -		\$	50,000	
6	Legal/audit/Consultants' costs for regulatory matters - IRM	5655		On-Going	\$	19,894	\$	31,939	\$ 36,367	13.86%	\$	10,000	-72.50%
7	Operating expenses associated with staff resources allocated to regulatory matters	5655											
8	Legal/Audit Costs - IRM	5655		On-Going	\$	-			\$ -		\$	-	
9	Other regulatory agency fees or assessments	5665		On-Going	\$	-	\$	800	\$ 824	3.00%	\$	840	2.00%
10	Any other costs for regulatory matters (please define) OCEB reporting to OEB	5665		On-Going	\$	-	\$	1,875	\$ 1,800	-4.00%	\$	1,836	2.00%
11	Intervenor costs	5655		On-Going	\$	-	\$	5,807	\$ 5,321	-8.37%	\$	-	-100.00%
12	Sub-total - Ongoing Costs 3		\$ -		\$	39,959	\$	62,721	\$ 68,515	9.24%	\$	37,363	-45.47%
	Sub-total - One-time Costs 4		\$ -		\$	-	\$		\$ -		\$	50,000	
14	Total		\$ -		\$	39,959	\$	62,721	\$ 68,515	9.24%	\$	87,363	27.51%

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Table 4.2.6(b) - Regulatory Costs – One-Time

		Historical Year(s)	201	2 Bridge Year	2013	3 Test Year	To	tal Costs	C	ost/4 yrs
5	Legal/Consulting/Intervenor costs for 2013 COS		\$	-	\$	200,000	\$	200,000	\$	50,000
	Total Cost		\$	-	\$	200,000	\$	200,000	\$	50,000

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6 Low Income Assistance Program (LEAP)

- 7 Midland PUC has included \$5,000 of expense for the Low Income Assistance Program (LEAP)
- 8 under Collection Expenses (USoA #5320). This amount is based on 0.12% of the 2013 Test year
- 9 Revenue Requirement, rounded. Based on a service revenue requirement of \$ 4,065,446
- 10 Midland PUC's LEAP commitment would be \$4,878.54.

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Charitable Contributions

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Midland PUC has not included charitable donations in OM&A expenses for 2013.

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Green Energy Act

- 2 Exhibit 2 of this application provides Midland PUC's plan for capital spending under the Green
- 3 Energy Act. Midland PUC has not included any operating expenses related to the Green Energy
- 4 Act in this application. Midland PUC does intend to record any incremental operating expenses
- 5 related to the Green Energy Act in the proscribed deferral account and seek recovery on a
- 6 historical/actual basis.

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Inflation in 2012 Bridge and 2013 Test Year

- 9 The 2012 Bridge Year forecast is based on budgeted expenses for the year. A 2% inflation
- 10 increase has been applied to the expected expenditures except in cases where it is a known
- amount, such as increase to wages. In the 2013 Test Year expenses have been budgeted based
- on existing prices and increases if known. A basic inflation rate of 2% has been applied to some
- accounts where increases are not known.

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DEPARTMENTAL AND CORPORATE OM&A ACTIVITIES:

2 OPERATIONS & MAINTENANCE

- 3 The expenses for this department include all costs relating to the operation (5000-5096)
- 4 and maintenance (5105-5195) of Midland PUC's distribution system. This includes direct
- 5 labour costs (labour, burden & benefits) and non-capital material spending to support both
- 6 scheduled and reactive maintenance events. Midland PUC's maintenance strategy is, to the
- 7 extent possible, to minimize reactive and emergency-type work through an effective
- 8 planned maintenance program, including predictive and preventative actions.
- 9 Midland PUC's customer responsiveness and system reliability are monitored continually
- 10 to ensure that its maintenance strategy is effective. Midland PUC's Asset Management
- 11 Study completed in 2010/2011 is a tool used by operations to ensure maintenance is
- 12 completed where required. This effort is coordinated with Midland PUC's capital project
- work so that where maintenance programs have identified matters which require capital
- 14 investments, Midland PUC may adjust its capital spending priorities to address those
- 15 matters.

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16 **Predictive Maintenance:**

- 17 Predictive maintenance activities involve the testing of elements of the distribution system.
- 18 These activities include infrared thermography testing, transformer oil analysis, planned
- 19 visual inspections and pole testing. These evaluation tools are all administered using a grid
- 20 system with appropriate frequency levels. Any identified deficiencies found are prioritized
- and addressed within a suitable time frame. Midland PUC adheres to ESA Regulation 22/04
- in regards to maintenance schedules and frequency of inspections.

Preventative Maintenance:

- 24 Preventative maintenance activities include inspection, servicing and repair of network
- components. This includes overhead and pad-mounted load break switch maintenance and

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- 1 cleaning/inspection of underground vaults. Also included are regular inspection and repair
- 2 of substation components and ancillary equipment. The work is performed using a
- 3 combination of time and condition based methodologies. Midland PUC adheres to ESA
- 4 Regulation 22/04 in regards to maintenance schedules and frequency of inspections.

Emergency Maintenance:

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- 6 This item includes unexpected system repairs to the electrical system that must be
- 7 addressed immediately. The costs include those related to repairs caused by storm damage,
- 8 emergency tree trimming and on-call premiums. Midland PUC constantly evaluates its
- 9 maintenance data to adjust predictive and preventative actions. The ultimate objective is to
- 10 reduce this emergency maintenance. An answering service company has been contracted to
- 11 contact "on call" lineperson and supervisory staff in the event of service problems outside
- of normal business hours.

Service Work:

- 14 The majority of costs related to this work pertain to service upgrades requested by
- 15 customers, and requests to provide safety coverage for work (overhead line cover ups).
- 16 This includes service disconnections and reconnections by Midland PUC for all service
- 17 classes; assisting pre-approved contractors; the making of final connections after Electrical
- 18 Safety Authority ("ESA") inspection for service upgrades; and changes of service
- 19 locations.

Network Control Operations:

- 21 Midland PUC maintains a Supervisory Control and Data Acquisition ("SCADA") system.
- 22 Midland PUC's plan is to upgrade the SCADA to a windows based environment in 2013,
- 23 the costs of which form part of our capital plan more particularly described in Exhibit 2.

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Exhibit 4 Tab 2

Schedule 1

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1 **Metering:**

2 The metering department is responsible for the installation, testing, and commissioning of

3 new and existing simple and complex metering installations. Testing of complex metering

4 installations ensures the accuracy of the installation and verifies meter multipliers for

5 billing purposes.

6 Revenue Protection is another key activity performed by Metering, by proactively

7 investigating potential diversion and theft of power.

8 Substation Services:

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9 Substation services activities address the maintenance of all equipment at Midland PUC's 6

substations. This includes both labour costs and non-capital material spending to support

both scheduled and emergency maintenance events. As with the maintenance activities,

substation maintenance strategy focuses on minimizing, to the extent possible, emergency-

type work by improving the effectiveness of Midland PUC's planned maintenance program

14 (including predictive and preventative actions) for its substations.

15 Engineering Expenses

16 Engineering delivers design and drafting services for capital projects and provides

17 distribution system asset information to other departments within Midland PUC. In

18 addition, engineering has implemented and continues to maintain our GIS system,

19 AutoCAD, and system mapping.

Garage/Transportation Fleet

21 This area maintains and controls 7 fleet vehicles. Its objectives include, keeping

22 maintenance schedules to ensure vehicle reliability and safety and the minimization of

23 vehicle down time. Vehicle costs are allocated to operations, maintenance, capital and

24 Third Party receivable accounts based on number of hours used. A standard "cost per

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- 1 hour" is set for all vehicles within the fleet (one rate for passenger vehicles and pickup and
- 2 another rate for large bucket trucks).

3 Labour Burden/Safety and Health

- 4 This department collects the cost of all employee benefits and payroll taxes such as EI, CPP,
- 5 EHT, WSIB, and group insurances. Costs are allocated to all departments, capital and Third
- 6 Party receivable amounts based on direct labour. An overhead rate is set at the beginning of each
- 7 year based on the previous year's actual costs adjusted for known anomalies.
- 8 In addition, the cost of Safety and Health is included in this department. Costs include Health &
- 9 Safety program supplies as well labour costs associated with safety meetings. Midland PUC is
- 10 committed to maximizing productivity and reducing risk of injury by initiating safety and health
- measures that focus on preventative actions. The commitment to safety and health is significant,
- and involves documenting unsafe behaviors, monitoring conformance to established standards
- and policies, determining the effectiveness of safety training and monitoring the resolution of
- safety recommendations/audits; commitment to continuous improvement in training; and
- 15 identifying and correcting root causes for system deficiencies.

CUSTOMER SERVICE

- 18 The Customer Service group is responsible for the customer care activities for the
- 19 approximately 7,000 customers in Midland PUC's service area. These activities include
- 20 meter reading, billing, call centre, collections, and other back office functions. Midland
- 21 PUC aspires to achieve customer service excellence in its processes and customer
- 22 programs. The costs associated with the Customer Service department are reported in
- 23 accounts 5305 to 5340.

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Meter Reading:

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2 Prior to June, 2011 meter reading services were contracted out to a non-affiliated third

party under a service contract agreement. The transition to electronic meter reading in

4 conjunction with TOU billing was completed in June 2011.

Billing:

6 Midland PUC performs monthly billing and issues 84,000 electricity invoices annually to

7 customers. An annual billing schedule is created based on the meter reading schedule to

8 ensure timely billing of services. The billing functions include the VEE processes

9 (verification, estimation and edit); Electronic Billing Transactions (EBT) and retailer

10 settlement functions for 975 retailer accounts; account adjustments; processing meter

11 changes; and other various account related field service orders and mailing services.

12 Midland PUC offers customers a number of billing and payment options including walk-in

counter service, an equal payment plan and a preauthorized payment plan.

14 Collections:

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15 Collections involve a combination of activities, including the collection of overdue active

accounts, security deposits and final bills for service termination. In an effort to minimize

credit losses, Midland PUC enforces a prudent credit policy in accordance with the

18 Distribution System Code. Active overdue accounts are collected by in-house staff through

19 notices, letters and direct telephone contact. Final bill collections are turned over to a

20 collection agency after collection methods are exhausted.

Community Relations:

22 Midland PUC is committed to providing consumer information and responses, in a timely

23 and proactive manner, on electricity distribution and related issues. Midland PUC

maintains a presence in the communities it serves, where staff is available to answer

25 customer questions in a friendly environment.

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- 1 Since LDCs are the "face-to-the-customer" for the electricity industry, Midland PUC has
- 2 an important role to play in educating the public about electricity safety and energy
- 3 conservation. Midland PUC continues to participate with the OPA in administering
- 4 programs directed at Energy Conservation. Midland PUC is very active in the community
- 5 promoting conservation initiatives and attending a number of community events each year.

6 ADMINISTRATIVE AND GENERAL EXPENSES

- 7 Administrative and general expenses include expenses incurred in connection with the general
- 8 administration of the utility's operations. Within Midland PUC, the following functional areas
- 9 are considered to be part of general administration and, as such, all expenses incurred within
- these functional areas are accounted for as administrative and general expenses:
 - Executive Management (5605);
- Management Salaries and Expenses (5610)

13 Executive Salaries and Expenses: 5605

- 14 This account includes expenses for Executive Management which includes remuneration and
- related expenses for Midland PUC's Board of Directors. Consistent with Section 6-4 of the 2006
- 16 EDR Handbook which states that... "In cases where there are three or fewer, full time
- equivalents (FTEs) in any category, the applicant may aggregate this category with the category
- 18 to which it is most closely related. This higher level of aggregation may be continued, if
- required, to ensure that no category contains three or fewer FTEs." Midland PUC has shown the
- 20 expenses attributable to Board of Directors separate from those of Executive Management.
- 21 Midland PUC has aggregated Executive Management expenses in account 5605 with account
- 22 5610.

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Management Salaries and Expenses: 5610

- 24 Management Salaries and Expense is comprised of: senior management, accounting and
- 25 information systems managers. The accounting and customer service departments are

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- 1 responsible for the preparation of statutory, management and Board of Directors financial
- 2 reporting in accordance with GAAP/IFRS; all daily accounting functions, including, billing,
- 3 accounts payable, accounts receivable, and general accounting; treasury functions including cash
- 4 management, risk management, accounting systems and internal control processes; preparation
- 5 of budgets and forecasts; and supporting tax compliance. The department is also responsible for
- 6 all regulatory reporting and compliance with applicable codes and legislation governing Midland
- 7 PUC, including development and preparation of rate filings, performance reporting, and
- 8 compliance.
- 9 Expenses included in Management Salaries and Expenses category include salary and related
- 10 payroll burdens associated with the President and CEO, Chief Financial Officer, Treasurer,
- 11 Regulatory Analyst and Information Systems Manager as well as incidental expenses relating to
- 12 corporate services support and human resource support.

13 Outside Service Employed: 5630

- Outside Services Employed include, but are not limited to, consulting and professional fees of
- 15 accountants and auditors, actuaries, legal services, public relations counsel and tax consultants.

16 Employee Post-Retirement Benefits: 5645

- 17 Employee Post-Retirement Benefits include annual expenses for post-retirement benefits
- 18 provided to eligible Midland PUC employees in accordance with company policy. The annual
- 19 expense and liability are determined in accordance with Section 3461 of the CICA Handbook
- and supported by an actuarial valuation that is completed every three years.

21 Regulatory Expenses: 5655

- 22 Regulatory Expenses include those expenses incurred in connection with Decisions and Orders
- on Cost Awards for hearings, proceedings, technical sessions, and other matters before the OEB
- or other regulatory bodies, including annual assessment fees paid to a regulatory body. Annual
- 25 fees assessed by the OEB are included in this expenditure category.

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1 Miscellaneous General Expense: 5665

- 2 Membership dues, and other miscellaneous costs are included in this account. Midland PUC is a
- 3 member of the Electricity Distributors Association and the Cornerstone Hydro Electric Concepts
- 4 (CHEC) Group. CHEC has a membership of 12 small LDCs, who have worked together on
- 5 common issues which have been mutually beneficial to the members. These include Conditions
- 6 of Service, Economic Evaluation process, Smart Meter procurement, RFP for Collection Agency
- 7 services and Audit services, CDM programs, IESO and settlement issues, joint training sessions
- 8 and International Financial Reporting Standards.

9 Maintenance of General Plant: 5675

- 10 Expenses under Maintenance of General Plant include all costs of operating the operations center
- and office building. These include items such as: building utility costs, maintenance & repairs to
- the office building, lawn care & snow removal.

13 Electrical Safety Authority ("ESA"): 5680

- Expenses under Electrical Safety Authority ("ESA") fees include all annual charges from the
- 15 ESA as well as annual audit expenses.

OM&A DETAILED COSTS TABLES

Tables 4.2.7, 4.2.8, 4.2.9, 4.2.10 and 4.2.11 provide details of OM&A per USoA number for the years 2009 to 2011 Actual under CGAAP and forecasts for 2012 Bridge Year under CGAAP and MIFRS and 2013 Test Year under MIFRS

Table 4.2.7: Detailed Account by Account Operation Expenses

Account	Description	st Rebasing Year (2009 Actuals)	20	010 Actual	2011 Actual ²		Bı	ridge Year 2012 ³	Br	idge Year 2012³	Te	est Year 2013
Reporting B	asis							CGAAP		MIFRS		MIFRS
Operations												
500	5 Operation Supervision and Engineering	\$ 242,509	\$	127,991	\$	173,957	\$	277,900	\$	277,900	\$	289,509
501	0 Load Dispatching	\$ 13,547	\$	5,931	\$	1,989	\$	4,000	\$	4,000	\$	4,080
501	2 Station Buildings and Fixtures Expense	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
501	4 Transformer Station Equipment - Operation Labour	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
501	5 Transformer Station Equipment - Operation Supplies and Expenses	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
501	6 Distribution Station Equipment - Operation Labour	\$ 5,010	\$	3,633	\$	1,358	\$	3,981	\$	3,981	\$	5,023
501	7 Distribution Station Equipment - Operation Supplies and Expenses	\$ 20,405	\$	10,293	\$	19,040	\$	15,900	\$	15,900	\$	21,100
502	0 Overhead Distribution Lines and Feeders - Operation Labour	\$ -	\$	-	\$		\$	-	\$	-	\$	-
502	5 Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
503	0 Overhead Sub-transmission Feeders - Operation	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
503	5 Overhead Distribution Transformers - Operation	\$ 2,287	\$	53	\$	-	\$	1,800	\$	1,800	\$	1,800
504	0 Underground Distribution Lines and Feeders - Operation Labour	\$ -	\$		\$		69	-	\$	-	\$	-
504	5 Underground Distribution Lines and Feeders - Operation Supplies and Expenses	\$ -	\$	-	\$		\$	-	\$	-	\$	-
505	0 Underground Sub-transmission Feeders - Operation	\$ -	\$	-	\$		\$	-	\$	-	\$	-
505	5 Underground Distribution Transformers - Operation	\$ -	\$	-	\$		\$	-	\$	-	\$	-
506	0 Street Lighting and Signal System Expense	\$ -	\$	-	\$		\$	-	\$		\$	-
506	5 Meter Expense	\$ 7,776	\$	2,547	\$	2,205	\$	4,748	\$	4,748	\$	5,990
507	0 Customer Premises - Operation Labour	\$ 31,890	\$	37,262	\$	28,362	\$	38,815	\$	38,815	\$	48,969
507	5 Customer Premises - Operation Materials and Expenses	\$ 2,363	\$	3,912	\$	1,886	\$	2,454	\$	2,454	\$	2,516
508	5 Miscellaneous Distribution Expenses	\$ -	\$	-	\$		\$		\$	-	\$	-
509	0 Underground Distribution Lines and Feeders - Rental Paid	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
509	5 Overhead Distribution Lines and Feeders - Rental Paid	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
509	6 Other Rent	•										
Total - Ope	rations	\$ 325,787	\$	191,621	\$	228,798	\$	349,599	\$	349,599	\$	378,987

Table 4.2.8: Detailed Account by Account Maintenance Expenses

Account	Description	ast Rebasing Year (2009 Actuals)	20	010 Actual	20	11 Actual ²	Bri	idge Year 2012 ³	Br	idge Year 2012³	T	est Year 2013
Maintenanc	ce						•	CGAAP		MIFRS		MIFRS
510	5 Maintenance Supervision and Engineering	\$ 42,219	\$	95,732	\$	90,256	\$	91,825	\$	91,825	\$	118,521
511	Maintenance of Buildings and Fixtures - Distribution Stations	\$ 69,150	\$	-	\$	-	\$	-	\$	-	\$	-
511:	2 Maintenance of Transformer Station Equipment	\$ -	\$		\$		\$	-	\$	-	\$	
511	4 Maintenance of Distribution Station Equipment	\$ 445	\$	77,211	\$	80,404	\$	83,969	\$	83,969	\$	87,344
512	0 Maintenance of Poles, Towers and Fixtures	\$ 12,578	\$	28,904	\$	2,984	\$	16,769	\$	16,769	\$	19,080
512	5 Maintenance of Overhead Conductors and Devices	\$ 66,414	\$	70,917	\$	83,043	\$	75,152	\$	75,152	\$	89,700
513	0 Maintenance of Overhead Services	\$ -	\$		\$		\$	-	\$	-	\$	
513	5 Overhead Distribution Lines and Feeders - Right of Way	\$ 12,660	\$	13,915	\$	36,650	\$	25,706	\$	25,706	\$	31,222
514	5 Maintenance of Underground Conduit	\$ -	\$		\$		\$	-	\$	-	\$	
515	0 Maintenance of Underground Conductors and Devices	\$ 59,243	\$	54,608	\$	54,497	\$	64,913	\$	64,913	\$	78,949
515	5 Maintenance of Underground Services	\$ -	\$		\$		\$	-	\$	-	\$	-
516	0 Maintenance of Line Transformers	\$ 7,007	\$	2,937	\$	4,820	\$	6,239	\$	6,239	\$	7,610
516	5 Maintenance of Street Lighting and Signal Systems	\$ -	\$		\$		\$	-	\$	-	\$	-
517	0 Sentinel Lights - Labour	\$ -	\$		\$		\$	-	\$	-	\$	-
517	2 Sentinel Lights - Materials and Expenses	\$ -	\$		\$		\$	-	\$	-	\$	-
517	5 Maintenance of Meters	\$ 68,147	\$	92,159	\$	87,494	\$	92,816	\$	92,816	\$	116,415
517	8 Customer Installations Expenses - Leased Property	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
519	5 Maintenance of Other Installations on Customer Premises	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
Total - Main	ntenance	\$ 337,863	\$	436,383	\$	440,148	\$	457,389	\$	457,389	\$	548,841

Table 4.2.9: Detailed Account by Account Billing & Collecting Expenses

Account Description	L	ast Rebasing Year (2009 Actuals)	20	10 Actual	201	1 Actual ²	Br	idge Year 2012³	Br	idge Year 2012³	T	est Year 2013
Billing and Collecting								CGAAP		MIFRS		MIFRS
5305 Supervision	\$	-	\$	-	\$		\$		\$		\$	
5310 Meter Reading Expense	\$	117,881	\$	84,964	\$	76,885	\$	172,886	\$	172,886	\$	182,423
5315 Customer Billing	\$	167,833	\$	172,500	\$	188,337	\$	202,600	\$	202,600	\$	206,979
5320 Collecting	\$	68,030	\$	76,036	\$	61,600	\$	78,200	\$	78,200	\$	83,177
5325 Collecting - Cash Over and Short	-\$	227	-\$	22	\$	110	\$	100	\$	100	\$	102
5330 Collection Charges	\$	721	\$	801	\$	1,143	\$	900	\$	900	\$	918
5335 Bad Debt Expense	\$	80,000	\$	80,000	-\$	88,094	\$	25,000	\$	25,000	\$	25,000
5340 Miscellaneous Customer Accounts Expenses	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total - Billing and Collecting	\$	434,238	\$	414,278	\$	239,980	\$	479,686	\$	479,686	\$	498,599

Table 4.2.10: Detailed Account by Account Community Relations Expenses

Account Description	Ye	Rebasing ear (2009 Actuals)	201	0 Actual	2011 Actual ²	Bridge Year 2012 ³	Bridge Year 2012 ³		st Year 2013
Community Relations						CGAAP	MIFRS	М	IIFRS
5405 Supervision	\$		\$		\$ -	\$ -	\$ -	\$	-
5410 Community Relations - Sundry	\$	1,316	\$	3,900	\$ 3,728	\$ 3,527	\$ 3,527	\$	4,450
5415 Energy Conservation	\$		\$		\$ -	\$ -	\$ -	\$	-
5420 Community Safety Program	\$		\$	-	\$ -	\$ -	\$ -	\$	-
5425 Miscellaneous Customer Service and Informational Expenses	\$		\$		\$ -	\$ -	\$ -	\$	-
5505 Supervision	\$		\$	-	\$ -	\$ -	\$ -	\$	-
5510 Demonstrating and Selling Expense	\$		\$		\$ -	\$ -	\$ -	\$	-
5515 Advertising Expenses	\$		\$	-	\$ -	\$ -	\$ -	\$	-
5520 Miscellaneous Sales Expense									
Total - Community Relations	\$	1,316	\$	3,900	\$ 3,728	\$ 3,527	\$ 3,527	\$	4,450

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Table 4.2.11: Detailed Account by Account General & Administrative Expenses

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Account Description	Y	t Rebasing ear (2009 Actuals)	20	010 Actual	2011 Actual ²		ge Year 2012³	Br	idge Year 2012³	Te	est Year 2013
Administrative and General Expenses						č	GAAP		MIFRS		MIFRS
5605 Executive Salaries and Expenses	\$	27,591	\$	28,486	\$ 27,402	\$	27,500	\$	27,500	\$	27,524
5610 Management Salaries and Expenses	\$	262,316	\$	266,380	\$ 320,502	\$	373,900	\$	373,900	\$	506,320
5615 General Administrative Salaries and Expenses	\$	18,448	\$	69,568	\$ 52,134	\$	60,658	\$	60,658	\$	62,345
5620 Office Supplies and Expenses	\$	105,531	\$	117,359	\$ 116,038	\$	108,200	\$	108,200	\$	110,192
5625 Administrative Expense Transferred - Credit	\$		\$	-	\$ -	\$	-	\$	-	\$	-
5630 Outside Services Employed	\$	62,208	\$	36,706	\$ 45,340	\$	49,500	\$	49,500	\$	50,500
5635 Property Insurance	\$	23,228	\$	45,398	\$ 41,466	\$	26,700	\$	26,700	\$	27,234
5640 Injuries and Damages	\$	18,731	\$	10,850	\$ 19,166	\$	15,800	\$	15,800	\$	16,116
5645 OMERS Pensions and Benefits	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
5646 Employee Pensions and OPEB	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
5647 Employee Sick Leave											
5650 Franchise Requirements											
5655 Regulatory Expenses	\$	39,959	\$	51,927	\$ 62,721	\$	95,182	\$	95,182	\$	100,697
5660 General Advertising Expenses	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-
5665 Miscellaneous General Expenses	\$	43,586	\$	43,540	\$ 45,931	\$	46,200	\$	46,200	\$	47,124
5670 Rent	\$	-									
5672 Lease Payment Charge											
5675 Maintenance of General Plant	\$	83,913	\$	127,616	\$ 142,836	\$	121,459	\$	121,459	\$	131,802
5680 Electrical Safety Authority Fees	\$	3,860	\$	3,845	\$ 5,614	\$	5,100	\$	5,100	\$	5,202
5681 Special Purpose Charge Expense	\$	-									
5685 Independent Electricity System Operator Fees and Penalties	\$	-									
5695 OM&A Contra Account											
6205 Donations											
6205 Donations, Sub-account LEAP Funding											
Total - Administrative and General Expenses	\$	689,371	\$	801.674	\$ 879,150	\$	930.199	\$	930.199	\$	1.085.056

VARIANCE ANALYSIS ON OM&A COSTS:

- 2 Midland PUC has provided a detailed OM&A expense analysis covering the periods from
- 3 Midland PUC's last cost of service application. An analysis of expense changes by cost driver is
- 4 provided in Table 4.2.12 with explanations below.

5 Table 4.2.12: Cost Driver Table

OM&A	La	ast Rebasing Year (2009 Actuals)		2010 Actuals	2011 Actuals			112 Bridge Year	20	113 Test Year
Reporting Basis		CGAAP	CGAAP			CGAAP		MIFRS		MIFRS
Opening Balance	\$	2,065,150	\$	1,788,574	\$	1,847,857	\$	1,791,802	\$	2,220,400
Wages - Year over Year Changes	-\$	65,354	-\$	30,263	\$	120,152	\$	95,870	\$	161,963
Wages - WSIB Reimbursement	-\$	38,490	-\$	25,765						
Smart Meter - Wages & Benefits					\$	13,053	\$	26,447	\$	14,503
IFRS - Wages & Benefits									\$	39,030
Benefits - Year over Year Changes	-\$	78,234	-\$	909	\$	12,607	\$	29,994	\$	52,041
Wage/Benefit Accrual - One Time Adjustment	\$	83,771	-\$	83,771						
Retiree Benefit Accrual - One Time Adjustment	-\$	47,325	\$	47,325						
Burden - Third Party Expenses	-\$	66,435	\$	152,730	-\$	26,365	\$	30,050		
Outside Services	-\$	38,192								
Bad Debts					-\$	168,094	\$	113,094		
Manual Meter Reading Expenses			-\$	21,746	-\$	33,229				
Smart Meter TOU Metering Expenses							\$	104,860		
Smart Meter Third Party Training Expenses		•		•	\$	9,000	\$	3,000		•
All Other Expenses	-\$	26,317	\$	21,680	\$	16,824	\$	25,281	\$	27,996
Closing Balance	\$	1,788,574	\$	1,847,857	\$	1,791,802	\$	2,220,400	\$	2,515,933

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Wages - Year over Year Changes

- 9 Year over year changes to compensation and benefits include yearly increases along with step
- 10 increases. In 2009, overtime hours increased over and above what was included in the COS
- 11 Application by \$12,000 and our linecrew complement was reduced by 2 FTEE's, one who left
- the company and one who was under a WSIB disability claim. One FTEE was replaced through
- a contract position. In addition, in May of 2009 the Operations Manager left the company.
- In 2010, the decrease of \$30,300 is attributed to an increase in the wage allocation to capital
- projects. The contract position remained in place throughout 2010.
- 16 In 2011, the increase of \$120,200 is made up of year over year increases to union wages
- including overtime (\$31,500), management wages (\$17,300) and step increases (\$12,500)
- allocated to OM&A expenses. Approximately \$33,300 more in wages in 2010 were allocated to

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- 1 non-OM&A expenses such as allocations to capital, rework and variance accounts. The WSIB
- 2 claimant returned to full-time status in 2010. Consequently, no further payments were received
- 3 from WSIB in 2011 (\$25,600).

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- 4 In 2012, the bulk of the increase is due to the filling of the vacant Engineering Manager position
- 5 in mid-December, 2011. Over the past number of years, Midland PUC has had substantial
- 6 turnover in the operations department. In 2008, two positions became vacant Operations
- 7 Engineering Manager and a linecrew position. One position was filled with a contract lineman,
- 8 the other was filled with a senior manager. In 2009, the Operations Manager left the company.
- 9 This position was filled in early 2010, however, was then replaced in late summer as the first
- incumbent left the company. In late 2010, the senior manager who was hired in 2008 passed
- 11 away quite suddenly. This position was not filled until mid-December, 2011 (Engineering
- 12 Manager). The contract lineman position became vacant in 2011 and remains vacant at the time
- of filing this Cost of Service Application. In 2012, the increase is also partially due to year over
- 14 year increases in union and management wages and step increases.

In 2013, the increase is also partially due to year over year increases in union and management

- wages and step increases, however, the increase is mainly due to the addition of two FTEE's.
- 18 One of the major issues facing Midland PUC is the hiring of employees. Under current trends,
- 19 Midland PUC is facing an insufficient supply of skilled, industry savvy and knowledgeable
- workers. This gap will exist at both the administrative and operations departments. Midland
- 21 PUC has endeavoured to retain employees, however, past experience has shown that one of the
- 22 main reasons employees have left Midland PUC's employ is due to the lack of payment of
- comparable wages. Over the past few years, Midland PUC has started to address this wage
- inequity and as part of our ongoing process, we will need to pay market rate wages.
- 25 Midland PUC has taken the proactive approach to succession planning which has resulted in the
- 26 identification of employees who will be seeking retirement over the next few years. Employees
- 27 who have potential to replace managerial employees were also identified. Any promotion of
- 28 these employees will create additional staff movement and a domino effect throughout the

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- 1 organization. In response to the changing environment and to ensure Midland PUC has a
- 2 sustainable, skilled and knowledgeable staff, Midland PUC has focused its planning to sustain
- 3 current positions, transfer expertise to new employees and to ensure business needs are
- 4 accomplished in this highly regulated environment.
- 5 In 2010, two long-term union employees (35 years) in the administrative department retired.
- 6 Midland PUC's unionized employee complement in this department is three. Consequently, it
- 7 was necessary to employ an overlapping period where the new employee could gain the expertise
- 8 of the retiree prior to the retirement to ensure the effective and efficient operations of the
- 9 administrative department continue. Midland PUC proposes to continue with this overlap
- process as it looks to the replacement of retiree positions.
- 11 As indicated above, Midland PUC will continue to experience a significant increase in the
- 12 number of employees eligible and expected to retire over the next few years. Additional attrition
- 13 factors including resignations, disabilities and other health related issues will also contribute to
- labour and knowledge shortage. Midland PUC has identified four of the nine operations staff
- may retire over the next few years. These retirements include the Operations Office Manager
- 16 (sole occupant), one of four linecrew, one metering technician (sole occupant) and one
- 17 engineering technician (sole occupant). Midland PUC has also identified one senior
- 18 management position who is also approaching retirement. This represents over 30% of Midland
- 19 PUC's employee base.
- 20 The increased actual and impending retirements at Midland PUC, the work requirements
- 21 associated with Midland PUC's Asset Management Plan, IFRS implementation, Smart Meter
- 22 implementation, infrastructure projects which are substantially completed by Midland PUC staff,
- 23 regulatory and external environment requirements, along with the time period required to
- become conversant with industry and Midland PUC business practices, has resulted in Midland
- 25 PUC's proactive approach to ensuring staff will be in place to sustain operating a safe and
- 26 reliable distribution system.

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- 1 With the impending retirements coupled with the increases in regulatory and external
- 2 environmental requirements, the loss of corporate knowledge current employees have through
- 3 the number of years working and implementing written documents, policies and procedures and
- 4 the on-the-job experiences will have a huge impact on Midland PUC's ability to provide safe and
- 5 reliable power to customers and will also prove to have a detrimental impact on productivity,
- 6 regulatory compliance and safety levels. Midland PUC has identified the following issues that
- 7 will play a role in the effective management of sustaining our staffing levels:

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- 1. Midland PUC's distribution system has undergone significant upgrading and renewal since 2007, both through planning with the assistance of the Substation Study completed in 2006, the Load Study in 2010 and through governmental mandate planning including, the Smart Meter Infrastructure implementation in 2009/2010 and IFRS transition in 2011-2013. Midland PUC's staff maintain a large depository of knowledge in Midland PUC's distribution system. In particular, three of the five potential retirees have been with the company for 25 years. The fourth and fifth retiree have been with the company for over 10 years. Their knowledge has been gained through years of practical experience which has developed through various learning environments, including apprenticeships, mentoring, job shadowing and general practices. This type of knowledge is based more on personal experiences and is difficult to transfer to the next incumbent if the proper overlap periods are not in place.
 - 2. With the aging staff complement, new employees are being brought onboard to replace those that are leaving due to retirements and other forms of attrition. Without a proactive approach to ensure the necessary transfer of this expertise, such as overlap periods between new and old employees to assist in the transfer of job specifics and background information, the accumulated years of experience that the older staff have, will not be sustained within the new employee.
- 3. New technologies designed to improve business delivery also impact Midland PUC's business operations. Today's business requires employees who are adept to change and have the technological ability to implement these requirements. For example, the need

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for staff to be computer literate is becoming an industry norm. Field workers will need to communicate electronically with the operations centre and as such will need to have the experience and ability to implement changes to their daily work environments to accommodate this technical skill.

4. Midland PUC's proactive approach to ensuring new staff are provided with a mentor for key positions prior to retirements occurring allows for overlap between the existing incumbent and new employee. There will be a continued need for staff that are both experienced and knowledgeable and that are also capable of operating legacy systems.

By adopting this strategy, Midland PUC can ensure the knowledge, skills and corporate practices are passed on to the new employees with a goal of providing a seamless transition. Without this implementation, Midland PUC is at risk of losing significant corporate business practices, productivity will decline as the new employees will endeavour to recreate or reinvent the wheel and Midland PUC's business will suffer increased risk to business continuity, along with a loss of inhouse expertise. Customers will ultimately pay the price for this lack of knowledge and planning as service levels will ultimately decrease.

The benefits of investing these additional resources include, increased organizational innovations and efficiencies, more formalized approach ensuring Midland PUC's business practices and policies are maintained and provided to the new employees and increased overall operational performance.

5. As indicated above, five positions have been identified for replacement over the next few years. This represents over 30% of Midland PUC's workforce. In order to ensure a safe, reliable distribution system is maintained for customers, Midland PUC will require one additional person be hired in 2013. This person would be slated to assist in the operations centre, becoming familiar with operations planning, design and maintenance of our systems. This person would be seconded to replace one of the two operations

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centre pending retirements. This overlap and expertise shift will take at least one year at which time the person will become a viable, contributing employee. In determining the period of overlap, Midland PUC is cognizant of the importance of the positions to its business operations and the type of knowledge that must be transferred. Once this person has become fully integrated and a retirement is taken, the next person will be hired to backfill the next pending retirement.

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Midland PUC also sees the need in 2013 to incorporate a new position - Regulatory Analyst into its staffing complement. Midland PUC recognizes the need to keep current with industry and regulatory requirements along with investing in the distribution infrastructure to provide customers with a safe and reliable system. This new position will be instrumental to Midland PUC's ability to provide rate application, IRM, load and LRAM reporting, RRR filing and other regulatory needs in future years as technical and operational expertise is transferred. Currently, the bulk of the rate applications and IRM filings are completed by industry consultants and inhouse recourses including, the current President and CEO who looks to retire over the next five years. The knowledge required to complete these regulatory requirements will need to be downloaded to the new incumbent, once they have had a significant amount of time to become conversant with industry standards, regulations and processes, including IRM and RRR filings. It is expected the Regulatory Analyst will play an important role in the next Cost of Service Application and along with that, it is planned the use of consultants will be reduced as inhouse expertise will be available. Without this addition, Midland PUC runs the risk of not being in a position to provide regulatory compliance. This position is unique to Midland PUC's business which will provide customers with the ability to continue to rely on Midland PUC to provide just and reasonable rate structure, taking into consideration both financial and operational needs.

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The fast pace of the changing environment and its associated shifting business requirements has a major impact on Midland PUC's employees, its complement, required

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abilities, skills and knowledge and has created the need for additional dedicated resources in the regulatory area of the business environment.

Since 2009, Midland PUC has undergone other attrition factors including retirements, disabled employees, an employee death, and employees who have left the company. Over the past few years, Midland PUC undertook to strengthen its capacity in key support areas in order to better meet its business objectives and priorities, better support the operations of the business, and ensure compliance with requirements and sustainability of the business. The Administrative and Operations functions were improved to ensure Midland PUC's ability to deliver on key initiatives with respect to the sustainability of its staff, smart meter infrastructure, IFRS implementation, emergency preparedness, business continuity, financial, and internal and external communications. As well, increased legislative and program requirements in these areas, including those related to the International Financial Reporting Standards, smart meter infrastructure, changes to health and safety and environmental legislation, labour relations, and customer relations necessitated that these functions be supplemented.

6. The increasingly complex regulatory environment and mandated deliverables, the requirement of the organization to deliver on the asset management plan, infrastructure projects, the implementation of International Financial Reporting Standards and smart meter infrastructure implementation have all created a need for additional staff resources to support the delivery of these concurrent multiple objectives. Now that Midland PUC has these plans in place, they must be monitored and maintained. Technical and expert staff will be needed to accomplish this goal which will be to the benefit of all customers.

Midland PUC will continue to experience the effect of the changing landscape in which it operates, including experiencing the full impact of employee demographics and the associated loss of highly skilled, experienced and knowledgeable employees due to retirements and industry requirements. The responses to this rapidly changing environment if not proactive and

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- 1 meaningful will inevitably hamper the continued successes of Midland PUC and challenge the
- 2 organization's ability to fulfill its responsibilities to its customers. Midland PUC must maintain
- 3 and ensure that the current level of its business is sustained throughout these changing times by
- 4 ensuring that it has a sufficient, sustainable and a prepared staff.

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- 6 With the above plan in place, Midland PUC will be in a position to manage the effect of these
- 7 changes and ensure the appropriate resources are in place to meet the long term needs of the
- 8 business and its customers.

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Wages – WSIB Reimbursement

- 11 In 2009 and 2010, one employee was injured and a claim was made under WSIB. WSIB
- reimbursed Midland PUC for part of the wages totaling \$38,490 in 2009 and \$25,765 in 2010.

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Smart Meter – Wages & Benefits

- 15 In 2011, 2012 and 2013, Midland PUC incurred additional wages and benefit costs related to the
- 16 Smart Meter Infrastructure. Year over year increases are shown on the Cost Driver Table above.
- 17 In 2011, the wage and benefit cost driver pertains to additional smart meter infrastructure
- 18 OM&A which were not included in the Smart Meter Prudence Review under OEB filing EB-
- 19 2011-0434.

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IFRS – Wages & Benefits

- In 2011, an additional employee was hired as a result of the increased workload due to the smart
- 23 meter infrastructure and the transition and reporting requirements under IFRS and our new GIS
- system dealing with the identification and recording of our fixed assets as a result of the new
- 25 IFRS accounting principles. Midland PUC created a new position, Information Systems

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- 1 Manager, as a result of the need for increased inhouse billing and IT support for the smart
- 2 metering infrastructure. Review of interval data is required on a daily basis to ensure accuracy
- 3 of billing quantities. Data editing includes exception handling, file prep work for sending to the
- 4 ODS and the MDMR and verification of return files sent. Errors such as "no data", "some
- 5 checks skipped or failed", are examples of data needing follow up. Midland PUC estimated a
- 6 .5 FTEE would be required to fulfill this requirement and included the cost in the OM&A
- 7 expenses approved by the Board in its Decision and Order dated May 3, 2012 under EB-2011-
- 8 0434.
- 9 In addition, this position provides support in the introduction of the new accounting standards,
- 10 International Financial Reporting Standards (IFRS) and coordination of our new GIS system
- with our accounting software dealing with the identification and recording of our fixed assets.
- Midland PUC included a .5 FTEE in 2012 under the IFRS Regulatory Asset Account #1508 in
- accordance with the Board's direction dealing with IFRS related expenses. In 2013, the .5 FTEE
- expense was transferred to OM&A.

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Benefits – Year over Year Changes

- 17 The 2009 Cost of Service Application included benefits for the additional FTEE. This position
- was not filled in 2009 and would account for \$35,600 of the variance. As indicated above, two
- 19 positions became vacant in 2008 Engineering Manager and Lineman. The lineman position
- was filled with a contract FTEE and consequently, no benefits were paid (\$30,300). Retiree
- 21 benefits and overall benefits represent the balance of the decrease.
- In 2010, benefits remained relatively constant and in 2011 were increased by \$13,566. In 2012,
- benefits will see an increase due to the addition of the Engineering Manager who was hired in
- 24 mid-December, 2011. 2013 will see additional increases of as a result of the increase in FTEE
- complement of two.

1 Wage/Benefit Accrual – One Time Adjustment

- 2 In 2009, Midland PUC accrued wage and benefit expense in the amount of \$83,771 as a result of
- a potential claim by an employee who is no longer with the company. This claim did not
- 4 materialize in 2010 and consequently, the accrual was reversed. This item was shown as a cost
- 5 driver and was a one-time reduction in 2010.

6 Retiree Benefit Accrual – One Time Adjustment

- 7 Midland PUC discontinued the post-retirement life insurance, dental and health benefits to all
- 8 employees in 2003. As at December 31, 2009, there were only six retirees who retain the post-
- 9 retirement life insurance benefit. In 2009, the plan was revalued and the accrued benefit
- obligation was decreased in 2009 over the 2006 valuation as a result of a higher discount rate
- 11 (from 5% to 6%) assumption and the death of one retiree. In 2009, the accrued benefit
- obligation was reduced by a net of \$47,325 as a result. As this is a one-time reduction the same
- amount was added back in 2010 in order to provide the year over year comparison.

Burden – Third Party Expenses

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- 16 This expense includes vehicle costs, safety, training, boot, clothing and small tool expenses. In
- 17 addition, labour and material recoveries on contributed capital work performed by Midland PUC
- staff are included in this cost driver. At the end of each year these burdens are allocated across
- 19 OM&A expenses based on actual OM&A labour dollars incurred during the year.
- 20 In 2009, burden expenses were reduced by \$66,435 over the 2009 COS Application. In 2009,
- 21 Midland PUC's contributed capital recoveries were \$73,100 higher than the forecasted in the
- 22 COS Application. This was primarily due to a large project under contributed capital recoveries
- which was unforeseen at the time of filing the 2009 COS Application.
- 24 In 2010, burden expenses increased by \$152,730 over 2009 actuals as a result of a decrease in
- 25 contributed capital recoveries.

- In 2011, burden expenses decreased by \$26,365 over 2010 actuals as a result of an increase in
- 2 contributed capital recoveries.
- 3 In 2012, burden expenses are projected to increase by \$30,050 over 2011 actuals as a result of a
- 4 decrease in contributed capital recoveries. In 2013, burden expenses are projected to remain
- 5 constant.

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Outside Services

- 7 As part of the 2009 COS Application, Midland PUC received approval to include OM&A of
- 8 \$25,000 per year over four years as a result of anticipated costs on the transition to IFRS.
- 9 Following the 2009 Rate Decision, further direction was given by the OEB to move these costs
- and associated revenues received to a variance account. Consequently, OM&A would be
- reduced in 2009 by \$25,000. Other variance costs in this account relate to consulting for pay
- 12 equity and legal and accounting.

Bad Debt Write-Offs

- 14 As part of its Allowance for Doubtful Accounts calculation, Midland PUC writes off bad debts
- 15 for uncollectable accounts in the preceding year. For example on December 31, 2009 accounts
- deemed uncollectable for 2008 were written off. In addition, each year Midland PUC reviews
- 17 the outstanding accounts for the current year and makes a determination on what, if any accounts
- may not be collectable in the following year. Therefore, Bad Debt Expense is a function of
- 19 actual write offs and the above-noted adjustment to the Allowance for Doubtful Accounts.
- Table 4.2.13 below sets out the year end balances for Bad Debt Expense and the Allowance for
- 21 Doubtful Accounts in the years 2009 to 2011, along with the Bridge Year (2012) and Test Year
- 22 (2013) forecasts.

Table 4.2.13: Bad Debt Expense and Allowance For Doubtful Accounts

	2008	2009	2010	2011	2012			2013
Bad Debt Expense	\$ 96,000	\$ 80,000	\$ 80,000	\$ 88,094	\$	25,000	\$	25,000
Allowance for Doubtful Accounts	\$ 80,000	\$ 132,843	\$ 194,002	\$ 80,000	\$	80,000	\$	80,000

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- In 2009, Midland PUC's Bad Debt Expense increased to \$80,000, represented by an increase in
- the Allowance for Doubtful Accounts of \$52,843 (to \$132,843) and actual write offs of \$27,157.
- 3 In 2010, the Bad Debt Expense remained at 2009 levels (\$80,000) with the Allowance for
- 4 Doubtful Accounts increasing by \$61,159 and actual write offs of \$18,841.
- 5 In 2011, the Allowance for Doubtful Accounts was adjusted to \$80,000, which resulted in a
- 6 credit to Bad Debt Expense of \$88,094. The entry in 2011 adjusted the Allowance for Doubtful
- 7 Accounts from \$194,002 to \$80,000 (\$194,002 80,000 = \$114,002). The credit of \$114,002 to
- 8 Bad Debt Expense was further reduced by actual write offs in 2011 of \$25,908 (-\$114,002 +
- 9 25,908 = -\$88,094). The resulting cost driver of \$168,094 is made up of the difference between
- 10 the 2010 debit expense of \$80,000 and the 2011 credit expense of -\$88,094.
- Bad Debt Expense is forecasted at \$25,000 in 2012 and 2013. The cost driver of \$113,094 in
- 12 2012 is represented by the difference between the 2011 expense (a credit of) -\$88,094 and the
- 13 2012 expense of \$25,000 (\$88,094 + \$25,000 = \$113,094).

14 Manual Meter Reading Expenses

- 15 Prior to mid 2010, Midland PUC contracted with a non-affiliated Third Party who provided
- manual meter reading services on a monthly basis. The introduction of smart meter technology
- 17 gave Midland PUC the ability to read meters electronically and consequently, the contract with
- the Third Party was terminated. The resulting cost savings in 2010 were \$21,746 and in 2011
- additional savings over and above the 2010 savings totaled \$33,229.

Smart Meter TOU Metering Expenses

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- Meter reading expenses in 2010 and 2011 were reduced by \$21,746 and \$33,229 respectively, as
- 23 Midland PUC transitioned to electronic meter reading in 2011. In July 2011, Midland PUC
- 24 began Time of Use billing and submitted our Prudence Review Application to the Ontario
- 25 Energy Board under Board File #EB-2011-0434. On May 3, 2012, in its Decision and Order,
- the Board approved all capital and OM&A costs relating to the smart meter infrastructure. In

2012, smart meter reading expenses have increased over 2011 levels by

\$ 104,860

2 shown in Table 4.2.14 below.

Table 4.2.14: Meter Reading Expenses - 2012

Description	2012
Manual Meter Reading Costs	\$ 6,000
Smart Meter - Meter Reading Costs	
Billing Analyst/Contract	\$ 15,120
ODS Fees	\$ 12,312
Elster - Hosted Services	\$ 15,360
Bell Mobility - Collector Fees	\$ 5,544
N-Dimension - Security Audit	\$ 8,090
AS2 Hosting	\$ 2,130
Elster Handheld Maint. Fee	\$ 931
MAS Annual System Maint Agreement	\$ 10,949
Sync Operator/Contract	\$ 18,720
MDMR Maint Support	\$ 1,575
Harris E-Care & Web Presentment	\$ 8,129
Total Meter Reading Expenses - 2012	\$ 104,860

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5 Smart Meter Third Party Training Expenses

- 6 Midland PUC has shown the smart meter training expenses as a separate cost driver in order to
- 7 provide a clear picture of other smart meter related expenses.

8 All Other Expenses

- 9 Changes in all other expenses represent various year over year changes as described in the
- account by account variance analysis below.

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Variance Analysis by Account:

- 13 Consistent with the Ontario Energy Board Chapter 2 Filing Requirements for Transmission and
- 14 Distribution Applications dated June 22, 2011, Midland PUC has provided variance analyses for
- the 2013 Test Year vs. 2009 Actual (last rebase year) and between the 2013 Test Year and 2011
- 16 Actual (Most Current Actual). Midland PUC has reviewed the variance of each USoA account
- and provided explanations for variances exceeding a materiality threshold of \$50,000. The

- variances are indicated in the following tables (Table 4.2.15 to Table 4.2.19) and an explanation
- 2 of each variance is presented in the following section.

Table 4.2.15: Operations Expenses – Account Variances

2013 Test Year vs. 2009 Actual and 2013 Test Year vs. 2011 Actual

	-	ast Board- approved basing Year	Most Current Actuals	Т	est Year 2013	Test Year Versus	s Last Rebasing	Test Year Versu Act	ıs Most Current uals
Account Description		2009 Year)	Year 2011			Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)
Reporting Basis		CGAAP	CGAAP	П	MIFRS				
Operations									
5005 Operation Supervision and Engineering	\$	242,509	\$ 173,957	\$	289,509	\$ 47,000	19.38%	\$ 115,552	66.43%
5010 Load Dispatching	\$	13,547	\$ 1,989	\$	4,080	-\$ 9,467	-69.88%	\$ 2,091	105.10%
5012 Station Buildings and Fixtures Expense	\$	-	\$ -	\$	-	\$ -		\$ -	
5014 Transformer Station Equipment - Operation Labour	\$	-	\$ -	\$	-	\$ -		\$ -	
5015 Transformer Station Equipment - Operation Supplies and Expenses	\$	-	\$ -	\$		\$ -		\$	
5016 Distribution Station Equipment - Operation Labour	\$	5,010	\$ 1,358	\$	5,023	\$ 12	0.25%	\$ 3,664	269.75%
5017 Distribution Station Equipment - Operation Supplies and Expenses	\$	20,405	\$ 19,040	\$	21,100	\$ 695	3.41%	\$ 2,060	10.82%
5020 Overhead Distribution Lines and Feeders - Operation Labour	\$	-	\$ -	\$	-	\$ -		\$	
5025 Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$	-	\$ -	\$	-	\$ -		\$ -	
5030 Overhead Sub-transmission Feeders - Operation	\$	-	\$ -	\$	-	\$ -		\$ -	
5035 Overhead Distribution Transformers - Operation	\$	2,287	\$ -	\$	1,800	-\$ 487	-21.31%	\$ 1,800	
5040 Underground Distribution Lines and Feeders - Operation Labour	\$	-	\$ -	\$	-	\$ -		\$	
5045 Underground Distribution Lines and Feeders - Operation Supplies and Expenses	\$	-	\$ -	\$	-	\$ -		\$ -	
5050 Underground Sub-transmission Feeders - Operation	\$	-	\$ -	\$	-	\$ -		\$ -	
5055 Underground Distribution Transformers - Operation	\$	-	\$ -	\$	-	\$ -		\$ -	
5060 Street Lighting and Signal System Expense	\$	-	\$ -	\$	-	\$ -		\$ -	
5065 Meter Expense	\$	7,776	\$ 2,205	\$	5,990	-\$ 1,786	-22.96%	\$ 3,786	171.72%
5070 Customer Premises - Operation Labour	\$	31,890	\$ 28,362	\$	48,969	\$ 17,079	53.56%	\$ 20,606	72.65%
5075 Customer Premises - Operation Materials and Expenses	\$	2,363	\$ 1,886	\$	2,516	\$ 153	6.48%	\$ 630	33.38%
5085 Miscellaneous Distribution Expenses	\$	-	\$ -	\$	-	\$ -		\$ -	
5090 Underground Distribution Lines and Feeders - Rental Paid	\$		\$ -	\$	-	\$ -		\$ -	
5095 Overhead Distribution Lines and Feeders - Rental Paid	\$	-	\$ -	\$	-	\$ -		\$ -	
5096 Other Rent	\$	-	\$ -	\$	-	\$ -		\$	
Total - Operations	\$	325,787	\$ 228,798	s	378,987	\$ 53,199	16.33%	\$ 150,189	65.64%

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Table 4.2.16: Maintenance Expenses – Account Variances

2013 Test Year vs. 2009 Actual and 2013 Test Year vs. 2011 Actual

		Last Board-	Most Current		Test Year Versu	s Last Rebasing	Test Year Versus Most Curr Actuals			
Account Description		approved Rebasing Year (Year)	Actuals Year 2011	Test Year	Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)		
Reporting Basis		CGAAP	CGAAP	MIFRS						
Maintenance										
5105 Maintenance Supervision and Engineering		\$ 42,219	\$ 90,256	\$ 118,521	\$ 76,302	180.73%	\$ 28,265	31.32%		
5110 Maintenance of Buildings and Fixtures - Distribution Stations		\$ 69,150	\$ -	\$ -	-\$ 69,150	-100.00%	\$ -			
5112 Maintenance of Transformer Station Equipment		- \$	\$ -	\$ -	\$ -		\$ -			
5114 Maintenance of Distribution Station Equipment	:	\$ 445	\$ 80,404	\$ 87,344	\$ 86,899	19540.43%	\$ 6,940	8.63%		
5120 Maintenance of Poles, Towers and Fixtures		\$ 12,578	\$ 2,984	\$ 19,080	\$ 6,501	51.69%	\$ 16,096	539.43%		
5125 Maintenance of Overhead Conductors and Devices	:	\$ 66,414	\$ 83,043	\$ 89,700	\$ 23,286	35.06%	\$ 6,657	8.02%		
5130 Maintenance of Overhead Services	:	-	\$ -	\$ -	\$ -		\$ -			
5135 Overhead Distribution Lines and Feeders - Right of Way	:	\$ 12,660	\$ 36,650	\$ 31,222	\$ 18,562	146.62%	-\$ 5,427	-14.81%		
5145 Maintenance of Underground Conduit	:	-	\$ -	\$ -	\$ -		\$ -			
5150 Maintenance of Underground Conductors and Devices		\$ 59,243	\$ 54,497	\$ 78,949	\$ 19,707	33.26%	\$ 24,452	44.87%		
5155 Maintenance of Underground Services	:	-	\$ -	\$ -	\$ -		\$ -			
5160 Maintenance of Line Transformers		\$ 7,007	\$ 4,820	\$ 7,610	\$ 603	8.60%	\$ 2,790	57.88%		
5165 Maintenance of Street Lighting and Signal Systems	:	-	\$ -	\$ -	\$ -		\$ -			
5170 Sentinel Lights - Labour		\$ -	\$ -	\$ -	\$ -		\$ -			
5172 Sentinel Lights - Materials and Expenses	:	-	\$ -	\$ -	\$ -		\$ -	-		
5175 Maintenance of Meters		\$ 68,147	\$ 87,494	\$ 116,415	\$ 48,268	70.83%	\$ 28,921	33.05%		
5178 Customer Installations Expenses - Leased Property		\$ -	\$ -	\$ -	\$ -		\$ -			
5195 Maintenance of Other Installations on Customer Premises	1	-	\$ -	\$ -	\$ -		\$ -			
Total - Maintenance		337.863	\$ 440,148	\$ 548,841	\$ 210.978	62.44%	\$ 108,694	24.69%		

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Table 4.2.17: Billing and Collecting Expenses – Account Variances

2013 Test Year vs. 2009 Actual and 2013 Test Year vs. 2011 Actual

			st Board- oproved	Most Current Actuals Year 2011		Test Year		est Year Versu	s Last Rebasing	Test Year Versus Most Current Actuals			
Account	Description		sing Year (Year)					Variance (\$)	Percentage Change (%)	Variance (\$)	Percentage Change (%)		
Reporting Ba	sis	(CGAAP	CGAAP		MIFRS							
Billing and C	ollecting									_			
5305	Supervision	\$		\$	-	\$ -	\$	-		\$ -			
5310	Meter Reading Expense	\$	117,881	\$ 76,	385	\$ 182,423	\$	64,542	54.75%	\$ 105,538	137.27%		
5315	Customer Billing	\$	167,833	\$ 188,	337	\$ 206,979	\$	39,147	23.32%	\$ 18,642	9.90%		
5320	Collecting	\$	68,030	\$ 61,	600	\$ 83,177	\$	15,147	22.26%	\$ 21,577	35.03%		
5325	Collecting - Cash Over and Short	-\$	227	\$	110	\$ 102	\$	329	-144.91%	-\$ 8	-7.14%		
5330	Collection Charges	\$	721	\$ 1,	143	\$ 918	\$	197	27.35%	-\$ 225	-19.71%		
5335	Bad Debt Expense	\$	80,000	-\$ 88,	094	\$ 25,000	-\$	55,000	-68.75%	\$ 113,094	-128.38%		
5340	Miscellaneous Customer Accounts Expenses						\$	-		\$ -			
Total - Billing	and Collecting	\$	434,238	\$ 239,	980	\$ 498,599	\$	64,362	14.82%	\$ 258,620	107.77%		

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Table 4.2.18: Community Relations Expenses – Account Variances

2013 Test Year vs. 2009 Actual and 2013 Test Year vs. 2011 Actual

			Last Board- approved		Most Current Actuals		Test Year		st Year Versu	s Last Rebasing	Test	us Most Current uals	
Account	Description	Re	Rebasing Year (Year)		Year 2011		1221104		riance (\$)	Percentage Change (%)	Variance (\$)		Percentage Change (%)
Reporting	Basis		CGAAP	C	GAAP		MIFRS						
Commun	ity Relations												
54	105 Supervision	\$		\$		69	-	\$	-		\$		
54	10 Community Relations - Sundry	\$	1,316	\$	3,728	\$	4,450	\$	3,135	238.27%	\$	722	19.36%
54	115 Energy Conservation	\$		\$		\$		\$	-		\$	-	
54	20 Community Safety Program	\$	-	\$	-	\$	-	\$	-		\$	-	
54	25 Miscellaneous Customer Service and Informational Expenses	\$		\$		\$	-	\$			\$	-	
55	505 Supervision	\$	-	\$		\$	-	\$			\$	-	
55	10 Demonstrating and Selling Expense	\$	-	\$	-	\$	-	\$	-		\$	-	
55	515 Advertising Expenses	\$		\$		\$	-	\$			\$	-	
55	520 Miscellaneous Sales Expense							\$	-		\$	-	
Total - Co	mmunity Relations	\$	1,316	\$	3,728	\$	4,450	\$	3,135	238.27%	\$	722	19.36%

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Table 4.2.19: Administrative and General Expenses – Account Variances

2013 Test Year vs. 2009 Actual and 2013 Test Year vs. 2011 Actual

		Last Board- approved	Most Current Actuals		Test Year	Test Year Versus	s Last Rebasing	Test Year Versu Actu	
Account Description		ebasing Year (Year)	Year 2011			Variance (\$) Percentage Change (%)		Variance (\$)	Percentage Change (%)
Reporting Basis		CGAAP	CGAAP		MIFRS				
Administrative and General Expenses									
5605 Executive Salaries and Expenses	\$	27,591	\$ 27,402	\$	27,524	-\$ 67	-0.24%	\$ 122	0.449
5610 Management Salaries and Expenses	\$	262,316	\$ 320,502	\$	506,320	\$ 244,004	93.02%	\$ 185,818	57.989
5615 General Administrative Salaries and Expenses	\$	18,448	\$ 52,134	\$	62,345	\$ 43,897	237.95%	\$ 10,211	19.589
5620 Office Supplies and Expenses	\$	105,531	\$ 116,038	\$	110,192	\$ 4,661	4.42%	-\$ 5,846	-5.049
5625 Administrative Expense Transferred - Credit	\$		\$ -	\$		\$ -		\$ -	
5630 Outside Services Employed	\$	62,208	\$ 45,340	\$	50,500	-\$ 11,708	-18.82%	\$ 5,160	11.38
5635 Property Insurance	\$	23,228	\$ 41,466	\$	27,234	\$ 4,006	17.25%	-\$ 14,232	-34.32
5640 Injuries and Damages	\$	18,731	\$ 19,166	\$	16,116	-\$ 2,615	-13.96%	-\$ 3,050	-15.91
5645 OMERS Pensions and Benefits	\$	-	\$ -	\$	-	\$ -		\$ -	
5646 Employee Pensions and OPEB	\$	-	\$ -	\$	-	\$ -		\$ -	
5647 Employee Sick Leave	\$		\$ -	\$		\$ -		\$ -	
5650 Franchise Requirements	\$	-	\$ -	\$	-	\$ -		\$ -	
5655 Regulatory Expenses	\$	39,959	\$ 62,721	\$	100,697	\$ 60,737	152.00%	\$ 37,976	60.55
5660 General Advertising Expenses	\$		\$ -	\$		\$ -		\$ -	
5665 Miscellaneous General Expenses	\$	43,586	\$ 45,931	\$	47,124	\$ 3,538	8.12%	\$ 1,193	2.60
5670 Rent	\$	-	\$ -	\$	-	\$ -		\$ -	
5672 Lease Payment Charge	\$	-	\$ -	\$		\$ -		\$ -	
5675 Maintenance of General Plant	\$	83,913	\$ 142,836	\$	131,802	\$ 47,889	57.07%	-\$ 11,034	-7.72
5680 Electrical Safety Authority Fees	\$	3,860	\$ 5,614	\$	5,202	\$ 1,342	34.78%	-\$ 412	-7.34
5681 Special Purpose Charge Expense	\$	-	\$ -	\$	-	\$ -		\$ -	
5685 Independent Electricity System Operator Fees and Penalties	\$	-	\$ -	\$	-	\$ -		\$ -	•
5695 OM&A Contra Account	\$	-	\$ -	\$	-	\$ -		\$ -	
6205 Donations	\$	-	\$ -	\$	-	\$ -		\$ -	
6205 Donations, Sub-account LEAP Funding	\$	-	\$ -	\$	-	\$ -		\$ -	•
Total - Administrative and General Expenses	\$	689,371	\$ 879,150	S	1,085,056	\$ 395,685	57.40%	\$ 205,906	23,42

76,302

2013 TEST YEAR vs. 2009 ACTUAL:

- 2 TABLE 4.2.15: OPERATIONS:
- 3 There are no expense variances greater than \$50,000 when comparing the 2013 Test Year with
- 4 the 2009 Actual expenses.

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6 TABLE 4.2.16: MAINTENANCE:

8 This account includes portions of compensation for the line crews and engineering technician 9 related to the supervision of maintenance projects. Amounts recorded here based on individual

weekly time sheets. At the end of 2009, only wages were recorded in this account. Benefits and

burden expenses were allocated over all other operation and maintenance labour accounts. In

12 2013, benefits and burdens have been allocated to this account. During the period between 2009

and 2013 step increases contributed to the increase in labour expenses. Midland PUC has

14 included in this COS Application an increase of one FTEE in the operations department.

15 Succession planning for retirements in the metering, engineering tech, operations office

16 administration and line crew functions will require the additional hiring of one FTEE. This

17 FTEE will play an integral role in the development of best practices in the operations department

and will assist in the day-to-day operations department work flows.

#5105 - Line Maintenance Supervision and Expenses

#5110 /#5114 – Maintenance of Buildings and Fixtures – Distribution Stations/Maintenance

20 of Distribution Station Equipment -\$ 69,150 / \$ 86,899

- 21 In 2009, Maintenance of Distribution Station Equipment was inadvertently recorded in account
- 22 #5110 Maintenance of Buildings and Fixtures. From 2010 to 2013 these expenses have been
- 23 recorded in #5110. Consequently taking the two accounts together will result in a variance of
- 24 approximately \$17,700.

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TABLE 4.2.17: BILLING AND COLLECTING

2 #5310 – Meter Reading Expense

\$ 64,542

- 3 Meter Reading Expenses have increased due to the implementation of the smart meter
- 4 infrastructure. Actual subcontracting costs have risen from \$55,000 in 2009 to \$108,000 in
- 5 2013. Additional inhouse labour allocation has also increased from \$16,000 to \$26,300.

6 #5335 – Bad Debt Expense

-\$ 55,000

- 7 This account includes adjustments made to the Allowance for Doubtful Accounts (USoA #1130).
- 8 In 2009, Bad Debt Expense was recorded at \$80,000 and in 2013 the expense was reduced by
- 9 \$55,000 to \$25,000 to reflect forecasted bad debts. Details of the changes in the Allowance for
- 10 Doubtful Accounts and Bad Debt Expense are shown under Exhibit 4, Tab 2, Schedule 3, Table
- 11 4.2.13.

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TABLE 4.2.18: COMMUNITY RELATIONS

- 14 There are no expense variances greater than \$50,000 when comparing the 2013 Test Year with
- the 2009 Actual expenses.

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TABLE 4.2.19: ADMINISTRATIVE AND GENERAL EXPENSES

18 #5610 – Management Salaries and Expenses

\$ 244,004

- 19 Within the USoA account 5610, Midland PUC has reported the costs for senior management,
- 20 accounting and information systems managers. In 2011, an additional FTEE was hired as a
- 21 result of the increased workload due to the smart meter infrastructure, the transition and
- 22 reporting requirements under IFRS and our new GIS system dealing with the identification and
- 23 recording of our fixed assets (\$75,000). In 2013, an additional FTEE will be hired as a

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Regulatory Analyst (\$76,700). Midland PUC has, in the past provided coverage for regulatory matters with the assistance of the President & CEO, the Chief Financial Officer and outside consulting services. Due to the complexities in rate applications, IRM rate applications and other regulatory requirements, Midland PUC sees the need to develop and transfer these skills. In addition, this FTEE will provide succession planning and reduce outside consulting services. Step increases (\$42,500), training (\$1,700) and wage and benefit increases (\$48,100) over the years also contributed to this increase. Benefit increases (\$48,100) which are included in the amounts above, contributed to the overall spending due to the additional staff member, OMERS and other benefit cost increases.

#5655 – Regulatory Expenses

\$ 60,737

Regulatory Expenses include those expenses incurred in connection with Decisions and Orders on Cost Awards for hearings, proceedings, technical sessions, and other matters before the OEB or other regulatory bodies, including annual assessment fees paid to a regulatory body. Annual fees assessed by the OEB are included in this expenditure category. In 2009, Regulatory Expenses totaled \$39,959 vs. the 2013 projected expense of \$100,697. The increase in cost is due to the increase in COS Applications of \$40,106, annual OEB Assessment increases of \$3,940, Section 30 cost increases of \$682, other regulatory increases of \$2,676 and one time regulatory costs of \$13,333. As indicated in Exhibit 4, Tab 2, Schedule 1 and shown under Table 4.2.6 Regulatory costs for the 2013 Cost of Service Application include Midland PUC's consulting and legal costs as well as anticipated Board and Intervenor expenses. These costs have been spread over a four year period beginning with the 2013 OM&A budget (25% of actual 2013 expenses relating to the 2013 Cost of Service Application are included in OM&A for 2013)

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2013 TEST YEAR vs. 2011 ACTUAL:

2 TABLE 4.2.15: OPERATIONS

3 #5005 – Operation Supervision and Engineering

\$ 115,552

- 4 Our Director of Operations passed away very suddenly in late 2010. This position was vacant
- 5 until late 2011 when an Engineering Manager was hired. Consequently, the bulk of the increase
- 6 in this expense is due to the timing difference resulting from the hiring of the Engineering
- 7 Manager in late December, 2011.

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9 TABLE 4.2.16: MAINTENANCE

- There are no expense variances greater than \$50,000 when comparing the 2013 Test Year with
- 11 the 2011 Actual expenses.

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TABLE 4.2.17: BILLING AND COLLECTING

#5310 - Meter Reading Expense

\$ 105,538

- Meter reading expenses for 2013 have changed significantly from previous years and are not directly comparable to past expenses. From 2009 through to 2010, Midland PUC employed a third party contractor to read all meters and supply data for billing purposes. In 2011, electronic meter reading expenses were recorded in a variance account under the Smart Meter Infrastructure. Consequently, the increase in 2013 over 2011 expenses is a result of the smart meter reading expenses. This constituted the majority of the expense in this account, with the balance of the expense being attributed to internal staff time for data editing and verification. In
- 22 2013, Midland PUC has forecasted expenses based on electronic meter reading of its smart

1 meters. A summary of expenses is provided in Table 4.2.20 below followed by a synopsis of each expense.

Table 4.2.20: 2013 Meter Reading Expenses

	Description	-	Amount
Α	Util-Assist - Harris Support	\$	15,574
В	Savage Data - ODS Fees	\$	12,681
С	Elster - Hosted Services	\$	15,821
D	Bell Mobility - Collector Fees	\$	5,710
Ε	N-Dimension - Security Audit	\$	8,333
F	AS2 Hosting	\$	2,194
G	Elster Handheld Maint Fee	\$	959
Н	MAS System Maint Exp	\$	11,277
1	MDMR Maint Support - Harris	\$	1,622
J	Harris E-Care & Web Presentment	\$	8,373
K	Manual Meter Reads (Contract)	\$	6,180
L	Sync Operator/Contract	\$	19,282
M	Midland PUC internal labour	\$	26,274
N	Uitilismart	\$	48,144
Tota	I Meter Reading Expense 2013	\$	182,424

A. Util-Assist – Harris Support Charges:

- Midland PUC is a member of Utility Collaborative Services Inc. (UCS), a billing co-operative sharing billing related services and software support for our CIS billing system. This charge is in
- 10 payment of these services.

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UCS was created to provide members with reliable and cost-competitive long term software and service solutions. Our members support and work co-operatively on standardization of our systems leading to major cost savings for each other. Midland PUC was one of the three founding LDCs of this co-operative in 2005. UCS has grown to 9 members and through this growth and standardization, UCS has been able to negotiate preferential agreement with vendors which result in cost savings to its members. UCS has been able to leverage the expertise of the Harris billing software, the ITM hosting services and Util-Assist while also having access to a

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- strong knowledgebase of utility experts. As UCS is a standards based organization, the services
- 2 provided by our partners allows the members to build common business processes that bring cost
- 3 savings and efficiencies amongst the members.

4 B. Savage Data ODS Fees

- 5 Savage Data ODS (Operational Data Store) fees are for external secondary checks on interval
- 6 data for validating, editing and estimating. Total expenses are based on a per meter charge per
- 7 month.

8 C. Elster/Olameter Hosted Services

- 9 This expense is paid to Elster who host our Advanced Metering Infrastructure (AMI) which
- 10 collects the meter reading data. The data is then sent to both the ODS and MDM/R for editing
- 11 and verification.

12 **D. Bell Mobility – Collector Fees**

- 13 Midland PUC's mesh metering system requires the installation of modems at various locations
- 14 throughout our distribution system to ensure optimal reporting of meter data. These modems
- provide the connectivity required to collect the meter reads from the collector and transmit them
- 16 to the ODS.

17 E. N-Dimension – Security Audit

- 18 With the mass deployment of AMI systems, security of the AMI network is critical to prevent utilities
- from becoming susceptible to new levels of potential security breaches and to ensure customer privacy
- and acceptance of the network. Midland PUC, along with approximately 20 other Elster LDCs have
- 21 contracted with N-Dimension to perform this security audit on behalf of the group, thereby reducing the
- 22 individual LDC cost significantly.

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1 F. AS2 Hosting

- 2 This expense is incurred to provide the link and manage the electronic communications between
- 3 our individual CIS billing software, the AMI and the ODS.

4 G. Elster Handheld Maintenance Fee

- 5 As part of the AMI system, Midland PUC incurred costs for a hand held meter device to
- 6 facilitate the collection of manual meter reading in the field at times when anomalies need
- 7 investigation. This maintenance fee is paid on a yearly basis to ensure our device is checked and
- 8 maintained.

9 H. MAS System Maintenance Expense

- 10 This support fee is paid to Elster on an annual basis for the regular maintenance of the equipment
- 11 required to house Midland PUC's data.

12 I. MDMR Maintenance Support – Harris

- 13 This fee is paid to Harris, Midland PUC's billing software provider on an annual basis for
- software support for the MDM/R.

15 J. Harris E-Care and Web Presentment

- 16 These two fees are paid to Harris, Midland PUC's billing software provider on an annual basis
- 17 for software support for web presentment of invoices and customer access capabilities through
- the web.

19 K. Manual Meter Reads (contract)

- 20 Midland PUC has contracted with Olameter to provide manual meter reads of those meters that
- are not supported through the MDM/R.

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L. Sync Operator

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- 2 Midland PUC has contracted with Util-Assist Inc to provide Sync Operator services as an
- 3 integral part of the billing process. In 2011, a contract Sync Operator was required who provides
- 4 expertise to Midland PUC billing staff in regard the smart metering infrastructure. The Sync
- 5 Operator's duties include support and training to Midland PUC staff for daily validation of
- 6 overall performance of our AMI network, identification and resolution of exceptions within the
- 7 network, running of daily performance reports and delivery to Midland PUC for review,
- 8 following up on outstanding issues with the network, monitoring the data sync between CIS,
- 9 head end system, MDMR and the ODS, monitoring and resolving BQR exceptions from MDMR
- and CIS and developing configuration and testing of the MDMR interface and ODS rules engine.

11 M. Internal Labour

- 12 Internal labour is required for field inspections to ensure meters and collectors are in working
- order and to troubleshoot issues in the field. Labour costs are also incurred when meters need to
- be changed out when they stop working and as well for new installations.

15 N. Utilismart

- 16 Midland PUC contracts with Utilismart who provide metering information such as our net
- 17 system load shape and street light profiles. Utilismart also provides metering data to a number of
- our GS>50kW customer base.

20 #5335 – Bad Debt Expense

\$ 113,094

- As discussed in Exhibit 4, Tab 2, Schedule 3, Table 4.2.13, Bad Debt Expense has increased
- 22 over 2011 actual expenses due to the reduction in the Allowance for Doubtful Accounts (USoA
- 23 #1130).

TABLE 4.2.18: COMMUNITY RELATIONS

- 2 There are no expense variances greater than \$50,000 when comparing the 2013 Test Year with
- 3 the 2011 Actual expenses.

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TABLE 4.2.19: ADMINISTRATIVE AND GENERAL EXPENSES

#5610 – Management Salaries and Expenses

\$ 185,818

7 Within the USoA account 5610, Midland PUC has reported the costs for senior management, 8 accounting and information systems managers. In 2011, an additional employee was hired as a 9 result of the increased workload due to the smart meter infrastructure and the transition and 10 reporting requirements under IFRS and our new GIS system dealing with the identification and 11 recording of our fixed assets. Midland PUC created a new position, Information Systems 12 Manager, which accounts for a significant portion of the increase (\$75,000). This position was 13 created as a result of the need for increased inhouse billing and IT support for the smart metering 14 infrastructure. Review of interval data is required on a daily basis to ensure accuracy of billing 15 quantities. Data editing includes exception handling, file prep work for sending to the ODS and 16 the MDMR and verification of return files sent. Errors such as "no data", "some checks skipped 17 or failed", are examples of data needing follow up. Midland PUC estimated a .5 FTEE would 18 be required to fulfill this requirement and included the cost in the OM&A expenses approved by 19 the Board in its Decision and Order dated May 3, 2012 under EB-2011-0434. This .5 FTEE cost 20 is included in the 2013 OM&A expenses, but was not included in the 2011 Actual Expenses. 21 The 2011 costs were posted to the Smart Meter Regulatory Asset Variance Accounts as required 22 by the OEB.

- 23 In addition, this position provides support in the introduction of the new accounting standards,
- 24 International Financial Reporting Standards (IFRS) and coordination of our new GIS system
- 25 with our accounting software dealing with the identification and recording of our fixed assets.
- 26 Midland PUC included a .5 FTEE in 2012 under the IFRS Regulatory Asset Account #1508 in

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- accordance with the Board's direction dealing with IFRS related expenses. In 2013, the .5 FTEE
- 2 expense was transferred to OM&A.
- 3 In 2013, an additional FTEE will be hired as a Regulatory Analyst (\$76,700). Midland PUC has,
- 4 in the past provided coverage for regulatory matters with the assistance of the President & CEO,
- 5 the Chief Financial Officer and outside consulting services. Due to the complexities in rate
- 6 applications, IRM rate applications and other regulatory requirements, Midland PUC sees the
- 7 need to develop and transfer these skills to a Regulatory Analyst. In addition, this FTEE will
- 8 provide succession planning and reduce outside consulting services in future years.
- 9 The remainder is attributable to step increases (\$7,500), wage increases (\$17,600) and benefit
- increases (\$10,600) resulting from OMERS and other benefit cost increases. As well, training
- expenses will decrease (\$1,600) over 2011 levels.

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1 EMPLOYEE COMPENSATION, INCENTIVE PLAN EXPENSES, PENSION EXPENSE

2 AND POST RETIREMENT BENEFITS:

3 Compensation/Performance System

4 Union

- 5 Midland PUC's unionized staff is represented by the International Brotherhood of Electrical
- 6 Workers (IBEW) Union. The current collective agreement expires February 28, 2015 and
- 7 Midland PUC will be entering formal negotiations prior to that date. The current agreement,
- 8 which was entered into March 2012, includes annual wage increases of 3% over the next three
- 9 years. Midland PUC recognizes that this increase may, on the surface be considered excessive
- 10 given the current economic climate. However, Midland PUC would point out in order to achieve
- a balance between our neighbouring LDCs and industry averages, a 3% increase was negotiated.
- For example, one neighbouring LDC wage rates for linecrew are \$2 per hour more than Midland
- 13 PUC. This would have resulted in a 6% increase.

14 Management

- 15 The management compensation plan consists of salaries and benefits. Each position within the
- 16 company is reviewed annually by senior management and the Board of Directors. Each
- 17 employee's position within their respective range is reviewed based on performance and an
- 18 inflationary adjustment. Changes to senior management compensation, if any, are approved by
- 19 the Board of Directors. Midland PUC does not offer incentive or bonus compensation.

20 **Benefits**

- 21 A comprehensive and competitive benefits package exists which includes medical insurance, life
- 22 insurance and vacation. The plans are designed to address the health and welfare needs of the
- employee population, with similar plans for both union and management employees. Midland
- 24 PUC does not provide post-retirement benefits to its employees.
- 25 All full time staff participate in the OMERS pension plan.

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Employee Compensation and Benefits:

- 2 The employee complement, compensation and benefit information is provided in Table 4.2.21
- 3 below. Midland PUC has aggregated the executive and management together in the management
- 4 category.

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Extraordinary Deduction

- 6 In 2009, Midland PUC accrued wage and benefit expense in the amount of \$83,771 as a result of
- 7 a potential claim by an employee who is no longer with the company. This claim did not
- 8 materialize in 2010 and consequently, the accrual was reversed. This item was shown as a cost
- 9 driver under Table 4.2.12 in Exhibit 4, Tab 2, Schedule 3 and was a one-time expense in 2009.
- 10 The same amount was deducted in 2010 in order to provide the year over year comparison.

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Table 4.2.21 Employee Compensation and Benefits

	Last Rebasing Year (2009 Board-	Last Rebasing Year (2009 Actuals)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
Reporting Basis	Approved) CGAAP	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS
Number of Employees (FTEs including Part-Time) ¹	6.00	6,50	7.27	6.25	7.16	8.16
Management Union	10.00	9.00	9.50	9.00	9.00	10.00
Total	16.00	15.50	16.77	15.25	16.16	18.16
Number of Part-Time Employees	16.00	15.50	10.77	15.25	10.10	18.16
Management Employees	2.00	1.00	1.00	2.00	1.00	1.00
Union	2.00	1.00	1.00	2.00	1.00	1.00
Total	2.00	1.00	1.00	2.00	1.00	1.00
Total Salary and Wages	2.00	1.00	1.00	2.00	1.00	1.00
Management	\$ 448,400	\$ 519,401	\$ 407,087	\$ 463,469	\$ 555,600	\$ 642,600
Union	\$ 616,600	\$ 524,442	\$ 570,595	\$ 615,827	\$ 612,400	\$ 708,300
Total	\$ 1,065,000	\$ 1,043,843	\$ 977,682	\$ 1,079,297	\$ 1,168,000	\$ 1,350,900
Current Benefits	Ψ 1,000,000	Ψ 1,040,040	Ψ 377,002	Ψ 1,073,237	Ψ 1,100,000	Ψ 1,000,000
Management	\$ 121,475	\$ 84,871	\$ 80,322	\$ 101,836	\$ 136,150	\$ 162,886
Union	\$ 165,198	\$ 133,498	\$ 147,061	\$ 160,244	\$ 158,500	\$ 187,749
Total	\$ 286,673	\$ 218,369	\$ 227,383	\$ 262,081	\$ 294,650	\$ 350,635
Accrued Pension and Post-Retirement Benefits	200,073	Ψ 210,309	Ψ 221,303	202,001	Ψ 204,000	Ψ 555,055
Management	\$ 4,000	-\$ 15,641	\$ 1,874	\$ 1,791	\$ 1,703	\$ 1,611
Union	\$ 7,700	-\$ 23,462	\$ 2,810	\$ 2,686	\$ 2,555	\$ 2,417
Total	\$ 11,700	-\$ 39,103	\$ 4,684	\$ 4,477	\$ 4,258	\$ 4,028
Total Benefits (Current + Accrued)	4 11,700	ψ σσ,1σσ	ψ 1,001	ų ,,,,,	ų 1,200	Ψ 1,020
Management	\$ 125,475	\$ 69,229	\$ 82,195	\$ 103,627	\$ 137,853	\$ 164,497
Union	\$ 172,898	\$ 110,036	\$ 149,872	\$ 162,931	\$ 161,055	\$ 190,166
Total	\$ 298,373	\$ 179,266	\$ 232,067	\$ 266,558	\$ 298,908	\$ 354,663
Total Compensation (Salary, Wages, & Benefits)	ψ 250,575	Ψ 175,200	φ 202,007	ψ 200,550	ψ 230,300	ψ 304,000
Management	\$ 573,875	\$ 588,630	\$ 489,282	\$ 567,096	\$ 693,453	\$ 807,097
Union	\$ 789,498	\$ 634,478	\$ 720,467	\$ 778,758	\$ 773,455	\$ 898,466
Total	\$ 1,363,373	\$ 1,223,109		\$ 1,345,854	\$ 1,466,908	\$ 1,705,563
Compensation - Average Yearly Base Wages	Ψ 1,000,070	Ψ 1,225,105	Ψ 1,200,740	Ψ 1,040,004	ψ 1,400,300	ψ 1,700,000
Management Management	\$ 70,567	\$ 79,908	\$ 55,966	\$ 74,141	\$ 77,598	\$ 78,750
Union	\$ 58,350	\$ 53,455	\$ 53,437	\$ 60,774	\$ 64,489	\$ 67,534
Total	\$ 128,917	\$ 133,362	\$ 109,403	\$ 134,915	\$ 142,087	\$ 146,284
Compensation - Average Yearly Overtime	Ψ 120,511	ψ 100,002	Ψ 100,400	ψ 104,515	Ψ 142,007	ψ 140,204
Management Average rearry overtime						
Union	\$ 3,310	\$ 4,335	\$ 6,626	\$ 7,651	\$ 3,556	\$ 3,296
Total	\$ 3,310	\$ 4,335	\$ 6,626	\$ 7,651	\$ 3,556	\$ 3,296
Compensation - Average Yearly Incentive Pay	Φ 0,010	4 1,000	Φ 0,020	Ψ 1,001	ψ 0,000	Ψ 0,200
Management	\$ 4,167	\$ 8,333				
Union	4 1,107	Ψ 0,000				
Total	\$ 4,167	\$ 8,333				
Compensation - Average Yearly Benefits	4 1,101	Ψ 0,000				
Management Average reary Benefits	\$ 15,684	\$ 10,651	\$ 11,300	\$ 16,577	\$ 19,253	\$ 20,159
Union	\$ 17,290	\$ 11,004	\$ 14,987	\$ 16,293	\$ 16,105	\$ 19,017
Total	\$ 32,974	\$ 21,654		\$ 32,870	\$ 35,359	\$ 39,176
	ψ 02,974	21,004	Ψ 20,207	Ψ 52,670	\$ 55,555	59,170
Total Compensation	\$ 1,363,373	\$ 1,223,109	\$ 1,209,749	\$ 1,345,854	\$ 1,466,908	\$ 1,705,563
Total Compensation Capitalized (CGAAP)	\$ 273,689	\$ 137,887	\$ 169,944	\$ 197,463	\$ 164,708	1,700,000
Total Compensation Charged to Varance Accounts	270,000	\$ 2,138		\$ 27,229	\$ 35,150	
Total Compensation Charged to OM&A (CGAAP)	\$ 1,089,684	\$ 1,083,084	\$ 1,007,447	\$ 1,121,163	\$ 1,267,050	
Total Compensation Capitalized (MIFRS)				\$ 197,463	\$ 164,708	\$ 169,790
Total Compensation Charged to Variance Accounts				\$ 27,229	\$ 35,150	, , , , , , , , , , , , , , , , , , , ,
Total Compensation Charged to OM&A (MIFRS)				\$ 1,121,163	\$ 1,267,050	\$ 1,535,773

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- Table 4.2.21 provides details of Midland PUC's compensation and benefits for two employee
- 2 categories Management and Union. This Table is consistent with Section 2.7.4 of the June 12,
- 3 2011 Ontario Energy Board Chapter 2 Filing Requirements which states "Where there are three,
- 4 or fewer, full-time equivalents (FTEs) in any category, the Applicant may aggregate this
- 5 category with the category to which it is most closely related. This higher level of aggregation
- 6 may be continued, if required, to ensure that no category contains three, or fewer, FTEs".
- 7 Midland PUC has aggregated the executive and management together in the management
- 8 category.

9

- 10 The salaries and wage amounts include all salaries and wages paid inclusive of vacations, stat
- 11 holidays, floater days, sick leave, bereavement leave and other miscellaneous paid leave which
- may be considered as benefits, however, for the purposes of this analysis they are considered
- salaries/wages.

14

- 15 The benefit amounts include Midland PUC's costs to provide extended health care, dental, long-
- term disability and life insurance, along with OMERS for all employees.

- 18 Regulatory, financial reporting and technical operations requirements have changed the way
- 19 Midland PUC does business. The staffing levels changed from union to management level
- 20 positions, due to the complexities and decision making requirements for two reasons. Firstly, in
- Operations in 2009 & 2010 a contract position was created to replace an employee who was
- 22 injured. This contract position is included with management salaries. Midland PUC incurred
- 23 both contract position costs and the employee wages during this time period, which were
- 24 partially offset by the receipt of funds from WSIB. This contract management position was
- eliminated in 2011. In 2013, as discussed in Exhibit 1 and above, 1 FTEE will be required to
- 26 replace 1 of 5 pending retirements. In addition, regulatory and financial reporting requirements
- 27 required additional technical and managerial expertise. Additional managerial support is
- 28 required as a result of the Asset Management Study and the incorporation of policy and
- 29 procedure requirements for safety and other regulatory requirements. Midland PUC participates

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in market surveys in order to pay competitive salaries to its management staff and assist in retaining talented employees. Midland PUC recognizes the costs in retaining head hunters and the time and resources involved in training new staff. Consequently, Midland PUC needs to retain staff at market rates. Midland PUC continues to monitor and review its salary structure with its Board of Directors on a yearly basis. All management positions are reviewed and adjustments are made by the Board of Directors where deemed appropriate. Salaries are expected to increase by 3% in 2013 which would include performance plus cost of living

8 increases.

9

Midland PUC is undergoing substantial increases in its fixed assets due to the enhancement and/or replacement of system infrastructure and system enhancements. All management positions play an important role in the design and implementation of these

13 replacements/enhancements.

14

15

16

Change in Employee Compensation & Benefits

2010 Actual vs. 2009 Actual

- 17 **Management:**
- 18 Change in FTE: +.77
- 19 Change in Wages: -\$112,314

- In 2009, the Operations Manager left the company and the position was vacant for 8 months. However, wages were accrued for 12 months as a potential liability. This position was recorded as a 1 FTE in 2009, but actual salary was recorded for 16 months in 2009. The Operations
- 24 Manager position was filled in 2010. A contract position was created in 2009 to fill the vacancy
- 25 in the operations linecrew. This contract position is included in the management category as it is
- 26 a non-union position. A further contract position, part-time Operations Office Manager was
- 27 created in 2009 in the Operations Department to provide business process development and
- office procedure expertise to the Operations Department. This position moved from a .3 FTE in

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- 1 2009 to a .76 FTE in 2010. The part-time Office Clerk position increased in 2009 from a .2 FTE
- 2 in 2009 to a .6 FTE in 2010. These two contract positions resulted in the .77 increase in 2010.
- Wages decreased in 2010 due to the accrued liability for the Operations Manager wages in 2009.
- 4 This liability was substantially more than 2010 expenses as 1.3 years salary was accrued in 2009.
- 5 As indicated above, the FTEE for the Operations Office Manager and part-time Office Clerk
- 6 increased which would result in an increase in wages overall. Management inflationary increase
- 7 in 2009 was 3%. Two management positions received step increases.
- 8 Union:
- 9 Change in FTE: +.5
- 10 Change in Wages: +\$46,153
- 11
- 12 The increase in FTE of .5 in 2010 was due to the retirement of two office personnel in 2010 who
- 13 had been with the LDC for over 35 years. Additional staff were hired in advance of these
- retirements in order to provide training and support to the new hires upon the retirement of the
- two 35 year plus individuals.
- 16 The change in wages is to accommodate this change over and as well, the increase in wages as
- outlined in the Collective Bargaining Agreement (CBA) with the IBEW. In addition, the
- injured worker returned to full-time status mid-July, 2010. Consequently, wages increased over
- 19 2009 levels.

20 **2011** Actual vs. **2010** Actual

- 21 **Management:**
- 22 Change in FTE: -1.02
- 23 Change in Wages: +\$56,382
- 24
- 25 In late 2010, our Director of Operations passed away quite suddenly. This position remained
- vacant until December, 2011 when a new Engineering Manager was hired. A contract line crew
- position became vacant in 2011. Wages increased in 2011 due to the accrued liability for the
- 28 Operations Manager wages in 2009 which was reversed in 2010. This liability was substantially
- 29 more than 2010 expenses as 1.3 years salary was accrued in 2009.

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A new position was also created in the fall of 2011 (.5 FTE smart meter expense; .5 FTE IFRS

2 expense). One half FTE is attributed to the smart meter infrastructure - Information Systems

3 Manager, as a result of the transition to the smart meter infrastructure. The current Treasurer

4 was transferred to this position and a new Treasurer was hired in late summer of 2011. Midland

5 PUC completed its Asset Management Study in 2011 and this position will be used as a resource

6 for the compilation of applicable financial data to integrate with field operations as Midland PUC

7 moves into the International Financial Reporting Standards. The new Treasurer is included in

8 the FTE count, however, the wage expense was not included in OM&A but recorded as a cost to

9 the IFRS transition accounts included in regulatory assets.

Wages increased by 3% for other management positions along with step increases in three

positions. These increases, the increase due to the reversal of the accrued liability and the

decrease in FTE of the senior manager wages resulted in an overall increase of \$56,382. OM&A

expenses would have been \$15,600 higher taking into consideration the cost attributed to IFRS

14 Transition Costs under Regulatory Assets.

15 Union:

16 Change in FTE: -.5

Change in Wages: +\$45,232

18

17

19 As indicated above, two 35 year service employees retired in 2010. Overlapping coverage for

training of new employees in 2010 for these positions accounted for the decrease in union FTE

21 count in 2011. Wages increased due to the CBA, step increases within job classifications and

22 pay grades as per the CBA. In addition, the injured worker returned to full-time status mid-July,

23 2010. Consequently, wages in 2011 included a 12 month full-time wage. Whereas, in 2010 the

full-time wage compliment was from mid-July onward. In addition, in 2010 WSIB's

contribution reduced wages in 2010.

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2012 Bridge vs. 2011 Actual

3 **Management:**

4 Change in FTE: +.91

5 Change in Wages: +\$92,131

6 The Engineering Manager was hired in December of 2011, filling the vacant position of the

7 senior manager who passed away in late 2010. In 2011, Midland PUC added one FTE in late

summer. The current Treasurer moved into the role of Information Systems Manager and a new

9 Treasurer was hired. The Information Systems Manager position was created to provide support

and technical expertise as a result of the new smart metering infrastructure. As well, this

position will provide expertise as Midland PUC moves into International Financial Reporting

12 Standards. Midland PUC completed its Asset Management Study in 2011 and this position will

be used as a resource for the compilation of applicable financial data to integrate with field

operations. The Information Systems Manager salary and benefits have been recorded in 2012

as an expense to OM&A for one half of the cost and as an expense under IFRS Transition Costs

recorded under Regulatory Assets. OM&A expenses would have been \$27,500 higher taking

17 into consideration the cost attributed to IFRS Transition Costs under Regulatory Assets.

18 These additions, along with step increases for two FTEs and a 3% increase for management

19 personnel, result in an expected wage increase over 2011 levels.

20 Union:

21 Change in FTE: +0.0

22 Change in Wages: - \$3,427

23

No new positions were created in the year, nor were any positions eliminated. Wages increased

25 due to the CBA and step increases within job classifications and pay grades as per the CBA,

26 however, overall wages are expected to decrease in 2012 due to less overtime requirement for

outside line crews.

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2013 Test vs. 2012 Bridge

2 **Management:**

- 3 Change in FTE: +1.0
- 4 Change in Wages: \$87,000
- 5 In 2013, Midland PUC anticipates hiring one additional FTE to fill the position of Regulatory
- 6 Analyst. Midland PUC has, in the past provided coverage for regulatory matters with the
- 7 assistance of the President & CEO, the Chief Financial Officer and outside consulting services.
- 8 As discussed in Exhibit 1 and above, due to the complexities in rate applications, IRM rate
- 9 applications and other regulatory requirements, Midland PUC sees the need to develop and
- 10 transfer these skills to a Regulatory Analyst. This position will provide a leadership role in
- 11 ensuring compliance with regulatory requirements while maximizing opportunities and
- 12 minimizing risk. In addition, this FTE will provide succession planning and reduce outside
- consulting services in future years.
- 14 The Treasurer and Engineering Manager will receive step increases and this along with a 3%
- increase will result in an overall increase in management wages in 2013.
- 16 Union:
- 17 Change in FTE: +1.0
- 18 Change in Wages: + \$95,900
- 19
- 20 As discussed in Exhibit 1 and above, Midland PUC sees the need to provide staffing resources
- 21 and succession planning to meet existing and future needs as the industry moves into the areas of
- smart grid and other technological advancements. As indicated above, in early 2011 Midland
- 23 PUC's contract lineman left the company. Midland PUC will over the next few years have a
- 24 number of union members retire. It is necessary that the LDC look to the future to anticipate
- 25 expected resource needs and to provide an environment where the current long term staff who
- are expected to retire provide new staff with the appropriate training as they transition to the new
- 27 positions. Midland PUC has in the past hired a contract employee to fill in for line crew on
- vacations and sick leaves. This contractor is no longer available and the need to provide backup
- and overlapping coverage for our operations crews is needed. Over the next few years, Midland

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- 1 PUC will need to replace the metering technician, the engineering technician, the operations
- 2 office manager and at least one line crew as these FTEs look to retire. Midland PUC will look to
- 3 hire one additional FTE in 2013 who will provide the succession planning needed in this
- 4 department. This will provide bench strength as retirements happen in the coming years and
- 5 hiring at this time would allow the person in this position to gain valuable experience and
- 6 become competent given that, on average, it takes approximately 10 years to become competent
- 7 and experienced.
- 8 As well as the increase of one FTEE, Midland PUC will incur increases in wages in accordance
- 9 with the CBA.

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Change in Benefits

- 12 In 2011, OMERS released a 3-year plan indicating approximately 1% per year increase in
- OMERS premiums beginning in 2011, to be matched by employers. In September, 2011
- 14 OMERS announced that pension contribution rates to include the 1% per year increase as
- outlined in the 3-year plan. The total change in premiums increased from 10% to 13%.

Contribution rates for normal retirement age 65 members

- On earnings up to CPP earnings limit*: 2011 is 7.4%; **2012 is 8.3%**
- On earnings over CPP earnings limit*: 2011 is 10.7%; **2012 is 12.8%**

Contribution rates for normal retirement age 60 members

- On earnings up to CPP earnings limit*: 2011 is 8.9%; **2012 is 9.4%**
- On earnings over CPP earnings limit*: 2011 is 14.1%; **2012 is 13.9%**
- 22 *CPP earnings limit (Year's Maximum Pensionable Earnings or YMPE) in 2011 is
- \$48,300; the limit in 2012 will be higher. OMERS members pay a lower rate of
- contributions on earnings up to the YMPE because OMERS and the CPP are designed to
- work together to provide pension benefits.

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- 1 As well, expenses in 2012 have increased over 2011 as a result of the addition of two FTEs
- 2 positions (Engineering Manager and Information Services Manager) in late 2011.

3

- 4 On June 28, 2012 the OMERS Sponsors Corporation (SC) Board approved the 2013 contribution
- 5 rates and a limit on the amount of contributory earnings recognized in the Retirement
- 6 Compensation Arrangement (RCA). In addition, the filing of the 2011 Primary Plan and
- 7 Supplemental Plan Valuation was also approved.

8

- 9 However, the plan changes will become effective, only after by-laws detailing the amendments
- are accepted by the regulator. As an interim measure the SC has approved the allocation for the
- 11 2013 contribution rates, as follows:

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Contribution Rates for 2013

- Beginning with the first, *full* pay period in 2013, the rates paid by active members (and matched
- by their employers) will be as follows.

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Normal retirement age 65 members

- On earnings up to CPP earnings limit 9.0%
- On earnings over CPP earnings limit 14.6%

20 Normal retirement age 60 members

- On earnings up to CPP earnings limit 9.3%
- On earnings over CPP earnings limit 15.9%
- 23 For the 2013 Test Year, Midland PUC has included the two FTE additions and an estimated
- 24 increase of 3% in all benefits except for OMERS. The increase in OMERS pension costs as
- 25 noted above has been included in the cost of current benefits in this application. The increases
- for 2012 and 2013 are compounded by general salary increases.

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Table 4.2.22: Pension Premium Information

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OMERS Premiums Paid	2009	9 Actual	2010	0 Actual	2011	I Actual	20	12 Bridge	20	013 Test
Contributions - Employer	\$	60,189	\$	62,967	\$	80,790	\$	112,500	\$	141,100

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Post-Retirement Benefits - Liability:

- 6 Midland PUC discontinued the post-retirement life insurance, dental and health benefits to all
- 7 employees in 2003. As at December 31, 2009, there were only six retirees who retain the post-
- 8 retirement life insurance benefit. In 2009, the plan was revalued and the accrued benefit
- 9 obligation was decreased in 2009 over the 2006 valuation as a result of a higher discount rate
- 10 (from 5% to 6%) assumption and the death of one retiree. In 2009, the accrued benefit
- obligation was reduced by a net of \$47,325 as a result.

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- Midland PUC has provided post-retirement benefits accounting information as required and has
- included the change in Post-Retirement expense for 2009 Actual, 2010 Actual, 2011 Actual,
- 15 2012 Bridge Year and 2013 Test Year, in Table 4.23 below.

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Post-Retirement Benefits - Premiums:

- 18 Midland PUC pays certain life insurance benefits on behalf of employees who retired prior to
- 19 2003. Actual premiums paid for 2009 Actual, 2010 Actual, 2011 Actual, 2012 Bridge Year, and
- 20 2013 Test Year, are shown in Table 4.23 below.

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	200	2009 Actual		2010 Actual		2011 Actual		2012 Bridge		013 Test
Premiums & Expenses Paid**	\$	8,222	\$	8,124	\$	7,895	\$	7,658	\$	7,428
Change in Accrued Liability	-\$	47,325	-\$	3,440	-\$	3,418	-\$	3,400	-\$	3,400
Total Retiree Benefit Expense	-\$	39,103	\$	4,684	\$	4,477	\$	4,258	\$	4,028

^{** 2012} estimate based on a 3% decrease; 2013 estimate based on 2012 plus a 3% decrease

CHARGES TO AFFILIATES FOR SERVICES PROVIDED:

2 Introduction:

- 3 Midland PUC performs and receives services from its shareholder, the Corporation of the Town
- 4 of Midland. Midland PUC performs rework and street light maintenance at the same rates as is
- 5 charged to other Jobbing customers. The Shareholder does not receive special rates and the fully
- 6 allocated costs along with profit are realized from work performed on behalf of the Shareholder.
- 7 The charges for services provided are comprised of employee time at fully burdened rates, as
- 8 well as truck and material expenses at fully burdened costs.

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- 10 The Town of Midland provides vehicle maintenance service to Midland PUC trucks at below
- market rates. In 2012, the Town of Midland maintenance rate was \$39 per hour vs. \$99 and
- 12 \$100 per hour at two competing vehicle maintenance garages. Midland PUC leases property
- from the Town of Midland where our substations are located, shares in emergency after hours
- answering service and a communications antennae and building. The lease fees were determined
- by the Town of Midland based on typical charges that the Town has on similar leases. The after
- 16 hours answering service rates were based on customer counts in 2008. In order to provide
- 17 Midland PUC ratepayers with a safe, cost effective, community based 911 emergency response
- service, Midland PUC shares the cost with the fire, ambulance and police emergency services
- 19 (Mid-Com). Midland PUC ratepayers benefit from this service as Midland PUC is called
- 20 immediately to power emergencies. This ultimately saves time and lives when minutes count -
- downed power lines, storms, fires, car accidents and the like. The communications antennae and
- building provides access to Midland PUC for wireless communications.

- Table 4.2.24 below provides a summary of charges to and from the Corporation of the Town of
- 25 Midland for services provided for each year.

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Table 4.2.24: Revenues and Expenses – Corporation of the Town of Midland

Service Offered	Pricing Methodology	2009	Actual	201	10 Actual	201	11 Actual	201	12 Bridge	20	13 Test
Revenue: Recived by Midland PUC											
Streetlighting & Other Jobbing	Cost-Based	\$	76,477	\$	149,198	\$	80,704	\$	57,600	\$	58,800
Expenses: Paid by Midland PUC											
Lease Fees for Substations	Market	\$	49,980	\$	49,980	\$	49,980	\$	49,980	\$	49,980
After Hours Emergency Call	Market	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000
Communications Antenna	Market	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000
Vehicle Servicing	Market	\$	15,315	\$	9,268	\$	21,225	\$	17,200	\$	17,500

PURCHASE OF PRODUCTS AND SERVICES FROM NON-AFFILIATES:

- 2 Midland PUC purchases many services and products from third parties. Tables 4.2.25, 4.2.26
- and 4.2.27 disclose the expenditures by vendor where the annual amount exceeded \$50,000 per
- 4 year, for the years 2009, 2010 and 2011, respectively. These tables contain the historical Non-
- 5 Affiliate Supplier information including Vendor, total amount of goods or services purchased
- 6 and the procurement method used.

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- 8 A copy of Midland PUC's purchasing policy has been provided in Appendix A. Midland PUC
- 9 has followed this policy in the past and will continue to do so.

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Table 4.2.25: 2009 Non-Affiliate Suppliers

12 13 14

Vendor Name	Tota	I Inv. Paid	Product or Service	Procurement Method
ASCENT SOLUTIONS INC	\$	1,075,375.99	Substation Upgrades (Fourth/Dorion)	Quote
CANADA POST CORPORATION	\$	51,844.98	Postage	Market Rate
COMPU-SOLVE TECHNOLOGIES	\$	56,251.10	Computer and IT Support	Market Rate
DEACON TAWS	\$	50,000.00	Legal Fees	Market Rate
ELSTER CANADIAN METER	\$	707,182.53	Meter Purchases	RFP (Smart Meters)
GROUP MEDICAL SERVICES	\$	60,548.66	Benefit provider	Quote
GUELPH UTILITY POLE COMPANY LD	\$	112,596.59	Poles	sole provider
HD SUPPLY UTILITIES	\$	243,659.23	Pole Line Materials/Transformers/Wire Conductor	Market Rate
LAKEPORT POWER LTD	\$	56,148.46	Transformer Purchases	Quote
OLAMETER INC	\$	131,446.20	Meter Reading	Contract
OMERS	\$	123,050.76	Pension	Market Rate
POSI-PLUS ONTARIO INC	\$	369,141.64	Truck Purchase	Quote
THE MEARIE GROUP	\$	78,515.65	Insurance Benefits	Market Rate
UTILITY COLLABORATIVE SERVICES	\$	52,290.03	Billing Services	Contract
WILSON HIGH VOLTAGE SERVICES LTD.	\$	67,421.55	Cable replacement @ Montreal substation	Quote

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Table 4.2.26: 2010 Non-Affiliate Suppliers

Vendor Name	Total	Inv. Paid	Product or Service	Procurement Method
ASCENT SOLUTIONS INC	\$	1,452,622.71	Substation Upgrades (Fourth/Dorion)	Quote
CANADA POST CORPORATION	\$	65,785.88	Postage	Market Rate
COMPU-SOLVE TECHNOLOGIES	\$	51,520.68	Computer and IT Support	Market Rate
DETOX ENVIRONMENTAL LTD	\$	78,148.60	Waste Removal after Tornado	Market Rate
ELSTER CANADIAN METER	\$	228,149.57	Meter Purchases	RFP (Smart Meters)
GROUP MEDICAL SERVICES	\$	64,807.10	Benefit provider	Quote
HAPAMP ELMVALE LTD	\$	62,169.89	Civil Work/Trenching/Conduit/Excavac	Market Rate
HD SUPPLY UTILITIES	\$	203,031.29	Pole Line Materials/Transformers/Wire Conductor	Market Rate
LAKEPORT POWER LTD	\$	107,463.85	Transformer Purchases	Market Rate
MINISTER OF FINANCE	\$	82,891.00	Special Purpose Charge	n/a
OLAMETER INC	\$	65,045.09	Meter Reading	Contract
OMERS	\$	125,781.40	Pension	Market Rate
RODAN ENERGY SOLUTIONS INC.	\$	107,482.43	Asset Management Study	Quote
THE MEARIE GROUP	\$	85,858.63	Insurance Benefits	Market Rate
UTILISMART CORPORATION	\$	51,417.48	Meter Reading	Contract
UTILITY COLLABORATIVE SERVICES	\$	66,634.41	Billing Services	Contract

Table 4.2.27: 2011 Non-Affiliate Suppliers

Vendor Name	Total I	nv. Paid	Product or Service	Procurement Method
CANADA POST CORPORATION	\$	71,283.89	Postage	Market Rate
ELSTER CANADIAN METER	\$	117,197.27	Meter Purchases	RFP (Smart Meters)
HD SUPPLY UTILITIES	\$	150,229.47	Pole Line Materials/Transformers/Wire Conductor	Market Rate
LAKEPORT POWER LTD	\$	63,059.65	Transformer Purchases	Market Rate
OMERS	\$	157,021.06	Pension	Market Rate
RODAN ENERGY SOLUTIONS INC.	\$	114,262.43	Asset Management Study	Quote
THE BENEFITS TRUST	\$	76,621.71	Benefit provider	Quote
THE MEARIE GROUP	\$	72,380.94	Insurance Benefits	Market Rate
UTILITY COLLABORATIVE SERVICES	\$	65,000.92	Billing Services	Contract

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DEPRECIATION, AMORTIZATION AND DEPLETION:

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2 Amortization on capital assets is calculated as follows: 3 Midland PUC uses the pooling of assets for all fixed assets with the exception of Computer 4 Equipment/Software, Automotive Equipment and Furniture & Equipment. Amortization is 5 calculated on a straight line basis over the estimated remaining useful life of the assets at the 6 end of the previous year plus 50% of the current year capital additions. 7 Midland PUC's amortization policy has been to take a half-year's amortization on capital 8 additions during the current year. As per OEB guidelines, LDCs are required to use the half-9 year rule when accounting for amortization expense. 10 Depreciation rates are in line with rates set out in the APH. These rates are reflected in the 11 tables that follow. 12 Table 4.2.28 below provides a summary of amortization expense for the years 2009 to 2011 13 Actual, 2012 Bridge Year (CGAAP and MIFRS) and 2013 Test Year (MIFRS). 14 15 16 17 18 19 20 21

Table 4.2.28: - Summary of Amortization Expense for 2009 to 2013 - CGAAP (MIFRS)

		Description					2012	
CCA Class	OEB		2009 Actual	2010 Actual	2011 Actual	2012 Bridge (CGAAP)	Bridge (MIFRS)	2013 Test (MIFRS)
12	1611	Computer Software (Formally known as Account 1925)	2009 Actual	2010 Actual	2011 Actual	(CGAAF)	(WIIF K3)	(WIIFKS)
CEC	1612	Land Rights (Formally known as Account 1906)	0	0	0		0	
N/A	1805	Land	1 0	0			0	
47	1806	Land Rights	1 0	0			0	
13	0	0	1 0	0			0	
47	1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0	0	
47	1820	Distribution Station Equipment - Normally Primary below 50 kV	84.954	134.726	183.578	194.913	139.209	155.58
47	1825	Storage Battery Equipment	0 1,00 1	0	,-	- /	0	100,00
47	1830	Poles, Towers and Fixtures	117,398	123,015	136,175		70,682	76.80
47	1835	Overhead Conductors and Devices	57,823	60,598	67,071	67,621	24,472	26,09
47	1840	Underground Conduit	07,020	00,000			16,021	16,02
47	1845	Underground Conductors and Devices	110,423		124,523		30,372	40,12
47	1850	Line Transformers	103,925		114,494	114,630	55,449	62,65
47	1855	Services	5,425	6,962	12,642	12,797	5,015	5,67
47	1860	Meters	35,879		36,831	35,988	35,988	33,91
47	1860	Meters (Smart Meters)	33,679	30,388	30,031	79,697	75,774	75,77
47	1865	Other Installations on Customer's Premises	0	0	_		0	75,77
N/A	1905	Land	0	0			0	
0	1908	Buildings and Fixtures	30,850	32,036	33,389		16,792	16,55
1	1910	Leasehold Improvements	30,650	32,036	33,369	35,421	16,792	16,55
13	1915	Office furniture & Equipment (10 years)	6,817	6,464	7,419		5,379	4,35
8	1915	Office furniture & Equipment (5 years)	0,017	0,404	7,419		0,379	4,33
8	1920	Computer Equipment - Hardware	12,968	·	18,419		19,649	22,36
50	1920	Computer EquipHardware(Smart Meters)	12,900	10,200			3,753	3,75
50	1920	Computer Software	46,205	<u> </u>	48.329		32.289	23.91
12	1925	Software (Smart Meters)	46,205	47,140	40,329	13,603	13,603	13.60
12	1930	Transportation Equipment - Large Vehicles	87,321	108,389	90.056		93.562	126,39
10	1930	Transportation Equipment - Small Vehicles	07,321	100,369	18,333	16,180	,	9.48
10	1935	Stores Equipment	123	0	10,333		9,601	9,40
8	1935	Tools, Shop and Garage Equipment	8,748	9.918	10.523	11.616	11.616	12.96
8	1940	Measurement and Testing Equipment		- 7	-,	,		12,96
		Power Operated Equipment	0				0	
8	1950	Communication Equipment	2.046	1 524	300		0	20
8	1955	Communication Equipment (Smart Meters)	2,046		300		300	30
8	1955	Miscellaneous Equipment	0	0	0		0	47
8	1960	0	592	523	177	177	177	17
8	0	Load Management Controls - Utility Premises	0	0			0	
47	1975	System Supervisory Equipment	00.404	0	07.745		0	00.10
47	1980		22,104	1	27,745		16,047	20,42
12	1985	Sentinel Lighting Rentals Other Tangible Property	0	0	0		0	
47	1990	Other Tangible Property Contributions and Grants	(40.045)	0	0		0	(0.0.0
47	1995		(48,845)	(64,002)	(74,001)	(85,200)	(49,724)	(64,211
47	2005	Property under Capital Lease	0	0	0	0		
	IZATION EVI	PENSE TO INCOME STATEMENT	684,753	773,443	856,004	937,061	626,027	682,73

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- 4 The year-over-year fluctuations in amortization expense (as seen above) are natural based on
- 5 capital additions, disposal of assets, and assets becoming fully depreciated. The increase for 2012
- 6 over 2011 is mainly due to the inclusion of Smart Meters in 2012's rate base.

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- 1 Midland PUC has provided detailed amortization expense calculations using the OEB's
- 2 methodology. There are no differences between this methodology and Midland PUC's Audited
- 3 Financial Statement amortization amounts.

- 5 Depreciation rates are in line with rates as set out in the APH. These rates are reflected in Tables
- 6 4.2.29 to 4.2.32 below for the years 2011, 2012 (CGAAP and MIFRS) and 2013 (MIFRS).

Table 4.2.29 – Amortization Expense for 2011

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2011	Less Fully Depreciated	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2011 Depreciation Expense	2011 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)	Variance ²
		(a)	(b)	(c)	(d)	(e) = (c) + ½ x (d) 1	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1805	Land	\$ 381,738		\$ 381,738	\$ -	\$ 381,737.67	0.00		\$ -	\$ -	\$ -
1806	Land Rights	\$ 32,555		\$ 32,555	\$ -	\$ 32,555.43	0.00		\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 5,023,306	\$ 502,009	\$ 4,521,296	\$ 18,427	\$ 4,530,509.74	24.68	4%	\$ 183,578	\$ 183,578	\$ -
1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 4,214,995	\$ 1,057,429	\$ 3,157,566	\$ 368,740	\$ 3,341,935.91	24.54	4%	\$ 136,175	\$ 136,175	\$ -
1835	Overhead Conductors & Devices	\$ 2,049,549	\$ 520,823	\$ 1,528,726	\$ 148,123	\$ 1,602,786.88	23.90	4%	\$ 67,071	\$ 67,071	\$ -
1840	Underground Conduit	\$ 2,092		\$ 2,092	\$ 1,514	\$ 2,848.52			\$ -	\$ -	\$ -
1845	Underground Conductors & Devices	\$ 3,262,387	\$ 460,019	\$ 2,802,368	\$ 65,680	\$ 2,835,207.72	22.77	4%	\$ 124,523	\$ 124,523	\$ -
1850	Line Transformers	\$ 3,346,007	\$ 711,368	\$ 2,634,639	\$ 77,346	\$ 2,673,312.56	23.35	4%	\$ 114,494	\$ 114,494	\$ -
1855	Services (Overhead & Underground)	\$ 182,968	\$ 1,556	\$ 181,412	\$ 121,455	\$ 242,139.19	19.15	5%	\$ 12,642	\$ 12,642	\$ -
1860	Meters	\$ 1,065,646	\$ 226,264	\$ 839,381	\$ 38,813	\$ 858,787.98	23.32	4%	\$ 36,831	\$ 36,831	\$ -
1860	Meters (Smart Meters)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1905	Land	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 984,361	\$ -	\$ 984,361	\$ 41,411	\$ 1,005,066.69	30.10	3%	\$ 33,389	\$ 33,389	\$ -
1910	Leasehold Improvements	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 259,029	\$ 193,100	\$ 65,929	\$ 16,519	\$ 74,188.44	10.00	10%	\$ 7,419	\$ 7,419	\$ -
1915	Office Furniture & Equipment (5 years)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 458,908	\$ 365,420	\$ 93,488	\$ 6,075	\$ 96,525.20	5.24	19%	\$ 18,419	\$ 18,419	\$ -
1920	Computer EquipHardware(Post Mar. 22/04)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1920	Computer EquipHardware(Post Mar. 19/07)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1925	Software	\$ 345,754	\$ 91,947	\$ 253,807	\$ 17,303	\$ 262,458.51	5.43	18%	\$ 48,329	\$ 48,329	\$ -
1930	Transportation Equipment - Large Vehicles	\$ 858,183	\$ 140,525	\$ 717,658	\$ -	\$ 717,658.06	7.97	13%	\$ 90,056	\$ 90,056	\$ -
1930	Transportation Equipment - Small Vehicles	\$ 189,091	\$ 68,898	\$ 120,193	\$ 2,425	\$ 121,405.54	6.62	15%	\$ 18,333	\$ 18,333	\$ -
1935	Stores Equipment	\$ 8,610	\$ 8,610	-\$ 0	\$ -	-\$ 0.22			\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 266,128	\$ 164,231	\$ 101,897	\$ 6,697	\$ 105,245.46	10.00	10%	\$ 10,523	\$ 10,523	\$ -
1945	Measurement & Testing Equipment	\$ 2,634	\$ 2,634	\$ 0	\$ -	\$ 0.03			\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 134,110	\$ 131,114	\$ 2,996	\$ -	\$ 2,996.00	9.99	10%	\$ 300	\$ 300	\$ -
1955	Communication Equipment (Smart Meters)	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ 19,220	\$ 17,450	\$ 1,769	\$ -	\$ 1,769.36	10.00	10%	\$ 177	\$ 177	\$ -
1975	Load Management Controls Utility Premises	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 452,129	\$ 97,459	\$ 354,670	\$ 110,198	\$ 409,769.64	14.77	7%	\$ 27,745	\$ 27,745	\$ -
1985	Miscellaneous Fixed Assets	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
1995	Contributions & Grants	-\$ 1,429,952	\$ -	-\$ 1,429,952	-\$ 265,869	-\$ 1,562,886.69	21.12	5%	-\$ 74,001	-\$ 74,001	\$ -
											igwdow
											igspace
	Total	\$ 22,109,446	\$ 4,760,856	\$ 17,348,590	\$ 774,856	\$ 17,736,018			\$ 856,004	\$ 856,004	\$ -

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1 USoA #1855 – Services: In 2011, under account #1855 Midland PUC recorded the transfer of 2 the 2010 Tornado project costs from regulatory assets as discussed in Exhibit 2, Tabs 2 and 3. 3 Amortization for 2010 was included in the 2011 amortization expense. Consequently, the 4 amortization expense in 2011 was overstated by approximately \$1,500. This would result in an 5 average useful life of approximately 22 years. 6 7 USoA #1908 – Buildings and Fixtures: In 1998, Midland PUC purchased property to house the 8 operations and administration centre. These buildings have been amortized over approximately 9 50 years. All other additions on average have been amortized over 20 years. Consequently, the 10 remaining useful live results in a 30 year amortization. 11 12 USoA #1930 – Transportation Equipment: Account #1930, Transportation Equipment includes 13 two categories – small vehicles and large vehicles. Large Vehicles are amortized over 8 years. 14 Small vehicles include small trucks which are amortized over 5 years. In addition, trailers and 15 other miscellaneous equipment are included in this category but are amortized over 8 years. This 16 would account for the increase in the remaining useful life of 6.62 years.

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Table 4.2.30 – Amortization Expense for 2012 (CGAAP)

Account	Description	Opening Regulatory Gross PP&E as at Jan 1, 2012	Less Fu Deprecia	,	Net for Depreciation	Additions	Total for Depreciation	Years	Depreciation Rate	2012 Depreciation Expense	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K	Variance ²
		(a)	(b)		(c)	(d)	(e) = (c) + $\frac{1}{2}$ x (d) ¹	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(I)	(m) = (h) - (l)
1611	Computer Software (Formally known as Account 1925)	\$ -		9	-	\$ -	\$ -			\$ -	\$ -	\$ -
1612	Land Rights (Formally known as Account 1906)	\$ 32,555	i	4	32,555	\$ -	\$ 32,555.43			\$ -	\$ -	\$ -
1805	Land	\$ 381,738		9	381,738	\$ -	\$ 381,737.67			\$ -	\$ -	\$ -
1806	Land Rights	\$ -				\$ -	\$ -			\$ -	\$ -	\$ -
1815	Transformer Station Equipment >50 kV	\$ -		9		\$ -	\$ -			\$ -	\$ -	\$ -
1820	Distribution Station Equipment <50 kV	\$ 5,041,733	\$ 502	009 \$	4,539,723	\$ 563,200	\$ 4,821,323.19	24.74	4%	\$ 194,913	\$ 194,913	\$ -
1825	Storage Battery Equipment	\$ -		9	· -	\$ -	\$ -			\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$ 4,583,735	\$ 1,106	834	3,476,901	\$ 323,600	\$ 3,638,701.14	26.50	4%	\$ 137,291	\$ 137,291	\$ -
1835	Overhead Conductors & Devices	\$ 2,197,671	\$ 545	157	1,652,514	\$ 91,160	\$ 1,698,094.42	25.11	4%	\$ 67,621	\$ 67,621	\$ -
1840	Underground Conduit	\$ 1,948,941	\$ 276	012	1,672,929	\$ -	\$ 1,672,929.45	22.97	4%	\$ 72,830	\$ 72,830	\$ -
1845	Underground Conductors & Devices	\$ 1,380,324	\$ 184	008	1,196,316	\$ 392,500	\$ 1,392,566.37	30.36	3%	\$ 45,866	\$ 45,866	\$ -
1850	Line Transformers	\$ 3,423,353	\$ 711	368	2,711,986	\$ 303,600	\$ 2,863,785.66	24.98	4%	\$ 114,630	\$ 114,630	\$ -
1855	Services (Overhead & Underground)	\$ 304,423	\$ 1	556	302,867	\$ 33,900	\$ 319,816.65	24.99	4%	\$ 12,797	\$ 12,797	\$ -
1860	Meters	\$ 1,104,459	\$ 226	264	878,195	\$ 13,000	\$ 884,694.52	24.58	4%	\$ 35,988	\$ 35,988	\$ -
1860	Meters (Smart Meters)	\$ -		9	1,204,471	\$ 1,204,471	\$ 1,204,471.00	15.11	7%	\$ 79,697	\$ 79,697	\$ -
1905	Land	\$ -		9	-	\$ -	\$ -			\$ -	\$ -	\$ -
1908	Buildings & Fixtures	\$ 1,025,772	\$	- 9	1,025,772	\$ 45,000	\$ 1,048,272.06	29.59	3%	\$ 35,421	\$ 35,421	\$ -
1910	Leasehold Improvements	\$ -		9		\$ -	\$ -			\$ -	\$ -	\$ -
1915	Office Furniture & Equipment (10 years)	\$ 260,024	\$ 185	040 9	74,984	\$ -	\$ 74,984.26	10.00	10%	\$ 7,499	\$ 7,499	s -
1915	Office Furniture & Equipment (5 years)	\$ -		9	-	\$ -	\$ -			\$ -	\$ -	\$ -
1920	Computer Equipment - Hardware	\$ 464,983	\$ 374	286	90,697	\$ 29,500	\$ 105,446.68	5.37	19%	\$ 19,649	\$ 19,649	\$ -
1920	Computer EquipHardware(Smart Meters)	\$ -	\$	- 9	18,764	\$ 18,764	\$ 18,763.96	5.00	20%	\$ 3,753	\$ 3,753	\$ -
1925	Software	\$ 363,056	\$ 133	588	229,469	\$ 10,200	\$ 234,568.80	7.26	14%	\$ 32,289	\$ 32,289	\$ -
1925	Software (Smart Meters)	\$ -		9	68,016	\$ 68,016	\$ 68,016.00	5.00	20%	\$ 13,603	\$ 13,603	\$ -
1930	Transportation Equipment - Large Vehicles	\$ 858,183	\$ 372	388	485,795	\$ 525,400	\$ 748,495.22	8.00	13%	\$ 93,562	\$ 93,562	\$ -
1930	Transportation Equipment - Small Vehicles	\$ 161,023	\$ 40	576	120,448	\$ 10,800	\$ 125,847.65	7.78	13%	\$ 16,180	\$ 16,180	\$ -
1935	Stores Equipment	\$ 8,610	\$ 8	610 -9	0	\$ -	-\$ 0.22			\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$ 272,825	\$ 165	103	107,722	\$ 16,900	\$ 116,171.71	10.00	10%	\$ 11,616	\$ 11,616	-\$ 0
1945	Measurement & Testing Equipment	\$ 2,634	\$ 2	634	0	\$ -	\$ 0.03			\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$ -		9	-	\$ -	\$ -			\$ -	\$ -	\$ -
1955	Communications Equipment	\$ 134,110	\$ 131	114 \$	2,996	\$ -	\$ 2,996.00	9.99	10%	\$ 300	\$ 300	\$ -
1955	Communication Equipment (Smart Meters)	\$ -		9	-	\$ -	\$ -			\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$ 19,220	\$ 17	450 \$	1,769	\$ -	\$ 1,769.36	10.00	10%	\$ 177	\$ 177	\$ -
1975	Load Management Controls Utility Premises	\$ -		9	; -	\$ -	\$ -			\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$ 562,328	\$ 163	617	398,710	\$ -	\$ 398,710.25	15.00	7%	\$ 26,580	\$ 26,580	\$ -
1985	Miscellaneous Fixed Assets	\$ -		9		\$ -	\$ -			\$ -	\$ -	\$ -
1995	Contributions & Grants	-\$ 1,621,821		-9	1,621,821	-\$ 594,100	-\$ 1,918,870.64	22.52	4%	-\$ 85,200	-\$ 85,200	\$ -
	Total	\$ 22,909,879	\$ 5,147	613	19,053,517	\$ 3,055,911	\$ 19,935,847			\$ 937,061	\$ 937,061	-\$ 0

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USoA #1840 – Underground Conduit and #1845 Underground Conductors and Devices: In prior years, these two accounts were amalgamated into #1845. In 2012, Midland PUC management determined that 40% of the assets would relate to #1845, Underground Conductors and Devices and 60% of the assets would relate to #1840, Underground Conduit. Both of these accounts have traditionally been amortized over 25 years. Although the schedule above shows remaining useful lives of 23 years and 30 years, if the totals were taken together, the remaining useful lives would be approximately 27 years.

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1 USoA #1860 Meters (Smart Meters): From 2006 to 2011, Midland PUC installed new meters in 2 accordance with industry directives under the smart meter initiative. The amortization recorded 3 on these meters was held in a regulatory asset account until Midland PUC completed a prudence 4 review with the OEB. Midland PUC received approval to move these assets and related 5 amortization to the fixed assets under EB-2011-0434 and in 2012 recorded the meters as additions to the fixed assets along with the related amortization up to December 31, 2012. 6 7 Amortization up to 2011 totalled \$201,375. Therefore deducting the \$201,375 from the 8 \$1,204,471 leaves a balance remaining of \$1,003,096. Taking this figure and dividing it by 9 \$79,697 results in a remaining useful life of 13 years. 11 USoA Account #1915: Office Furniture and Equipment: In 2011, Midland PUC disposed of a 12 mailing machine which was included in the fully depreciated assets. In 2012, this disposed was

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included in the opening balance. Consequently, the Less Fully Depreciated assets were reduced.

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USoA Account #1920 Computer Equip-Hardware (Smart Meters): As indicated above, Midland PUC received approval under EB-2011-0434 to transfer smart meter capital from regulatory assets to fixed asset accounts. Midland PUC recorded these assets as additions in 2012. Midland PUC has amended this schedule to remove the half year calculation under the "Total for Depreciation" column to include a full year, as these assets have prior years amortization recorded in the year-to-date balances.

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USoA Account #1925 Computer Software (Smart Meters): As indicated above, Midland PUC received approval under EB-2011-0434 to transfer smart meter capital from regulatory assets to fixed asset accounts. Midland PUC recorded these assets as additions in 2012. Midland PUC has amended this schedule to remove the half year calculation under the "Total for Depreciation" column to include a full year, as these assets have prior years amortization recorded in the yearto-date balances.

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- USoA #1930 Transportation Equipment: This account includes two categories small vehicles and large vehicles. Large Vehicles are amortized over 8 years. Small vehicles include small trucks which are amortized over 5 years. In addition, trailers and other miscellaneous equipment are included in this category but are amortized over 8 years. In 2012, Midland PUC's additions included a dump trailer which is being amortized over 8 years. This would account for the
- 6 increase in the remaining useful life of 7.78 years.

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Table 4.2.31 – Amortization Expense for 2012 (MIFRS)

Account	Description	Opening NBV as at Jan 1, 2012 ⁵		Additions	Average Remaining Life of Opening NBV ⁴	Years (new additions only) ³	Depreciation Rate on New Additions	Depreciation Expense on Opening NBV	Depreciation Expense on Additions ¹	2012 Depreciation Expense	2012 Depreciation Expense per Appendix 2-B Fixed Assets, Column K	Variance ²
			(a)	(d)	(i)	(f)	(g) = 1 / (f)	(j) = (a) / (i)	(h)=((d)*0.5)/(f)	(k) = (j) + (h)	(1)	(m) = (k) - (l)
1611	Computer Software (Formally known as Account 1925)	\$	-	.,,			0.00%		\$ -	\$ -		\$ -
1612	Land Rights (Formally known as Account 1906)	\$	17.495				0.00%	\$ -	s -	s -		s -
1805	Land	\$	381,738				0.00%	\$ -	\$ -	\$ -		\$ -
1806	Land Rights						0.00%	\$ -	\$ -	\$ -		\$ -
1815	Transformer Station Equipment >50 kV						0.00%	\$ -	\$ -	\$ -		\$ -
1820	Distribution Station Equipment <50 kV	\$	3,706,997	\$ 563,200	28.10	38.65	2.59%	\$ 131,923.88	\$ 7,285.90	\$ 139,209.78	\$ 139,209	\$ 0.57
1825	Storage Battery Equipment	\$	-	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
1830	Poles, Towers & Fixtures	\$	2,307,577	\$ 323,600	34.40	45.00	2.22%	\$ 67,086.07	\$ 3,595.56	\$ 70,681.62	\$ 70,682	\$ -
1835	Overhead Conductors & Devices	\$	1.076,474	\$ 91,160	45.40	60.00	1.67%	\$ 23,712,75	\$ 759.67	\$ 24,472,42	\$ 24,472	S -
1840	Underground Conduit	\$	618,549	\$ -	38.61	40.00	2.50%	\$ 16,021.25	\$ -	\$ 16,021.25	\$ 16,021	\$ 0.00
1845	Underground Conductors & Devices	\$	542,490	\$ 392,500	21.30	40.00	2.50%	\$ 25,466.14	\$ 4,906.25	\$ 30,372.39	\$ 30,372	-\$ 0.00
1850	Line Transformers	\$	1.452.425	\$ 303,600	28.12	40.00	2.50%	\$ 51.653.93	\$ 3,795.00	\$ 55,448,94	\$ 55,449	\$ -
1855	Services (Overhead & Underground)	\$	279,394	\$ 33,900	59.04	60.00	1.67%	\$ 4,732.44	\$ 282.50	\$ 5,014.94	\$ 5,015	s -
1860	Meters	\$	401,364	\$ 13,000	11.23	25.00	4.00%	\$ 35,728.00	\$ 260.00	\$ 35,988.00	\$ 35,988	s -
1860	Meters (Smart Meters)	\$	-	\$ 1,204,471		15.90	6.29%	\$ -	\$ 75.774.12	\$ 75,774.12	\$ 75.774	\$ -
1905	Land	\$		\$ -			0.00%	\$ -	\$ -	s -	s -	s -
1908	Buildings & Fixtures	\$	581.357	\$ 45,000	35.57	50.00	2.00%	\$ 16.342.38	\$ 450.00	\$ 16.792.38	\$ 16.792	s -
1910	Leasehold Improvements	\$		\$ -			0.00%	s -	\$ -	s -	\$ -	s -
1915	Office Furniture & Equipment (10 years)	\$	33,995	\$ -	6.32	10.00	10.00%	\$ 5,379.13	s -	\$ 5,379.13	\$ 5,379	s -
1915	Office Furniture & Equipment (5 years)	\$		\$ -			0.00%	S -	\$ -	\$ -	\$ -	s -
1920	Computer Equipment - Hardware	\$	45,708	\$ 29.500	2.74	5.00	20.00%	\$ 16,698.80	\$ 2,950.00	\$ 19.648.80	\$ 19.649	s -
1920	Computer EquipHardware(Smart Meters)	\$		\$ 18,764		5.00	20.00%	\$ -	\$ 3,752.79	\$ 3,752.79	\$ 3,753	\$ -
1925	Software	\$	70,610	\$ 10,200	2.26	5.00	20.00%	\$ 31,268,58	\$ 1,020,00	\$ 32,288,58	\$ 32,289	\$ 0.00
1925	Software (Smart Meters)	\$		\$ 68,016		5.00	20.00%	\$ -	\$ 13,603.20	\$ 13,603.20	\$ 13,603	\$ -
1930	Transportation Equipment - Large Vehicles	\$	375,221	\$ 525,400	6.18	8.00	12.50%	\$ 60,724,40	\$ 32.837.50	\$ 93,561,90	\$ 93,562	S -
1930	Transportation Equipment - Small Vehicles	\$	38,828	\$ 10,800	4.35	8.00	12.50%	\$ 8,925,85	\$ 675.00	\$ 9,600.85	\$ 9,601	-\$ 0.00
1935	Stores Equipment	-\$	0	\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
1940	Tools, Shop & Garage Equipment	\$	64,934	\$ 16,900	6.03	10.00	10.00%	\$ 10,771.00	\$ 845.00	\$ 11,616.00	\$ 11,616	\$ -
1945	Measurement & Testing Equipment	\$	-	\$ -			0.00%	s -	\$ -	\$ -	\$ -	\$ -
1950	Power Operated Equipment	\$		\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
1955	Communications Equipment	\$	2,079	\$ -	6.93	10.00	10.00%	\$ 300.00	\$ -	\$ 300.00	\$ 300	\$ -
1955	Communication Equipment (Smart Meters)	\$	-	\$ -			0.00%	s -	\$ -	\$ -	\$ -	\$ -
1960	Miscellaneous Equipment	\$	442	\$ -	2.50		0.00%	\$ 177.00	\$ -	\$ 177.00	\$ 177	\$ -
1975	Load Management Controls Utility Premises	\$		\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
1980	System Supervisor Equipment	\$	263,931	\$ -	16.45	20.00	5.00%	\$ 16,047.48	\$ -	\$ 16,047.48	\$ 16,047	\$ -
1985	Miscellaneous Fixed Assets	\$		\$ -			0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
1995	Contributions & Grants	-\$	1,621,821	-\$ 594,100	38.21	40.81	2.45%	-\$ 42,446.11	-\$ 7,278.00	-\$ 49,724.11	-\$ 49,724	\$ -
							0.00%	\$ -	\$ -	\$ -		\$ -
							0.00%	\$ -	\$ -	\$ -		\$ -
							0.00%	\$ -	\$ -	\$ -		\$ -
							0.00%	\$ -	\$ -	\$ -		\$ -
	Total	\$	10.639.787	\$ 3.055.911	\$ 394	\$ 541		\$ 480.512.98	\$ 145.514.49	\$ 626.027.47	\$ 626.026.91	\$ 0.56

Midland PUC has averaged the number of years useful lives under the "New Years Additions

⁶ Only" column under account #1820.

Table 4.2.32 – Amortization Expense for 2013 Test Year - MIFRS

Account	Description		Additions	Years (new additions only)	Depreciation Rate on New Additions	2013 Depreciation Expense ¹ (h)=2012 Full Year Depreciation + ((d)*0.5)/(f)		2013 Depreciation Expense per Appendix 2-B Fixed Assets, Column K (I)		Variance ² (m) = (h) - (l)	
	Computer Software (Formally known as Account 1925)	(d)			(g) = 1 / (f)						
1611					0.00%	\$	-	\$	-	\$	-
1612	Land Rights (Formally known as Account 1906)				0.00%	\$	-	\$	-	\$	-
1805	Land				0.00%	\$	-	\$	-	\$	-
1806	Land Rights				0.00%	\$	-	\$	-	\$	-
1815	Transformer Station Equipment >50 kV				0.00%	\$	-	\$	-	\$	-
1820	Distribution Station Equipment <50 kV	\$	896,700.00	41.08	2.43%	\$	155,585.01	\$	155,583.88	\$	1.13
1825	Storage Battery Equipment				0.00%	\$	-	\$		\$	-
1830	Poles, Towers & Fixtures	\$	353,100.00	45.00	2.22%	\$	76,808.40	\$	76,808.40	\$	-
1835	Overhead Conductors & Devices	\$	99,700.00	60.00	1.67%	\$	26,062.92	\$	26,099.37	-\$	36.45
1840	Underground Conduit	\$	-	40.00	2.50%	\$	16,021.25	\$	16,021.25	\$	0.00
1845	Underground Conductors & Devices	\$	387,500.00	40.00	2.50%	\$	40,122.39	\$	40,122.40	-\$	0.01
1850	Line Transformers	\$	318,900.00	40.00	2.50%	\$	62,659.18	\$	62,659.18	-\$	0.00
1855	Services (Overhead & Underground)	\$	30,900.00	60.00	1.67%	\$	5,675.52	\$	5,675.52	\$	-
1860	Meters	\$	10,000.00	25.00	4.00%	\$	33,914.00	\$	33,914.00	\$	-
1860	Meters (Smart Meters)	\$	-	15.00	6.67%	\$	75,774.12	\$	75,774.12	\$	-
1905	Land				0.00%	\$	-	\$	-	\$	-
1908	Buildings & Fixtures	\$	25,000.00	50.00	2.00%	\$	16,549.95	\$	16,549.95	\$	-
1910	Leasehold Improvements				0.00%	\$	-	\$	-	\$	-
1915	Office Furniture & Equipment (10 years)	\$	-	10.00	10.00%	_	4,357.00	\$	4,357.00	\$	-
1915	Office Furniture & Equipment (5 years)				0.00%	\$	-	\$		\$	-
1920	Computer Equipment - Hardware	\$	22,200.00	5.00	20.00%	_	22,368.68	\$	22,367.32	\$	1.36
1920	Computer EquipHardware(Smart Meters)	\$	-		0.00%	_	3,752.79	\$	3,752.79	\$	
1925	Software	\$	55,000.00	5.00	20.00%	\$	23,914.60	\$	23,911.40	\$	3.20
1925	Software (Smart Meters)	\$	-	5.00	20.00%	·	13,603.20	\$	13,603.20	\$	-
1930	Transportation Equipment - Large Vehicles	\$	-	8.00	12.50%	_	126,399.40	\$	126,399.40	\$	-
1930	Transportation Equipment - Small Vehicles	\$	-	8.00	12.50%	_	9,486.77	\$	9,486.78	-\$	0.00
1935	Stores Equipment			0.00	0.00%	\$	-	\$	-	\$	-
1940	Tools, Shop & Garage Equipment	\$	10,000.00	10.00	10.00%	\$	12,961.00	\$	12,961.00	\$	-
1945	Measurement & Testing Equipment		,	. 3.30	0.00%	\$	-	\$,5000	\$	_
1950	Power Operated Equipment				0.00%		-	\$	-	\$	-
1955	Communications Equipment	\$	_		0.00%	_	300.00	\$	300.00	\$	_
1955	Communication Equipment (Smart Meters)				0.00%	·	-	\$	-	\$	-
1960	Miscellaneous Equipment	\$	-		0.00%	_	177.00	\$	177.00	\$	-
1975	Load Management Controls Utility Premises	Ψ			0.00%	•	-	\$		\$	_
1980	System Supervisor Equipment	\$	175,000.00	20.00	5.00%	_	20,422.48	\$	20,422.48	\$	_
1985	Miscellaneous Fixed Assets	Ψ	. 7 0,000.00	20.00	0.00%	_		\$		\$	
1995	Contributions & Grants	-\$	588,100.00	\$ 40.80	2.45%	_	64,209.11	-\$	64,211.11	\$	2.00
1000	Some diameter	Ψ	000,100.00	Ψ +0.00	0.00%	\$	-	\$	J T ,Z11.11	\$	-
	Total	Ç 1	,795,900.00		0.5070	\$	682,706.57	\$	682,735.33	-\$	28.77
	Depreciation expense adjustment resulting from	_				φ -\$	58.866.30	Ψ	302,130.00	Ψ	20.11

Depreciation expense adjustment resulting from amortization of Account 1575

Total Depreciation expense to be included in the test year revenue requirement

\$ 58,866.30 \$ 623,840.26

TAX CALCULATIONS:

revenue requirement.

1

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11 12 13

Table 4.3.1 below provides a summary of 2009 Approved, the 2009, 2010, 2011 Actual, and the 2012 Bridge Year (CGAAP and MIFRS) and 2013 Test Year (MIFRS) income tax estimate using rates prescribed by the OEB in Midland PUC's 2011 IRM rate decision and order. A copy of Midland PUC's 2011 annual federal and provincial tax return has been provided as Appendix B to this exhibit. In accordance with the June 2012 filing requirements the Board's PILs model has also been completed and submitted and is consistent with the PILs included in the 2013

Table 4.3.1 – Summary of Income & Capital Taxes 2009 to 2013

Description	2009 Board Approved	2009 Actual	2010 Actual	2011 Actual	2012 Bridge (CGAAP)	2012 Bridge (MIFRS)	2013 Test (MIFRS)
Income Taxes Paid	68,241	86,980	66,196	90,472	5,696	5,212	978
Large Corporation Tax	0	0	0	0	0	0	0
Ontario Capital Tax	0	0	0	0	0	0	0
Total Taxes	68,241	86,980	66,196	90,472	5,696	5,212	978

Detailed calculations of Midland PUC's PILs is provided in the 2013 Test Year Income Tax

14 PILs Workform V2 filed with this Application.

- 1 Midland PUC's detailed tax calculations using the most recent tax rates are provided in Table
- 2 4.3.2. No Capital Tax is paid effective July, 2010.

Table 4.3.2: Schedule of Corporate Tax Rates 2012 and 2013

	2012	2013
Corporate Tax Rates for Tax Year:	Bridge	Test
Federal Income Tax	15.00%	15.00%
Ontario Income Tax	11.25%	10.25%
Combined Income Tax	26.25%	25.25%
Small Business Threshold	500,000	500,000
Federal Small Business Rate	11.00%	11.00%
Ontario Small Business Rate	4.50%	4.50%
Combined Small Business Rate	15.50%	15.50%
Small Business Credit	\$33,750	\$28,750

CAPITAL COST ALLOWANCE:

- 2 Midland PUC is providing Capital Cost Allowance continuity schedules and the Cumulative
- 3 Eligible Capital Continuity schedules for the 2012 Bridge Year (MIFRS) (Tables 4.3.3 & 4.3.4)
- 4 and the 2013 Test Year (MIFRS) (Tables 4.3.5 & 4.3.6) as follows:

Table 4.3.3 – 2012 CCA / UCC Continuity Schedule

Class	Class Description	CC Regulated distoric Year	Additions	Disposals (Negative)	C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Brid	ge Year CCA	CC End of ridge Year
	Distribution System - post 1987	\$ 4,887,596	\$ 45,000		\$ 4,932,596	\$ 22,500	\$ 4,910,096	4%	\$	196,404	\$ 4,736,192
	Non-residential Buildings Reg. 1100(1)(a.1) election				\$	\$ -	\$ -	6%	\$		\$ -
2	Distribution System - pre 1988				\$	\$ -	\$ -	6%	\$		\$
8	General Office/Stores Equip	\$ 316,063	\$ 16,900		\$ 332,963	\$ 8,450	\$ 324,513		\$	64,903	\$ 268,060
	Computer Hardware/ Vehicles	\$ 242,222	\$ 536,200	-\$ 108,000	\$ 670,422	\$ 214,100	\$ 456,322		\$	136,897	\$ 533,525
10.1	Certain Automobiles				\$	\$ -	\$ -	30%	\$		\$
12	Computer Software	\$ 139,666	\$ 10,201		\$ 149,867	\$ 5,101	\$ 144,767	100%	\$	144,767	\$ 5,101
13 1	Lease # 1				\$	\$ -	\$ -		\$		\$ -
13 2	Lease #2				\$	\$ -	\$ -		\$		\$
13 3	Lease #3				\$	\$ -	\$ -		\$	-	\$ -
13 4	Lease # 4				\$	\$ -	\$ -		\$		\$ -
14	Franchise				\$	\$ -	\$ -		\$		\$
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs				\$	\$ -	\$ -	8%	\$	-	\$ -
42	Fibre Optic Cable				\$	\$ -	\$ -	12%	\$		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$	\$ -	\$ -	30%	\$		\$
43.2	Certain Clean Energy Generation Equipment				\$	\$ -	\$ -	50%	\$	-	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,460			\$ 1,460	\$ -	\$ 1,460	45%	\$	657	\$ 803
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$	\$ -	\$ -	30%	\$		\$
47	Distribution System - post February 2005	\$ 7,121,018	\$ 1,282,811		\$ 8,403,829	\$ 641,405	\$ 7,762,423	8%	\$	620,994	\$ 7,782,835
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 19,989	\$ 29,500		\$ 49,489	\$ 14,750	\$ 34,739	55%	\$	19,106	\$ 30,383
52	Computer Hardware and system software				\$	\$ -	\$ -	100%	\$		\$
95	CWIP				\$	\$ -	\$ -		\$	-	\$ -
					\$	\$ -	\$ -		\$		\$ -
					\$	\$ -	\$ -		\$		\$
					\$	\$ -	\$ -		\$	-	\$ -
					\$	\$ -	\$ -		\$		\$ -
					\$	\$ -	\$ -		\$		\$ -
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					\$	\$ -	\$ -		\$		\$
					\$ -	\$ -	\$ -		\$		\$ -
					\$ -	\$ -	\$ -		\$	-	\$ -
	TOTAL	\$ 12,728,014	\$ 1,920,612	-\$ 108,000	\$ 14,540,626	\$ 906,306	\$ 13,634,320		\$	1,183,727	\$ 13,356,899

Table 4.3.4 – 2012 CEC Continuity Schedule

Cumulative Eligible Capital			L	781,946
Additions Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	0	0
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			_	781,946
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance				781,946
Current Year Deduction		781,946	x 7% =	54,736
Cumulative Eligible Capital - Closing Balance				727,210

Table 4.3.5 – 2013 CCA / UCC Continuity Schedule

Class	Class Description	 C Test Year ning Balance	Additions	Disposals (Negative)	C Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	R	educed UCC	Rate %	Te	st Year CCA	UCC	C End of Test Year
1	Distribution System - post 1987	\$ 4,736,192	25,000		\$ 4,761,192	\$ 12,500	\$	4,748,692	4%	\$	189,948	\$	4,571,244
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$			\$	\$ -	\$		6%	\$		\$	
2	Distribution System - pre 1988	\$			\$	\$ -	\$		6%	\$		\$	
8	General Office/Stores Equip	\$ 268,060	10,000		\$ 278,060	\$ 5,000	\$	273,060	20%	\$	54,612	\$	223,448
10	Computer Hardware/ Vehicles	\$ 533,525			\$ 533,525	\$ -	\$	533,525	30%	\$	160,058	\$	373,468
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$	-	30%	\$		\$	-
12	Computer Software	\$ 5,101	230,000		\$ 235,101	\$ 115,000	\$	120,101	100%	\$	120,101	\$	115,000
13 1	Lease #1	\$			\$	\$ -	\$			\$		\$	
13 2	Lease #2	\$			\$	\$ -	\$			\$		\$	
13 3	Lease # 3	\$			\$	\$ -	\$			\$		\$	
13 4	Lease # 4	\$			\$	\$ -	\$			\$		\$	
14	Franchise	\$			\$ -		\$	-		\$	-	s	
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$			\$	\$ -	\$		8%	\$	-	\$	
42	Fibre Optic Cable	\$			\$	\$ -	\$		12%	\$	-	\$	
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$			\$	\$ -	\$		30%	\$		\$	
43.2	Certain Clean Energy Generation Equipment	\$			\$	\$ -	\$		50%	\$		\$	
45	Computers & Systems Software acq'd post Mar 22/04	\$ 803			\$ 803	\$ -	\$	803	45%	\$	361	s	442
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$			\$	\$ -	\$		30%	\$	-	s	
47	Distribution System - post February 2005	\$ 7,782,835	1,508,700		\$ 9,291,535	\$ 754,350	\$	8,537,185	8%	\$	682,975	s	8,608,560
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 30,383	22,200		\$ 52,583	\$ 11,100	\$	41,483	55%	\$	22,815	S	29,767
52	Computer Hardware and system software	\$			\$	\$ -	\$		100%	\$	-	\$	
95	CWIP	\$			\$	\$ -	\$		0%	\$	-	\$	
					\$	\$ -	\$		0%	\$		\$	
					\$	\$ -	\$		0%	\$	-	s	
					\$	\$ -	\$		0%	\$	-	s	
					\$	\$ -	\$		0%	\$	-	s	
					\$ -	\$ -	\$	-	0%	\$		s	-
					\$ -	\$ -	\$		0%	\$		\$	
					\$	\$ -	\$		0%	\$		\$	
					\$	\$ -	\$		0%	\$		\$	
					\$	\$ -	\$		0%	\$		\$	
					\$	\$ -	\$		0%	\$		\$	-
	TOTAL	\$ 13,356,899	\$ 1,795,900	\$ -	\$ 15,152,799	\$ 897,950	\$	14,254,849		\$	1,230,869	\$	13,921,929

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Table 4.3.6 - 2013 CEC Continuity Schedule

Cumulative Eligible Capital				L	727,210
Additions					
Cost of Eligible Capital Property Acquired during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002		0	x 1/2 =	0	0
			=		
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			_	727,210
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance					727,210
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Inc	come")		727,210	x 7% =	50,905
Cumulative Eligible Capital - Closing Balance					676,305

Midland Power Utility Corporation EB-2012-0147 Exhibit 4 Tab 4 Schedule 1 Page 1 of 1 Filed: August 31, 2012

MIFRS CONVERSION

MIFRS – Impact on OM&A

1	Conversion to Modified International Financial Reporting Standards (MIFRS)

- 2 International Accounting Standard 16 (IAS 16) Property, Plant and Equipment (PP&E), states
- 3 the cost of an item of PP&E includes any costs that are directly attributable to bringing the asset
- 4 to the location and condition necessary for it to be capable of operating in the manner intended
- 5 by management. IAS 16 does not define the term "directly attributable". The specific facts and
- 6 circumstances surrounding the nature of the costs and the activity associated with it must be
- 7 considered to determine if it is directly attributable to an item of PP&E. Where Canadian GAAP
- 8 allowed for the capitalization of general and administrative overhead, MIFRS does not.
- In order to allocate costs between operating expenses and capital expenses, Midland PUC utilizes
- 11 payroll and vehicle maintenance burdens.
- 13 In reviewing each of these burdens Midland PUC has identified there are no changes to be made
- 14 for capitalization under MIFRS.

9

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MIFRS - IMPACT ON DEPRECIATION

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1	WIFKS - IVII ACT ON DEI RECIATION
2	IAS 16 requires each part of an item of PP&E with a cost that is significant in relation to the total
3	cost of the time to be depreciated separately. In addition IAS 16 requires that entities perform a
4	review of assets' useful lives, depreciation methods and residual values on an annual basis.
5	
6	The Board commissioned a depreciation study to assist electricity distributors in their transition
7	to IFRS. In the Report of the Board, Transition to International Financial Reporting Standards,
8	(EB-2009-0408) the Board stated:
9	
10	"While utilities remain solely responsible for complying with financial reporting
11	requirements, the Board notes that a generic depreciation study could assist utilities with
12	IFRS compliance in addition to providing considerable regulatory benefits. The study
13	should provide a good starting point for the determination of service lives for distribution
14	assets that may be both acceptable to the Board and useful for financial reporting
15	purposes. Distributors will remain responsible for review and updates of the service lives
16	for their particular assets for financial reporting and regulatory requirements."
17	
18	Midland PUC has reviewed the useful life of its assets with the aid of the Asset Depreciation
19	Study by Kinectrics (Kinectrics Report). Table 2.5.1 included in Exhibit 2, Tab 5, Schedule 1
20	contains the useful lives by Uniform System of Account, compared to the current useful lives
21	used under CGAAP. Overall, the useful lives have been extended causing depreciation to be
22	reduced in the 2013 Test year by \$ 318,283, from \$ 1,001,018 under CGAAP to
23	\$ 682,735 under MIFRS.
24	
25	
26	

Midland Power Utility Corporation EB-2012-0147 Exhibit 4 Tab 4 Schedule 3 Page 2 of 2 Filed: August 31, 2012

1 Steel Structure:

- 2 As indicated in the Kinectrics Report at Appendix H, Section 23, "Steel Structure is considered
- 3 to be a part of the Transformer and Municipal Stations asset grouping". Four of Midland PUC's
- 4 distribution stations are housed in steel clad buildings. The Kinectrics Report provides for a
- 5 TUL for "steel structure" of 50 years. These substations contain steel structures, however, when
- 6 replacing the transformers and switchgear Midland PUC's plan would be to replace the steel
- 7 structure at the same time. Consequently, Midland PUC has aligned the steel structure life with
- 8 the life of the substation assets, being 40 years.

9

- 10 Two of our stations, Montreal and Queen are brick structures. Midland PUC has determined the
- administrative building highest Typical Useful Life of 75 years is the appropriate TUL for these
- 12 assets.

13

- 14 Other Distribution Station Equipment:
- 15 Other distribution station equipment has been amortized over 30 years based on an average
- useful life of the other distribution station components. Each component is, not by itself,
- 17 considered a significant component of the station and an average useful life was determined by
- 18 weighing the cost of each component against total value of the "other distribution station
- 19 equipment" based on the Kinectrics Report Typical Useful Life.

20

- 21 As discussed previously, Midland PUC retained BDO Dunwoody, LLP to provide assistance in
- 22 the transition of financial records from CGAAP to IFRS which included the assignment of useful
- 23 lives to the asset base.

- 25 The new levels of componentization and the corresponding useful lives will be applied beginning
- 26 January 1, 2013.

Midland Power Utility Corporation EB-2012-0147 Exhibit 4 Tab 4 Schedule 3 Page 1 of 1 Filed: August 31, 2012

1 MIFRS – IMPACT ON TAXES

- 2 TAX CALCULATIONS:
- 3 Tax calculations under MIFRS are provided in Exhibit 4, Tab 3, Schedule 1. As indicated above
- 4 depreciation under CGAAP for the year 2013 would have been \$\ \bigs 1,001,018 \]. This would
- 5 have resulted in increased PILS under CGAAP as the amount would have been added onto
- 6 regulatory income vs the depreciation for MIFRS of \$\\$682,735

Midland Power Utility Corporation EB-2012-0147 Exhibit 4 Appendix A Filed: August 31, 2012

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9	APPENDIX A
10	MIDLAND PUC Purchasing Policy
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CONTRACT NEGOTIATION AND PURCHASING POLICY

PURPOSE AND APPLICABILITY

To set forth the policy of the company regarding the negotiation of contracts and prescribe the approval procedure for purchasing authorizing major expenditures for repairs, inventory items, capital acquisitions, etc, legal fees, environmental costs, outside consultants and services, and leases.

POLICY STATEMENT

It is the policy of Midland Power Utility Corporation to set up procedures for the negotiation of contracts and the purchasing of supplies, materials and other services on behalf of the Company. Further, it is the Policy of Midland Power Utility Corporation that an annual budget be approved by the Board of Directors for capital and non-capital expenditures.

PROCEDURE AND RESPONSIBILITY

A. Contract Negotiation:

Contracts - One Year or Less:

The Chief Financial Officer, Director of Operations/Operations Manager shall have the authority to negotiate contracts less than one year which have been approved by the Board of Directors in the current year's budget. All written contracts less than or equal to \$50,000 shall be signed by the President & CEO.

Contracts – Three Years or Less:

 The President & CEO shall have the authority to negotiate and sign contracts three years or less and a value of \$50,000 or less.

Contracts - Greater than \$50,000

The Director of Operations\Operations Manager or Chief Financial Officer in conjunction with the President & CEO shall have the authority to negotiate contracts approved by the Board of Directors greater than \$50,000. All written contracts greater than \$50,000 shall be signed by the President & CEO and the Chair of the Board of Directors.

The Chief Financial Officer will be forwarded a copy of all contracts and agreements for review and financial implications.

B. Purchasing - General

The Director of Operations\Operations Manager and the Chief Financial Officer shall have the authority to purchase within the prescribed limits, all items included in the annual budget approved by the Board of Directors.

1 2

Any purchase or service not included in the budget greater than \$500 but less than \$5,000 must be approved by the President & CEO.

Any purchase or service not included in the budget greater than \$5,000 must be approved by the Board of Directors.

Further, any purchase exceeding budgetary levels by more than 25% or \$10,000 whichever is less, shall be approved by the Board of Directors.

C. Procedure and Responsibility

It is the joint responsibility of both the President & CEO and of the Chief Financial Officer to insure proper approvals for all transactions are received.

It is the responsibility of the Board of Directors to adopt the annual operating and capital budgets. These annual budgets shall represent fundamental statements of Midland Power Utility Corporation policies and priorities. These budgets (and in particular, the operating budget) shall be recognized as a policy document and an instrument of financial management and control.

D. Approval Procedure & Levels

Purchase Level: Less than \$250

No purchase order is required but approval and account coding by Director of Operations\Operations Manager, Chief Financial Officer/Treasurer, or President & CEO is required.

Purchase Level: Greater than \$250

All purchases greater than \$250 must be set up in the purchasing system as purchase orders. Purchase orders will be approved by the Director of Operations\Operations Manager for budgeted operational expenses/capital projects and rework, validated for appropriateness of expenditure and checked for account coding accuracy. Purchase orders will be approved by the Chief Financial Officer/Treasurer for budgeted admin/finance expenses/capital projects, validated for appropriateness of expenditure and checked for account coding accuracy.

All invoices will be checked by the Chief Financial Officer with approved purchase orders. All invoices will be approved by the Director of Operations/Operations Manager in the case of operational expenditures and by the President & CEO in the case of admin/finance expenditures.

Quotes:

The Director of Operations\Operations Manager is responsible for establishing qualified vendors for all operations department purchases. The Chief Financial Officer\Treasurer is responsible for establishing qualified vendors for all admin/finance department purchases, as follows:

 i. Under \$15,000 in Aggregate Value. The President & CEO, Director of Operations, Operations Manager, Chief Financial Officer or Treasurer will approve purchase orders for such goods and services and shall make the purchases on the best available knowledge of price and quality. Competitive quotes will be obtained from time to time to determine the pricing structures for such goods and services.

 ii. \$15,000 - \$75,000 in Aggregate Value. The Director of Operations\Operations Manager, Chief Financial Officer or Treasurer, in consultation with the President & CEO, will approve purchase orders for such goods and services and will obtain a minimum of three quotes in writing.

iii. \$75,000 and over in Aggregate Value. Quotes/tender will be solicited by invitation or through a public advertisement by the President & CEO. The President & CEO shall supervise the tender preparation and the awarding process. All tenders must be submitted by a deadline in sealed envelopes and must be opened by the President & CEO and the Director of Operations, Operations Manager or the Chief Financial Officer or the Treasurer. The President & CEO will review the quote or tender results, and will make recommendations to the Board for their approval.

As an alternative to the Tendering process, a sealed Quotation may be used. In all other respects, the process is the same.

iv. For items which will exceed budgeted amounts by 25% and for budgeted items over \$100,000 where a budgetary quote only has been approved, Board approval must be obtained.

v. Records of comparative pricing will be kept for a period of three years, at which time new quotes will be called for in order to improve the Company's cost.

vi. Notwithstanding the requirements of sections 2.i through 2.iii, an allowance is made for pre-approved contractors, designated sole suppliers of certain goods or services and/or ongoing phased projects.

		Theu. August 31, 2012
1		Purchasing Procedure
2 3	The follo	purchasing procedure under Regulation 22/04 of the Electricity Act, 1998, is as
4	10110	Jws.
5	1.	The purchase order is prepared.
6 7	2.	The purchase order references the specifications or materials required.
8		
9	3.	The purchase order is reviewed and approved by the Director of
10		Operations\Operations Manager or Chief Financial Officer\Treasurer.
11 12	4.	The purchase order is then sent to the supplier.
13		
14	5.	On receipt of goods, the receiver compares the packing slip with the goods
15		received and signs the packing slip
16		
17 18	6.	Accounts Payable compares the packing slip with the purchase order, and once
19		the invoice is received follows the Accounts Payable procedures.
20		
21		
22	POLICY (COMPLIANCE
23		urrent practices will comply with OEB Accounting Procedures Handbook and the
24		Handbook. The Director of Operations\Operations Manager and Chief Financial
25		er are responsible to ensure the operations department and administration/finance

department respectively, follow this Policy. Employees must report incidents of non-

compliance relating to this policy in a timely manner to the President & CEO for

26

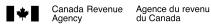
27

28

determination.

Midland Power Utility Corporation EB-2012-0147 Exhibit 4 Appendix B Filed: August 31, 2012

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9	APPENDIX B
10	2011 Federal & Ontario Tax Return
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Code 1101

SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT (SR&ED) EXPENDITURES CLAIM

Use this form:

- to provide technical information on your SR&ED projects;
- $\bullet \;$ to calculate your SR&ED expenditures; and
- $\bullet \ \ \text{to calculate your qualified SR\&ED expenditures for investment tax credits (ITC)}.$

To claim an ITC, use either:

- Schedule T2SCH31, Investment Tax Credit Corporations, or
- Form T2038(IND), Investment Tax Credit (Individuals).

The information requested in this form and documents supporting your expenditures are prescribed information.

Your SR&ED claim must be filed within 12 months of the filing due date of your income tax return.

To help you fill out this form, use the T4088, Guide to Form T661, which is available on our Web site: www.cra.gc.ca/sred.

Part 1 - General information

010 Name of claimant

Midland Power Utility Corporation	86574 9386 RC0001	
•	Business Number (BN)	
Tax year From: 2011-01-01 Year Month Day		
To: 2011-12-31 Year Month Day		
Total number of projects you are claiming this tax year:	Social Insurance Number (SIN)	
100 Contact person for the financial information	105 Telephone number/extension 110 Fax number	
Rob Galipeau	(416) 360-7733 (416) 360-7733	
	120 Telephone number/extension 125 Fax number	
Roy Rogers	(705) 526-9362	
151 If this claim is filed for a partnership, was Form T5013 filed?		
If you answered no to line 151, complete lines 153, 156 and 157.		
153 Name of the partners	156 % 157 BN or SIN	
1		
2		
3		
4		
5		
-	1	

Enter one of the following:

Canadä

Part 2 - Project information

Part 2 - Project Information Complete a separate Part 2 for each project clair	med this year	CRA internal form identifie Code
Section A – Project identification	neu una yeur.	
200 Project title (and identification code if applicable		
1 reject title (and lacritimeation code ii applicable	5 ,	
202 Project start date	204 Completion or expected completion date	206 Field of science or technology code
		(See guide for list of codes)
Year Month	Year Month	
Project claim history		
208 1 Continuation of a previously claimed pro	oject 210 1 First claim for the project	
Was any of the work done jointly or in collaboration	ation with other businesses?	1 Yes 2 No
If you answered yes to line 218, complete lines 220		
220	Names of the businesses	221 BN
1		
2		
3		
The work was carried out (check any that apply)		'
223 1 In a laboratory	226 1 In a commercial plant or fac	cility
224 1 In a dedicated research facility	228 1 Others, specify 229	
Purpose of the work		
Section B – Experimental development		
The technological advancements you were trying to	achieve with this work were required for: Materials, devices, or produ-	ucts Processes
The creation of new	235	236
	227	220
The improvement of existing	1	1
240		
What technological advancements were you	trying to achieve? (Maximum 50 lines)	
_	_	<u> </u>
242		
What technological obstacles/uncertainties of	lid you have to overcome to achieve the technologica	al advancements described in Line 240? (Maximum 50 lines
244 What work did you perform in the tax year to	overcome the technological obstacles/uncertainties	described in Line 242?
(Summarize the systematic investigation) (Ma.	ximum 100 lines)	

Part 2 – Project information (continued)

CRA internal form identifier 060 Code 1101

Sec	tion	n C – Basic or applied research				
250	Wha	at advancements in scientific knowledg	e were you trying to achieve? (Max	imum 50 lines)		
252		nat work did you perform in the tax year, immarize the systematic investigation) (the advancements described in L	ine 250?	
		-	·			
Sec	tion	n D – Additional project informa	tion			
Who	o prep	pared the responses for Section B or Se	ection C?			
253	1	Employee directly involved in the project	254 Name			
255	1	Other employee of the company	256 Name			
257	1	External consultant	258 Name	25	59 Firm	
	_	ey individuals directly involved in the pro	ject and indicate their qualifications			
260	1	Names		261 Qualification	ns/experience and position title	
1						
2						
3						
265	Are	you claiming any salary or wages for S	R&ED performed outside Canada?		1 Yes	2 No
266	Are	you claiming expenditures for SR&ED	carried out on behalf of another par	ty?	1 Yes	2 No
267	Are	you claiming expenditures for SR&ED	performed by people other than you	ır employees?	1 Yes	2 No
-		swered yes to line 267, complete lines 2	:68 and 269.			
268		N	ames of individuals or companies		269 BN	
1						
2						
		dence do you have to support your clain ot need to submit these items with the c		retain them in the event of a review	v.	
270	1	Project planning documents	276 1	Progress reports, minutes of pro	ject meetings	
271	Records of resources allocated to the project, time sheets Test protocols, test data, analysis of test results, conclusions					
272	1	Design of experiments	278 1	Photographs and videos		
273	1	Project records, laboratory notebook	279 1	Samples, prototypes, scrap or ot	her artefacts	
274		Design, system architecture and so	urce code 280 1	Contracts		
275		Records of trial runs	281 1	Others, specify 282		

Part 3 – Calculation of SR&ED expenditures

What did you spend on your SR&ED projects?						
Section A – Select the method to calculate the SR&ED expenditures						
I elect (choose) to use the following method to calculate my SR&ED expenditures and related investment tax credits (ITC) for this tax year. I understand that my election is irrevocable (cannot be changed) for this tax year.						
I elect to use the proxy method (Enter "0" on line 360. Complete Part 5 and you do not need to track any expenditure incurred for overhead)						
I choose to use the traditional method (Enter "0" on line 355. Complete line 360, and track any expenditure incurred for overhead)						
Section B – Calculation of allowable SR&ED expenditures (to the nearest dollar)						
• SR&ED portion of salary or wages of employees directly engaged in the SR&ED:						
a) Employees other than specified employees for work performed in Canada						
b) Specified employees for work performed in Canada						
Subtotal (add lines 300 and 305)						
c) Employees other than specified employees for work performed outside Canada (subject to limitations – see guide) 307 +						
d) Specified employees for work performed outside Canada (subject to limitations – see guide)						
• Salary or wages identified on line 315 in prior years that were paid in this tax year						
Salary or wages incurred in the year but not paid within 180 days of the tax year end						
• Cost of materials consumed in performing SR&ED						
• Cost of materials transformed in performing SR&ED						
Contract expenditures for SR&ED performed on your behalf:						
a) Arm's length contracts + +						
b) Non-arm's length contracts						
• Lease costs of equipment used:						
a) All or substantially all (90% of the time or more) for SR&ED						
method or enter "0" if you use the traditional method)						
Overhead and other expenditures (enter "0" if you use the proxy method)						
• Third-party payments (complete Form T1263*)						
Total current SR&ED expenditures (add lines 306 to 370; do not add line 315)						
• Capital Expenditures (see guide for what qualifies for SR&ED)						
Total allowable SR&ED expenditures (add lines 380 and 390)						
Section C – Calculation of pool of deductible SR&ED expenditures (to the nearest dollar)						
Amount from line 400						
Deduct						
provincial government assistance for expenditures included on line 400						
• other government assistance for expenditures included on line 400						
• non-government assistance for expenditures included on line 400						
• SR&ED ITCs applied and/or refunded in the prior year (see guide)						
• sale of SR&ED capital assets and other deductions						
Subtotal (line 420 minus lines 429 to 440)						
Add						
• repayments of government and non-government assistance that previously reduced the SR&ED expenditure pool 445 +						
• prior year's pool balance of deductible SR&ED expenditures (from line 470 of prior year T661)						
SR&ED expenditure pool transfer from amalgamation or wind-up + SR&ED expenditure pool transfer from amalgamation or wind-up						
amount of SR&ED ITC recaptured in the prior year						
Amount available for deduction (add lines 442 to 453)						
Deduction claimed in the year						
Pool balance of deductible SR&ED expenditures to be carried forward to future years (line 455 minus 460)						

^{*} Form T1263, Third-Party Payments for Scientific Research and Experimental Development (SR&ED)

Part 4 – Calculation of qualified SR&ED expenditures for investment tax credit (ITC) purposes

The resulting amount is used to calculate your refundable and/or non refundable ITC.

Enter the breakdown between current and capital expenditures (to the nearest dollar) Current Expenditures		Capital Expenditures
Total expenditures for SR&ED (from line 380 and 390)	496	•
Add		
payment of prior years' unpaid amounts (other than salary or wages) +		
• prescribed proxy amount (complete Part 5)		
(Enter "0" if you use the traditional method)		
• expenditures on shared-use equipment (see guide)		
• qualified expenditures transferred to you (complete Form T1146**) 508 +	510 +	
Subtotal (add lines 492 to 508, and add lines 496 to 510)	512 =	
Deduct		
• provincial government assistance	514 -	
• other government assistance	516 –	
non-government assistance and contract payments	518 –	
• current expenditures (other than salary or wages) not paid within 180 days		
of the tax year end		
amounts paid in respect of an SR&ED contract to a person or partnership that is not taxable supplier		
prescribed expenditures not allowed by regulations (see guide)	532 –	
• other deductions (see guide)	535 -	
• non-arm's length transactions		
- assistance allocated to you (complete Form T1145*)	540 -	
- expenditures for non-arm's length SR&ED contracts (from line 345)		
adjustments to purchases (limited to costs) of goods and services from		
non-arm's length suppliers (see guide)	543	
- qualified expenditures you transferred (complete Form T1146**)	546 -	
Subtotal (line 511 minus lines 513 to 544 and line 512 minus lines 514 to 546)	558 = _	
Qualified SR&ED expenditures (add lines 557 and 558)	559 = _	
Add		
repayments of assistance and contract payments made in the year	560 +	
Total qualified SR&ED expenditures for ITC purposes (add lines 559 and 560)	570 =	

Form T1145, Agreement to Allocate Assistance for SR&ED Between Persons Not Dealing at Arm's Length

^{**} Form T1146, Agreement to Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons Not Dealing at Arm's Length

Part 5 – Calculation of prescribed proxy amount (PPA)

A notional amount representing your overhead and other expenditures.

This part calculates the PPA to enter on line 502 in Part 4. Do not complete this part if you have chosen to use the traditional method in Part 3 (line 162). You can only claim a PPA if you elected to use the proxy method for the year in Part 3 (line 160).

Special rules apply for specified employees. Calculate your salary base in Section A and the PPA in section B.

Section A – Salary base						
Salary or wages of employees other t	han specified employe	ees (from line 3	00 and 307)			810 +
Deduct						
Bonuses, remuneration based on pro						
Subtotal (line 810 minus 812)						814 =
Salary or wages of specified emp	•					-
850	852	854	856	858	860	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	1
Name of Specified Employee	Total salary or wages for the year (SR&ED and non-SR&ED) excluding bonuses, remuneration based on profits, and taxable benefits (to the nearest dollar)	% of time spent on SR&ED (maximum 75%)	Amount in column 2 multiplied by percentage in column 3	2,5 x A x B/365 A = Year's maximum pensionable earnings B = Number of days employed in tax year	Amount in column 4 or 5, whichever amount is less	
Salary base (total of lines 814 and 8	16)		•	umn 6 on line 816)		816 + 818 =
Section B – Prescribed proxy	amount (PPA)					
Enter 65% of the salary base (line 81	9 v 65%)					820 =
Enter the amount from line 820 on	,					
				nies to you.		
(See the guide for explanation and	d example of the over	rall cap on PP	A)			

Part 6 - Project costs

Information requested in this part must be provided for **all** SR&ED projects claimed in the year. Expenditures should be recorded and allocated on a project basis.

750	752	754	756
Project title or identification code	Salary or wages in the tax year	Cost of materials in the tax year	Contract expenditures for SR&ED performed on your behalf in the tax year
	(Total of lines 306 to 309)	(Total of lines 320 and 325)	(Total of lines 340 and 345)
1.			
Total			

Expenditures for SR&ED performed by you in Canada (line 400 minus lines 307, 309, 340, 345, and 370)		605
From the total you entered on line 605, estimate the percentage of distribution of the sources of funds for SR&ED performed within your organization.	Canadian (%)	Foreign (%)
Internal		
Parent companies, subsidiaries, and affiliated companies 602 Federal grants (do not include funds or tax credits from SR&ED tax incentives) 606		604
Federal contracts		
Provincial funding		
SR&ED contract work performed for other companies on their behalf		614
Other funding (e.g., universities, foreign governments)		618
Enter the number of SR&ED personnel in full-time equivalents (FTE):		
Scientists and engineers		632
Technologists and technicians		634
Managers and administrators		
Other technical supporting staff		638
Part 8 – Claim checklist		
To ensure your claim is complete, make sure you have:		
1. used the current version of this form		
2. entered the method you have chosen for reporting your SR&ED expenditures in Section A of Part 3		
3. completed Part 2 for each project		
4. filed a completed Schedule T2SCH31 or Form T2038(IND) to claim ITCs on your qualified SR&ED expendi	tures	
5. filed a completed Form T1145*, T1146**, T1174*** and/or T1263**** including any required attachments, if	applicable	
To expedite the processing of your claim, make sure you have:		
completed Form T2, Corporation Income Tax Return or Form T1, Income Tax and Benefit Return .		
2. filed the appropriate provincial and/or territorial tax credit forms, if applicable		[
retained documents to support the SR&ED expenditures you claimed		

4. checked boxes 231 and 232 on page 2 of your T2 return to indicate attachment of Form T661 and Schedule T2SCH31

Part 9 - Certification

Tarto Continuación					
I certify that I have examined the information provided on this form and on the attachments and it is true, correct, and complete.					
165 Phil Marley		170 2012-05-07			
Name of authorized signing officer of the corporation, or individual	Signature	Date			
175 BeneFACT Consulting Group Inc.					
Name of person/firm who completed this form					

^{*} Form T1145, Agreement ta Allocate Assistance for SR&ED Between Persons Not Dealing at Arm's Length

^{**} Form T1146, Agreement ta Transfer Qualified Expenditures Incurred in Respect of SR&ED Contracts Between Persons Not Dealing at Arm's Length

^{***} Form T1174, Agreement Between Associated Corporations to Allocate Salary or Wages of Specified Employees for Scientific Research and Experimental Development (SR&ED)

^{****} Form T1263, Third-Party Payments for Scientific Research and Experimental Development (SR&ED)

Federal Tax Instalments

Federal tax instalments

For the taxation year ended 2012-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made by cheque or money order payable to the Receiver General either to an authorized financial institution or filed with the appropriate remittance voucher to the following address:

2011-12-31

Canada Revenue Agency 875 Heron Road Ottawa ON K1A 1B1

Note that you may also be able to pay by telephone or Internet banking. For more information, consult the Corporation Instalment Guide.

Monthly instalment workchart

Date	Monthly tax instalments	Instalments paid	Cumulative difference	Instalments payable
2012-01-31	7,765_	13,190	5,425_	
2012-02-29	7,765_	13,190	10,850_	
2012-03-31	7,765_	13,190	16,275_	
2012-04-30	7,765_	13,190	21,700_	
2012-05-31	7,765_		13,935_	
2012-06-30	7,765_		6,170_	
2012-07-31	7,765_			1,595
2012-08-31	7,765_			7,765
2012-09-30	7,765_			7,765
2012-10-31	7,765_			7,765
2012-11-30	7,765_			7,765
2012-12-31	7,757_			7,757
Total	93,172	52,760		40,412



Revenue Agence du revenu du Canada

INFORMATION RETURN FOR CORPORATIONS FILING ELECTRONICALLY

This return is for your records. Do not send it to us unless we ask for it.

- You have to complete this return to allow your transmitter to electronically file your corporation income tax return to us at the Canada Revenue Agency. You have to complete this return for each tax year.
- By completing part B and signing part C, you acknowledge that, under the *Income Tax Act*, you have to keep all records used to prepare your corporation income tax return, and provide this information to us on request.
- Part D must be completed by either you or the electronic transmitter of your corporation income tax return.
- Give the signed original of this return to the transmitter and keep a copy for yourself. Under the Act, you have to keep your copy for six years.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted it.

Part A – Identification			
Name of corporation			
Midland Power Utility Corporation			
Business Number		From	То
0/574 020/ 00001	Tax year	Y M D	Y M D
86574 9386 RC0001		2011-01-01	2011-12-31
Part B – Declaration			
Enter the following amounts, if applicable, from you	r corporation income tax return for the ta	ax year noted above:	
Net income or (loss) for income tax purposes from	m Schedule 1, financial statements or G	IFI (line 300)	473,498
Part I tax payable (line 700)			71,867
Part II surtax payable (line 708)			
Part III.1 tax payable (line 710)			
Part IV tax payable (line 712)			
Part IV.1 tax payable (line 716)			
Part VI tax payable (line 720)			
Part VI.1 tax payable (line 724)			
Part XIV tax payable (line 728)			
Net provincial and territorial tax payable (line 760)			18,605
Provincial tax on large corporations (line 765)			
Part C – Certification and authorization	- n		
Fait C - Certification and admonization	ווע		
I, Marley	Phil	President & C	
Last name in block letters	First name in block	k letters	Position, office, or rank
am an authorized signing officer of the corporation. and statements, and that the information given on the complete. I also certify that the method of calculating disclosed in a statement attached to this return. I authorize the transmitter identified in Part D to elections and the complete of the corporation.	ne T2 return and this T183 Corp information in come for this tax year is consistent controlled the corporation income tax	ation return is, to the best of my knowle with that of the previous tax year excep x return identified in Part A. The transm	dge, correct and t as specifically nitter can also modify the
information originally filed in response to any errors accepts the electronic return as filed.	Canada Revenue Agency identifies. Th	is authorization expires when the Minis	ter of National Revenue
2012-05-07			(705) 526-9361
Date (yyyy/mm/dd)	Signature of an authorized signing officer	of the corporation	Telephone number
Part D – Transmitter identification			
The following transmitter has electronically filed the	tax return of the corporation identified in	n Part A.	
Name of			
person or firm BDO Canada LLP		Electronic filer number A87	791
1			

Privacy Act, Personal Information Bank number CRA PPU 047

T183 CORP (11)

Canadä

*

Canada Revenue Agency

Agence du revenu du Canada

T2 CORPORATION INCOME TAX RETURN

200

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

Parts, sections, subsections, paragraphs, and subparagraphs mentioned on this return refer to the federal *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see **www.cra.gc.ca** or Guide T4012, *T2 Corporation – Income Tax Guide*.

055	Do not use this area

┌ Identification ——————			
Business Number (BN)	01 86574 9386 RC0001		
Corporation's name		To which tax year does this return apply?	
002 Midland Power Utility Corporation		Tax year start	Tax year-end
		060 2011-01-01 061	2011-12-31
Address of head office Has this address changed since the last		YYYY MM DD	YYYY MM DD
time we were notified?	10 1 Yes 2 No X	Has there been an acquisition of control	
(If yes , complete lines 011 to 018.)		to which subsection 249(4) applies since	🗆 🔽
011 16984 Highway 12		the previous tax year?	1 Yes 2 No X
012 PO Box 820		If yes , provide the date	1
City	Province, territory, or state	control was acquired	
l ·	16 ON		YYYY MM DD
Country (other than Canada)	Postal code/Zip code	Is the date on line 061 a deemed tax year-end in	
· · ·	18 L4R 4P4	subparagraph 88(2)(a)(iv)? 064	
Mailing address (if different from head office a		subsection 249(3.1)? 066	1 Yes 2 No X
Has this address changed since the last	iduless)	Is the corporation a professional	
time we were notified?	20 1 Yes 2 No X	corporation that is a member of	
(If yes , complete lines 021 to 028.)		a partnership? 067	1 Yes 2 No X
021 c/o		Is this the first year of filing after:	
022		Incorporation?	1 Yes 2 No X
023		Amalgamation?	1 Yes 2 No X
City	Province, territory, or state	If yes , complete lines 030 to 038 and attach Sched	
I ·	26		uic ZT.
Country (other than Canada)	Postal code/Zip code	Has there been a wind-up of a subsidiary under section 88 during the	
	28	current tax year?	1 Yes 2 No X
Location of books and records	20	If yes , complete and attach Schedule 24.	
Has the location of books and records		Is this the final tax year	
changed since the last time we were		before amalgamation? 076	1 Yes 2 No X
	30 1 Yes 2 No X	Is this the final return up to	
(If yes, complete lines 031 to 038.)		dissolution? 078	1 Yes 2 No X
031 16984 Highway 12		If an election was made under	
032 PO Box 820		section 261 state the functional	•
City	Province,territory, or state	currency used	
035 Midland 0	36 ON	Is the corporation a resident of Canada?	
Country (other than Canada)	Postal code/Zip code		v of residence on line
037	38 L4R 4P4	080 1 Yes X 2 No 1 If no , give the countr	d attach Schedule 97.
040 Type of corporation at the end of the t	ay year	081	
	•	Is the non-resident corporation	
1 X Canadian-controlled private corporation (CCPC)	4 Corporation controlled by a public corporation	claiming an exemption under	
Other private	Other corporation	an income tax treaty? 082	1 Yes 2 No X
2 Corporation	5 (specify, below)	If yes , complete and attach Schedule 91.	
Dublia .	,	If the corporation is exempt from tax under sec	tion 149,
3 Corporation		tick one of the following boxes:	
If the time of comparation about a division		085 1 Exempt under paragraph 149(1)(6	
If the type of corporation changed during the tax year, provide the effective		2 Exempt under paragraph 149(1)(j	•
date of the change.	43	3 Exempt under paragraph 149(1)(t)
	YYYY MM DD	4 Exempt under other paragraphs of	f section 149
	Do not use	this area	
	Do not use		
095		096	



┌ Attachments ─────		
Financial statement information: Use GIFI schedules 100, 125, and 141.		
Schedules – Answer the following questions. For each yes response, attach the schedule to the T2 return, unless otherwise instructed.	٧c	s Schedule
		7
Is the corporation related to any other corporations?	150	9
Is the corporation an associated CCPC?	160	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161	49
Does the corporation have any non-resident shareholders?	151	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167	T5013
Was the resident corporation the beneficiary of a non-resident discretionary trust or did it make a contribution to a non-resident		7
discretionary trust at any time during the tax year?	168	22
Did the corporation have any foreign affiliates during the year?	169	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the federal <i>Income Tax Regulations</i> ?	170	29
Has the corporation had any non-arm's length transactions with a non-resident?	171	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173 X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172	
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201 X	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; gifts of cultural or ecological property; or gifts of medicine?	202 X	
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203 X	3
Is the corporation claiming any type of losses?	204	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment	205 X	
in more than one jurisdiction?	205	⊢ ັ
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	200	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal services business; or ii) does the corporation have aggregate investment income at line 440?	207	7
Does the corporation have any property that is eligible for capital cost allowance?	208 X	
Does the corporation have any property that is eligible capital property?	210 X	
Does the corporation have any resource-related deductions?	212	12
Is the corporation claiming deductible reserves?	213 X	
Is the corporation claiming a patronage dividend deduction?	216	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217	17
Is the corporation an investment corporation or a mutual fund corporation?	218	18
Is the corporation carrying on business in Canada as a non-resident corporation?	220	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221	21
Does the corporation have any Canadian manufacturing and processing profits?	227	27
Is the corporation claiming an investment tax credit?	231	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232 X	_
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	233 X	_
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	234 X	-
Is the corporation claiming a surtax credit?	237	37
	238	38
Is the corporation subject to gross Part VI tax on capital of financial institutions? Is the corporation claiming a Part I tax credit?	242	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243	43
	244	
	249	45
For financial institutions: Is the corporation a member of a related group of financial institutions with one or		46 □
more members subject to gross Part VI tax?	250	39
Is the corporation claiming a Canadian film or video production tax credit refund?	253	T1131
	254	T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255	92

Attachments – continued from page 2	ıle
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	ł
Did the corporation have any controlled foreign affiliates?	
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	
Did the corporation transfer or loan property to a non-resident trust?	
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	-
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	-
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	.
Has the corporation made an election under subsection 89(11) not to be a CCPC?	2
Has the corporation revoked any previous election made under subsection 89(11)?	
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its	
general rate income pool (GRIP) change in the tax year?	
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year? 54	
□ Additional information □	_
Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements? 270 1 Yes 2 No 2	7
Is the corporation inactive?	_
	_
What is the corporation's main revenue-generating business activity? 221122 _ Electric Power Distribution US	
	_
sold constructed or services provided giving the	
approximate percentage of the total revenue that each	
product or service represents. 288	
Did the corporation immigrate to Canada during the tax year? 2 No 2	[]
Did the corporation emigrate from Canada during the tax year? 2 No 2	
Do you want to be considered as a quarterly instalment remitter if you are eligible?	
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide	
the date the corporation ceased to be eligible	-
YYYY MM DD If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	٦l
If the corporation's major business activity is construction, did you have any subcontractors during the tax year? 295 1 Yes 2 No	
┌ Taxable income ────────────────────────────────────	\neg
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI	Α
Deduct: Charitable donations from Schedule 2	
Gifts to Canada, a province, or a territory from Schedule 2	
Cultural gifts from Schedule 2	
Ecological gifts from Schedule 2	
Gifts of medicine from Schedule 2	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	
Part VI.1 tax deduction*	
Non-capital losses of previous tax years from Schedule 4	
Net capital losses of previous tax years from Schedule 4	
Restricted farm losses of previous tax years from Schedule 4	
Farm losses of previous tax years from Schedule 4	
Limited partnership losses of previous tax years from Schedule 4	
Taxable capital gains or taxable dividends allocated from a central credit union	
Prospector's and grubstaker's shares	
Subtotal 62 ► 62	В
Subtotal (amount A minus amount B) (if negative, enter "0") 473,436	
Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions	D
Taxable income (amount C plus amount D) 473,436	
Income exempt under paragraph 149(1)(t)	
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 minus line 370)	z

Small business deduction ————————————————————————————————————		
Canadian-controlled private corporations (CCPCs) throughout the tax year		
Income from active business carried on in Canada from Schedule 7	473,498	Α
Taxable income from line 360 on page 3, minus 10/3 of the amount on line 632* on page 7, minus		
1/(0.38 - X**) 3.77358 times the amount on line 636*** on page 7, and minus any amount that,	470 407	
because of federal law, is exempt from Part I tax	473,436	В
Business limit (see notes 1 and 2 below) 410	500,000	С
Notes:		
1. For CCPCs that are not associated, enter \$ 500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year divided by 365, and enter the result on line 410.		
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.		
Business limit reduction:		
Amount C 500,000 × 415 **** 8,693 D =	386,356	Е
11,250		
Reduced business limit (amount C minus amount E) (if negative, enter "0")	113,644	F
Small business deduction		
Amount A, B, C, or F, whichever is the least 113,644 × 17 % =	19,319	G
Enter amount G on line 1 on page 7.		

- * Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.
- ** General rate reduction percentage for the tax year. It has to be pro-rated.
- *** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporate tax reductions under section 123.4.

**** Large corporations

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **prior year** minus \$10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (Total taxable capital employed in Canada for the **current year** minus \$10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

	ino 260 on neces 2	,				473,436 A
Taxable income from li	. •	of Schedule 27				473,430
Amount QQ from Part						
		tion from Schedule 17			, 1	
		4, whichever is the least				
		page 6*				
Total of amounts B to					•	113,644
	ount G (if negative, enter "0					359,792
		Number of days in the tax year after				
Amount H	359,792 x	December 31, 2008, and before January 1, 2010	х	9 %	=	ı
		Number of days in the tax year	365			
		Number of days in the tax year after		0/		
Amount H	359,792 ×	December 31, 2009, and before January 1, 2011	X	10 %	=	
		Number of days in the tax year	365			
Amount H	359,792 ×	Number of days in the tax year after December 31, 2010, and before January 1, 2012	365 ×	11 5 %	_	41,376 k
	007,172	Number of days in the tax year	365	11.0 70		11,070
		Number of days in the tax year after				
Amount H	359,792 x	December 31, 2011	x	13 %	=	L
		Number of days in the tax year	365			
		ed private corporations – Total of amounts I to L .			·	41,376 N
General tax reduction Enter amount M on line		ed private corporations – Total of amounts I to L .			·	41,376 N
Enter amount M on line	e 638 on page 7.					
Enter amount M on line * Except for a corporat	e 638 on page 7. tion that is, throughout the	ed private corporations – Total of amounts I to L year, a cooperative corporation (within the meaning assign				
Enter amount M on line * Except for a corporat - General tax red	e 638 on page 7. tion that is, throughout the	year, a cooperative corporation (within the meaning assign	ned by subsec	ction 136(2)) or a	credit union	
Enter amount M on line * Except for a corporat General tax red Do not complete this	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac	year, a cooperative corporation (within the meaning assign	ned by subsec	ction 136(2)) or a	credit union	
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac ration, or any corporation	year, a cooperative corporation (within the meaning assignation) dian-controlled private corporation, an investment coop with taxable income that is not subject to the corp	rporation, a rooration tax ra	mortgage investate of 38%.	credit union	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac ration, or any corporation page 3 (line 360 or amount	year, a cooperative corporation (within the meaning assignment controlled private corporation, an investment controlled income that is not subject to the corporation, whichever applies)	rporation, a rooration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac ration, or any corporatio page 3 (line 360 or amount and Y (line Z1) from Part 9	year, a cooperative corporation (within the meaning assignation and investment coop with taxable income that is not subject to the corporation and investment to the corporation and investment coop with taxable income that is not subject to the corporation and investment coop it Z, whichever applies)	rporation, a roration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac ration, or any corporatio page 3 (line 360 or amount and Y (line Z1) from Part 9 : 13 of Schedule 27	year, a cooperative corporation (within the meaning assignation and investment cooperation) and investment cooperation with taxable income that is not subject to the corporation and investment cooperation with taxable income that is not subject to the corporation and investment cooperation with taxable income that is not subject to the corporation and investment cooperation within the meaning assignation and investment cooperation within the meaning assignation and investment cooperation within the meaning assignation within the meaning assignation and investment cooperation within the meaning assignation within the meaning assignation within the meaning assignation within the meaning assignation with the meaning assignation with taxable income that is not subject to the corporation with taxable income that is not subject to the corporation of the corporation with taxable income that is not subject to the corporation of the corporation with taxable income that is not subject to the corporation of the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable income that it is not subject to the corporation with taxable with taxable income that it is not subject to the corporation with taxable w	rporation, a rooration tax ro	mortgage investate of 38%	tment corp	oration,
Enter amount M on line * Except for a corporate * General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul	e 638 on page 7. tion that is, throughout the duction s area if you are a Canacaration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and 13 of Schedule 27 late the credit union deduction.	year, a cooperative corporation (within the meaning assignation) lian-controlled private corporation, an investment corporation with taxable income that is not subject to the corporation of Schedule 27	rporation, a roration tax ro	mortgage investate of 38%. O P Q	tment corp	oration,
Enter amount M on line * Except for a corporat General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac ration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignation and investment cooperation) year, a cooperative corporation, an investment cooperation with taxable income that is not subject to the corporation of Schedule 27	rporation, a roration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to	e 638 on page 7. tion that is, throughout the duction s area if you are a Canacaration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and 13 of Schedule 27 late the credit union deduction.	year, a cooperative corporation (within the meaning assignation and investment cooperation) year, a cooperative corporation, an investment cooperation with taxable income that is not subject to the corporation of Schedule 27	rporation, a roration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignation) dian-controlled private corporation, an investment coop with taxable income that is not subject to the corporation of Schedule 27	rporation, a roration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to	e 638 on page 7. tion that is, throughout the duction s area if you are a Canac ration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignment cooperation) an investment cooperation with taxable income that is not subject to the corporation of Schedule 27	rporation, a coration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporate * Except for a corporate * Concept for a corporate	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignment cooperation) an investment cooperation with taxable income that is not subject to the corporation of Schedule 27	rporation, a roration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat — General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to Amount N minus amounts Amount S	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and Y (year, a cooperative corporation (within the meaning assignment cooperation) an investment cooperation with taxable income that is not subject to the corporation of Schedule 27	rporation, a coration tax ra	mortgage investate of 38%. O P Q P Q P 9 %	tment corpo	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to Amount N minus amounts Amount S	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignment cooperation) an investment cooperation with taxable income that is not subject to the corporation and investment cooperation are subject to the corporation and investment cooperation with taxable income that is not subject to the corporation and investment cooperation with taxable income that is not subject to the corporation and investment cooperation with tax year steep and in the tax year after December 31, 2008, and before January 1, 2010 Number of days in the tax year after December 31, 2009, and before January 1, 2011	rporation, a rooration tax roo	mortgage investate of 38%. O P Q P Q P W	tment corpo	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to Amount N minus amounts Amount S	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and Y (year, a cooperative corporation (within the meaning assignment of the controlled private corporation, an investment corporation with taxable income that is not subject to the corporation of Schedule 27 The corporation of the corporation o	rporation, a coration tax ra	mortgage investate of 38%. O P Q P Q P 9 %	tment corpo	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpor Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to Amount N minus amount Amount S Amount S	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation and Y (line Z1) from Part 9: 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignment cooperation) an investment cooperation with taxable income that is not subject to the corporation of Schedule 27 Stion from Schedule 17 Number of days in the tax year after December 31, 2008, and before January 1, 2010 Number of days in the tax year after December 31, 2009, and before January 1, 2011 Number of days in the tax year after December 31, 2009, and before January 1, 2011 Number of days in the tax year Number of days in the tax year	rporation, a rooration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpo Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to Amount N minus amounts Amount S	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation page 3 (line 360 or amount and Y (line Z1) from Part 9 and Y (year, a cooperative corporation (within the meaning assignment of the controlled private corporation, an investment corporation with the corporation of the corporation with the corporation private pri	rporation, a roration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporat - General tax red Do not complete this a mutual fund corpor Taxable income from p Lesser of amounts V a Amount QQ from Part Amount used to calcul Total of amounts O to Amount N minus amount Amount S Amount S	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation and Y (line Z1) from Part 9: 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignation of the corporation) an investment cooperation with taxable income that is not subject to the corporation of Schedule 27 Stion from Schedule 17 Number of days in the tax year after December 31, 2008, and before January 1, 2010 Number of days in the tax year after December 31, 2009, and before January 1, 2011 Number of days in the tax year after December 31, 2010, and before January 1, 2011 Number of days in the tax year after December 31, 2010, and before January 1, 2012 Number of days in the tax year	rporation, a rooration tax ra	mortgage investate of 38%.	tment corp	oration,
Enter amount M on line * Except for a corporate * Except for a corporate * Concept for a corporate * Complete this a mutual fund corporate * Complete this a	e 638 on page 7. tion that is, throughout the duction s area if you are a Canaceration, or any corporation and Y (line Z1) from Part 9: 13 of Schedule 27 late the credit union deduct Q	year, a cooperative corporation (within the meaning assignment of the controlled private corporation, an investment corporation with the corporation of the corporation with the corporation private pri	rporation, a roration tax ra	mortgage investate of 38%	tment corp	oration,

┌ Refundable portion of Part I tax ──────			
Canadian-controlled private corporations throughout the tax year			
Aggregate investment income	_ x 26 2 / 3 % =		A
Foreign non-business income tax credit from line 632 on page 7			
Deduct:			
Foreign investment income	x 9 1 / 3 % =		
from Schedule 7	(if negative, enter "0")	>	В
Amount A minus amount B (if negative, enter "0")		· · · · · · · · =	C
Taxable income from line 360 on page 3		473,436	
Deduct:			
Amount from line 400, 405, 410, or 425 on page 4, whichever is the least	113,644		
Foreign non-business			
income tax credit from line 632 on page 7 x 25 / 9 =			
Foreign business income	<u> </u>		
tax credit from line 636 on 1(0.38 - X*)			
page 7	440 (44		
	113,644	113,644 359,792	
	;	<u> </u>	05.045 -
		x 26 2 / 3 % =	95,945 D
Part I tax payable minus investment tax credit refund (line 700 minus line 780	O from page 8)		71,867 E
Refundable portion of Part I tax – Amount C, D, or E, whichever is the leas	st	450	F
* General rate reduction percentage for the tax year. It has to be pro-rated.		 <u></u> -	
Refundable dividend tax on hand			
Refundable dividend tax on hand at the end of the previous tax year	460		
Deduct: Dividend refund for the previous tax year			
Deduct. Dividend for the provious tax year			G
Add the total of:	;		
Refundable portion of Part I tax from line 450 above	·		
	otion on		
Net refundable dividend tax on hand transferred from a predecessor corpora amalgamation, or from a wound-up subsidiary corporation	400		
	:	>	Н
Refundable dividend tax on hand at the end of the tax year – Amount G	plus amount H	485	
┌ Dividend refund			
Private and subject corporations at the time taxable dividends were pa	id in the tax year		
Taxable dividends paid in the tax year from line 460 on page 2 of Schedule 3	3	400,000 × 1 / 3	133,333 ।
Refundable dividend tax on hand at the end of the tax year from line 485 about	ove		J
Dividend refund – Amount I or J, whichever is less (enter this amount on line	e 784 on page 8)		

Part I tax	
Base amount of Part I tax – Taxable income from page 3 (line 360 or amount Z, whichever applies) mu	. ,
Recapture of investment tax credit from Schedule 31	602 B
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) inverse (if it was a CCPC throughout the tax year)	restment income
Aggregate investment income from line 440 on page 6	
Deduct: Amount from line 400, 405, 410, or 425 on page 4, whichever is the least 113,644	4
is the least	
Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount	iorii
	Subtotal (add lines A to C) 179,906 D
Deduct:	
Small business deduction from line 430 on page 4	
Federal tax abatement	47,344
3	616
Investment corporation deduction	620
	628
Federal foreign non-business income tax credit from Schedule 21	632
	636
General tax reduction for CCPCs from amount M on page 5	41,376
	639
Federal logging tax credit from Schedule 21	640
Federal qualifying environmental trust tax credit	648
	652
Sub	ototal 108,039 ► 108,039 E
Part I tax payable – Line D minus line E	71,867 F
Enter amount F on line 700 on page 8.	
1	

Federal tax			
reuerai tax			_
Part I tax payable from page 7			71,867
Part II surtax payable from Schedule 46			
Part III.1 tax payable from Schedule 55			
Part IV tax payable from Schedule 3			
Part IV.1 tax payable from Schedule 43			
Part VI tax payable from Schedule 38			
Part VI.1 tax payable from Schedule 43			
Part XIII.1 tax payable from Schedule 92			
Part XIV tax payable from Schedule 20			
Add provincial or territorial tax:		Total federal ta	ax71,867
Provincial or territorial jurisdiction 7	750 ON		
(if more than one jurisdiction, enter "multiple	e" and complete Schedule 5)		
Net provincial or territorial tax payable (exce	pt Quebec and Alberta)	760 18,605	
Provincial tax on large corporations (Nova S	Scotia Schedule 342)		
		<u>18,605</u> ▶	18,605
Deduct other credits:		Total tax payable 770	90,472 A
Investment tax credit refund from Schedule	31	780	
Dividend refund from page 6		=0.4	
Federal capital gains refund from Schedule	18	788	
Federal qualifying environmental trust tax cr	edit refund	792	
Canadian film or video production tax credit	refund (Form T1131)	796	
Film or video production services tax credit	refund (Form T1177)	797	
Tax withheld at source		800	
Total payments on which tax has been wi	thheld		
Provincial and territorial capital gains refund	I from Schedule 18		
Provincial and territorial refundable tax cred	its from Schedule 5	812	
Tax instalments paid		840145,398	
	Т	otal credits 890 145,398 ▶	<u>145,398</u> в
Refund code 894 1 Overpa	syment 54,926 ◄	Balance (line A minus line E	-54,926
- Stories and some stories	yment <u>54,926</u> ◀	Balance (line A minus line E	, <u> </u>
Refund code 894 1 Overpa Direct deposit request	syment54,926 ◀	Balance (line A minus line B If the result is negative, you have an only the result is positive, you have a ba	overpayment.
Direct deposit request To have the corporation's refund deposited	directly into the corporation's bank	If the result is negative, you have an	overpayment. Ilance unpaid.
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada,	directly into the corporation's bank or to change banking information you	If the result is negative, you have an of the result is positive, you have a backet the amount on whichever line a	overpayment. Ilance unpaid. pplies.
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b	directly into the corporation's bank or to change banking information you elow:	If the result is negative, you have an of the result is positive, you have a ba	overpayment. Ilance unpaid. pplies.
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada,	directly into the corporation's bank or to change banking information you elow:	If the result is negative, you have an of the result is positive, you have a backet Enter the amount on whichever line and Generally, we do not charge or refund of \$2 or less.	overpayment. Ilance unpaid. pplies.
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information	directly into the corporation's bank or to change banking information you elow: 910 Branch number	If the result is negative, you have an or if the result is positive, you have a bate Enter the amount on whichever line a Generally, we do not charge or refund	overpayment. Ilance unpaid. pplies.
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b	directly into the corporation's bank or to change banking information you elow:	If the result is negative, you have an of the result is positive, you have a backet Enter the amount on whichever line and Generally, we do not charge or refund of \$2 or less.	overpayment. Ilance unpaid. pplies.
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number	If the result is negative, you have an of the result is positive, you have a backet Enter the amount on whichever line and Generally, we do not charge or refund of \$2 or less. Balance unpaid	overpayment. lance unpaid. pplies. d a difference
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year,	If the result is negative, you have an of the result is positive, you have a backet Enter the amount on whichever line and Generally, we do not charge or refund of \$2 or less. Balance unpaid	overpayment. lance unpaid. pplies. d a difference
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number If the corporation is a Canadian-controlled p	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year,	If the result is negative, you have an of the result is positive, you have a bath Enter the amount on whichever line and Generally, we do not charge or refund of \$2 or less. Balance unpaid	overpayment. lance unpaid. pplies. d a difference
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number If the corporation is a Canadian-controlled podoes it qualify for the one-month extension of	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year,	If the result is negative, you have an of the result is positive, you have a bath Enter the amount on whichever line and Generally, we do not charge or refund of \$2 or less. Balance unpaid	overpayment. lance unpaid. pplies. d a difference
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Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number If the corporation is a Canadian-controlled p does it qualify for the one-month extension of the corporation Certification I, 950 Marley	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year, of the date the balance of tax is due? 951 Phil	If the result is negative, you have an or of the result is positive, you have a bate Enter the amount on whichever line at Generally, we do not charge or refund of \$2 or less. Balance unpaid	boverpayment. lance unpaid. pplies. d a difference
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number If the corporation is a Canadian-controlled p does it qualify for the one-month extension of the corporation Certification I, 950 Marley Last name in block letter	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year, of the date the balance of tax is due? 951 Phil First name in blo	If the result is negative, you have an or lif the result is positive, you have a bate Enter the amount on whichever line at Generally, we do not charge or refund of \$2 or less. Balance unpaid	boverpayment. lance unpaid. pplies. d a difference s 2 No X Don, office, or rank
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number If the corporation is a Canadian-controlled p does it qualify for the one-month extension of the corporation Certification I, 950 Marley Last name in block letter am an authorized signing officer of the corporation given on this return is, to the	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year, of the date the balance of tax is due? 951 Phil S First name in ble oration. I certify that I have examined this returnest of my knowledge, correct and complete.	If the result is negative, you have an or lif the result is positive, you have a bate Enter the amount on whichever line at Generally, we do not charge or refund of \$2 or less. Balance unpaid	boverpayment. clance unpaid. pplies. d a difference s 2 No X Don, office, or rank ements, and that
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Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 1 Institution number If the corporation is a Canadian-controlled p does it qualify for the one-month extension of the corporation of the information given on this return is, to the year is consistent with that of the previous tate 1955 2012-05-07 Date (yyyy/mm/dd) Is the contact person the same as the authoness.	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year, of the date the balance of tax is due? Phil S First name in blo oration. I certify that I have examined this return best of my knowledge, correct and complete. It year except as specifically disclosed in a state of the authorized signing officer rized signing officer? If no, complete the informal Name in block letters	If the result is negative, you have an or life the result is positive, you have a bate Enter the amount on whichever line at Generally, we do not charge or refund of \$2 or less. Balance unpaid	boverpayment. lance unpaid. pplies. d a difference S
Direct deposit request To have the corporation's refund deposited account at a financial institution in Canada, already gave us, complete the information b Start Change information 914 Institution number If the corporation is a Canadian-controlled p does it qualify for the one-month extension of the corporation I, 950 Marley Last name in block letter am an authorized signing officer of the corporation given on this return is, to the year is consistent with that of the previous tate 1955 2012-05-07 Date (yyyy/mm/dd) Is the contact person the same as the authorized signing as the authorized signing officer of the corporation given on this return is, to the year is consistent with that of the previous tate 1955 2012-05-07 Date (yyyy/mm/dd)	directly into the corporation's bank or to change banking information you elow: 910 Branch number 918 Account number orivate corporation throughout the tax year, of the date the balance of tax is due? Phil S First name in blooration. I certify that I have examined this return best of my knowledge, correct and complete. It year except as specifically disclosed in a state of the authorized signing officer rized signing officer? If no, complete the informal Name in block letters Langue de correspondance	If the result is negative, you have an or life the result is positive, you have a bate Enter the amount on whichever line at Generally, we do not charge or refund of \$2 or less. Balance unpaid	boverpayment. lance unpaid. pplies. d a difference S

Privacy Act, Personal Information Bank number CRA PPU 047

Schedule of Instalment Remittances

Telephone numb	per		-		
Effective interest date		Descri _l split	otion (instalment remittance, payment, assessed credit)		Amount of credit
	Current ye	ar instalments			145,398
	T	otal amount of instalment	s claimed (carry the resu	It to line 840 of the T2 Return)	145,398
				ted to the taxation year per T9	
Transfer —					
Account no	umber	Taxation year end	Amount	Effective interest date	Description
From:					
From:					
To:					
From:					
 To:					

From:

From:

To:

To:

SCHEDULE 100

Tax year end

Canada Revenue Agency

Form identifier 100 Name of corporation Agence du revenu du Canada

GENERAL INDEX OF FINANCIAL INFORMATION - GIFI

Business Number

		Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

Balance sheet information

Account	Description	GIFI	Current year	Prior year
Assets –				
	_ Total current assets	1599 +	4,404,858	4,268,945
	Total tangible capital assets	2008 +	23,049,622	22,256,248
	Total accumulated amortization of tangible capital assets	2009 -	12,270,092	11,383,271
	Total intangible capital assets	2178 +	1,260,000	1,260,000
	Total accumulated amortization of intangible capital assets	2179 –		
	_ Total long-term assets	2589 +	1,166,820	1,019,300
	* Assets held in trust	2590 +		
	_ Total assets (mandatory field)	2599 = _	17,611,208	17,421,222
Liabilitie	s —			
	_ Total current liabilities	3139 + _	3,733,515	5,469,652
	_ Total long-term liabilities	3450 + _	4,321,615	2,675,785
	_* Subordinated debt	3460 + _		
	_* Amounts held in trust	3470 +		
	_ Total liabilities (mandatory field)	3499 =	8,055,130	8,145,437
Shareho	der equity			
	Total shareholder equity (mandatory field)	3620 +	9,556,078	9,275,785
	_ Total liabilities and shareholder equity	3640 = _	17,611,208	17,421,222
Retained	earnings —			
	Retained earnings/deficit – end (mandatory field)	3849 = _	2,675,094	2,394,801

^{*} Generic item

Canada Revenue Agence du revenu du Canada

SCHEDULE 125

GENERAL INDEX OF FINANCIAL INFORMATION - GIFI Form identifier 125

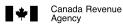
Name of corporation	Business Number	Tax year end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

Income statement information

Description	GIFI			
Operating name	0002			
Account Description		GIFI	Current year	Prior year
_ Income statement informat	ion —			

Account	Description	GIFI	Current year	Prior year
ncome s	statement information			
	_ Total sales of goods and services	8089 +	22,294,528	21,214,35
	Cost of sales	8518 -	18,857,557	17,858,17
	_ _ Gross profit/loss	8519 =	3,436,971	3,356,18
	Cost of sales	8518 +	18,857,557	17,858,17
	Total operating expenses	9367 +	2,865,138	2,751,20
	Total expenses (mandatory field)	9368 =	21,722,695	20,609,37
	_ Total revenue (mandatory field)	8299 +	22,569,675	21,499,77
	Total expenses (mandatory field)	9368 -	21,722,695	20,609,37
	Net non-farming income	9369 =	846,980	890,40
	_ Total farm expenses (mandatory field)	9898 9899 = _		
	Net income/loss before taxes and extraordinary items	9970 =	846,980	890,40
	_ Total other comprehensive income	9998 = _		
xtraord	inary items and income (linked to Schedule 140)			
	_ Extraordinary item(s)	9975 –		
	_ Legal settlements	9976 –		
	_ Unrealized gains/losses	9980 +		
	_ Unusual items	9985	4///5=	
	_ Current income taxes	9990 -	166,687	85,8
	Deferred income tax provision	9995 -		

Extraordinary item(s)	 	9975 -	•	
Legal settlements				
Unrealized gains/losses	 	9980 +		
Unusual items				
Current income taxes			166,687	8!
Deferred income tax provision			-	
Total – Other comprehensive income				
Net income/loss after taxes and extraordi		0000		80-



Agence du revenu du Canada **SCHEDULE 141**

NOTES CHECKLIST

Name of corporation	Business Number	Tax year-end
		Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31
	•	

- Parts 1, 2, and 3 of this schedule must be completed from the perspective of the person (referred to in these parts as the "accountant")
 who prepared or reported on the financial statements.
- For more information, see Guide RC4088, General Index of Financial Information (GIFI) and Guide T4012, T2 Corporation Income Tax Guide.
- Complete this schedule and include it with your T2 return along with the other GIFI schedules.

 If the person preparing the tax return is not the accountant referred to above, they must still complete Parts 1, 2, 3, and 4, as applicable.

 Part 1 – Information on the accountant who prepared or reported on the financial statements Does the accountant have a professional designation? 2 No 1 Yes 2 No Is the accountant connected* with the corporation? A person connected with a corporation can be: (i) a shareholder of the corporation who owns more than 10% of the common shares; (ii) a director, an officer, or an employee of the corporation; or (iii) a person not dealing at arm's length with the corporation. Note: If the accountant does not have a professional designation or is connected to the corporation, you do not have to complete Parts 2 and 3 of this schedule. However, you do have to complete Part 4, as applicable. - Part 2 – Type of involvement with the financial statements Choose the option that represents the highest level of involvement of the accountant: Χ Completed an auditor's report Completed a review engagement report Conducted a compilation engagement Part 3 – Reservations If you selected option "1" or "2" under Type of involvement with the financial statements above, answer the following question: 099 1 Yes X 2 No Has the accountant expressed a reservation? Part 4 – Other information -If you have a professional designation and are not the accountant associated with the financial statements in Part 1 above, choose one of the following options: 110 Prepared the tax return (financial statements prepared by client) Prepared the tax return and the financial information contained therein (financial statements have not been prepared) **101** 1 Yes **X** Were notes to the financial statements prepared? If yes, complete lines 104 to 107 below: X Are subsequent events mentioned in the notes? 105 1 Yes 2 No Is re-evaluation of asset information mentioned in the notes? 1 Yes 2 No Is contingent liability information mentioned in the notes? 107 Is information regarding commitments mentioned in the notes? 1 Yes 2 No



2 No

108

1 Yes

Does the corporation have investments in joint venture(s) or partnership(s)?

Part 4 – Other information (continued)						
Impairment and fair value changes						
In any of the following assets, was an amount recognized in net incomresult of an impairment loss in the tax year, a reversal of an impairment change in fair value during the tax year?	nt loss recognized in a previou		200	1 Yes	2 No	X
If yes, enter the amount recognized:	In net income Increase (decrease)	In OCI Increase (decrease)				
Property, plant, and equipment 210		211	_			
Intangible assets		216	_			
Investment property						
Biological assets 225						
Financial instruments 230		231	_			
Other 235		236	_			
Financial instruments						
Did the corporation derecognize any financial instrument(s) during the	e tax year?		250	1 Yes	2 No	X
Did the corporation apply hedge accounting during the tax year?			255	1 Yes	2 No	X
Did the corporation discontinue hedge accounting during the tax year?	?		260	1 Yes	2 No	X
Adjustments to opening equity						
Was an amount included in the opening balance of retained earning recognize a change in accounting policy, or to adopt a new accounting			265	1 Yes	2 No	X
If ves you have to maintain a separate reconciliation						

SCHEDULE 100

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Form identifie		AL INDEX OF FINA	ANCIAL INFORMAT	ION – GIFI	
Name of corp				Business Number	Tax year-end Year Month Day
Midland Po	ower Utility Corporation			86574 9386 RC0001	2011-12-31
Assets – I	ines 1000 to 2599				
1002	511,012	1060	1,168,527	1062	304,489
1066	54,855	1120	31,277	1125	2,072,605
1300	72,917	1484	189,176	1599	4,404,858
1600	381,738_	1601	32,555	1602	-15,060
1680	1,025,772	1681	-444,415	1740	19,502,287
1741	-10,267,708	1742	1,019,207	1743	-605,158
1774	828,039	1775	-711,722	1787	260,024
1788	-226,029	2008	23,049,622	2009	-12,270,092
2012	1,260,000	2178	1,260,000	2300	100
2420	707,125	2421	459,595	2589	1,166,820
2599	17,611,208_				
Liabilities	- lines 2600 to 3499				
2620	3,004,792	2770	40,942	2860	462
2920	482,418_	2961	204,901	3139	3,733,515
3140	3,838,140	3240	213,811	3321	198,457
3325	71,207	3450	4,321,615	3499	8,055,130
Sharehold	der equity – lines 3500 to 3640				
3500	6,880,984	3600	2,675,094	3620	9,556,078
3640	17,611,208				
Retained of	earnings – lines 3660 to 3849				
3660	2,394,801	3680	680,293	3700	-400,000
3849	2,675,094_				

Form identifier 125

SCHEDULE 125

GENERAL INDEX OF FINANCIAL INFORMATION – GIFI

Name of corporation	1			Business Number	Tax year-end Year Month Day
Midland Power L	Jtility Corporation			86574 9386 RC0001	2011-12-31
Description –					
Sequence number	<mark>0003</mark> _01				
Revenue – line	s 8000 to 8299				
8000	22,294,528	8089	22,294,528	8090	7,038
8140	80,638	8210	-2,433	8230	189,90
8299	22,569,675				
Cost of sales –	· lines 8300 to 8519				
8320	18,857,557	8518	18,857,557	8519	3,436,97
	enses – lines 8520 to 93				
8522	62	8670	856,005	8711	7,52
8714	159,234	8813	326,896	9270	748,98
9284	766,433	9367	2,865,138	9368	21,722,69
9369	846,980				
arming reven	ue – lines 9370 to 9659				
9659	0				
arming expen	ses – lines 9660 to 9899	9			
9898	0				
Extraordinary i	tems and taxes – lines	9970 to 9999			
		9990		9999	

*

Canada Revenue

Agence du revenu du Canada

NET INCOME (LOSS) FOR INCOME TAX PURPOSES

SCHEDULE 1

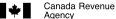
Corporation's name	Business Number	Tax year end
		Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 Corporation Income Tax Guide.
- Sections, subsections, and paragraphs referred to on this schedule are from the *Income Tax Act*.

mount calculated on line 9999 from Schedule 125		· · · · · · · · · · · · · · · · · · ·	680,293
Add:			
Provision for income taxes – current	<mark>101</mark>	166,687	
Interest and penalties on taxes	<mark>103</mark>	331	
Amortization of tangible assets	104	856,005	
Loss on disposal of assets		2,433	
Charitable donations and gifts from Schedule 2	<u>112</u>	62	
Other reserves on lines 270 and 275 from Schedule 13		194,002	
Reserves from financial statements – balance at the end of the year	<u>126</u>	80,000	
	Subtotal of additions	1,299,520	1,299,520
Other additions:			
liscellaneous other additions:			
Co-op Tax Credit on 550	2,700		
Total	2,700 293	2,700	
Total	294		
Subto	otal of other additions 199	2,700	2,700
	Total additions 500	1,302,220	1,302,220
Deduct:			
Capital cost allowance from Schedule 8	403	1,106,637	
Cumulative eligible capital deduction from Schedule 10	405	58,856	
Other reserves on line 280 from Schedule 13	413	80,000	
Reserves from financial statements – balance at the beginning of the year	414	194,002	
	Subtotal of deductions	1,439,495	1,439,495
Other deductions:			
liscellaneous other deductions:			
Decrease In Employee Future Benefits	390	3,418	
Increase In Regulatory Assets	391	66,102	
Total	394		
Subtota	al of other deductions 499	69,520	69,520
	Total deductions 510	1,509,015	1,509,015

T2 SCH 1 E (10)

Canad'ä



Revenue Agence du revenu du Canada **SCHEDULE 2**

CHARITABLE DONATIONS AND GIFTS

Name of corporation	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- For use by corporations to claim any of the following:
 - charitable donations;
 - gifts to Canada, a province, or a territory;
 - gifts of certified cultural property;
 - gifts of certified ecologically sensitive land; or
 - additional deduction for gifts of medicine.
- The donations and gifts are eligible for a five-year carryforward.
- Use this schedule to show a credit transfer following an amalgamation or the wind-up of a subsidiary as described under subsections 87(1) and 88(1) of the *Income Tax Act*.
- For donations and gifts made after March 22, 2004, subsection 110.1(1.2) of the Income Tax Act provides as follows:
 - Where a particular corporation has undergone an acquisition of control, for tax years that end on or after the acquisition of control, no corporation
 can claim a deduction for a gift made by the particular corporation to a qualified donee before the acquisition of control
 - If a particular corporation makes a gift to a qualified donee pursuant to an arrangement under which both the gift and the acquisition of control is
 expected, no corporation can claim a deduction for the gift unless the person acquiring control of the particular corporation is the qualified donee.
- Under proposed changes, the eligible amount of a charitable gift is the amount by which the fair market value of the gift exceeds the amount of an advantage, if any, for the gift.
- Under proposed changes, a gift of medicine made after March 18, 2007, to qualifying organizations for activities outside of Canada, may be eligible for an additional deduction if the gift is an eligible medical gift. This additional deduction is calculated in Part 6.
- File one completed copy of this schedule with your T2 Corporation Income Tax Return.
- For more information, see the T2 Corporation Income Tax Guide.

Part 1 – Charitable donations			
Charity/Recipient		Aı	mount (\$100 or more only
	_	Subtotal .	
	Add: Total do	onations of less than \$100 each	
	То	tal donations in current tax year	62
	Federal	Québec	Alberta
Charitable donations at the end of the previous tax year		. <u> </u>	
Deduct: Charitable donations expired after five tax years*			
Charitable donations at the beginning of the tax year			
Add:			
Charitable donations transferred on an amalgamation or the wind-up of a subsidiary 250			
Total current-year charitable donations made (enter this amount			
on line 112 of Schedule 1)			
Subtotal (line 250 plus line 210)	62	62	62
Deduct: Adjustment for an acquisition of control (for donations made after March 22, 2004)			
Total charitable donations available		A62	62
Deduct: Amount applied against taxable income (cannot be			
more than amount K in Part 2) (enter this amount on line 311 of the T2 return)	62	62	62
Charitable donations closing balance			
* For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts mad	e in a tay year that en	ided before March 24, 2006, evo	ire after five
tay years and gifts made in a tay year that ended after March 23, 2006, expire after two		aca belote materiza, 2000, exp	inc antor nvc

Amounts	arried forward – Charitable donations		0.0	
Year of origin:		Federal	Québec	Alberta
1 st prior year		10-12-31		
2 nd prior year		09-12-31		
3 rd prior year		08-12-31		
4 th prior year		07-12-31		
5 th prior year		06-12-31		
6th prior year*		05-12-31_		
7 th prior year		04-12-31_		
8 th prior year		03-12-31_		
9 th prior year		02-12-31		
10 th prior year	·····			
11 th prior year	·····			
12th prior year	<u> </u>			
13th prior year	<u> </u>			
14th prior year	<u> </u>			
15th prior year	<u> </u>			
16th prior year	<u> </u>			
17th prior year	<u> </u>			
18th prior year	<u> </u>			
19th prior year	<u> </u>			
20th prior year	<u> </u>			
21 st prior year*	000	00-02-29		
Total (to line A)		· · · · · · · · · · · <u> </u>		
March 24, 200	and Alberta, the 6th prior year gifts expire in the curr 6, expire in the current year and the 21st prior year gift lculation of the maximum allowable of	fts made in a tax year that ended	d after March 23, 2006, expire in the	
	ax purposes* multiplied by 75 %	deduction for charitable	e donations	. 355,124 в
	• • • • • • • • • • • • • • • • • • • •			555,124 B
	gains arising in respect of gifts of capital property inc	luded in Part 1**	225	С
	pain in respect of deemed gifts of non-qualifying bsection 40(1.01)		227	D
	the recapture of capital cost		· · · <u></u>	J.
allowance in res	spect of charitable gifts	. 230	=	
Proceeds of dis		F		
outlays and exp	penses**	<u> </u>		
Capital cost**		^r		
Amount E or F,	whichever is less	235	=	
Amount on line 2	230 or 235, whichever is less		· · · · · · · · · · <u> </u>	G
		Subtotal (add amounts C,	D, and G)	Н
			Amount H multiplied by 25	
			Subtotal (amount B plus amoun	t I) 355,124 J
	vable deduction for charitable donations (enter a whichever is less)		or net income	. <u>62</u> к
* For credit uni	ions, this amount is before the deduction of payment	s pursuant to allocations in prop	portion to borrowing and bonus interes	<u></u> st.

** This amount must be prorated by the following calculation: eligible amount of the gift **divided by** the proceeds of disposition of the gift.

	ifts to Canada, a province, or a ter	-			
	a, a province, or a territory at the end of the previ		222		
	to Canada, a province, or a territory expired after	,			
d: Gifts to	a, a province, or a territory at the beginning of the Canada, a province, or a territory transferred on indup of a subsidiary	•			
Total cu	urrent-year gifts made to Canada, a province, or a				
a deceate A disco	to a state of the second secon	(tMb-00, 000.4)		btotal (line 350 plus line 310)	
	tment for an acquisition of control (for gifts made				
•	anada, a province, or a territory available .		TO	-	
	Int applied against taxable income (enter this ama, a province, or a territory closing balance				
	e for gifts made after February 18, 1997, unless		es made hefore this date		
	ists, enter the amount on line 210 and complete		as made before this date	. II IIO WILLOII	
Part 4 – G	ifts of certified cultural property $-$				
			Federal	Québec	Alberta
	d cultural property at the end of the previous tax	year			
	of certified cultural property expired after five ears*	439			
-	d cultural property at the beginning of the tax yea				
	certified cultural property transferred on an	=			
		450			
Total cu	rrent-year gifts of certified cultural property .	410			
	•	e 450 plus line 410) _			
	stment for an acquisition of control (for gifts after March 22, 2004)	455	_		
otal gifts of ce	ertified cultural property available				
olal girlo ol ol	ortifica daltarai property available				
Deduct: Amou	unt applied against taxable income (enter this	_			
Deduct: Amou amou	unt applied against taxable income (enter this unt on line 313 of the T2 return)	460			
Deduct: Amou amou Gifts of certified	unt applied against taxable income (enter this unt on line 313 of the T2 return) d cultural property closing balance				
Deduct: Amou amou Bifts of certified For the feder	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years			ded before March 24, 2006, ex	pire after five
educt: Amou amou lifts of certified For the feder tax years and	unt applied against taxable income (enter this unt on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	460	twenty tax years.	led before March 24, 2006, ex	pire after five
educt: Amou amou ifts of certified For the feder tax years and	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years	460	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount c	unt applied against taxable income (enter this unt on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	460	twenty tax years.	led before March 24, 2006, ex	pire after five
educt: Amount certifier tax years and	unt applied against taxable income (enter this unt on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	s. For Québec, gifts ma 23, 2006, expire after to cultural property	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount cear of origin: the prior year designed prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March carried forward – Gifts of certified of	460	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount cear of origin: I prior year d prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March earried forward – Gifts of certified c	460 480 s. For Québec, gifts ma 23, 2006, expire after to cultural property 2010-12-31 2009-12-31 2008-12-31	twenty tax years.		
educt: Amou amou ifts of certified. For the feder tax years and Amount cear of origin: a prior year of	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2008-12-31 2007-12-31	twenty tax years.		
educt: Amou amou ifts of certified. For the feder tax years and Amount cear of origin: a prior year of prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2008-12-31 2006-12-31 2006-12-31	twenty tax years.		
educt: Amou amou sifts of certified For the feder tax years and Amount cear of origin: The prior year deprior	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2007-12-31 2006-12-31 2006-12-31 2005-12-31	twenty tax years.		
educt: Amou amou ifts of certifier For the feder tax years and Amount cear of origin: a prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31	twenty tax years.		
educt: Amou amou iffts of certified For the feder tax years and Amount cear of origin: The prior year of the prior ye	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount cear of origin: a prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March earried forward – Gifts of certified c	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount cear of origin: the prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount cear of origin: prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou amou ifts of certified For the feder tax years and Amount cear of origin: prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou amou ifts of certified For the feder tax years and Amount cear of origin: prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou amou ifts of certified For the feder tax years and Amount cear of origin: prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou amou ifts of certified For the feder tax years and Amount cear of origin: a prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou amou ifts of certified For the feder tax years and Amount cear of origin: a prior year of prior y	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount Cear of origin: I prior year of prior year	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou ifts of certified For the feder tax years and Amount C ear of origin: The prior year prior ye	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou iffts of certifier For the feder tax years and Amount C ear of origin: The prior year prior y	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
amou amou amou amou amou amou amou amou	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		
educt: Amou amou lifts of certified For the feder tax years and	unt applied against taxable income (enter this int on line 313 of the T2 return) d cultural property closing balance ral and Alberta, the gifts expire after five tax years d gifts made in a tax year that ended after March	2010-12-31 2009-12-31 2006-12-31 2006-12-31 2005-12-31 2004-12-31 2004-12-31 2003-12-31	twenty tax years.		

	Federal	Québec	Alberta
Gifts of certified ecologically sensitive land at the end of the previous tax year Deduct: Gifts of certified ecologically sensitive land expired after five tax years*			
Gifts of certified ecologically sensitive land at the beginning of the tax year			
Add: Gifts of certified ecologically sensitive land transferred on an amalgamation or the windup of a subsidiary			
Total current-year gifts of certified ecologically sensitive land 510			
Subtotal (line 550 plus line 510)			
Deduct: Adjustment for an acquisition of control (for gifts made after March 22, 2004)			
Total gifts of certified ecologically sensitive land available			
Sifts of certified ecologically sensitive land closing balance 580			
For the federal and Alberta, the gifts expire after five tax years. For Québec, gifts mat tax years and gifts made in a tax year that ended after March 23, 2006, expire after the second of the federal and Alberta, the gifts expire after five tax years. For Québec, gifts mat tax years and gifts made in a tax year that ended after March 23, 2006, expire after the federal and Alberta, the gifts expire after five tax years.		led before March 24, 2006, ex	rpire after five

⊢ Amounts	carried forward – Gifts of certified	ecologically s	sensitive land ——		
Year of origin:			Federal	Québec	Alberta
1 st prior year		2010-12-31			
2 nd prior year					-
3 rd prior year		2008-12-31			
4 th prior year		2007-12-31	-		
	-	2006-12-31			
5 th prior year		-		·	
6 th prior year*		2005-12-31		· -	
7 th prior year	·····	2004-12-31			
8 th prior year		2003-12-31			
9 th prior year		2002-12-31			
10 th prior year					
11th prior year					
12 th prior year					
13 th prior year		_			
14 th prior year	-				
15 th prior year	-				
16 th prior year	- 				
17 th prior year	-				
18 th prior year	-				
19 th prior year					
20 th prior year					
21 st prior year*		0000-02-29			
Total					

^{*} For the federal and Alberta, the 6th prior year gifts expire in the current year. For Québec, the 6th prior year gifts made in a tax year that ended before March 24, 2006, expire in the current year and the 21st prior year gifts made in a tax year that ended after March 23, 2006, expire in the current year.

Part 0 – Additional	deduction for girts of medicine	Federal	Québec	Alberta
	s of medicine at the end of the previous tax year			
	n for gifts of medicine expired	620		
		639		
of the tay year	s of medicine at the beginning	640		
Of the tax year				
	for gifts of medicine transferred or the wind-up of a subsidiary	650		
Additional deduction for gifts	s of medicine for the current year:			
Proceeds of disposition				11
Cost of gifts of medicine			2	
	Subtotal (line 1 minus lir	ne 2)	3	3 3
Line 3 multiplied by	50 %		4	4 4
Eligible amount of gifts		600	5	5 5
	Additional			
Federal	deduction for gifts			
	of medicine for	C40		
A	B = the current year	610		
'	A C / Additional			
Québec	deduction for gifts			
Quebec .	of medicine for			
^^	B = the current year		•	
'	A C / Additional			
Alberta	deduction for gifts			
	of medicine for			
Ax	B = the current year .			·
'	(C /			
where:				
A is the lesser of line 2 and	l line 4			
B is the eligible amount of g	ifts (line 600)			
C is the proceeds of dispos	ition (line 602)			
	Subtotal (line 650 plus line	610)		
Deduct. Adjustment for an		CEE		
Deduct: Adjustment for an	· ·			
Total additional deduction fo	or gifts of medicine available	• • •		
Deduct: Amount applied ag	ainst taxable income on line 315 of the T2 return)	660		
Additional deduction for gifts	,	680		
J				
Amounts carried fo	rward – Additional deduction for gi	fts of medicine ———		
Year of origin:		Federal	Québec	Alberta
	2010-12-31	1		
2 nd prior year	2009-12-31			
3 rd prior year	2008-12-31			
. ' '	2007-12-31	_		
4 th prior year		_		
5 th prior year	2006-12-31			
6 th prior year*	<u>2005-12-31</u>	<u> </u>		
Total		· · · <u> </u>		
* These donations expired in	the current year			

┌ Québec – (Gifts of musical instruments		
Gifts of musical	instruments at the end of the previous tax year		
Deduct: Gifts of	musical instruments expired after twenty tax years	<u> </u>	
Gifts of musical	instruments at the beginning of the tax year	<u> </u>	
Add:			_
Gifts of musica	Il instruments transferred on an amalgamation or the wind-up of a subsidiary		
Total current-y	ear gifts of musical instruments	<u> </u>	
	Subtotal	(line D plus line E) _	
Deduct: Adjustr	nent for an acquisition of control	<u> </u>	
Total gifts of mu	sical instruments available		
Doduct: Amoun	t applied against taxable income		
	t applied against taxable income instruments closing balance		
- Girls of Musical	institutionis closing balance	=	
- Amounts o	arried forward – Gifts of musical instruments		
Year of origin:			Québec
1 st prior year		2010-12-31	
2 nd prior year		2009-12-31	
3 rd prior year		2008-12-31	
4 th prior year		2007-12-31	
5 th prior year		2006-12-31	
6 th prior year*		2005-12-31	
7 th prior year		2004-12-31	
8 th prior year		2003-12-31	
9 th prior year		2002-12-31	
10 th prior year			
11 th prior year			
12 th prior year			
13 th prior year			
14 th prior year			
15 th prior year			
16 th prior year			
17 th prior year			
18 th prior year			
19 th prior year			
20 th prior year			
21st prior year*		0000-02-29	
Total		=	
* These gifts ex	pired in the current year.		

T2 SCH 2 E (07) Canadä

*

Canada Revenue

Agence du revenu du Canada

DIVIDENDS RECEIVED, TAXABLE DIVIDENDS PAID, AND PART IV TAX CALCULATION

SCHEDULE 3

Name of corporation	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- This schedule is for the use of any corporation to report:
 - non-taxable dividends under section 83;
 - deductible dividends under subsection 138(6);
 - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (b) or (d); or
 - taxable dividends paid in the tax year that qualify for a dividend refund.
- The calculations in this schedule apply only to private or subject corporations.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal Income Tax Act.
- A recipient corporation is connected with a payer corporation at any time in a tax year, if at that time the recipient corporation:
 - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
 - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- File one completed copy of this schedule with your T2 Corporation Income Tax Return.
- "X" under column A if dividend received from a foreign source (connected corporation only).
- Enter in column F1, the amount of dividends received reported in column 240 that are eligible.
- Under column F2, enter the code that applies to the deductible taxable dividend.

not include dividends received from foreign non-affiliates.	•	Con	mplete if payer corporat	ion is connected	
Name of payer corporation (from which the corporation received the dividend)	A	B Enter 1 if payer corporation is connected	C Business Number of connected corporation	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD	E Non-taxable dividend unde section 83
200		205	210	220	230

Note: If your corporation's tax year-end is different than that of the connected payer corporation, your corporation could have received dividends from more than one tax year of the payer corporation. If so, use a separate line to provide the information for each tax year of the payer corporation.

			Complete if payer cor	poration is connected	
F	F1	F2	G	Н	I
Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (b), or (d)*	Eligible dividends (included in column F)		Total taxable dividends paid by connected payer corporation (for tax year in column D)	Dividend refund of the connected payer corporation (for tax year in column D)**	Part IV tax before deductions F x 1 / 3 ***
240			250	260	270

Total (enter the amount from column F on line 320 of the T2 return and amount J in Part 2)

- * If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.
- ** If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

*** For dividends received from connected corporations:	Part IV tax =	Column F x Column H
		Column G

	Part 2 – Calcul	ا lation of Part IV tax	payable ——		
Part	IV tax before deductions (amount J in Part 1)				
Dedu					
Pa	rt IV.I tax payable on dividends subject to Part IV tax				
Dod.				Subtotal	
Ded u Cu	JCt: Irrent-year non-capital loss claimed to reduce Part IV tax				
No	n-capital losses from previous years claimed to reduce Part IV tax			 	
	rrent-year farm loss claimed to reduce Part IV tax			_	
Га	Total losses ap	plied against Part IV tax		x 1 / 3 =	
Part					
	Part 3 – Taxable dividends paid ir		-	idend refund —	
	A	В	C	D Taxable dividends	D1
	Name of connected recipient corporation	Business Number	Tax year end of connected	paid to connected	Eligible dividends
			recipient corporation in	corporations	(included in column D)
			which the dividends in		
			column D were received		
			YYYY/MM/DD		
	400	410	420	430	
1	The Corporation of the Town of Midland	NR	2011-12-31	400,000	
Note					
could	ur corporation's tax year-end is different than that of the connected reci If have paid dividends in more than one tax year of the recipient corpora de the information for each tax year of the recipient corporation.			Total	400,000
Total	taxable dividends paid in the tax year to other than connected corpora	ations		450	
Eliaik	ole dividends (included in line 450)	450a			
	taxable dividends paid in the tax year that qualify for a dividend refund				
	of column D above plus line 450)			460	400,000
	Part 4 – Total d	ividends paid in the	tax vear —		
	plete this part if the total taxable dividends paid in the tax year that qua ends paid in the tax year.	-	-	erent from the total	
Total	taxable dividends paid in the tax year for the purposes of a dividend re	efund (from above)			400,000
				······	
Total	dividends paid in the tax year			500	400,000
Dedu	uct:				
Div	vidends paid out of capital dividend account			_	
	pital gains dividends	F00		_	
Ta	xable dividends paid to a controlling corporation that was bankrupt			_	
at a	any time in the year			_	
Te4-	touchle dividende poid in the tourse that smallfullar a dividend of the	_		<u> </u>	400,000
ıotal	taxable dividends paid in the tax year that qualify for a dividend refund	1		· · · · · · · · · · · · · · · · · · ·	400,000

T2 SCH 3 E (10) Canadä

Canada Revenue Agency

Agence du revenu du Canada SCHEDULE 5

TAX CALCULATION SUPPLEMENTARY - CORPORATIONS

Corporation's name	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- Use this schedule if, during the tax year, the corporation:
 - had a permanent establishment in more than one jurisdiction
 - (corporations that have no taxable income should only complete columns A, B and D in Part 1);
 - is claiming provincial or territorial tax credits or rebates (see Part 2); or
 - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- Regulations mentioned in this schedule are from the *Income Tax Regulations*.
- For more information, see the T2 Corporation Income Tax Guide.
- Enter the regulation number in field 100 of Part 1.

100				Enter the regulation that applies (402 to 413).			
A Jurisdict	ion	B Total coloring and wages	C (D v tovoble	D Cross revenue	E (D v tovoble	F Allocation of taxable	
Tick yes if the control had a permonent in the control had a p	orporation anent it in the	Total salaries and wages paid in jurisdiction	(B x taxable income**) / G	Gross revenue	(D x taxable income**) / H	income (C + E) x 1/2*** (where either G or H is nil, do not multiply by 1/2)	
Newfoundland and Labrador	003 1 Yes	103		143			
Newfoundland and Labrador offshore	004 1 Yes	104		144			
Prince Edward Island	005 1 Yes	105		145			
Nova Scotia	007 1 Yes	107		147			
Nova Scotia offshore	008 1 Yes	108		148			
New Brunswick	009 1 Yes	109		149			
Quebec	011 1 Yes	111		151			
Ontario	013 1 Yes	113		153			
Manitoba	015 1 Yes	115		155			
Saskatchewan	017 1 Yes	117		157			
Alberta	019 1 Yes	119		159			
British Columbia	021 1 Yes	121		161			
Yukon	023 1 Yes	123		163			
Northwest Territories	025 1 Yes	125		165			
Nunavut	026 1 Yes	126		166			
Outside Canada	027 1 Yes	127		167			
Total		129 G		169 H			

^{* &}quot;Permanent establishment" is defined in Regulation 400(2).

Canadä

T2 SCH 5 E (11)

^{**} Starting in 2009, if the corporation has income or loss from an international banking centre: the taxable income is the amount on line 360 or line Z of the T2 return **plus** the total amount not required to be included, or **minus** the total amount not allowed to be deducted, in calculating the corporation's income under section 33.1 of the federal *Income Tax Act*.

^{***} For corporations other than those described under Regulation 402, use the appropriate calculation described in the Regulations to allocate taxable income.

Notes:

After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable.
For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in
the T2 Corporation – Income Tax Guide.

^{2.} If the corporation has provincial or territorial tax payable, complete Part 2.

income	Income eligible for small business deduction	Provincial or territorial allocation of taxable income	Provincial or territorial tax payable before			
			credits			
473,436	113,644	473,436	21,305			
ntario basic incom	e tax (from Schedule 5	500)		270	55,619	
educt: Ontario sma	Il business deduction (f	rom schedule 500)			34,314 21,305 ►	21 :
dd:				Subtotal	21,303	21,3
Surtax re Ontario sr	mall business deduction					
	ax re Crown royalties (fr					
	tax debits (from Schedu to research and develor	oment tax credit (from S				
resuprare or email	o recognism and develop	omoni tax orodit (nom o		Subtotal	<u> </u>	
				Subtotal (amou	unt A6 plus amount B6)	21,3
educt:				-	, <u>- ==</u>	
	x credit (from Schedule	,	le 502)			
				414		
Ontario political con	tributions tax credit (fro	m Schedule 525)				
				Subtotal		
			Subtotal (amount of	C6 minus amount D6	6) (if negative, enter "0")	21,3
Aduct: Ontario roco						
educi. Ontano rese	arch and development t	ax credit (from Schedul	e 508)		416	
ntario corporate inco	ome tax payable before	Ontario corporate minin	num tax credit (amount E	6 minus amount on	ine 416)	21,3
ntario corporate inco negative, enter "0")	ome tax payable before	Ontario corporate minin	num tax credit (amount E	6 minus amount on	ine 416)	21,3
ntario corporate incc f negative, enter "0") educt: Ontario corp	ome tax payable before	Ontario corporate minin	num tax credit (amount E	6 minus amount on	418	
Ontario corporate inco f negative, enter "0") Peduct: Ontario corp Ontario corporate inco	ome tax payable before	Ontario corporate minin	num tax credit (amount E	6 minus amount on	ine 416)	21,3
ontario corporate inco f negative, enter "0") reduct: Ontario corp ontario corporate inco dd:	ome tax payable before	Ontario corporate minin	num tax credit (amount E	6 minus amount on	418	
ontario corporate inco f negative, enter "0") reduct: Ontario corporate inco dd: Ontario corporate m	ome tax payable before orate minimum tax cred ome tax payable (amour	Ontario corporate minin	num tax credit (amount E	6 minus amount on	418	
educt: Ontario corporate inco di negative, enter "0") educt: Ontario corporate inco dd: Ontario corporate m Ontario special add	ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar	Ontario corporate minin	line 418) (if negative, en	er "0") 278 280 282	418	
educt: Ontario corporate inco duct: Ontario corporate inco dd: Ontario corporate m Ontario special add Ontario capital tax (ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar from Schedule 514 or S	Ontario corporate minin	line 418) (if negative, endeschedule 512)	6 minus amount on	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco odd: Ontario corporate m Ontario special add Ontario capital tax (ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar from Schedule 514 or S	Ontario corporate minin dit (from schedule 510) ont F6 minus amount on dule 510) once corporations (from 5	line 418) (if negative, endeschedule 512)	er "0") 278 280 282 Subtotal	418	
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco odd: Ontario corporate m Ontario corporate m Ontario special add Ontario capital tax (otal Ontario tax paya	ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar from Schedule 514 or S	Ontario corporate minin	line 418) (if negative, endeschedule 512)	er "0") 278 280 282 Subtotal	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco odd: Ontario corporate m Ontario special add Ontario capital tax (otal Ontario tax paya Oeduct: Ontario qualifying e	ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar from Schedule 514 or S able before refundable convironmental trust tax convironmental trust ta	Ontario corporate minin	line 418) (if negative, endeschedule 512)	6 minus amount on	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco dod: Ontario corporate m Ontario special add Ontario capital tax (Otal Ontario tax paya Oeduct: Ontario qualifying e Ontario co-operative	ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar from Schedule 514 or S able before refundable convironmental trust tax convironmental trust ta	Ontario corporate minin	line 418) (if negative, endeschedule 512)	er "0") 278 280 282 Subtotal450 452	418	21,3
ontario corporate inco f negative, enter "0") reduct: Ontario corporate inco dd: Ontario corporate m Ontario special add Ontario capital tax (otal Ontario tax paya reduct: Ontario qualifying e Ontario co-operative Ontario apprentices	ome tax payable before	Ontario corporate minin	line 418) (if negative, endeschedule 512) r applies)	6 minus amount on er "0")	418	21,3
entario corporate inco f negative, enter "0") educt: Ontario corporate inco dd: Ontario corporate m Ontario special add Ontario capital tax (otal Ontario tax paya educt: Ontario qualifying e Ontario co-operative Ontario apprentices Ontario computer a	ome tax payable before	Ontario corporate minin	line 418) (if negative, endescribed in the state of the s	6 minus amount on er "0") 278 280 282 Subtotal 450 452 454 456	418	21,3
ntario corporate inco i negative, enter "0") educt: Ontario corporate inco dd: Ontario corporate montario special add Ontario capital tax (ontario capital tax paya educt: Ontario qualifying e Ontario co-operative Ontario apprentices Ontario computer an Ontario film and tele	ome tax payable before	Ontario corporate minin	line 418) (if negative, endescribed in the state of the s	6 minus amount on er "0") 278 280 282 Subtotal 450 452 454 456 458	418	21,3
entario corporate inco f negative, enter "0") educt: Ontario corporate inco dd: Ontario corporate m Ontario special add Ontario capital tax (ontario capital tax (ontario qualifying enterior contario qualifying enterior contario apprentices ontario computer and ontario film and tele Ontario production services ontario production services (ontario production services)	ome tax payable before orate minimum tax cred ome tax payable (amour ninimum tax (from Sche itional tax on life insurar from Schedule 514 or S able before refundable c nvironmental trust tax c e education tax credit (fr hip training tax credit (fr nimation and special eff evision tax credit (from S	Ontario corporate minin	line 418) (if negative, endeschedule 512) rapplies) amount H6)	6 minus amount on er "0") 278 280 282 282 450 452 454 456 458 460 462	418	21,3
entario corporate inco f negative, enter "0") educt: Ontario corporate inco dd: Ontario corporate montario special add Ontario capital tax (otal Ontario tax paya educt: Ontario qualifying e Ontario co-operative Ontario apprentices Ontario computer a Ontario film and tele Ontario production so	ome tax payable before	Ontario corporate minin	line 418) (if negative, endeschedule 512) r applies) amount H6)	er "0") 278 280 282 Subtotal 450 452 454 456 458 460 462 464	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco dd: Ontario corporate montario special add Ontario special add Ontario capital tax ("Otal Ontario tax paya") Oeduct: Ontario qualifying e Ontario apprentices Ontario computer and Ontario film and tele Ontario production sontario interactive of Ontario sound recon Ontario book publis	ome tax payable before	Ontario corporate minin	line 418) (if negative, endeschedule 512) r applies) amount H6)	er "0") 278 280 282 Subtotal 450 452 454 456 456 458 460 462 464 466	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco dd: Ontario corporate montario special add Ontario special add Ontario capital tax ("Otal Ontario tax paya") Oeduct: Ontario qualifying e Ontario co-operative Ontario computer an Ontario computer an Ontario film and tele Ontario production son Ontario interactive contario sound recontario sound recontario tax paya" Ontario sound recontario sound recontario book publis Ontario innovation tax	ome tax payable before	Ontario corporate minin	line 418) (if negative, endescribed in the state of the s	6 minus amount on er "0") 278 280 282 Subtotal 450 452 454 456 458 460 462 464 466 468	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco dd: Ontario corporate inco dd: Ontario corporate management of the corporate of the corporative of the corporation of th	ome tax payable before	Ontario corporate minin	line 418) (if negative, endescribed in the state of the s	6 minus amount on er "0") 278 280 282 Subtotal 450 452 454 456 458 460 462 464 466 468 470	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco dd: Ontario corporate montario special add Ontario special add Ontario capital tax ("Otal Ontario tax paya") Oeduct: Ontario qualifying e Ontario co-operative Ontario computer an Ontario computer an Ontario film and tele Ontario production son Ontario interactive contario sound recontario sound recontario tax paya" Ontario sound recontario sound recontario book publis Ontario innovation tax	ome tax payable before	Ontario corporate minin	line 418) (if negative, endescribed in the state of the s	6 minus amount on er "0") 278 280 282 Subtotal 450 452 454 456 458 460 462 464 466 468 470	418	21,3
Ontario corporate inco f negative, enter "0") Oeduct: Ontario corporate inco dd: Ontario corporate montario special add Ontario special add Ontario capital tax (" Total Ontario tax payara of the computer and ontario qualifying enterior computer and ontario computer and ontario film and telesto ontario production on the computer of the contario sound recomputer and ontario interactive contario sound recomputer and ontario sound recomputer and ontarior sou	ome tax payable before	Ontario corporate minin	line 418) (if negative, end	6 minus amount on er "0") 278 280 282 Subtotal 450 452 454 456 458 460 462 464 466 468 470	2,700	21,3

- Summary	
Guilliary	
Enter the total net tax payable or refundable credits for all provinces and territories on line 255.	
Net provincial and territorial tax payable or refundable credits	18,605
If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.	
If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.	

Canada Revenue Agence du revenu du Canada

SCHEDULE 8

CAPITAL COST ALLOWANCE (CCA)

Name of corporation	Business Number	Tax year end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

For more information, see the section called "Capital Cost Allowance" in the T2 Corporation Income Tax Guide.

Is the corporation electing under regulation 1101(5q)?

	101	1 Yes		2 No	X	
--	-----	-------	--	------	---	--

	1 Class number (See Note)	Description	2 Undepreciated capital cost at the beginning of the year (undepreciated capital cost at	3 Cost of acquisitions during the year (new property must be available	4 Net adjustments**	5 Proceeds of dispositions during the year (amount not to exceed the capital cost)	6 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds	7 Reduced undepreciated capital cost	8 CCA rate % ****	9 Recapture of capital cost allowance (line 107 of Schedule 1)	10 Terminal loss (line 404 of Schedule 1)	11 Capital cost allowance (for declining balance method, column 7 multiplied by	Undepreciated capital cost at the end of the year (column 6 plus column 7
	200		the end of last year)	for use)*	205	207	column 5)*** 211		212	213	215	column 8, or a lower amount) (line 403 of Schedule 1)	minus column 11)
1	1	Distribution plant	5,048,972	41,411			20,706	5,069,677			0		4,887,596
١.	1	•				0	·			0	-		
2.	- 8	Supervisory Equip, Office Equipm		23,216		3,000	10,108	152,725		0	0	55,515	132,288
3.	10	Computer and Rolling Stock	343,087	2,425		0	1,213	344,299	30	0	0	103,290	242,222
4.	12	Computer Software	25,651	74,016		0	37,008	62,659	100	0	0	62,659	37,008
5.	45	Computer Hardware	2,655			0		2,655	45	0	0	1,195	1,460
6.	47	Electrical Distributing equipment	7,160,121	574,228	-19,079	0	287,114	7,428,156	8	0	0	594,252	7,121,018
7.	50	Computer Equipment	4,402	24,839		0	12,420	16,821	55	0	0	9,252	19,989
8.	8	Spare And Replacement Parts (N	190,639		-6,864	0		183,775	20	0	0		183,775
9.	12	System sup equip - GIS system	95,117	205,315	-95,117	0	102,658	102,657	100	0	0	102,657	102,658
		Totals	13,013,261	945,450	-121,060	3,000	471,227	13,363,424				1,106,637	12,728,014

Note: Class numbers followed by a letter indicate the basic rate of the class taking into account the additional deduction allowed. Class 1a: 4% + 6% = 10% (class 1 to 10%), class 1b: 4% + 2% = 6% (class 1 to 6%).

- * Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule, see Regulation 1100(2) and (2.2).
- ** Include amounts transferred under section 85, or on amalgamation and winding-up of a subsidiary. See the *T2 Corporation Income Tax Guide* for other examples of adjustments to include in column 4.
- *** The net cost of acquisitions is the cost of acquisitions (column 3) **plus** or **minus** certain adjustments from column 4. For exceptions to the 50% rule, see Interpretation Bulletin IT-285, *Capital Cost Allowance General Comments*.
- **** Enter a rate only, if you are using the declining balance method. For any other method (for example the straignt-line method, where calculations are always based on the cost of acquisitions), enter N/A. Then enter the amount you are claiming in column 11.
- ***** If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See the *T2 Corporation Income Tax Guide* for more information.

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T2 SCH 8 (11)

Fixed Assets Reconciliation

Reconciliation of change in fixed assets per financial statements to amounts used per tax return.

Additions for tax purposes – Schedule 8 regular classes	945,450	_	
Additions for tax purposes – Schedule 8 leasehold improvements	+	_	
Operating leases capitalized for book purposes	+	_	
Capital gain deferred	+		
Recapture deferred	+	-	
Deductible expenses capitalized for book purposes – Schedule 1	+	-	
Cost capitalized for Tax but not Accounting	+ -170,595	-	
Total additions per books	= 774,855	>	774,855
Proceeds up to original cost – Schedule 8 regular classes	3,000		
· · ·	+	-	
Proceeds in excess of original cost – capital gain	+	-	
Recapture deferred – as above	+	-	
	+	-	
Pre V-day appreciation	+	-	
Change in inventory - put through as an adjustment in S8	+ 6,864	-	
Total proceeds per books		•)	9,864
			,
Depreciation and amortization per accounts – Schedule 1		_	856,005
oss on disposal of fixed assets per accounts			2,433
Gain on disposal of fixed assets per accounts		+	·
<u> </u>	change per tax return	=	-93,447
Financial statements			
ixed assets (excluding land) per financial statements			
Nacion wat has been less			10,380,297
<u> </u>			10,473,744
Inaning net hook value		_	
Opening net book value	financial statements	=	-93,447

Attached Schedule with Total

Tax return - Other - Amount

Title	Tax return – Other – Amount	

Description	Amount	1
Smart Meters - software - FF.06 - additions, not adjustments	-56,713	82
Smart Meters - Computers - FF.06 - additions, not adjustments	-18,764	00
No CCA Claimed in p/y as not in use, adj so 1/2 year rule applies	-95,117	00
Total	-170,594	82

Canada Revenue Agence du revenu du Canada

SCHEDULE 10

CUMULATIVE ELIGIBLE CAPITAL DEDUCTION

Name of corporation	Business Number	Tax year end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- For use by a corporation that has eligible capital property. For more information, see the T2 Corporation Income Tax Guide.
- A separate cumulative eligible capital account must be kept for each business.

	Part 1 – Calculation of current year deduction and carry-forward			
Cumulat	ve eligible capital - Balance at the end of the preceding taxation year (if negative, enter "0")	200	840,802	Α
Add:	Cost of eligible capital property acquired during the taxation year		· ·	
	Subtotal (line 222 plus line 226) × 3 / 4 =	В		
	Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the	5		
	corporation after December 20, 2002 228 x 1 / 2 =	C		
	amount B minus amount C (if negative, enter "0")	<u> </u>		D
	Amount transferred on amalgamation or wind-up of subsidiary	224		Е
	Subtotal (add amounts A, D, and I	230	840,802	F
Deduct:	Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year			
	The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) 244 Other adjustments			
	(add amounts G,H, and I) x 3 / 4	= 248		J
	ive eligible capital balance (amount F minus amount J)t K is negative, enter "0" at line M and proceed to Part 2)		840,802	K
Cumulation that busing				
	amount K840,802			
	less amount from line 249			
Current				
	(line 249 plus line 250) (enter this amount at line 405 of Schedule 1)58,85		58,856	
Cumulat	ive eligible capital - Closing balance (amount K minus amount L) (if negative, enter "0")	. 300	781,946	M
	You can claim any amount up to the maximum deduction of 7%. The deduction may not exceed the ramount prorated by the number of days in the taxation year divided by 365.	maximum		

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Part 2 – Amount to be included in in (complete this part only if the a		osition ————	
Amount from line K (show as positive amount)			N
Total of cumulative eligible capital (CEC) deductions from income for tax beginning after June 30, 1988		1	
Total of all amounts which reduced CEC in the current or prior years und subsection 80(7)	201	2	
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	3		
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	4		
Line 3 minus line 4 (if negative, enter "0")		5	
Total of lines 1, 2 and 5		6	
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400	7		
	<i>'</i>		
Amounts at line T from Schedule 10 of previous taxation years ending after February 27, 2000	8		
Subtotal (line 7 plus line 8) 409		9	
Line 6 minus line 9 (if negative, enter "0")		>	o
Line N minus line O (if negative, enter "0")			P
	Line 5	x 1 / 2 =	Q
Line P minus line Q (if negative, enter "0")			R
	Amount R	x 2/3 =	S
Amount N or amount O, whichever is less			Т
Amount to be included in income (amount S plus amount T) (enter thi	is amount on line 108 of Sche	edule 1) 410	

Canada Revenue Agency

Agence du revenu du Canada **SCHEDULE 13**

CONTINUITY OF RESERVES

Name of corporation	Business number	Tax year end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- For use by corporations to provide a continuity of all reserves claimed which are allowed for tax purposes.
- File one completed copy of this schedule with the corporation's T2 Corporation Income Tax Return.
- For more information, see the T2 Corporation Income Tax Guide.

┌ Par	t 1 – Capital gains reserves	-				
	Description of property	Balance at the beginning of the	Transfer on an amalgamation or	Add	Deduct	Balance at the end of the year
		year \$	the wind-up of a subsidiary	\$	\$	\$
	001	002	003			004
1						
		800	009			010
	Totals					

The amount from line 008 **plus** the amount from line 009 should be entered on line 880 of Schedule 6, *Summary of Dispositions of Capital Property*. The amount from line 010 should be entered on line 885 of Schedule 6.

Description	Balance at beginning the year	of amalgamation or	Add \$	Deduct \$	Balance at the end of the year \$
	110	115			120
Reserve for doubtful debts		94,002		114,002	80,00
Reserve for undelivered goods and services not rendered	130	135			140
	150	155			160
Reserve for prepaid rent					
	190	195			200
Reserve for refundable containers					
	210	215			220
Reserve for unpaid amounts					
	230	235			240
Other tax reserves					
T -	270	275			280
10	tals 19	94,002		114,002	80,000

Enter "X" in the column above if the tax reserve has also been reported on the corporation's financial statements. This allows offsetting entries on Schedule 1, resulting in a zero effect on net income for tax purposes.

The amount from line 270 **plus** the amount from line 275 should be entered on line 125 of Schedule 1, *Net Income (Loss) for Income Tax Purposes*, as an addition. The amount from line 280 should be entered on line 413 of Schedule 1 as a deduction.

T2 SCH 13 E (11) Canadä

Continuity of financial statement reserves (not deductible)

		—— Financial stat	tement reserves (not deductible) —		
	Description	Balance at the beginning of the year	Transfer on an amalgamation or the wind-up of a subsidiary	Add	Deduct	Balance at the end of the year
1	Reserve for doubtful debt	194,002			114,002	80,000
2	Reserves from Part 2 of Schedule 13					
	Totals	194,002			114,002	80,000

The total opening balance plus the total transfers should be entered on line 414 of Schedule 1 as a deduction. The total closing balance should be entered on line 126 of Schedule 1 as an addition.



Agence du revenu du Canada **SCHEDULE 33**

TAXABLE CAPITAL EMPLOYED IN CANADA – LARGE CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- Use this schedule in determining if the total taxable capital employed in Canada of the corporation (other than a financial institution or an insurance corporation) and its related corporations is greater than \$10,000,000.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act* and the *Income Tax Regulations*.
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- If you are filing a provincial capital tax return with your *T2 Corporation Income Tax Return*, also file a completed Schedule 33 with the return no later than six months from the end of the tax year.
- This schedule may contain changes that had not yet become law at the time of publishing.

If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

Add the following amounts at the end of the year: Reserves that have not been deducted in computing income for the year under Part I 101 112_149 Capital stock (or members' contributions if incorporated without share capital) 103 6,880,984 Retained earnings 104 2,675,094 Contributed surplus 105 Any other surpluses 106 Deferred unrealized foreign exchange gains 107 All loans and advances to the corporation 108 5,123,760 All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations 109 Any dividends declared but not paid by the corporation before the end of the year 110 All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year 111 Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses 112 Defuct the following amounts: Deferred tax debit balance at the end of the year 114,791,987 Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year 122 Any amount deducted under subsection 135(1) in computing income under Part I for the year along as the amount may reasonably be regarded as being included in any of lines 101 to 112 above 124 The amount of deferred unrealized foreign exchange losses at the end of the year 124 Subtotal 245,784 Late 145,784 Late 152,784	Part 1 – Capital			
Capital stock (or members' contributions if incorporated without share capital) Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Defuct the following amounts: Deferred tax debit balance at the end of the year Any adeficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Subtotal	Add the following amounts at the end of the year:			
Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Subtotal 245,784 Subtotal 245,784 Subtotal 245,784 Subtotal	Reserves that have not been deducted in computing income for the year under Part I	101	112,149	
Retained earnings Contributed surplus Any other surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Subtotal 245,784 Subtotal 245,784 Subtotal 245,784 Subtotal	Capital stock (or members' contributions if incorporated without share capital)	103	6,880,984	
Any other surpluses Deferred unrealized foreign exchange gains All loans and advances to the corporation All loans and advances to the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Defunct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Buttonia 123 Late 145,784 Subtotal 245,784 Late 145,784			2,675,094	
Deferred unrealized foreign exchange gains All loans and advances to the corporation All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Subtotal 112 Deduct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Subtotal 245,784 Subtotal 245,784 Subtotal 245,784	Contributed surplus	105		
All loans and advances to the corporation All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Deduct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Subtotal 245,784 Subtotal 245,784 Locations Subtotal Any 245,784 Locations Subtotal Any 245,784 Locations Subtotal Any 245,784 Locations Subtotal Any 245,784 Locations Subtotal Locations Locations Locations Subtotal Locations Location	Any other surpluses	106		
All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Deduct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 245,784 Subtotal 245,784 Subtotal	Deferred unrealized foreign exchange gains	107		
hypothecary claims, bankers' acceptances, or similar obligations Any dividends declared but not paid by the corporation before the end of the year All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Deduct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Late 145,784 Subtotal 245,784	All loans and advances to the corporation	108	5,123,760	
All other indebtedness of the corporation (other than any indebtedness for a lease) that has been outstanding for more than 365 days before the end of the year		109		
that has been outstanding for more than 365 days before the end of the year Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Subtotal Deduct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 Subtotal B 245,784 B 245,784 B 245,784 B	Any dividends declared but not paid by the corporation before the end of the year	110		
partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses Subtotal 112 Subtotal 14,791,987 Deduct the following amounts: Deferred tax debit balance at the end of the year Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 123 124 Subtotal 245,784 Subtotal 245,784 B 8		111		
Deduct the following amounts: Deferred tax debit balance at the end of the year	partnership of which the corporation is a member at the end of the year exceeds the	112		
Deferred tax debit balance at the end of the year		Subtotal	14,791,987	14,791,987 A
Deferred tax debit balance at the end of the year	Deduct the following amounts:			
amount of any provision for the redemption of preferred shares) at the end of the year Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 122 123 124 Subtotal 245,784 B	Deferred tax debit balance at the end of the year	121	245,784	
Any amount deducted under subsection 135(1) in computing income under Part I for the year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above	Any deficit deducted in computing its shareholders' equity (including, for this purpose, the			
year, as long as the amount may reasonably be regarded as being included in any of lines 101 to 112 above		122		
The amount of deferred unrealized foreign exchange losses at the end of the year Subtotal 245,784 B 14,544,203				
The amount of deferred unrealized foreign exchange losses at the end of the year		123		
Subtotal 245,784 ► 245,784 B	The amount of deferred unrealized foreign exchange losses at the end of the year			
Capital for the year (amount A minus amount B) (if negative, enter "0")	3	Subtotal	245,784	245,784 B
	Capital for the year (amount A minus amount B) (if negative, enter "0")		190	14,546,203

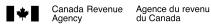
Note: Lines 101, 107, 108, 109, 111, and 112 are determined as follows:

- If the partnership is a member of another partnership (tiered partnerships), include the amounts of the partnership and tiered partnerships.
- Amounts for the partnership and tiered partnerships are those that would be determined for lines 101, 107, 108, 109, 111, and 112 as if they
 apply in the same way that they apply to corporations.
- Do not include amounts owing to the member or to other corporations that are members of the partnership.
- Amounts are determined at the end of the last fiscal period of the partnership ending in the year of the corporation.
- The proportion of the total amounts is determined by the corporation's share of the partnership's income or loss for the fiscal period of the partnership.



– Part 2 – Investmei	nt allowance ——				
Add the carrying value at t	the end of the year of the fo	ollowing assets of the corpora	ation:		
A share of another corpo	ration			401	100
	ther corporation (other than	n a financial institution) aim, or similar obligation of ar	oother corporation	402	
(other than a financial ins		·····			
Long-term debt of a finar	ncial institution			404	
A dividend receivable on	a share of the capital stock	of another corporation			
all of the members of whi	ich, throughout the year, we	ortgage, hypothecary claim, or ere other corporations (other ason of paragraph 181.1(3)(o	than financial institutions) th		
An interest in a partnersh	nip (see note 1 below)		···	_	
Investment allowance fo	or the year (add lines 401 t	to 407)			100
Notes:	,			 =	
Where the corporation the investment allow corporation;	vance of a partnership is de ring value of each asset of t		ulated at line 490 above, at t	he end of its fiscal period, as if it w	
		nterest at the end of the year	is its specified proportion [as	s defined in subsection 248(1)] of	the
exempt from tax under	ld not include the carrying v Part I.3 [other than by reas	son of paragraph 181.1(3)(d)].	e by, or indebtedness of a corpora	
		ney from a corporation to and ending corporation to the bord		her than a financial institution), the og to subsection 181.2(6).	loan will be
– Part 3 – Taxable c	eanital ————				
Capital for the year (line 19	•				14,546,203 C
	ance for the year (line 490)			· · · · · · · · · · · · · · · · · · ·	100 D
	, , ,	ount D) (if negative, enter "0"		500	14,546,103
Taxable capital for the y		- Trogativo, oritor o			<u> </u>
– Part 4 – Taxable c	apital employed in	Canada ———			
	To be comple	ted by a corporation that v	was resident in Canada at	any time in the year	
Taxable capital for the year (line 500)	Ta: 14,546,103_ x			Taxable capital employed in Canada 690	14,546,103
		Taxable income	473,436		
Where a corp to have a taxa	poration's taxable income fo able income for that year of		r the purposes of the above	·	
3. In the case of	an airline corporation, Reg	gulation 8601 should be cons	idered when completing the	above calculation.	
		d by a corporation that wa ried on a business throug			
	r, in the course of carrying o	ue at the end of the year of a on any business during the y	ear through a permanent	sed in	
Deduct the following amou	unts:				
of paragraphs 181.2(3)(c)		ner than indebtedness describe regarded as relating to a polishment in Canada			
described in subsection 18 year, in the course of carry	81.2(4) of the corporation the ving on any business during	ue at the end of year of an as nat it used in the year, or held g the year through a permane	d in the		
	of which is the carrying valu	ue at the end of year of an as			
personal or movable prope	erty used or held by the corp	poration in carrying on any bi	usiness		
during the year through a p	permanent establishment in				Е
Tayable canital ampleus	ad in Canada (lino 701 min	nus amount E) (if negative, e			
	·	, , ,	,		
				for the year on similar assets, or a sident in Canada during the year.	tax for the

Part 5 – Calculation for purposes of the small business deduction
This part is applicable to corporations that are not associated in the current year, but were associated in the prior year.
Taxable capital employed in Canada (line 690 or 790, whichever applies)
Deduct: 10,000,000 G
Excess (amount F minus amount G) (if negative, enter "0") H
Calculation for purposes of the small business deduction (amount H x 0.00225)
Enter this amount at line 415 of the T2 return



SCHEDULE 50

SHAREHOLDER INFORMATION

Name of corporation	Business Number	Tax year end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only o	ne number per sha	areholder		
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust)	Business Number (If a corporation is not registered, enter "NR")	Social insurance number	Trust number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	Town of Midland	NR			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10						



SCHEDULE 53



Agence du revenu du Canada

GENER

RAL RATE INCOME POOL	(GRIP) CALCULATION	

Name of corporation **Business Number** Tax year-end Year Month Day Midland Power Utility Corporation 86574 9386 RC0001 2011-12-31

2011-12-31 On:

- If you are a Canadian-controlled private corporation (CCPC) or a deposit insurance corporation (DIC), use this schedule to determine the general rate income pool (GRIP).
- When an eligible dividend was paid in the tax year, file a completed copy of this schedule with your T2 Corporation Income Tax Return. Do not send your worksheets with your return, but keep them in your records in case we ask to see them later.
- Subsections referred to in this schedule are from the Income Tax Act.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool, and low rate income pool.

Eligibility for the various additions	
Answer the following questions to determine the corporation's eligibility for the various additions:	
2006 addition	
1. Is this the corporation's first taxation year that includes January 1, 2006?	Yes X No
2. If not, what is the date of the taxation year end of the corporation's first year that includes January 1, 2006? Enter the date and go directly to question 4	2006-12-31
3. During that first year, was the corporation a CCPC or would it have been a CCPC if not for the election of subsection 89(11) ITA?	Yes No
If the answer to question 3 is yes, complete Part "GRIP addition for 2006".	
Change in the type of corporation	
4. Was the corporation a CCPC during its preceding taxation year?	X Yes No
5. Corporations that become a CCPC or a DIC If the answer to question 5 is yes, complete Part 4.	Yes X No
Amalgamation (first year of filing after amalgamation)	
6. Corporations that were formed as a result of an amalgamation	Yes X No
If the answer to question 6 is yes, answer questions 7 and 8. If the answer is no, go to question 9.	
7. Was one or more of the predecessor corporations neither a CCPC nor a DIC? If the answer to question 7 is yes, complete Part 4.	Yes No
8. Was one or more of the predecessor corporation a CCPC or a DIC during the taxation year that ended immediately	П., П.,
before amalgamation? If the answer to question 8 is yes, complete Part 3.	Yes No
ii the answer to question o is yes, complete Fart 3.	
Winding-up	
9. Corporations that wound-up a subsidiary	Yes X No
If the answer to question 9 is yes, answer questions 10 and 11. If the answer is no, go to Part 1.	
10. Was the subsidiary neither a CCPC nor a DIC during its last taxation year? If the answer to question 10 is yes, complete Part 4.	Yes No
11. Was the subsidiary a CCPC or a DIC during its last taxation year? If the answer to question 11 is yes, complete Part 3.	Yes No



Part 1 − Calculation of general rate income pool (GRIP)				
GRIP at the end of the previous tax year		100	2,361,894	Α
Taxable income for the year (DICs enter "0") *	110	473,436 в		
Income for the credit union deduction * (amount E in Part 3 of Schedule 17)				
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less *	113,644			
For a CCPC, the lesser of aggregate investment income (line 440 of the T2 return) and taxable income *				
Subtotal (add lines 120, 130, and 140)	113,644	113,644 C		
Income taxable at the general corporate rate (line B minus line C) (if negative et	nter "0") 150	359,792		
After-tax income (line 150 x general rate factor for the tax year ** 0.	7)	190	251,854	D
Eligible dividends received in the tax year				
				_
	(add lines 200 and 210)			Ε
GRIP addition: Becoming a CCPC (line PP from Part 4)	220			
Post-amalgamation (total of lines EE from Part 3 and lines PP from Part 4)				
Post-wind-up (total of lines EE from Part 3 and lines PP from Part 4)				
, ,	lines 220, 230, and 240)	> 290		F
,		otal (add lines A, D, E, and F)	2,613,748	G
Eligible dividends paid in the previous tax year				
Excessive eligible dividend designations made in the previous tax year				
Note: If becoming a CCPC (subsection 89(4) applies), enter "0" on lines 300 ar				
	line 300 minus line 310)	>		Н
· ·	· 		2 (12 740	
GRIP before adjustment for specified future tax consequences (line G minus line)	ne H) (amount can be negative	, <u> </u>	2,613,748	
Total GRIP adjustment for specified future tax consequences to previous tax ye	ears (amount W from Part 2)			
GRIP at the end of the tax year (line 490 minus line 560) Enter this amount on line 160 of Schedule 55.			2,613,748	
* For lines 110, 120, 130, and 140, the income amount is the amount before consubsection 248(1). It includes the deduction of a loss carryback from subsequent canadian development expenses that were renounced in subsequent tax year	quent tax years, a reduction of ars (e.g., flow-through share re	Canadian exploration expenses ar nunciations), reversals of income		
inclusions where an option is exercised in subsequent tax years, and the effe	ect of certain foreign tax credit	adjustments.		
** The general rate factor for a tax year is 0.68 for any portion of the tax year that falls in 2010, 0.70 for any portion of the tax year that falls in 2011, and 0. Calculate the general rate factor in Part 5 for tax years that straddle these da	.72 for any portion of the tax ye			
Calculate the general rate ractor in rate for tax years that straudic those date				
Part 2 – GRIP adjustment for specified future tax consections complete this part if the corporation's taxable income of any of the previous three	•		0000	_
defined in subsection 248(1) from the current tax year. Otherwise, enter "0" on I		ine specified future tax consequer	1003	
First previous tax year 2010-12-31				
Taxable income before specified future tax consequences from the current tax year	770,705_J1			
Enter the following amounts before specified future tax consequences from the current tax year:				
Income for the credit union deduction (amount E in Part 3 of Schedule 17) K1				
Amount on line 400, 405, 410, or 425 of the T2 return, whichever is less 363,822 L1				
Aggregate investment income				
(line 440 of the T2 return)	0/0.000			
Subtotal (add lines K1, L1, and M1) <u>363,822</u> ▶	363,822 N1	407.000		
Subtotal (line J1 minus line N1) (if negative, enter "0")	406,883	406,883_O1		

		re tax consequences tha			
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks
income after specified future e following amounts after specified re redit union deduction to E in Part 3 of Schedule 17 on line 400, 405, 410, or 42 return, whichever is less atteinvestment income of the T2 return)	pecified future tax consorn)	Q1	T1 ▶ negative, enter "0")		/1
of the T2 return)	and M2) ninus line N2) (if negat		400,933 N2 36,053 ►	36,053 ₋ 0	02
(re tax consequences tha			
	An	mount carried back from the	e current year to a prior y	ear	
Non-capital loss	Capital loss	Restricted farm	Farm loss	Other	Total carrybacks
Non-capital loss carry-back (paragraph 111 (1)(a) ITA)	carry-back	loss carry-back	carry-back		Carrybacks
carry-back (paragraph 111 (1)(a) ITA) e income after specified futur	carry-back re tax consequences				carrybacks
carry-back (paragraph 111 (1)(a) ITA) e income after specified future following amounts after specifier specifier for the credit union deduction	carry-back re tax consequences becified future tax cons	equences:			carrybacks
carry-back (paragraph 111 (1)(a) ITA) e income after specified future the following amounts after specifier the credit union deduction to E in Part 3 of Schedule 17; t on line 400, 405, 410, or 42	re tax consequences pecified future tax conson	equences:			carrybacks
carry-back (paragraph 111 (1)(a) ITA) e income after specified future the following amounts after specifor the credit union deduction at E in Part 3 of Schedule 17 at on line 400, 405, 410, or 42 areturn, whichever is less tate investment income	re tax consequences pecified future tax cons on)				carrybacks
carry-back (paragraph 111 (1)(a) ITA) e income after specified future the following amounts after specifier the credit union deduction at E in Part 3 of Schedule 17; at on line 400, 405, 410, or 42 areturn, whichever is less tate investment income of the T2 return)	re tax consequences pecified future tax cons on)	Q2 R2 S2	P2		carrybacks
carry-back (paragraph 111 (1)(a) ITA) e income after specified future the following amounts after specifier the credit union deduction to E in Part 3 of Schedule 17; t on line 400, 405, 410, or 42 2 return, whichever is less after investment income to of the T2 return) Subtotal (add lines Q2, R2, and the state of	re tax consequences pecified future tax cons on) 25 and S2) minus line T2) (if negating tax consequences	Q2 R2 S2	P2		J2

– Part 2 – GRIP adjustmer	nt for specified fu	iture tax conseque	nces to previous t	ax years (continu	ued) —————
Third previous tax year 2008	-12-31				
Taxable income before specified furthe current tax year	ture tax consequences s specified future tax year: on		973,346_ J3		
Amount on line 400, 405, 410, or 4	25				
of the T2 return, whichever is less Aggregate investment income	·				
(line 440 of the T2 return) Subtotal (add lines K3, L3,	and M3)	M3 400,000 ►	400,000 ผз		
Subtotal (line J3	minus line N3) (if nega	ive, enter "0")	573,346	573,346 O3	3
		•	at occur for the current		
Non-capital loss	An	nount carried back from th	e current year to a prior ye	ear	
carry-back (paragraph 111 (1)(a) ITA)	Capital loss carry-back	Restricted farm loss carry-back	Farm loss carry-back	Other	Total carrybacks
Taxable income after specified futu	ire tax consequences		P3		
Enter the following amounts after s Income for the credit union deducti (amount E in Part 3 of Schedule 17	on	•			
Amount on line 400, 405, 410, or 4	25				
of the T2 return, whichever is less Aggregate investment income		R3			
(line 440 of the T2 return)		S3			
Subtotal (add lines Q3, R3,					
Subtotal (line P3		ive, enter "0")		U3	
GPIP adjustment for enecified for			negative, enter "0")	V3	
GRIP adjustment for specified for (line V3 multiplied by the general					540
Total GRIP adjustment for speci (add lines 500, 520, and 540) (if no	ified future tax consec	juences to previous tax	years:		
Enter amount W on line 560.					
Part 3 – Worksheet to ca (predecessor o	r subsidiary was	a CCPC or a DIC ir	algamation or post a its last tax year)	-wind-up	
nb. 1 Post amalgamation					
Complete this part when there has and the predecessor or subsidiary subsidiary. The last tax year for a pwas its tax year during which its as For a post-wind-up, include the GR receives the assets of the subsidia	corporation was a CCP predecessor corporation sets were distributed to RIP addition in calculating.	O or a DIC in its last tax ye was its tax year that ende the parent on the wind-up g the parent's GRIP at the	ear. In the calculation belowed immediately before the action of its tax year that improved the control of the calculation of t	w, corporation means amalgamation and for a mediately follows the ta	a predecessor or a subsidiary corporation ax year during which it
Complete a separate worksheet for your records, in case we ask to see	e it later.	,		, , ,	,
Corporation's GRIP at the end of it	Ť				· · · ·
Eligible dividends paid by the corpo	,				
Excessive eligible dividend designa	ations made by the corp	•	BB minus line CC)	cc	; ▶
GRIP addition post-amalgamatio (line AA minus line DD)			y was a CCPC or a DIC i		<u></u> E
After you complete this calculation — line 230 for post-amalga — line 240 for post-wind-up	mation; or	nd each subsidiary, calcul	ate the total of all the EE li	nes. Enter this total am	ount on:

Part 4 – Worksheet to calculate the GRIP addition post-amalgamation, post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC	
nb. 1 Corporation becoming a CCPC Post amalgamation Post wind-up	
Complete this part when there has been an amalgamation (within the meaning assigned by subsection 87(1)) or a wind-up (to which subsand the predecessor or subsidiary was not a CCPC or a DIC in its last tax year. Also, use this part for a corporation becoming a CCPC. It corporation means a corporation becoming a CCPC, a predecessor, or a subsidiary.	
For a post-wind-up, include the GRIP addition in calculating the parent's GRIP at the end of its tax year that immediately follows the tax year traceives the assets of the subsidiary.	ar during which
Complete a separate worksheet for each predecessor and each subsidiary that was not a CCPC or a DIC in its last tax year. Keep a copy calculation for your records, in case we ask to see it later.	of this
Cost amount to the corporation of all property immediately before the end of its previous/last tax year	FF
The corporation's money on hand immediately before the end of its previous/last tax year	GG
Unused and unexpired losses at the end of the corporation's previous/last tax year:	
Non-capital losses	
Limited partnership losses	HH
Subtotal ►	
Subtotal (add lines FF, GG, and HF	i) II
All the corporation's debts and other obligations to pay that were outstanding immediately before the end of its previous/last tax year JJ	
Paid-up capital of all the corporation's issued and outstanding shares of capital stock immediately before the end of its previous/last tax year	
All the corporation's reserves deducted in its previous/last tax year LL	
The corporation's capital dividend account immediately before the end of its previous/last tax yearMM	
The corporation's low rate income pool immediately before the end of its previous/last tax year	
Subtotal (add lines JJ, KK, LL, MM, and NN)	00
GRIP addition post-amalgamation or post-wind-up (predecessor or subsidiary was not a CCPC or a DIC in its last tax year), or the corporation is becoming a CCPC (line II minus line OO) (if negative, enter "0")	PP
After you complete this worksheet for each predecessor and each subsidiary, calculate the total of all the PP lines. Enter this total amount — line 220 for a corporation becoming a CCPC; — line 230 for post-amalgamation; or — line 240 for post-wind-up.	: on:

┌ Part 5 – Gene	ral	rate factor for the tax year —		
Complete this part to	cal	culate the general rate factor for the tax ye	ear.	
0.68	x	number of days in the tax year before January 1, 2010		= QQ
		number of days in the tax year	365	
0.69	х _	number of days in the tax year in 2010		= RR
		number of days in the tax year	365	
0.7	X _	number of days in the tax year in 2011		= <u>0.70000</u> ss
		number of days in the tax year	365	
0.72	x _	number of days in the tax year after December 31, 2011		= TT
		number of days in the tax year	365	
General rate factor	for	the tax year (total of lines QQ to TT)		<u>0.70000</u> UU

Agence du revenu du Canada SCHEDULE 55

Do not use this area

PART III.1 TAX ON EXCESSIVE ELIGIBLE DIVIDEND DESIGNATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- Every corporation resident in Canada that pays a taxable dividend (other than a capital gains dividend within the meaning assigned by subsection 130.1(4) or 131(1)) in the tax year must file this schedule.
- Canadian-controlled private corporations (CCPC) and deposit insurance corporations (DIC) must complete Part 1 of this schedule. All other corporations must complete Part 2.
- Every corporation that has paid an eligible dividend must also file Schedule 53, General Rate Income Pool (GRIP) Calculation, or Schedule 54, Low Rate Income Pool (LRIP) Calculation, whichever is applicable.
- File the completed schedules with your *T2 Corporation Income Tax Return* no later than six months from the end of the tax year.
- Parts, subsections, and paragraphs mentioned in this schedule refer to the federal Income Tax Act.
- Subsection 89(1) defines the terms eligible dividend, excessive eligible dividend designation, general rate income pool (GRIP), and low rate income pool (LRIP).
- The calculations in Part 1 and Part 2 do not apply if the excessive eligible dividend designation arises from the application of
 paragraph (c) of the definition of excessive eligible dividend designation in subsection 89(1). This paragraph applies when an eligible
 dividend is paid to artificially maintain or increase the GRIP or to artificially maintain or decrease the LRIP.

─ Part 1 – Canadian-controlled private corporations and deposit insurance corporations -

Taxable dividends paid in the tax year not included in Schedule 3	
Taxable dividends paid in the tax year included in Schedule 3	,000
Total taxable dividends paid in the tax year	,000
Total eligible dividends paid in the tax year	150
GRIP at the end of the tax year (line 590 on Schedule 53) (if negative, enter "0")	160 2,613,748
Excessive eligible dividend designation (line 150 minus line 160)	A
Part III.1 tax on excessive eligible dividend designations – CCPC or DIC * (amount A multiplied by	6) 190
Enter the amount from line 190 on line 710 of the T2 return.	
Part 2 – Other corporations	
Taxable dividends paid in the tax year not included in Schedule 3	
Taxable dividends paid in the tax year included in Schedule 3	
Total taxable dividends paid in the tax year	
Total excessive eligible dividend designations in the tax year (amount from line A of Schedule 54)	В
Part III.1 tax on excessive eligible dividend designations - Other corporations * (amount B multiplied by	20 %) . 290
Enter the amount from line 290 on line 710 of the T2 return.	

* You can elect to treat all or part of your excessive eligible dividend designation as a separate taxable dividend in order to eliminate or reduce the Part III.1 tax otherwise payable. You must file the election on or before the day that is 90 days **after** the day the notice of assessment for Part III.1 tax was sent. We will accept an election before the assessment of the tax. For more information on how to make this election, go to **www.cra.gc.ca/eligibledividends**.

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Agence du revenu du Canada **SCHEDULE 500**

ONTARIO CORPORATION TAX CALCULATION

Name of corporation	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- Use this schedule if the corporation had a permanent establishment (as defined in section 400 of the federal *Income Tax Regulations*) in Ontario at any time in the tax year and had Ontario taxable income in the year.
- All legislative references on this schedule are to the federal *Income Tax Act* and *Income Tax Regulations*.
- This schedule is a worksheet only and does not have to be filed with your T2 Corporation Income Tax Return.

No contract of places in the characters		Х	14.00 %	=	%	A1
Number of days in the tax year	365					
Number of days in the tax year after						
June 30, 2010, and before July 1, 2011	181_	Х	12.00 %	=	5.95068 %	A2
Number of days in the tax year	365					
Number of days in the tax year after						
June 30, 2011, and before July 1, 2012	184	Х	11.50 %	=	5.79726 %	A3
Number of days in the tax year	365					
Number of days in the tax year after						
June 30, 2012, and before July 1, 2013		Х	11.00 %	=	%	A4
Number of days in the tax year	365					
Number of days in the tax year						
after June 30, 2013		Х	10.00 %	=	%	A5
Number of days in the tax year	365					
	June 30, 2010, and before July 1, 2011 Number of days in the tax year Number of days in the tax year after June 30, 2011, and before July 1, 2012 Number of days in the tax year Number of days in the tax year after June 30, 2012, and before July 1, 2013 Number of days in the tax year Number of days in the tax year after June 30, 2013	Number of days in the tax year after June 30, 2010, and before July 1, 2011 Number of days in the tax year after June 30, 2011, and before July 1, 2012 Number of days in the tax year 365 Number of days in the tax year after June 30, 2012, and before July 1, 2013 Number of days in the tax year 365 Number of days in the tax year 365 Number of days in the tax year 365	June 30, 2010, and before July 1, 2011181XNumber of days in the tax year365Number of days in the tax year after June 30, 2011, and before July 1, 2012184XNumber of days in the tax year365Number of days in the tax year after June 30, 2012, and before July 1, 2013XNumber of days in the tax year365Number of days in the tax year365	June 30, 2010, and before July 1, 2011181X12.00 %Number of days in the tax year365Number of days in the tax year after June 30, 2011, and before July 1, 2012184X11.50 %Number of days in the tax year365Number of days in the tax year after June 30, 2012, and before July 1, 2013X11.00 %Number of days in the tax year after June 30, 2013365X10.00 %	June 30, 2010, and before July 1, 2011 181 x 12.00 % = Number of days in the tax year after 365 Number of days in the tax year after 184 x 11.50 % = Number of days in the tax year 365 Number of days in the tax year after 365 x 11.00 % = Number of days in the tax year 365 x 11.00 % = Number of days in the tax year after June 30, 2013 x 10.00 % =	June 30, 2010, and before July 1, 2011 181 x 12.00 % = 5.95068 % Number of days in the tax year after 365 June 30, 2011, and before July 1, 2012 184 x 11.50 % = 5.79726 % Number of days in the tax year 365 Number of days in the tax year after June 30, 2012, and before July 1, 2013 x 11.00 % = % Number of days in the tax year after June 30, 2013 x 10.00 % = %

– Part 2 – Calculatior	of Ontario basic income tax ———————————————————————————————————		
Ontario taxable income *		· · · · · · · · · · · · · · · · · · ·	473,436 B
Ontario basic income tax:	amount B multiplied by Ontario basic rate of tax for the year (rate A6 from Part 1)	<u> </u>	55,619 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit, in addition to Ontario basic income tax, or has Ontario corporate minimum tax, Ontario special additional tax on life insurance corporations or Ontario capital tax payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary – Corporations*. Otherwise, enter it on line 760 of the T2 return.

* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

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ncome from active business car amount from line 400 of the T2		n the tax yea		der subsection ?	125(1) or v	would	
							473,498
Federal taxable income, less adju amount from line 405 of the T2 i	· · · · · · · · · · · · · · · · · · ·						473,436
Federal business limit before the amount from line 410 of the T2	application of subsection 125(5.1)				500,000 = 500,000	= 500,000
					line 4 or	n page 4 of the T2 return *	*
inter the least of amounts 1, 2, a	and 3						473,436
Ontario domestic factor:	Ontario taxab	ole income *	*		473,	436.00 =	1.00000
_	taxable income earned in all			ries ***		3,436	
Assessment Day are sound F	172 126 -						
Amount D x amount E	473,436_ a						
Ontario taxable income (amount B from Part 2)	473,436 b						
Ontario small business income (esser of amount a and amount	b)					473,436
Number o	of days in the tax year						
befo	ore July 1, 2010		Х	8.50 %	=		
Number o	of days in the tax year	365					
	lays in the tax year after	404	.,	7.50.0/		2.74.040.0/	
), and before July 1, 2011 If days in the tax year	<u>181</u> 365	Х	7.50 %	= _	3.71918 % G2	
	,						
	lays in the tax year after , and before July 1, 2012	184	х	7.00 %	=	3.52877 % G3	
·	of days in the tax year	365					
Number o							
	avs in the tax year after						
Number of d June 30, 2012	lays in the tax year after		x	6.50 %	=	<u>%</u> G4	
Number of d June 30, 2012		365	х	6.50 %	=	<u>%</u> G4	
Number of d June 30, 2012 Number o Number o	2, and before July 1, 2013	365	x	6.50 % 5.50 %	= _	% G4 % G5	

┌ Part 4 – Calculation of surtax re Ontario small business deduction ————————————————————————————————————		
Complete this part if the corporation is claiming the OSBD and its adjusted taxable income, plus the adjusted taxable income of each corporation with which the corporation was associated during its tax year, is greater than \$500,000. If the corporation is a member of an associated group, complete Schedule 501, <i>Ontario Adjusted Taxable Income of Associated Corporations to Determine Surtax re Ontario Small Business Deduction.</i>		
Note: For days in the tax year after June 30, 2010, the small business surtax rate is 0%. You do not have to complete this part if the corporation's tax year begins after June 30, 2010.		
Adjusted taxable income *		
Adjusted taxable income of all associated corporations (amount from line 500 of Schedule 501)		
Aggregate adjusted taxable income (amount I plus amount J)		K
Deduct:		
Ontario business limit	500,000	
Subtotal (amount K minus Ontario business limit) (if negative, enter "0" on this line and on line P)		L
Small business surtax rate for the year:		
Number of days in the tax year before July 1, 2010 Number of days in the tax year X 4.25 % = M		
Amount L x % on line M =		N
Amount N xOntario small business income (amount F from Part 3) = = = =		0
Surtax re Ontario small business deduction: lesser of amount O and OSBD (amount H from Part 3)		Ρ
Enter amount P on line 272 of Schedule 5.		
* Adjusted taxable income is equal to the corporation's taxable income or taxable income earned in Canada for the year plus the amount of the corporation's adjusted Crown royalties for the year minus the amount of the corporation's notional resource allowance for the year (from Schedule 504, <i>Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties</i>).		
If the tax year of the corporation is less than 51 weeks, multiply the adjusted taxable income of the corporation for the year by 365 and divide by the number of days in the tax year.		
┌ Part 5 – Ontario adjusted small business income		
Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.		
Lesser of amount D and amount b from Part 3	473,436	Q
Surtax payable (amount P from Part 4)		R
Ontario domestic factor (amount E from Part 3) x OSBD rate (rate G6 from Part 3) 7.24795 % 0.07248		
Note: Enter "0" on line R for tax years beginning after June 30, 2010.		
Ontario adjusted small business income (amount Q minus amount R) (if negative, enter "0")	473,436	S
Enter amount S on line U in Part 6 or on line B in Part 2 of Schedule 502, Ontario Tax Credit for Manufacturing and Processing, whichever applies.		

┌ Part 6 – Calculation of credit union tax reduction ─────────	
Complete this part and Schedule 17, <i>Credit Union Deductions</i> , if the corporation was a credit union throughout the tax year.	
Amount D from Part 3 of Schedule 17	Т
Deduct:	
Ontario adjusted small business income (amount S from Part 5)	U
Subtotal (amount T minus amount U) (if negative, enter "0")	V
OSBD rate for the year (rate G6 from Part 3)	
Amount V multiplied by the OSBD rate for the year	w
Ontario domestic factor (amount E from Part 3)	<u>1.00000</u> x
Ontario credit union tax reduction (amount W multiplied by amount X)	<u> </u>
Enter amount Y on line 410 of Schedule 5.	

SCHEDULE 546



Canada Revenue Agency Agence du revenu du Canada

CORPORATIONS INFORMATION ACT ANNUAL RETURN FOR ONTARIO CORPORATIONS

Name of corporation	Business Number	Tax year-end Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- This schedule should be completed by a corporation that is incorporated, continued, or amalgamated in Ontario and subject to the Ontario Business Corporations Act (BCA) or Ontario Corporations Act (CA), except for registered charities under the federal Income Tax Act. This completed schedule serves as a Corporations Information Act Annual Return under the Ontario Corporations Information Act.
- Complete parts 1 to 4. Complete parts 5 to 7 only to report change(s) in the information recorded on the Ontario Ministry of Government Services (MGS) public record.
- This schedule must set out the required information for the corporation as of the date of delivery of this schedule.
- A completed Ontario Corporations Information Act Annual Return must be delivered within six months after the end of the corporation's tax year-end.
 The MGS considers this return to be delivered on the date that it is filed with the Canada Revenue Agency (CRA) together with the corporation's income tax return.

income tax return.			
 It is the corporation's responsibility to ensure that the info shown for the corporation on the public record maintained information. 			
This schedule contains non-tax information collected unc MGS for the purposes of recording the information on the		Information Act. This info	rmation will be sent to the
Part 1 - Identification -			
100 Corporation's name (exactly as shown on the MGS p	public record)		
Midland Power Utility Corporation			
	110 Date of incorporation or		120 Ontario Corporation No.
whichever is the most recent	amalgamation, whichever is the most recent	Year Month Day	
Ontario	most recent	2002-05-01	1519158
Part 2 – Head or registered office address	s (P.O. box not acceptable as st	and-alone address	
200 Care of (if applicable)			
210 Street number 220 Street name/Rural route/Lo 16984 Highway 12	t and Concession number	Suite number	
240 Additional address information if applicable (line 220 PO Box 820	must be completed first)		
250 Municipality (e.g., city, town)	260 Province/state 270 C	country 280	Postal/zip code
Midland	ON	CA	L4R 4P4
Part 3 – Change identifier Have there been any changes in any of the information monames, addresses for service, and the date elected/appoir senior officers, or with respect to the corporation's mailing public record maintained by the MGS, obtain a Corporation If there have been no changes, enter 1 in this lift there are changes, enter 2 in this box and	nted and, if applicable, the date the election/a address or language of preference? To revin Profile Report. For more information, visit was box and then go to "Part 4 – Certification."	appointment ceased of the ew the information shown www.ServiceOntario.ca.	directors and five most for the corporation on the
Part 4 – Certification			
I certify that all information given in this Corporations Infor	mation Act Annual Return is true, correct, an	nd complete.	
450 Marley	451 Phil		
Last name		First name	

Please enter one of the following numbers in this box for the above-named person: 1 for director, 2 for officer, or 3 for other individual having

Note: Sections 13 and 14 of the Ontario Corporations Information Act provide penalties for making false or misleading statements or omissions.

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L		10	111

454

460

Middle name(s)

knowledge of the affairs of the corporation. If you are a director and officer, enter 1 or 2.

Complete the applicable parts to report changes in the information recorded on the MGS public record.

0	Please enter one of the following numbers in this box:	1 - Show no mailing address on the MGS public record.2 - The corporation's mailing address is the same as the head or registered office address in Part 2 of this schedule.					
		3 - The corporation's	complete i	mailing address	is as follows:		
10 Care	e of (if applicable)						
20 Stre	et number 530 Street name/Rural route/Lot and C	number					
50 Add	itional address information if applicable (line 530 must b	pe completed first)					
60 Mun	nicipality (e.g., city, town)	570 Province/state	580	Country	590	Postal/zip code	

Agence du revenu du Canada

SCHEDULE 550

ONTARIO CO-OPERATIVE EDUCATION TAX CREDIT

Name of corporation	Business Number	Tax year-end
		Year Month Day
Midland Power Utility Corporation	86574 9386 RC0001	2011-12-31

- Use this schedule to claim an Ontario co-operative education tax credit (CETC) under section 88 of the *Taxation Act*, 2007 (Ontario).
- The CETC is a refundable tax credit that is equal to an eligible percentage (10% to 30%) of the eligible expenditures incurred by a corporation for
 a qualifying work placement. The maximum credit amount is \$1,000 for each qualifying work placement ending before March 27, 2009, and \$3,000
 for each qualifying work placement beginning after March 26, 2009. For a qualifying work placement that straddles March 26, 2009, the maximum
 credit amount is prorated.
- Eligible expenditures are salaries and wages (including taxable benefits) paid or payable to a student in a qualifying work placement, or fees paid or payable to an employment agency for services performed by the student in a qualifying work placement. These expenditures must be paid on account of employment or services, as applicable, at a permanent establishment of the corporation in Ontario. Expenditures for a work placement (WP) are not eligible expenditures if they are greater than the amounts that would be paid to an arm's length employee.
- A WP must meet all of the following conditions to be a qualifying work placement:
 - the student performs employment duties for a corporation under a qualifying co-operative education program (QCEP);
 - the WP has been developed or approved by an eligible educational institution as a suitable learning situation;
 - the terms of the WP require the student to engage in productive work;
 - the WP is for a period of at least 10 consecutive weeks or, in the case of an internship program, not less than 8 consecutive months and not more than 16 consecutive months;
 - the student is paid for the work performed in the WP;
 - the corporation is required to supervise and evaluate the job performance of the student in the WP;
 - the institution monitors the student's performance in the WP; and
 - the institution has certified the WP as a qualifying work placement.
- Make sure you keep a copy of the letter of certification from the Ontario eligible educational institution containing the name of the student, the employer, the institution, the term of the WP, and the name/discipline of the QCEP to support the claim. Do not submit the letter of certification with the T2 Corporation Income Tax Return.
- File this schedule with the T2 Corporation Income Tax Return.

- Part 1 - Cornorate information

Tart Corporate information							
110 Name of person to contact for more information	120 Telephone number including area code						
Phil Marley	(705) 526-9361						
Is the claim filed for a CETC earned through a partnership?*	150 1 Yes	2 No X					
If you answered yes to the question at line 150, what is the name of the partnership?							
Enter the percentage of the partnership's CETC allocated to the corporation	<u>170</u>	%_					
* When a corporate member of a partnership is claiming an amount for eligible expenditures incurred by a partnership as if the partnership were a corporation. Each corporate partner, other than a limited partner, show the partner's share of the partnership's CETC. The allocated amounts can not exceed the amount of the partnership's CETC.	uld file a separate Schedule 550 to claim						

Part 2 – Eligibility ————————————————————————————————————		
rait 2 – Eligibility		
1. Did the corporation have a permanent establishment in Ontario in the tax year?	1 Yes X	2 No
2. Was the corporation exempt from tax under Part III of the <i>Taxation Act</i> , 2007 (Ontario)?	1 Yes	2 No X
If you answered no to guestion 1 or yes to guestion 2, then the corporation is not eligible for the CETC.		

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- Part 3 – Eligible p	ercenta	age for dete	rmining the eligible	e amount –				
Corporation's salaries and		_					300	963,416
For eligible expenditures in	ncurred be	efore March 27, 2	2009:					
- If line 300 is \$400,000	or less, e	nter 15% on line	310.					
- If line 300 is \$600,000	or more, e	enter 10% on line	e 310.					
- If line 300 is more than	\$400,000	0 and less than \$	6600,000, enter the percer	ntage on line 31	O using the following	ng formula:		
			· · · · · · · · · · · · · · · · · · ·	int on line 200	-			
Eligible percentage	_	15 %	amou 5 % × (ant on line 300		400,000)		
Eligible percentage	_	15 / -	5 /0 / (Φ.	minus \$	400,000)		
		L		\$	200,000			
Eligible percentage for o	determini	ng the eligible	amount				310	10.000 %
For eligible expenditures in	ncurred af	ter March 26, 20	009:					
- If line 300 is \$400,000	or less, e	nter 30% on line	312.					
- If line 300 is \$600,000	or more, e	enter 25% on line	e 312.					
- If line 300 is more than	\$400,000	0 and less than \$	600,000, enter the percer	ntage on line 31	2 using the followir	ng formula:		
				-	_	_		
EP-9-1		0/	amou 5 % × (ant on line 300		,		
Eligible percentage	=	30 % -	5 % X (minus \$	400,000_)		
				\$	200,000			
Eligible percentage for o	determini	ng the eligible	amount				312	25.000 %
* If this is the first tax ye	ar of an ai	malgamated corp	ooration and subsection 88	B(9) of the Taxa	tion Act, 2007 (On	tario) applies, enter	the salaries and	

Part 4 – Calculation of the Ontario co-operative education tax credit -

wages paid in the previous tax year by the predecessor corporations.

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then enter that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

	A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program				
	400	405				
1.	Georgian College	Electrical Engineering Technology - Automated Syste				
2.						
	C Name of student	D Start date of WP (see note 1 below)	E End date of WP (see note 2 below)			
	410	430	435			
1. 2.	Taylor Bell	2011-01-03	2011-04-30			

Note 1: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the start date for the separate WP.

Note 2: When the WP has been divided into separate periods because it exceeds four consecutive months, enter the end date for the separate WP.

	- Calculation of th	- Cincario do C			x oroun (oon		
Eliç	F1 gible expenditures before March 27, 2009 (see note 1 below)	Eligible percentage before March 27, 2009 (from line 310 in Part 3)	F2 Eligible expend March 26 (see note 1	, 2009 below)	Eligible percentage after March 26, 2009 (from line 310a in Part 3)	X Number of consecutive weeks of the WP completed by the student before March 27, 2009 (see note 3 below)	Total number of consecutive weeks of the student's WP (see note 3 below)
1.		10.000 %		10,800	25.000 %		17
2.		10.000 %			25.000 %		
	G Eligible amount (eligible expenditures multiplied by eligible percentage (see note 2 below)	amount Maximun penditures per \ blied (see note ercentage)		exp (colu	I C on eligible penditures Imn G or H, lever is less)	J CETC on repayment of government assistance (see note 4 below)	K CETC for each WP (column I or column J)
	460		462		470	480	490
1.	2,70	0	3,000		2,700		2,700
2.							
						f amounts in column K) 500	2,700 L
or, if the c Amount L	orporation answered yes a		•				м
						orporations. If you are filing more tal amount on line 452 of Scheo	
Note 1:		is entitled to receiv	e, or may reasona	ably expect to		1) of the <i>Taxation Act, 2007</i> (Or gible expenditures, on or before	
Note 2:	Calculate the eligible amo	ount (Column G) us	ing the following f	ormula:			
	Column G = (column F1 :	x percentage on line	e 310) + (column	F2 x percenta	age on line 312)		
Note 3:	If the WP ends before Ma If the WP begins after Ma If the WP begins before M	arch 26, 2009, the r	maximum credit a	mount for the	WP is \$3,000.	um credit amount using the folk	owing formula:
	(\$1,000 x X/Y) + [\$3,000	x (Y – X)/Y]					
	where "X" is the number of and "Y" is the total number				student before Ma	rch 27, 2009,	
Note 4:	columns A to E and J and Include the amount of gov	d K with the details vernment assistance	for the previous ye e repaid in the tax	ear WP in wh year multipli	nich the government ed by the eligible pe	for each repayment and complet t assistance was received. ercentage for the tax year in whi d the CETC in that tax year.	

Corporate Taxpayer Summary

Corpo	orate inf	ormatio	n												
Corporati	on's name			Midlan	nd Power	Utility Co	orporatio	n							
Taxation Year															
Jurisdiction	on			_Ontari	0										
BC	AB	SK	MB	ON	QC	NB	NS	NO	PE	NL	XO	YT	NT	NU	ОС
				X											
Corporati	on is assoc	ciated		N_											
Corporati	on is relate	d		N											
Number of	of associate	ed corporat	tions												
Type of c	orporation			Canad	ian-Contr	olled Pri	vate Corp	oration							
Total amo	ount due (re	efund) fede	eral												
and provi	ncial*				-54,	926									
* The am	ounts displ	ayed on lir	nes "Total a	amount due	e (refund) f	ederal and	d provincial	" are all list	ed in the h	elp. Press	F1 to cons	sult the con	text-sensa	tive help.	
┌ Sumn	nary of f	ederal i	nformat	ion —											
Net incon	ne .														473,498
Taxable ii	ncome														473,436
Donations	s														62
Calculation	on of incom	e from an	active busi	ness carrie	ed on in Ca	ınada									473,498
Dividends	paid												· · · ·		400,000
Dividen	ds paid – F	Regular										400	,000		
Dividen	ds paid – E	Eligible									·				
Balance of	of the low ra	ate income	pool at the	end of the	e previous y	year									
Balance of	of the low ra	ate income	pool at the	end of the	e year										
Balance of	of the gene	ral rate inc	ome pool a	t the end o	of the previo	ous year							· · · ·	2,	361,894
Balance of	of the gene	ral rate inc	ome pool a	t the end o	of the year								· · · ·	2,	613,748
Part I tax	(base amo	unt)											· · · ·		179,906
Credits a	gainst pa	rt I tax			Sumn	nary of ta	x			Re	efunds/cre	edits			
Small bus	siness dedu	uction .		19,3	19 Part I				7	1,867_ IT	C refund				
	uction										vidends re	fund			
	ax credit														145,398
1	nt tax credi														
Abateme	nt/Other*			88,7	20 Provin	icial or teri	itorial tax	• •	I	8,605 O	ther*		··· —		
											Balance	due/refur	nd (–)		-54,926
* The am	ounts displ	ayed on lin	es "Other"	are all liste	ed in the H	elp. Press	F1 to cons	sult the con	ntext-sensit	ive help.					
– Sumn	narv of f	ederal o	carryfor	ward/ca	rryback	inform	ation —								
	ward bala		, ,		<i>y</i>										
,	urtax credi		e 37)										· · · ·		35,344
Capital di	vidend amo	ount													4,617
Cumulativ	ve eligible o	apital											· · · · <u> </u>		781,946
	statement	reserve											• • • •		80,000
Other res	erves														80,000

 Summary of provincial information – provincial income tax pay 	able ———		
	Ontario	Québec (CO-17)	Alberta (AT1)
Net income	473,498		
Taxable income	.=		
% Allocation	100.00		
Attributed taxable income			
Surtax		N/A	N/A
Tax payable before deduction*	55,619		
Deductions and credits	34,314		
Net tax payable	04 005		
Attributed taxable capital			N/A
Capital tax payable**			N/A
Total tax payable***	21,305		
nstalments and refundable credits			
Balance due/Refund (-)	10 /05		

Summary - taxable capital

Federal

Corporate name	Taxable capital used to calculate the business limit reduction (T2, line 415)	Taxable capital used to calculate the SR&ED expenditure limit for a CCPC (Schedules 31 and 49)	Taxable capital used to calculate line 233 of the T2 return	Taxable capital used to calculate line 234 of the T2 return
Midland Power Utility Corporation	13,863,493	13,863,493	14,546,103	14,546,103
Total	13,863,493	13,863,493	14,546,103	14,546,103

Québec

Corporate name	Paid-up capital used to calculate the deduction relating to income-averaging for forest producers (CO-726.30)	Paid-up capital used to calculate the exemption for small and medium-sized manufacturing businesses (CO-737.18.18)	Paid-up capital used to calculate the Québec business limit reduction (CO-771 and CO-771.1.3)	Paid-up capital used to calculate the tax credit for investment (CO-1029.8.36.IN)	Paid-up capital used to calculate the 1 million deduction (CO-1137.A and CO-1137.E)
Total					

Ontario

Corporate name	Taxable capital used to calculate the capital deduction – Ontario capital tax on financial institutions (Schedule 514)	Taxable capital used to calculate the capital deduction – Ontario capital tax on other than financial institutions (Schedule 515)	Specified capital used to calculate the expenditure limit – Ontario innovation tax credit (Schedule 566)
Total			

^{*} For Québec, this includes special taxes and logging operations.

^{**} For Québec, this includes compensation tax and registration fee.

^{***} For Ontario, this includes the corporate minimum tax, the Crown royalties' additional tax, the transitional tax debit, the recaptured research and development tax credit and the special additional tax debit on life insurance corporations. The Balance due/Refund is included in the federal Balance due/refund.

Other provinces

Corporate name	Capital used to calculate the Newfoundland and Labrador capital deduction on financial institutions (Schedule 306)	Taxable capital used to calculate the Nova Scotia capital deduction on large corporations (Schedule 343)	Net paid up capital – BC capital tax on financial institutions (FIN 689)	BC paid up capital – BC capital tax on financial institutions (FIN 689)

Five-Year Comparative Summary

Midland Power Utility Corporation_Tax Provision.211

2012-05-07 08:52

	Current year	1st prior year	2nd prior year	3rd prior year	4th prior year
 Federal information (T2) — Taxation year end 	2011-12-31	2010-12-31	2009-12-31	2008-12-31	2007-12-31
Net income	473,498	771,062	437,346	973,546	1,720,332
Taxable income	473,436	770,705	436,986	973,346	1,720,332
Active business income	473,498	771,062	437,346	973,546	1,715,715
Dividends paid	400,000	300,000	300,000	300,000	1,710,710
Dividends paid – Regular	400,000	300,000			
Dividends paid – Eligible					
LRIP – end of the					
previous year					
LRIP – end of the year					
GRIP – end of the	2 241 004	2 001 145	2.054.420		
previous year	2,361,894	2,081,145	2,056,629		
GRIP – end of the year	2,613,748	2,361,894 357	2,081,145	200	
<u>Donations</u>	<u>62</u> _		360		/7.002
Balance due/refund (-)	54,926_	-24,136	-184,016	155,802	-67,983
Federal taxes					
Part I before surtax	71,867	44,466	50,952	155,802	325,901
Surtax					19,268
Part I.3					
Part IV					
Part I & Surtax	71,867	44,466	50,952	155,802	345,169
Part III.1					
Other*					
* The amounts displayed on lines "Oth	er" are all listed in the help.	Press F1 to consult the co	ontext-sensative help.		
- Credits against part I tax -					
Small business deduction	19,319	61,850	68,159	68,000	64,000
M&P deduction					
Foreign tax credit					
Political contribution					
Investment tax credit		68,793			
Abatement/other*	88,720	117,759	46,944	146,069	
* The amounts displayed on lines "Oth	er" are all listed in the help.	Press F1 to consult the co	ontext-sensative help.		
Refunds/credits					
ITC refund					
Dividend refund					1,231
DIVIGORIA FORMITA	145,398	90,332	270,996		377,326
Instalments		70,002	210,770		
Instalments Surfay credit	143,370				377,320
Instalments Surtax credit Other*					377,320

2011-12-31

Ontario ————					
Taxation year end	2011-12-31	2010-12-31	2009-12-31	2008-12-31	2007-12-31
Net income	473,498	771,062			
Taxable income	473,436	770,705			
% Allocation	100.00	100.00	100.00		
Attributed taxable income	473,436	770,705		973,346	
Surtax		5,705			
Income tax payable before deduction	55,619	100,128	61,178	136,268	
Income tax deductions /credits	34,314	61,235	37,144	22,383	
Net income tax payable	21,305	44,598	24,034	113,885	
Faxable capital		13,863,493	11,361,794	10,990,446	
Capital tax payable					
Total tax payable*	21,305	44,598	36,028	113,885	
Instalments and refundable credits	2,700	22,868		625,448	
Balance due/refund**	18,605	21,730	36,028	-511,563	

For taxation years ending before January 1, 2009, this includes the corporate minimum tax and the premium tax. For taxation years ending after December 31, 2008, this includes the corporate minimum tax, the Crown royalties' additional tax, the transitional tax debit, the recaptured research and development tax credit and the special additional tax debit on life insurance corporations.

For taxation years ending after December 31, 2008, the Balance due/Refund is included in the federal Balance due/refund.

Attached Notes – Summary

Name of the cell	Total donations of less than \$100 each	Form	Sch. 2 - Charitable donations and gifts
See PUR.L - acco			Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Cost of acquisitions during the year attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Cost of acquisitions during the year attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Cost of acquisitions during the year attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Cost of acquisitions during the year attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Cost of acquisitions during the year attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Cost of acquisitions during the year attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file
Name of the cell Description of the a U.05	Net adjustments attached note	Form	Sch. 8 - Capital cost allowance (CCA) Keep this note when rolling forward the file

	Keep this note when rolling forward the file
F ~ " ~~	Sch. 9. Capital cost allowance (CCA)
Form	Sch. 8 - Capital cost allowance (CCA)
	Keep this note when rolling forward the file
Form	Sch. 8 - Capital cost allowance (CCA) workchart
	Keep this note when rolling forward the file
Form	Sch. 1 - Net income (loss) for income tax purposes
	Keep this note when rolling forward the file
Form	Sch. 1 - Net income (loss) for income tax purposes
OIIII	Keep this note when rolling forward the file
	Reep this note when folling forward the file
Form	Sch. 1 - Net income (loss) for income tax purposes
	Keep this note when rolling forward the file
	Cab. O. Carital acet allowance (CCA) worder to the
r-orm	Sch. 8 - Capital cost allowance (CCA) workchart
	Keep this note when rolling forward the file
ew addit	tion this year so that half year rule is taken into consideration.
Form	Schedule - Attached schedule with total
	Keep this note when rolling forward the file
F F e	Form Form

Midland Power Utility Corporation EB-2012-0147 Exhibit 5 Index Page 1 of 1 Filed: August 31, 2012

Exhibit	Tab	Schedule	Appendix	Contents
5 – Cost of Capital Rate of Return	and			
	1	1		Overview
		2		Capital Structure Deemed & Actual

Midland Power Utility Corporation
EB-2012-0147
Exhibit 5
Tab 1
Schedule 1
Page 1 of 2
Filed: August 31, 2012

1 **OVERVIEW:**

- 2 The purpose of this evidence is to summarize the method and cost of financing capital
- 3 requirements for the 2013 test year.

4 Capital Structure:

- 5 Midland PUC's deemed capital structure as approved in the last Cost of Service Application in
- 6 2009 (EB-2008-0236) included a 4% short term debt with a return of 1.33%, 52.67% in long
- term debt with a return of 4.64% and a 43.33% equity with a return of 8.01%. Midland PUC's
- 8 current deemed capital structure as approved in the 2010 rate decision (EB-2009-0236), includes
- 9 a 4% short term debt with a return of 1.33%, a 56% long-term debt with a return of 4.64%, and a
- 10 40% equity with a return of 8.01%.
- 11 Midland PUC has prepared this rate application with a deemed capital structure of 56% Long
- 12 Term Debt with a return of 3.44%, 4% Short Term Debt with a return of 2.08%, and 40% Equity
- with a return of 9.12%.

14 Return on Equity:

- 15 Midland PUC is requesting a return on equity ("ROE") for the 2013 Test year of 9.12% in
- accordance with the Cost of Capital Parameter Updates for 2012 Cost of Service Applications
- issued by the OEB on March 2, 2012. Midland PUC understands that the OEB will be finalizing
- the ROE for 2013 rates based on January 2013 market interest rate information. Midland PUC's
- use of an ROE of 9.12% is without prejudice to any revised ROE that may be adopted by the
- 20 OEB in early 2013.

21 *COST OF DEBT:*

22 Long Term Debt

- 23 Midland PUC is requesting a return on Long Term Debt for the 2013 Test Year of 3.44%.
- 24 Midland PUC is currently paying rates varying from 2.91% to 4.12% on existing debentures
- 25 negotiated with Infrastructure Ontario. In the latter part of 2012, Midland PUC will be

Midland Power Utility Corporation EB-2012-0147 Exhibit 5 Tab 1 Schedule 1 Page 2 of 2 Filed: August 31, 2012

- 1 negotiating two new debentures with Infrastructure Ontario. These debentures relate to 2012
- 2 capital projects: a \$542K debenture for the Montreal Substation and a \$430K debenture for the
- 3 purchase of two large trucks. In 2013, Midland PUC anticipates a further debenture with
- 4 Infrastructure Ontario for the last substation upgrade, Queen Street.

5 Short Term Debt

- 6 Midland PUC is requesting a return on Short Term Debt for the 2013 Test year of 2.08% in
- 7 accordance with the Cost of Capital Parameter Updates for 2012 Cost of Service Applications
- 8 issued by the OEB on March 3, 2012. Midland PUC understands the OEB will be finalizing the
- 9 return on short term debt for 2013 rates based on January 2013 market interest rate information.
- Midland PUC's use of a Return on Short Term Debt of 2.08% is without prejudice to any revised
- 11 Short Term Debt rate that may be adopted by the OEB in early 2013.

12 **Debt and Capital Structure**

- Table 5.1.1 and Table 5.1.2 details Midland PUC's debt and capital structure for 2009, 2010,
- 14 2011, and 2012 Bridge and 2013 Test Year Forecasts. Table 5.1.3 provides details of the
- weighted average cost of debt for each of the years 2009, 2010, 2011 and as well forecasts for
- the 2012 Bridge Year and 2013 Test Year.

CAPITAL STRUCTURE

1

2

Table 5.1.1 – Deemed Capital Structure 2009 to 2013

Particulars	Capitalization Ratio		Cost Rate	Return	
		Application			
	(%)	(\$)	(%)	(\$)	
Debt					
Long-term Debt	52.67%	\$5,746,698	4.64%	\$266,64	
Short-term Debt	4.00% (1)	\$436,430	1.33%	\$5,80	
Total Debt	56.7%	\$6,183,128	4.41%	\$272,45	
Equity					
Common Equity	43.33%	\$4,727,633	8.01%	\$378,68	
Preferred Shares	0.00%	\$ -		;	
Total Equity	43.3%	\$4,727,633	8.01%	\$378,68	
Total	100.0%	\$10,910,761	6.33%	\$651,13	

		2010		
Particulars	Capitalization	Ratio	Cost Rate	Return
		Application		
	(%)	(\$)	(%)	(\$)
Debt				
Long-term Debt	56.00%	\$7,007,493	4.64%	\$325,148
Short-term Debt	4.00% (1)	\$500,535	1.33%	\$6,657
Total Debt	60.0%	\$7,508,028	4.42%	\$331,805
Equity				
Common Equity	40.00%	\$5,005,352	8.01%	\$400,929
Preferred Shares	0.00%	\$ -		\$ -
Total Equity	40.0%	\$5,005,352	8.01%	\$400,929
Total	100.0%	\$12,513,380	5.86%	\$732,733

Particulars	Capitalizat	2011 ion Ratio	Cost Rate	Return
		Application		
•	(%)	(\$)	(%)	(\$)
Debt				
Long-term Debt	56.00%	\$7,719,479	4.64%	\$358,184
Short-term Debt	4.00% (1)	\$551,391	1.33%	\$7,334
Total Debt	60.0%	\$8,270,870	4.42%	\$365,517
Equity				
Common Equity	40.00%	\$5,513,913	8.01%	\$441,664
Preferred Shares	0.00%	\$ -		\$ -
Total Equity	40.0%	\$5,513,913	8.01%	\$441,664
Total	100.0%	\$13,784,783	5.86%	\$807,182

Particulars	Сарі	talization	2012 Ratio	Cost Rate	Return		
			Application				
	(%)		(\$)	(%)	(\$)		
Debt							
Long-term Debt	56.00%		\$8,388,674	4.64%	\$389,234		
Short-term Debt	4.00%	(1)	\$599,191	1.33%	\$7,969		
Total Debt	60.0%		\$8,987,865	4.42%	\$397,204		
Equity							
Common Equity	40.00%		\$5,991,910	8.01%	\$479,952		
Preferred Shares	0.00%		\$ -		\$ -		
Total Equity	40.0%		\$5,991,910	8.01%	\$479,952		
Total	100.0%		\$14,979,774	5.86%	\$877,156		

Particulars	Capitalization	2013 n Ratio	Cost Rate	Return		
		Application				
	(%)	(\$)	(%)	(\$)		
Debt						
Long-term Debt	56.00%	\$8,982,946	3.44%	\$309,082		
Short-term Debt	4.00% (1)	\$641,639	2.08%	\$13,346		
Total Debt	60.0%	\$9,624,585	3.35%	\$322,428		
Equity						
Common Equity	40.00%	\$6,416,390	9.12%	\$585,175		
Preferred Shares	0.00%	\$ -		\$ -		
Total Equity	40.0%	\$6,416,390	9.12%	\$585,175		
Total	100.0%	\$16,040,975	5.66%	\$907,603		

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Table 5.1.2 – Debt Instruments 2009-2013

/ear 2009

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable- Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)
1	Short Term Loan Advance	Infrastructure Ontario	Third-Party	Variable Rate	15-Dec-09	1	\$ 1,422,519	1.74%	\$ 1,031.33
Total							\$ 1,422,519	0.000725	\$ 1,031.33

Year 2010

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable- Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)
1	Debenture # 3	Infrastructure Ontario	. ,	Fixed Rate	1-Apr-10	,		, ,	` '
2	Debenture # 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 1,066,393	3.91%	\$ 32,400.81
3	Debenture # 2	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 1,173,250	3.91%	\$ 35,647.50
4	Short Term Loan Advance	Infrastructure Ontario	Third-Party	Fixed Rate	16-Feb-10	1	\$ 900,000	1.74%	\$ 13,726.13
Total							\$ 3,409,643	2.58%	\$ 88,110.26

/ear 2011

Row	Description	Lender	Affiliated or Third-	Fixed or Variable-	Start Date	Term	Principal	Rate (%)	Interest (\$)
			Party Debt?	Rate?		(years)	(\$)	(Note 2)	(Note 1)
1	Debenture # 3	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	5	\$ 210,000	2.91%	\$ 7,022.28
2	Debenture # 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 954,141	3.91%	\$ 39,717.90
3	Debenture # 2	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 1,049,750	3.91%	\$ 43,697.79
4	Debenture # 5	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-11	10	\$ 1,140,000	4.00%	\$ 39,355.61
5	Debenture # 4	Infrastructure Ontario	Third-Party	Fixed Rate	15-Jun-11	15	\$ 966,667	4.12%	\$ 22,320.43
Total							\$ 4,320,558	3.52%	\$ 152,114.00

Year 2012

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable- Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)
1	Debenture # 3	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	5	\$ 150,000	2.91%	\$ 5,223.65
2	Debenture # 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 841,889	3.91%	\$ 35,016.20
3	Debenture # 2	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 926,250	3.91%	\$ 38,524.97
4	Debenture # 5	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-11	10	\$ 1,020,000	4.00%	\$ 42,976.44
5	Debenture # 4	Infrastructure Ontario	Third-Party	Fixed Rate	15-Jun-11	15	\$ 900,000	4.12%	\$ 39,334.72
6	Debenture # 6	Infrastructure Ontario	Third-Party	Fixed Rate	1-Sep-12	10	\$ 542,000	2.78%	\$ 1,255.63
7	Debenture # 7	Infrastructure Ontario	Third-Party	Fixed Rate	1-Sep-12	5	\$ 430,000	2.14%	\$ 766.83
Total							\$ 4,810,139	3.39%	\$ 163,098.43

Year 2013

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable- Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)
1	Debenture # 3	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	5	\$ 90,000	2.91%	\$ 3,492.00
2	Debenture # 1	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 729,637	3.91%	\$ 30,723.35
3	Debenture # 2	Infrastructure Ontario	Third-Party	Fixed Rate	1-Apr-10	10	\$ 802,750	3.91%	\$ 33,801.96
4	Debenture # 5	Infrastructure Ontario	Third-Party	Fixed Rate	1-Mar-11	10	\$ 900,000	4.00%	\$ 38,101.92
5	Debenture # 4	Infrastructure Ontario	Third-Party	Fixed Rate	15-Jun-11	15	\$ 833,333	4.12%	\$ 36,179.50
6	Debenture # 6	Infrastructure Ontario	Third-Party	Fixed Rate	1-Sep-12	10	\$ 487,800	2.78%	\$ 14,565.35
7	Debenture # 7	Infrastructure Ontario	Third-Party	Fixed Rate	1-Sep-12	5	\$ 344,000	2.14%	\$ 8,588.53
8	Debenture #8	Infrastructure Ontario	Third-Party	Fixed Rate	1-Sep-13	10	\$ 850,000	2.78%	\$ 7,876.67
									•
Total							\$ 5,037,521	3.44%	\$ 173,329.26

Table 5.1.3 – Actual Weighted Average Cost of Long-Term Debt

Debt & Capital Cost Structure

Weighted Debt Cost										
Description	Debt Holder	Affliated with LDC?	Date of Issuance	Principal	Term (Years)	Rate%	Year Applied to	Interest Cos		
Short Term Loan Advance	Infrastructure Ontario	N	December 15, 2009	1,422,519	1	1.74%	2009	1,0		
Debenture # 3	Infrastructure Ontario	N	April 1, 2010	270,000	5	2.91%	2010	6,3		
Debenture # 1	Infrastructure Ontario	N	April 1, 2010	1,066,393	10	3.91%	2010	32,		
Debenture # 2	Infrastructure Ontario	N	April 1, 2010	1,173,250	10	3.91%	2010	35,		
Short Term Loan Advance	Infrastructure Ontario	N	February 16, 2010	900,000	1	1.74%	2010	13,		
								_		
Debenture # 3	Infrastructure Ontario	N	April 1, 2010	210,000	5	2.91%	2011			
Debenture # 1	Infrastructure Ontario	N	April 1, 2010	954,141	10	3.91%	2011	39,		
lebenture # 2	Infrastructure Ontario	N	April 1, 2010	1,049,750	10	3.91%	2011	43		
lebenture # 5	Infrastructure Ontario	N	March 1, 2011	1,140,000	10	4.00%	2011	39		
lebenture # 4	Infrastructure Ontario	N	June 15, 2011	966,667	15	4.12%	2011	22		
lebenture #3	Infrastructure Ontario	N	April 1, 2010	150,000	5	2.91%	2012	5		
ebenture # 1	Infrastructure Ontario	N N	April 1, 2010	841,889	10	3.91%	2012	35		
ebenture # 2	Infrastructure Ontario	N N	April 1, 2010	926,250	10	3.91%	2012	38		
ebenture # 5	Infrastructure Ontario	N N	March 1, 2011	1,020,000	10	4.00%	2012	42		
ebenture # 4	Infrastructure Ontario	N N	June 15, 2011	900,000	15	4.12%	2012	39		
ebenture # 4 ebenture # 6		N N		542.000	10	2.78%	2012			
	Infrastructure Ontario		December, 2012					1		
ebenture # 7	Infrastructure Ontario	N	December, 2012	430,000	5	2.14%	2012			
ebenture # 3	Infrastructure Ontario	N	April 1, 2010	90,000	5	2.91%	2013	3		
ebenture # 1	Infrastructure Ontario	N	April 1, 2010	729,637	10	3.91%	2013	30		
ebenture # 2	Infrastructure Ontario	N N	April 1, 2010	802.750	10	3.91%	2013	33		
ebenture # 5	Infrastructure Ontario	N	March 1, 2011	900,000	10	4.00%	2013	38		
ebenture # 4	Infrastructure Ontario	N N	June 15, 2011	833,333	15	4.12%	2013	36		
ebenture # 6	Infrastructure Ontario	N N	December, 2012	487.800	10	2.78%	2013	14		
ebenture # 7	Infrastructure Ontario	N N	December, 2012	344,000	5	2.14%	2013	8		
ebenture #8	Infrastructure Ontario	N N	September, 2013	850,000	10	2.78%	2013	7		
spenture #6	minastructure Ontario	IN .	September, 2013	850,000	10	2.70%	2013			
			2009 Total Long Term Debt	1,422,519	Total	Interest Cost fo	or 2009	1,031		
					Weighted	I Debt Cost Rat	e for 2009	0.00%		
			2010 Total Long Term Debt	3,409,643	Total	Interest Cost fo	or 2010	88,110		
					Weighted	Debt Cost Rat	e for 2010	2.58%		
			2011 Total Long Term Debt	4,320,558	Total	Interest Cost fo	or 2011	152,114		
					Weighted	I Debt Cost Rat	e for 2011	3.52%		
			2012 Total Long Term Debt	4,810,139	Total	Interest Cost fo	or 2012	163,098		
					Weighted	I Debt Cost Rat	e for 2012	3.39%		
			2013 Total Long Term Debt	5,037,521	Total	Interest Cost fo	or 2013	173,329		
					Weighted	Debt Cost Rat	e for 2013	3.44		

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Exhibit	Tab	Schedule	Appendix	Contents
6 – Calculation of Revenue Deficiency Surplus	or			
	1	1		Revenue Deficiency - Overview
		2		Cost Drivers for Revenue Deficiency

1 REVENUE DEFICIENCY - OVERVIEW:

- 2 Under Modified International Financial Reporting Standards (MIFRS), Midland PUC's net
- 3 revenue deficiency is \$\\$192,840\$ and when grossed up for PILs Midland PUC's revenue
- 4 deficiency is \$ 228,213 . This deficiency is calculated as the difference between the 2013
- 5 Forecast Test Year Revenue Requirement of \$ 4,065,446 and the Forecast 2013 Test Year
- 6 Revenue, based on the 2012 approved rates, at \$_______. Table 6.1.1 on the following
- 7 page provides the revenue deficiency calculations under MIFRS.

9 **Revenue Requirement:**

8

- 10 Midland PUC's Revenue Requirement consists of the following:
- Administrative & General, Billing & Collecting Expense
- Operation & Maintenance Expense
- Depreciation Expense
- Amortization on PP&E Adjustment
- Return on PP&E Adjustment
- Property Taxes
- 17 PILS

- Deemed Interest & Return on Equity
- 20 Midland PUC's revenue requirement is primarily received through electricity distribution rates
- and offset by revenue from OEB-approved specific service charges, late payment charges and
- 22 other operating income.

Table 6.1.1 Revenue Deficiency

	2012 Bridge	2013 Test (MIFRS)	2013 Test (MIFRS) -
Description	Actual (MIFRS)	Existing Rates	Required Revenue
Revenue			•
Revenue Deficiency			228,213
Distribution Revenue	3,643,891	3,573,629	3,573,629
Other Operating Revenue (Net)	229,986	263,604	263,604
Total Revenue	3,873,877	3,837,233	4,065,446
Costs and Expenses			
Administrative & General, Billing & Collecting	1,413,412	1,588,105	1,588,105
Operation & Maintenance	806,988	927,828	927,828
Depreciation & Amortization	626,027	682,735	682,735
Amortization on PP&E Adjustment		(58,866)	(58,866)
Return on PP&E Adjustment		(13,323)	(13,323)
Property Taxes	29,500	30,385	30,385
Deemed Interest	397,204	322,428	322,428
Total Costs and Expenses	3,273,131	3,479,293	3,479,293
Hillity Income Poters Income Toyon	600 746	257.040	E06 1E2
Utility Income Before Income Taxes	600,746	357,940	586,153
Income Taxes:			
Corporate Income Taxes	5,212	(34,395)	978
Total Income Taxes	5,212	(34,395)	978
Utility Net Income	595,535	392,335	585,175
Income Tax Expense Calculation:			
Accounting Income	600,746	357,940	586,153
Tax Adjustments to Accounting Income	(567,122)	(579,843)	(579,843)
Taxable Income	33,625	(221,903)	6,310
Income Tax Expense	5,212	(34,395)	978
Tax Rate Refecting Tax Credits	15.5000%	15.5000%	15.50%
Actual Return on Rate Base:			
Rate Base	14,979,774	16,040,975	16,040,975
Interest Expense	397,204	322,428	322,428
Net Income	595,535	392,335	585,175
Total Actual Return on Rate Base	992,738	714,763	907,603
Actual Return on Rate Base	6.63%	4.46%	5.66%
Required Return on Rate Base:			
Rate Base	14,979,774	16,040,975	16,040,975
Return Rates:			
Return on Debt (Weighted)	4.42%	3.35%	3.35%
Return on Equity	8.01%	9.12%	9.12%
Deemed Interest Expense	397,204	322,428	322,428
Return On Equity	479,952	585,175	585,175
Total Return	877,156	907,603	907,603
Expected Return on Rate Base	5.86%	5.66%	5.66%
Revenue Deficiency After Tax	(115,583)	192,840	0
Revenue Deficiency Before Tax	(136,784)	228,213	0

1 COST DRIVERS ON REVENUE DEFICIENCY

- 2 The Applicant notes there are several factors that contribute to the gross revenue deficiency of
- 3 \$ 228,213 for the 2013 Test Year. The following discussion highlights some significant
- 4 items that contribute to this deficiency.

Distribution Revenues:

- 6 Midland PUC's Operating Revenue at Exhibit 3, Tab 2 provides details on the load forecast for
- 7 the 2012 and 2013 year. Midland PUC's load has decreased over 2009 levels, which results in a
- 8 distribution revenue decrease of -\$ 219,751 based on the 2012 distribution volumetric rates.
- 9 Table 6.1.2 below provides details on the effects of this decrease in our 2013 load over 2009
- 10 OEB Approved levels. For example, Midland PUC's 2009 OEB Approved Load for GS>50kW
- customers totalled 332,681 kW. In 2013 the forecasted load for this class is 287,241 kW.
- The resulting difference of 45,440 kW multiplied by the volumetric rate in 2012 of \$2.9954
- would result in a decrease in 2013 revenues of -\$ 136,110 .

Table 6.1.2: Distribution Revenue Cost Drivers

		kWh		kW				2012 Volumetric Rates			
Rate Class	2009 OEB Approved	2013 Test Year (MIFRS)	Variance	2009 OEB Approved	Variance		kWh KW			Total	
Residential	49,791,737	49,023,071	- 768,666				\$	0.0196		-\$	15,066
GS<50kW	27,650,878	23,098,239	- 4,552,639				\$	0.0155		-\$	70,566
GS>50kW	139,428,070	117,836,449	- 21,591,621	332,681	287,241	- 45,440			\$ 2.9954	-\$	136,110
Streetlights	1,195,783	1,314,588	118,805	3,052	3,595	543			\$ 8.6265	\$	4,681
Unmetered Scattered Load	513,550	412,397	- 101,153				\$	0.0266		-\$	2,691
Sentinel Lights	15,948	-	- 15,948							\$	-
MicroFit											
Total	218,595,966	191,684,743	- 26,911,223	335,733	290,836	- 44,897				-\$	219,751

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Operating Expenses

- 2 Midland PUC's OM&A expenses have increased over 2009 COS levels by \$450,783. This
- 3 represents an average 5.5% increase per year. As discussed in Exhibit 4, Tab 2, the bulk of this
- 4 increase is due to costs related to Smart Meter and IFRS initiatives, succession planning and
- 5 regulatory compliance requirements.
- 6 As indicated in Exhibit 1, Tab 2, one of the major issues facing Midland PUC is the hiring of
- 7 employees. Under current trends, Midland PUC is facing an insufficient supply of skilled,
- 8 industry savvy and knowledgeable workers. This gap will exist at both the administrative and
- 9 operations departments. Midland PUC has endeavoured to retain employees, however, past
- 10 experience has shown that one of the main reasons employees have left Midland PUC's employ
- is due to the lack of payment of comparable wages. Over the past few years, Midland PUC has
- started to address this wage inequity and as part of our ongoing process, we will need to pay
- market rate wages.
- 14 Midland PUC has taken the proactive approach to succession planning which has resulted in the
- identification of employees who will be seeking retirement over the next few years. In response
- 16 to the changing environment and to ensure Midland PUC as a sustainable, skilled and
- 17 knowledgeable staff, Midland PUC has focused its planning to sustain current positions, transfer
- 18 expertise to new employees and to ensure business needs are accomplished in this highly
- 19 regulated environment.
- 20 As indicated above, Midland PUC will continue to experience a significant increase in the
- 21 number of employees eligible and expected to retire over the next few years. Additional attrition
- 22 factors including resignations, disabilities and other health related issues will also contribute to
- 23 labour and knowledge shortage.
- 24 The increased actual and impending retirements at Midland PUC, the work requirements
- 25 associated with Midland PUC's Asset Management Plan, IFRS implementation, Smart Meter
- 26 implementation, infrastructure projects which are substantially executed by Midland PUC staff,

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- 1 regulatory and external environment requirements, along with the time period required to
- 2 become conversant with industry and Midland PUC business practices, has resulted in Midland
- 3 PUC's proactive approach to ensuring staff will be in place to sustain our operating a safe and
- 4 reliable distribution system.
- 5 Midland PUC will continue to experience the effect of the changing landscape in which it
- 6 operates, including experiencing the full impact of employee demographics and the associated
- 7 loss of highly skilled, experienced and knowledgeable employees due to retirements and industry
- 8 requirements. The responses to this rapidly changing environment if not proactive and
- 9 meaningful will inevitably hamper the continued successes of Midland PUC and challenge the
- organization's ability to fulfill its responsibilities to its customers. Midland PUC must maintain
- and ensure that the current level of its business is sustained throughout these changing times by
- ensuring that it has a sufficient, sustainable and a prepared staff, and as a result will benefit
- 13 Midland PUC customers. A complete discussion of this issue is provided at Exhibit 1, Tab 2.

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Rate Base

- 17 In this application Midland PUC is applying for a rate base of \$ 16,040,975 compared to a
- 18 rate base of \$\ 12,216,778 \ which was approved during Midland PUC's 2009 Cost of Service
- 19 Application. Working capital allowance has decreased by -\$ 75,668 from
- 20 \$ 2,982,195 in the 2009 Cost of Service Application to \$ 2,906,528 in the Test Year.
- 21 This is mainly due to the decrease in the working capital allowance from 15% in 2009 vs. 13% in
- 22 2013. The most significant increase however, is the increase in the net book value of fixed assets
- 23 which has risen by \$2.8 million since the 2009 Board Approved amount. This increase has been
- 24 primarily driven by the completion of Midland PUC's six substation renewal projects, the
- 25 installation of smart meters, and capital improvements required to accommodate customer
- demand and to replace aging assets. The changes due to MIFRS, working capital and capital
- 27 spending have been fully disclosed in Exhibit 2 of this application. These changes have resulted

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1	in increased	deemed	interest	expense of	of \$	17	,582 wł	nen co	mpared	to t	he 2	2009	COS
2	Application.	Also,	the incr	eased rate	base	caused	deemed	return	on eq	uity 1	to ir	ncreas	se by

3 \$ 161,130 for a total increase in the Regulated Return on Capital of \$ 178,712 .

4

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Exhibit	Tab	Schedule	Appendix	Contents
7 – Cost Allocation				
	1	1		Cost Allocation Overview
		2	A	Summary of the 2011 Updated Results and Proposed Changes
		A		Appendix A 2013 Updated Cost Allocation Study

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COST ALLOCATION OVERVIEW:

Introduction:

1

2

- 3 On September 15, 2006, the OEB issued its directions on Cost Allocation Methodology for
- 4 Electricity Distributors (the "Directions"). On November 15, 2006, the Board issued the Cost
- 5 Allocation Information Filing Guidelines for Electricity Distributors ("the Guidelines"), the Cost
- 6 Allocation Model (the "Model") and User Instructions (the "Instructions") for the Model.
- 7 Midland PUC prepared and filed a cost allocation information filing consistent with Midland
- 8 PUC's understanding of the Directions, the Guidelines, the Model and the Instructions.
- 9 One of the main objectives of the filing was to provide information on any apparent cross-
- 10 subsidization among a distributor's rate classifications. It was felt that this would give an
- indication of cross-subsidization from one class to another and this information would be useful
- as a tool in future rate applications.
- 13 In its 2009 Cost of Service Rate Application Midland PUC updated the cost allocation revenue to
- 14 cost ratios with 2009 base revenue requirement information.
- 15 In its 2013 Cost of Service rate application Midland PUC has used the latest Board-approved
- 16 Cost Allocation model and methodology and updated the values from the Hydro One Run 2 load
- 17 forecast from the Cost Allocation Informational Filing using 2013 weather normalized forecasted
- 18 data information.

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SUMMARY OF THE 2013 UPDATED RESULTS AND PROPOSED CHANGES:

2 COST ALLOCATION STUDY RESULTS:

- 3 The data used in the Cost Allocation Model for the 2009 Cost of Service Filing was consistent
- 4 with Midland PUC's Cost Allocation Informational filing. Consistent with the Guidelines,
- 5 Midland PUC's assets were broken out into primary and secondary distribution functions. The
- 6 breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data
- 7 and load data by primary, line transformer and secondary categories were developed from the
- 8 best data available to Midland PUC, its engineering records, and its customer and financial
- 9 information systems.
- 10 The results of a cost allocation study are typically presented in the form of revenue to cost ratios.
- 11 The ratio is shown by rate classification and is the percentage of distribution revenue collected
- by rate classification compared to the costs allocated to the classification. The percentage
- identifies the rate classifications that are being subsidized and those that are over-contributing.
- 14 A percentage of less than 100% means the rate classification is under-contributing and is being
- subsidized by other classes of customers. A percentage of greater than 100% indicates the rate
- 16 classification is over-contributing and is subsidizing other classes of customers.
- 17 The following Table 7.1.1 outlines the starting point for revenue to cost ratios approved with
- 18 Midland PUC's 2009 Cost of Service rate application.

Table 7.1.1 Revenue to Cost Ratios 2009 COS Cost Allocation Filing

	2007	JOB COST I	Milocation	1 111115			
		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Revenue (sale)	\$2,790,897	\$1,582,535	\$432,779	\$736,272	\$22,871	\$2,188	\$14,252
Miscellaneous Revenue (mi)	\$229,656	\$119,473	\$40,877	\$62,568	\$5,233	\$416	\$1,089
Total Revenue	\$3,020,553	\$1,702,008	\$473,656	\$798,840	\$28,104	\$2,604	\$15,341
Expenses Distribution Costs (di)	\$613,172	\$254,879	\$94.751	\$225,286	\$32,844	\$2,540	\$2,872
Customer Related Costs (cu)	\$539,592	\$356,271	\$99,338	\$70,398	\$10,438	\$797	\$2,351
General and Administration (ad)	\$717,768	\$373,588	\$119,657	\$192,082	\$27,127	\$2,091	\$3,224
Depreciation and Amortization (dep)	\$435,963	\$182,632	\$67,731	\$162,294	\$19,947	\$1,540	\$1,820
PILs (INPUT)	\$168,350	\$64,313	\$24,061	\$71,835	\$6,946	\$533	\$661
Interest	\$189,553	\$72,413	\$27,091	\$80,883	\$7,821	\$600	\$744
Total Expenses	\$2,664,398	\$1,304,096	\$432,629	\$802,778	\$105,123	\$8,101	\$11,671
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$356,153	\$136,058	\$50,902	\$151,971	\$14,695	\$1,128	\$1,398
Revenue Requirement (includes NI)	\$3,020,551	\$1,440,155	\$483,531	\$954,749	\$119,818	\$9,229	\$13,070
	Revenue Red	quirement Input e	quals Output				
Rate Base Calculation							
Net Assets							
Distribution Plant - Gross	\$11,406,434	\$4,517,094	\$1,668,310	\$4,630,475	\$505,853	\$39,031	\$45,671
General Plant - Gross	\$1,962,098	\$750,626	\$280,685	\$835,627	\$81,215	\$6,235	\$7,711
Accumulated Depreciation	(\$7,904,045)	(\$3,177,210)	(\$1,167,282)	(\$3,138,863)	(\$360,882)	(\$27,901)	(\$31,907)
Capital Contribution	(\$212,621)	(\$83,984)	(\$31,062)	(\$86,556)	(\$9,440)	(\$728)	(\$850)
Total Net Plant	\$5,251,867	\$2,006,527	\$750,651	\$2,240,683	\$216,746	\$16,637	\$20,623
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0t -f D (00D)	645 757 500	©0.074.400	¢4 747 700	£40,000,054	COC 440	#0.000	0 50 507
Cost of Power (COP) OM&A Expenses	\$15,757,503 \$1,870,532	\$3,074,409 \$984,737	\$1,717,720 \$313,746	\$10,820,351 \$487,766	\$86,118 \$70,409	\$2,338 \$5,427	\$56,567 \$8,446
Directly Allocated Expenses	\$1,870,532	\$904,737	\$313,746	\$407,766	\$70,409	\$5,427 \$0	\$0,446 \$0
Subtotal	, ,						
Subtotal	\$17,628,035	\$4,059,147	\$2,031,466	\$11,308,117	\$156,527	\$7,765	\$65,013
Working Capital	\$2,644,205	\$608,872	\$304,720	\$1,696,218	\$23,479	\$1,165	\$9,752
Total Rate Base	\$7,896,072	\$2,615,399	\$1,055,371	\$3,936,900	\$240,225	\$17,802	\$30,375
	Rate B	ase Input equals	Outnut				
Equity Component of Rate Base	\$3,948,036	\$1,307,699	\$527,686	\$1,968,450	\$120,112	\$8,901	\$15,188
Net Income on Allocated Assets	\$356,155	\$397,912	\$41,027	(\$3,938)	(\$77,019)	(\$5,497)	\$3,670
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$356,155	\$397,912	\$41,027	(\$3,938)	(\$77,019)	(\$5,497)	\$3,670
RATIOS ANALYSIS							
REVENUE TO EXPENSES %	100.00%	118.18%	97.96%	83.67%	23.46%	28.21%	117.38%
EXISTING REVENUE MINUS ALLOCATED COSTS	\$2	\$261,853	(\$9,875)	(\$155,909)	(\$91,715)	(\$6,625)	\$2,272
RETURN ON EQUITY COMPONENT OF RATE BASE	9.02%	30.43%	7.77%	-0.20%	-64.12%	-61.76%	24.16%
					•		

2013 UPDATED COST ALLOCATION STUDY RESULTS:

1

29

2 Midland PUC has used the updated Board-approved Cost Allocation Model and followed the 3 instructions and guidelines issued by the Board to enter the 2013 data into this model. Midland 4 PUC has made the changes according to the latest filing guidelines issued by the Board for the 5 2013 Cost of Service rate applications. 6 7 Midland PUC populated the information on Sheet I3, Trial Balance Data with the 2013 8 forecasted data, Target Net Income, PILs, Deemed interest on long term debt, PP&E CGAAP to 9 MIFRS adjustment, specific service charges information and the targeted Revenue Requirement 10 and Rate Base. 11 12 On Sheet I4, Break-out of Assets, Midland PUC updated the allocation of the accounts based on 13 2013 values obtained from our Asset Management Plan. 14 15 In Sheet I5.1, Miscellaneous data, Midland PUC updated the deemed equity component of rate 16 base, km of roads where distribution lines exist, working capital allowance, the proportion of 17 pole rent revenue from secondary poles, and the monthly service charges. 18 19 In Sheet I5.2, Weighting Factors, Midland PUC has used LDC specific factors versus the use of 20 default factors used on the Informational Filing. Midland PUC has applied service and billing & 21 collecting weightings for each customer classification. These weightings are based upon costs 22 incurred servicing these particular customer classifications and were weighted as a result of 23 discussions with experienced LDC colleagues. For example: 24 • Residential: weighted for services and for billing and collecting as "1" per Cost 25 Allocation instruction sheet 26 General Service less than 50 kW: weighted "4" for billing & collecting as these 27 customers are periodically monitored to assess if their kVA demand will require 28 reclassification to the General Service greater than 50kW class. Consequently,

the LDC is reading both kVA demand data as well as kWh data for these

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customers. Weighting for services is "1.5" as the cost of installation usually requires after hours attendances to mitigate against interruptions during normal business hours. Additional time is also required to ensure the demand data is programmed and monitored appropriately.

- General Service greater than 50 kW: Weighted "10" for billing and collecting as each monthly bill is individually validated to ensure monthly consumption data corresponds to the 3rd party energy monitoring system data (Utilismart). Weighting for services is "2" as the cost of installation usually requires after hours attendances to mitigate against interruptions during normal business hours. Additional time is also required to ensure the demand data is programmed and monitored appropriately. These installations require additional planning and preparation time due to the complexity of the metering equipment.
- Streetlighting: Weighted "10" for billing and collecting as each monthly bill is individually validated to ensure monthly consumption data corresponds to the 3rd party energy monitoring system data (Utilismart). Streetlight services rating is not applicable.
- Unmetered Scattered Load: Weighted "0.2" for billing and collecting as consumption remains static each month and billed on tiered RPP rates requiring minimal monitoring and basic rate setups. Unmetered Scattered Load services rating is not applicable.

In Sheet I6.1 Revenue has been populated with the 2013 Test year forecast data as well as existing rates.

Sheet I6.2 has been updated with the required Bad Debt and Late Payment revenue data as well as customer/connection number information. At the time Midland PUC filed the Cost Allocation Informational filing on January 22, 2007 each street light device was also considered a connection. In 2008, Midland PUC began installing street lights in new subdivisions using a

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different configuration where each connection had an average of twelve devices. Midland PUC has 1,525 street light connections using the legacy type configuration where there is one device per connection and 46 newer type connections consisting of an average of 12 devices per connection. The result is (1,525+46) 1,571 connections and (1,525 + (46*11.891)) 2,072 devices. Midland PUC updated the capital cost meter information on Sheet I7.1 and the meter reading information on I7.2 in accordance with the recent update to smart meters. On sheet I8, Demand data is based on the output of Midland PUC's load forecast model. The load profile from the 2004 data received from Hydro One, Run 2 and the weather normalized 2013 forecast data was used to calculate the 1 NCP, 4 NCP, 12 NCP, 1 CP, 4 CP and the 12CP demand data. No Direct Allocations on Sheet I9 were used. The revenue to cost ratios calculated on Sheet O1 of the Cost Allocation model for the 2013 updated study is provided in Table 7.1.2 on the following page.

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9	Table 7.1.2: Revenue to Cost Ratios from Midland PUC's
10	Updated 2013 Cost Allocation Model

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		1	2	3	7	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Distribution Revenue at Existing Rates	\$3,573,629	\$2,079,384	\$548,454	\$807,527	\$123,731	\$14,532
Miscellaneous Revenue (mi)	\$263,604	\$146,560 cellaneous Revenu	\$46,781	\$58,676	\$11,244	\$343
Total Revenue at Existing Rates	\$3,837,233	\$2,225,944	\$595,235	\$866,203	\$134,975	\$14,875
Factor required to recover deficiency (1 + D)	1.0639	, , .,.	, ,	, ,	, , , , , , , , , , , , , , , , , , , ,	, ,,
Distribution Revenue at Status Quo Rates	\$3,801,842	\$2,212,174	\$583,478	\$859,096	\$131,633	\$15,460
Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$263,604 \$4,065,446	\$146,560 \$2,358,734	\$46,781 \$630,260	\$58,676 \$917,772	\$11,244 \$142,876	\$343 \$15,803
	, , , , , ,	, , ,	, ,	, ,	, ,,	,
Expenses Distribution Costs (di)	\$753.938	\$330,762	\$118.553	\$270.594	\$32,601	\$1,427
Customer Related Costs (cu)	\$672,490	\$494,136	\$125,409	\$42,333	\$10,473	\$138
General and Administration (ad)	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Depreciation and Amortization (dep)	\$623,869	\$305,237	\$87,202	\$213,844	\$16,566	\$1,020
PILs (INPUT)	\$978	\$427	\$143	\$382	\$25	\$2
Interest Total Expenses	\$322,428 \$3,493,594	\$140,632 \$1,911,093	\$47,018 \$568,557	\$125,939 \$907,892	\$8,314 \$101,678	\$525 \$4,374
Total Expenses	\$0,400,004	Ψ1,511,055	ψ500,551	\$301,032	\$101,070	ψ4,514
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$571,852	\$249,421	\$83,391	\$223,364	\$14,745	\$931
Revenue Requirement (includes NI)	\$4,065,446	\$2,160,515	\$651,947	\$1,131,255	\$116,423	\$5,305
	Revenue Re	quirement Input ec	uals Output			
Rate Base Calculation						
Net Assets						
Distribution Plant - Gross General Plant - Gross	\$23,391,107 \$4,628,559	\$11,068,295 \$2,097,078	\$3,654,234 \$700,311	\$7,776,866 \$1,681,050	\$849,969	\$41,743
Accumulated Depreciation	(\$12,457,078)	(\$6,114,375)	(\$1,999,891)	(\$3,805,727)	\$142,216 (\$514,012)	\$7,903 (\$23,073)
Capital Contribution	(\$2,428,141)	(\$1,290,706)	(\$429,111)	(\$572,997)	(\$130,288)	(\$5,039)
Total Net Plant	\$13,134,447	\$5,760,291	\$1,925,543	\$5,079,193	\$347,885	\$21,535
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
Cost of Power (COP)	\$19.811.587	\$5.066.782	\$2.387.320	\$12.178.992	\$135.869	\$42.623
OM&A Expenses	\$2,546,318	\$1,464,798	\$434.194	\$567,726	\$76,772	\$2,828
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$22,357,905	\$6,531,580	\$2,821,514	\$12,746,719	\$212,642	\$45,451
Working Capital	\$2,906,528	\$849,105	\$366,797	\$1,657,073	\$27,643	\$5,909
Total Rate Base	\$16,040,975	\$6,609,397	\$2,292,340	\$6,736,266	\$375,528	\$27,444
	Rate E	Base Input equals (Output			
Equity Component of Rate Base	\$6,416,390	\$2,643,759	\$916,936	\$2,694,506	\$150,211	\$10,978
Net Income on Allocated Assets	\$571,852	\$447,641	\$61,703	\$9,880	\$41,198	\$11,430
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$571,852	\$447,641	\$61,703	\$9,880	\$41,198	\$11,430
RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%	100.00%	109.17%	96.67%	81.13%	122.72%	297.90%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$228,213)	\$65,430	(\$56,712)	(\$265,052)	\$18,551	\$9,570
		ency Input equals (,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$198,220	(\$21,688)	(\$213,484)	\$26,453	\$10,498
RETURN ON EQUITY COMPONENT OF RATE BASE	8.91%	16.93%	6.73%	0.37%	27.43%	104.12%

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Proposed Adjustment to Cost Allocation:

On November 28, 2007, the OEB issued its "Report on Application of Cost Allocation for Electricity Distributors" (the "Cost Allocation Report"). In the Cost Allocation Report, the OEB established what it considered to be the appropriate ranges of revenue to cost ratios which are summarized in Table 7.1.3 below with slight revisions in 2011. Table 7.1.3 provides Midland PUC's proposed 2013 revenue to cost ratios. The proposed revenue to cost ratios reflects adjustments to revenue to address cross subsidization and to bring all classes within the recommended Board Target Ranges.

Table 7.1.3
Midland PUC's Proposed Revenue to Cost Ratios

	Updated OEB Cost Allocation Model Results	Proposed Revenue to Cost Ratios	Board Ta Low	rget Range High
Residential	109.2%	101.5%	85.0%	115.0%
GS < 50 kW	96.7%	96.8%	80.0%	120.0%
GS 50 - 4,999 kW	81.1%	96.8%	80.0%	120.0%
Street Lighting	122.7%	120.0%	70.0%	120.0%
Unmetered Scattered Load	297.9%	120.0%	80.0%	120.0%

Midland PUC is proposing in this application to re-align its revenue to cost ratios by adjusting the allocations of revenue among rate classes in order to reduce some of the cross-subsidization that is occurring based on the results of the Cost Allocation study. The proposed re-alignment will move the Street Lighting and Unmetered Scattered Load customer classes to the outer end of the Board Target ranges. In addition, Midland PUC has reduced the Residential customer class for rate mitigation purposes. In order to achieve a total bill impact of less than 10% for the Residential class, Midland PUC is proposing a revenue to cost ratio of 101.5%. To offset these changes, Midland PUC is proposing to increase the revenue to cost ratios for the General Service greater than 50 kW and General Service less than 50 kW customer class.

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2 Table 7.1.4 outlines the revenue splits required to achieve the proposed revenue to cost ratios:

Table 7.1.4: Revenue Split by Rate Class to Achieve Proposed R/C Ratios

	Revenue
	Requirement
Residential	53.83%
GS < 50 kW	15.38%
GS 50 - 4,999 kW	27.26%
Street Lighting	3.38%
Unmetered Scattered Load	0.16%
	100.00%

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5 Midland PUC has also completed the Cost Allocation worksheet, Appendix 2-P, of the Board's Chapter 2

6 Appendices a copy of which is provided below in Table 7.1.5.

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Table 7.1.5: Cost Allocation Worksheet - Appendix 2-P

A) Allocated Costs

Classes	Costs Allocated from Previous Study		%	osts Allocated in Test Year Study (Column 7A)	%
Residential	\$	1,440,155	47.82%	\$ 2,160,515	53.14%
GS < 50 kW	\$	483,531	16.06%	\$ 651,947	16.04%
GS 50 - 4,999 kW	\$	954,749	31.71%	\$ 1,131,255	27.83%
Street Lighting	\$	119,818	3.98%	\$ 116,423	2.86%
Unmetered Scattered Load (USL)	\$	13,070	0.43%	\$ 5,305	0.13%
Total	\$	3,011,322	100.00%	\$ 4,065,446	100.00%

Notes

- 1 Customer Classification If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 Low Voltage (LV) Costs.

B) Calculated Class Peyenues

	Column 7B		Column 7C		Column 7D		Column 7E	
Classes (same as previous table)	Lo	Load Forecast L.F. X current			LF X proposed	M	liscellaneous	
	(L	F) X current	ap	proved rates X		rates		Revenue
Residential	\$	2,079,384	\$	2,212,174	\$	2,046,360	\$	146,560
GS < 50 kW	\$	548,454	\$	583,478	\$	584,548	\$	46,781
GS 50 - 4,999 kW	\$	807,527	\$	859,096	\$	1,036,446	\$	58,676
Street Lighting	\$	123,731	\$	131,633	\$	128,464	\$	11,244
Unmetered Scattered Load (USL)	\$	14,532	\$	15,460	\$	6,023	\$	343
Total	\$	3,573,629	\$	3,801,842	\$	3,801,842	\$	263,604

Notes:

- 1 Columns 7B to 7D LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate
- 2 Columns 7C and 7D Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- 4 Columns 7E If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2010	(7C + 7E) / (7A)	(7D + 7E) / (7A)	. oney mange
	%	%	%	%
Residential	113.00	109.17	101.50	85 - 115
GS < 50 kW	105.00	96.67	96.84	80 - 120
GS 50 - 4,999 kW	83.00	81.13	96.81	80 - 120
Street Lighting	70.00	122.72	120.00	70 - 120
Unmetered Scattered Load (USL)	120.00	297.90	120.00	80 - 120

Notes

- 1 Previously Approved Revenue-to-Cost Ratios For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants that have had rates adjusted only under IRM 2, the Most Recent Year is 2006, and the applicant should enter the ratios from their Informational Filing.
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Propos	Policy Range		
	2013	2014	2015	Folicy Range
	%	%	%	%
Residential	101.50	101.50	101.50	85 - 115
GS < 50 kW	96.84	96.84	96.84	80 - 120
GS 50 - 4,999 kW	96.81	96.81	96.81	80 - 120
Street Lighting	120.00	120.00	120.00	70 - 120
Unmetered Scattered Load (USL)	120.00	120.00	120.00	80 - 120

Note

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2012 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2013 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2013 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as "Rebalance".

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Cost Allocation Summary:

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2 The discussion and tables above support Midland PUC's proposed reallocation of distribution 3 revenues across customer classes in accordance with Board directions, in order to begin moving 4 toward revenue to cost ratios of 100% and to reduce cross-subsidization. Based on the proposed 5 2013 revenue to cost ratios, Midland PUC does not anticipate any changes in the ratios for 2014 6 and 2015 at this time. Midland PUC submits the proposed reallocation of distribution revenue is 7 fair and reasonable and customer class revenues will more closely reflect the actual costs of 8 providing distribution service to each class. 9 Attached as Appendix A is a copy of the 2013 Updated Cost Allocation Study. 10 11 12 13 14

Midland Power Utility Corporation EB-2012-0147 Exhibit 7 Tab 1 Appendix A Page 1 of 1 Filed: August 31, 2012

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APPENDIX A	
2013 UPDATED COST ALLOCATION STUDY	
}	



Sheet I1 Utility Information Sheet

Version 3.0

Name of LDC:	Midland Power Utility Corporation
Application EB Number:	EB-2012-0147
Date of Submission:	Friday, August 31, 2012
Name:	Christine Bell
Title:	CFO
Phone Number:	705-526-9362 ext. 219
E-Mail Address:	cbell@midlandpuc.on.ca

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**Please Note: Co	Nour Cading	<u> Lagand</u>	**
Input Cells			
Output Cells		•	
Exhibition		,	
Brought Forward	Brought Forward	•	
Calculation	Calculation	_	
Diagnostic		·	



2013 Cost Allocation I

Sheet I2 Class Selection -

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

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



Sheet I3 Trial Balance Data -

Return on Deemed Equity	
	\$585,175
Income Taxes (Grossed up)	\$978
	\$910
Deemed Interest Expense	\$322,428
	4022,420
Adjustment to Return on Rate Base associated with Deferred PP&E balance as a	
result of transition from CGAAP to MIFRS	
	(\$13,323)
Service Revenue Requirement	
	\$4,065,446
Revenue Requirement to be Used in this model (\$)	\$4,065,446
Rate Base (\$)	
***	\$16,040,975
Parts Paras to be Used to this are del (6)	
Rate Base to be Used in this model (\$)	\$16,040,975

From this Sheet <u>Differences?</u>
\$4,065,446 Rev Req Matches

\$16,040,975

Rate Base Matches

...

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash					\$0
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
	Dividend Special Deposits					\$0
1040	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable					\$0
1102	Accounts Receivable - Services					\$0
1104	Accounts Receivable - Recoverable Work					\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
	Other Accounts Receivable					\$0
	Accrued Utility Revenues					\$0
1120	Accumulated Provision for Uncollectible AccountsCredit					\$0
1140	Interest and Dividends Receivable					\$0
	Rents Receivable					\$0
	Notes Receivable					\$0
	Prepayments					\$0
	Miscellaneous Current and Accrued Assets					\$0
	Accounts Receivable from Associated Companies					\$0
	Notes Receivable from Associated Companies					\$0
	Fuel Stock					\$0
	Plant Materials and Operating Supplies					\$0
	Merchandise					\$0
	Other Materials and Supplies					\$0
1405	Other Materials and Supplies					\$0
	Long Term Investments in Non-Associated Companies					\$0
1408	Long Term Receivable - Street Lighting Transfer					\$0
	Other Special or Collateral Funds					\$0
1415	Sinking Funds					\$0
1425	Unamortized Debt Expense					\$0
1445	Unamortized Discount on Long-Term DebtDebit					\$0
	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0
1460	Other Non-Current Assets					\$0
	O.M.E.R.S. Past Service Costs					\$0
1470	Past Service Costs - Employee Future Benefits					\$0
1475	Past Service Costs - Other Pension Plans					\$0
1480	Portfolio Investments - Associated Companies					\$0
1485	Investment in Associated Companies - Significant Influence					\$0
	Investment in Subsidiary Companies					\$0
	Unrecovered Plant and Regulatory Study Costs					\$0
	Other Regulatory Assets					\$0
	Preliminary Survey and Investigation Charges					\$0
1515	Emission Allowance Inventory					\$0
	Emission Allowances Withheld					\$0
	RCVARetail					\$0
1520	Power Purchase Variance Account					\$0
	Miscellaneous Deferred Debits					\$0
	Deferred Losses from Disposition of Utility Plant					\$0
1540	Unamortized Loss on Reacquired Debt					\$0
1545	Development Charge Deposits/ Receivables					\$0
1548	RCVASTR					\$0
	Deferred Development Costs		1			\$0
1000	Deletied Development Costs		1			\$0

Unclassified Asset Unclassified

Unclassified Asset Unclassified Asset

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Unclassified Asset Unclassified

				1
1562 1563	Deferred Payments in Lieu of Taxes Account 1563 - Deferred PILs Contra Account			\$0 \$0
1565	Conservation and Demand Management Expenditures			
1570	and Recoveries Qualifying Transition Costs			\$0 \$0
1571	Pre-market Opening Energy Variance			\$0
1572	Extraordinary Event Costs			\$0
1574	Deferred Rate Impact Amounts			\$0
1580 1582	RSVAWMS RSVAONE-TIME			\$0 \$0
1584	RSVANW			\$0
1586	RSVACN			\$0
1588 1590	RSVAPOWER Receivery of Regulatory Asset Ralances			\$0 \$0
1605	Recovery of Regulatory Asset Balances Electric Plant in Service - Control Account			\$0
1606	Organization			\$0
1608	Franchises and Consents			\$0
1610	Miscellaneous Intangible Plant			\$0
1615 1616	Land Land Rights			\$0 \$0
1620	Buildings and Fixtures			\$0
1630	Leasehold Improvements			\$0
1635	Boiler Plant Equipment			\$0
1640 1645	Engines and Engine-Driven Generators Turbogenerator Units			\$0 \$0
1650	Reservoirs, Dams and Waterways			\$0
1655	Water Wheels, Turbines and Generators			\$0
1660	Roads, Railroads and Bridges			\$0
1665 1670	Fuel Holders, Producers and Accessories Prime Movers			\$0 \$0
1675	Generators			\$0
1680	Accessory Electric Equipment			\$0
1685	Miscellaneous Power Plant Equipment			 \$0
1705 1706	Land Pighte			\$0 \$0
1708	Land Rights Buildings and Fixtures			\$0
1710	Leasehold Improvements			\$0
1715	Station Equipment			\$0
1720	Towers and Fixtures Poles and Fixtures			\$0 \$0
1725 1730	Overhead Conductors and Devices			\$0 \$0
1735	Underground Conduit			\$0
1740	Underground Conductors and Devices			\$0
1745	Roads and Trails	***		\$0
1805 1806	Land Land Rights	\$32,555 \$381,738		\$32,555 \$381,738
1808	Buildings and Fixtures	ψ301,730		\$0
1810	Leasehold Improvements			\$0
	Transformer Station Equipment - Normally Primary above			
1815	50 kV Distribution Station Equipment - Normally Primary below			\$0
1820	50 kV	\$5,799,699		\$5,799,699
1825	Storage Battery Equipment	***,***,***		\$0
1830	Poles, Towers and Fixtures	\$4,898,568		\$4,898,568
1835	Overhead Conductors and Devices	\$2,272,352		\$2,272,352
1840 1845	Underground Conduit Underground Conductors and Devices	\$1,948,941 \$1,966,574		\$1,948,941 \$1,966,574
1850	Line Transformers	\$3,810,529		\$3,810,529
1855	Services	\$353,773		\$353,773
1860	Meters State of the Assessment	\$1,926,378		\$1,926,378
9999 1865	IFRS Placeholder Asset Account Other Installations on Customer's Premises			\$0 \$0
1870	Leased Property on Customer Premises			\$0
1875	Street Lighting and Signal Systems			\$0
1905	Land			\$0
1906 1908	Land Rights Buildings and Fixtures	\$1,083,272		\$0 \$1.083.272
1910	Leasehold Improvements	\$1,003,272		\$1,063,272
1915	Office Furniture and Equipment	\$260,024		\$260,024
1920	Computer Equipment - Hardware	\$524,347		\$524,347
1925 1930	Computer Software			
	Transportation Equipment	\$468,772		\$468,772
	Transportation Equipment	\$468,772 \$1,183,019		\$468,772 \$1,183,019
1935 1940	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment	\$468,772 \$1,183,019 \$8,610 \$294,725		\$468,772 \$1,183,019 \$8,610 \$294,725
1935 1940 1945	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$468,772 \$1,183,019 \$8,610		\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634
1935 1940 1945 1950	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634		\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634
1935 1940 1945 1950 1955	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110		\$468.772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$0 \$134,110
1935 1940 1945 1950	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Water Heater Rental Units	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634		\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634
1935 1940 1945 1950 1955 1960 1965 1970	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110		\$468.772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$0 \$134,110
1935 1940 1945 1950 1955 1960 1965 1970 1975	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1183.000 \$8.610 \$294.725 \$204.725 \$13.4.110 \$19.220 \$0 \$0
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110		\$468.772 \$1,183.019 \$8,610 \$294.725 \$2,634 \$3,100 \$1134.110 \$19,220 \$30 \$30 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment User Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1183.000 \$8.610 \$294.725 \$204.725 \$13.4.110 \$19.220 \$0 \$0
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Measurement and Testing Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468,772 \$1,183,019 \$8,610 \$2,924,725 \$2,934 \$2,934 \$3,134,110 \$19,220 \$3,00 \$649,828 \$5,649,828 \$5,00
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990 1995 2005	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Mater Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183,773 \$1,83,774 \$294,725 \$224,725 \$2,634 \$30 \$134,110 \$19,220 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990 1995 2005	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Mensurement and Testing Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electire Plant Purchased or Sold	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468,772 \$1,183,019 \$8,610 \$2,947,25 \$2,2634 \$2,2634 \$134,110 \$19,220 \$30 \$50 \$649,828 \$50 \$50 \$50 \$50 \$50
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Mater Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183.019 \$8,610 \$294.725 \$2,624 \$329.725 \$134.110 \$19,220 \$30 \$50 \$50 \$549,828 \$50 \$52,428,141 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990 1995 2005 2010 2020 2030 2040	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment State Transport Controls - Customer Premises Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Held for Future Use	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1.183.073 \$2.94.725 \$2.634 \$3.00
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1990 1995 2005 2010 2020 2030 2040 2050	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tanglible Property Contributions and Grants - Credit Property Under Cepital Leases Electric Plant Purchased or Sold Experimental Electric Plant Uniclassified Electric Plant and Equipment Leased to Others Electric Plant Held for Future Use Completed Construction Not Classified—Electric	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183.019 \$1,83.019 \$294.725 \$2,26,34 \$2,26,34 \$3,26,36 \$134,410 \$19,220 \$3,30
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1995 2005 2010 2020 2030 2040 2050 2055	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Mater Heater Rental Units Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tanglolle Property Contributions and Grants - Credit Property Under Capital Leases Electice Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183,779 \$2,947,725 \$2,634 \$30 \$3,100 \$134,110 \$134,110 \$19,220 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1985 1995 2005 2010 2020 2030 2040 2050 2055 2060	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tanglible Property Contributions and Grants - Credit Property Under Cepital Leases Electric Plant Purchased or Sold Experimental Electric Plant Uniclassified Electric Plant and Equipment Leased to Others Electric Plant Held for Future Use Completed Construction Not Classified—Electric	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183.019 \$1,83.019 \$294.725 \$2,26,34 \$2,26,34 \$3,26,36 \$134,410 \$19,220 \$3,30
1935 1940 1945 1950 1950 1960 1965 1970 1975 1970 1975 2005 2000 2030 2040 2050 2055 2065	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183,773 \$2,94,725 \$2,86,700 \$2,200 \$1,0
1935 1940 1945 1950 1950 1960 1965 1970 1980 1970 1980 1985 1990 2000 2000 2000 2000 2000 2000 2005 2006 2006	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Unity Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangbile Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant and Equipment Leased to Others Electric Plant and Equipment Leased to Others Electric Plant and Equipment Capital Electric Construction Not Classified Electric Plant Held for Future Use Completed Construction Not Classified Electric Plant And Equipment Classified Electric Plant Pleid for Future Use Completed Construction Not Classified Electric Plant Pleid for Future Use Completed Construction Not Classified Electric Plant Felipment Other Electric Plant Adjustment Other Ulbitry Plant Non-Ulbitry Plonety	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1183.719 \$28.610 \$294.725 \$29.205 \$30.005 \$13.4.110 \$19.220 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5
1935 1940 1945 1950 1950 1960 1965 1970 1980 1970 1980 1985 1990 2000 2000 2000 2000 2000 2000 2005 2006 2006	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Mater Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Undessified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Ulitity Plant Non-Utility Property, Owned or Under Capital Leases Accum. Amortization of Electric Ulitity Plant - Property, Accum. Amortization of Electric Ulitity Plant - Property, Accum. Amortization of Electric Utility Plant - Property, Accum. Amortization of Electric Utility Plant - Property, Accum. Amortization of Electric Utility Plant - Property.	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468.72 \$1.183.719 \$1.88.719 \$2.94.725 \$2.204.725 \$2.634 \$3.01 \$134.110 \$19.220 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.
1935 1940 1945 1950 1955 1960 1965 1970 1975 1980 1990 1990 1990 1990 2005 2010 2020 2020 2020 2030 2050 2070 2070 2070 2070 2070 2070 207	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Unitity Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Uniclassified Electric Plant and Equipment Leased to Others Electric Plant Aquisition Adjustment Other Electric Plant Adjustment Other Unitry Plant Non-Unitry Property Owned or Under Capital Leases Accum. Amortization of Electric Unitry Plant Non-Unitry Property Owned or Under Capital Leases Accum. Amortization of Electric Unitry Plant Negative Plant & Equipment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220		\$468.772 \$1,183,773 \$2,94,725 \$2,86,700 \$2,200 \$1,0
1935 1940 1945 1950 1955 1960 1975 1970 1975 1980 1995 1990 2005 2005 2005 2005 2005 2005 2005 2	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellianeous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Granta - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant and Equipment Leased to Others Electric Plant Acquisition Adjustment Other Electric Plant Acquisition Adjustment Other Light Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property Plant & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468.72 \$1.183.719 \$1.88.719 \$2.94.725 \$2.204.725 \$2.634 \$3.01 \$134.110 \$19.220 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.
1935 1940 1945 1950 1955 1960 1975 1975 1980 1975 1980 2005 2005 2006 2020 2020 2020 2020 202	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Heli Grefuture Use Completed Construction Not Classified—Electric Construction Work in Propress—Electric Construction Work in Propress—Electric Construction Work in Propress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Plant Non-Utility Plant Accumilant Amortization of Electric Utility Plant - Intangibles Accumilant Accumilated Amortization of Electric Utility Plant - Intangibles Accumilant Accumilated Amortization of Electric Utility Plant - Intangibles Accumilant Accumilated Amortization of Electric Utility Plant - Intangibles Accumilant Accumilated Amortization of Electric Plant Acquisition Accumilanted Amortization of Electric Plant Acquisition Accumilanted Amortization of Electric Plant Acquisition Accumilanted Amortization of Electric Plant Acquisition	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$2,647 \$2,183,019 \$2,267 \$2,634 \$30 \$31,41,101 \$134,110 \$19,220 \$30 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5
1935 1940 1945 1950 1955 1960 1975 1980 1975 1980 1979 1995 2010 2020 2020 2030 2050 2050 2050 2070 2070 2070 2070 207	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Uniclassified Electric Plant and Equipment Leased to Others Electric Plant and Equipment Leased to Others Electric Plant Acquisition Adjustment Other Electric Plant Aquistment Other Electric Plant Aquistment Other Electric Plant Aquistment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Aquistition Adjustment Adjustment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$8,610 \$2,847,85 \$2,834 \$2,834 \$134,110 \$19,220 \$30 \$50 \$50 \$549,828 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
1935 1940 1945 1950 1965 1975 1975 1976 1976 1985 1990 2010 2020 2020 2030 2040 2050 2050 2010 2020 2050 2010 2020 2050 2010 2020 2050 2010 2020 202	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Heli for Future Use Completed Construction Not Classified—Electric Construction Work in Propress—Electric Construction Work in Propress—Electric Construction Work in Propress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468.772 \$1.183.019 \$2.634 \$2.634 \$3.00 \$1.204.725 \$2.634 \$3.00 \$1.34.110 \$1.200 \$3.
1935 1940 1945 1950 1955 1955 1970 1975 1970 1985 1970 1985 1970 1985 2005 2000 2020 2020 2030 2040 2050 2075 2105 2110 2110 2110	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Uniclassified Electric Plant and Equipment Leased to Others Electric Plant and Equipment Leased to Others Electric Plant Acquisition Adjustment Other Electric Plant Aquistment Other Electric Plant Aquistment Other Electric Plant Aquistment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Aquistition Adjustment Adjustment	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$8,610 \$2,847,85 \$2,834 \$2,834 \$134,110 \$19,220 \$30 \$50 \$50 \$549,828 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
1935 1940 1945 1950 1955 1956 1965 1970 1986 1987 1980 1989 2005 2005 2005 2010 2020 2030 2040 2050 2050 2070 2010 2010 2010 2010 2010 2010 201	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant - Accumulated Amortization of Flectric Plant Accumilated Amortization of Accumulated Amortization of Accumulated Amortization of Hon-Utility Property Accumulated Amortization of Other Utility Plant Accumulated Amortization of Hon-Utility Property Accumulated Cause Accuments and Property Accumulated Cause Amortization of Hon-Utility Property Accumulated Cause Accuments Amortization of Hon-Utility Property Accumulated Cause Accuments Amortization of Hon-Utility Property Accumulated Cause Accuments Accumulated Cause Accuments Payable Customer Credit Balances	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1183,019 \$8,610 \$2,847 \$2,848 \$2,834 \$3,8410 \$134,110 \$132,4410 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$3
1935 1940 1945 1950 1955 1960 1955 1970 1960 1975 1980 2010 2020 2000 2040 2050 2050 2050 2070 2010 2020 2040 2050 2070 2070 2070 2070 2070 2070 207	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Miscellaneous Equipment Mater Heater Rental Units Load Management Controls - Customer Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tanglible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Construction Flant Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Accumulated Amortization of Electric Utility Plant - Intangioles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Intangioles Accounts Plant Plant Plant Plant Accumulated Amortization of Other Utility Plant Course Intensical Plantons Current Portion of Customer Deposits	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$2,847,078 \$2,947,078 \$3,947,078 \$1,947,078 \$1,947,078 \$1,947,078 \$2,947,078 \$2,947,078 \$3,957,078 \$3
1935 1940 1945 1955 1960 1965 1965 1975 1985 1985 1995 2010 2010 2020 2030 2040 2050 2050 2050 2075 2120 2140 2140 2140	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Coher Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Hed for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumits Payable Customer Credit Balances Current Portion of Customer Deposits Dividends Declared	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$8,610 \$2,42,141 \$2,20,44 \$3,20,44 \$4
1935 1940 1945 1950 1955 1960 1975 1980 1975 1980 1990 1995 2010 2020 2020 2020 2020 2030 2040 2055 2075 2120 2140 2140 2150 2160 2175 2170 2180 2180 2180 2180 2180 2180 2180 218	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Substance Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tanglible Property Contributions and Grants - Credit Property Under Capital Leases Electine Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Electric Plant Held for Future Use Completed Construction Not Classified—Electric Electric Plant Held for Future Use Completed Construction Not Classified—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Accumulated Amortization of Electric Utility Plant Intangibles Accumulated Amortization of Other Utility Plant Miscellaneous Current and Accrued Liabilities	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$3,610 \$294,725 \$2,834 \$3,947,019 \$13,4,110 \$19,220 \$5,00
1935 1940 1940 1945 1950 1960 1965 1960 1975 1980 1975 1980 2010 2010 2020 2020 2030 2040 2050 2050 2050 2075 2105 2100 2100 2100 2100 2100 2100 210	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinet Lighting Rental Units Coher Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant Hed for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumited Amortization of Electric Utility Plant - Accumulated Amortization of Electric Utility Plant Accumulated Amortization of Electric Utility Plant - Accumulated Amortization of Company - Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Macumulated Amortization of Electric Utility Plant - Property Accumulated Amortization of Other Utility Plant - Property Accumulated Amortization of Company - Electric Elec	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$8,610 \$2,42,141 \$2,20,44 \$3,20,44 \$4
1935 1940 1945 1950 1950 1960 1970 1975 1970 1975 1975 1975 2005 2005 2010 2020 2020 2020 2020 202	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Coher Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Inclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accument Portion of Customer Deposits Unidends Declared Miscellaneous Current and Accumed Liabilities Notes and Loans Payable Covers Powers Powers Powers Powers Miscellaneous Current and Accuments Notes and Loans Payable Accuments Powers Powers Powers Powers Notes and Loans Payable to Associated Companies	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468.772 \$1,183.019 \$2,634 \$2,242,725 \$1,183.019 \$2,2634 \$3,00 \$1,34,110 \$1,
1935 1940 1940 1945 1950 1950 1960 1975 1980 1975 1980 2020 2020 2020 2030 2040 205 2070 205 2070 205 2070 2075 2070 2075 2070 2075 2070 2075 2070 2075 2070 2075 2070 2075 2070 2075 2070 2070	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Other Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Units Other Tangible Toperty Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Unclassified Electric Plant and Equipment Leased to Others Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Deter Utility Plant - Accumulated Amortization of Deter Utility Property Accumins Payable Current Portion of Customer Deposits Dividends Declared Miscellaneous Current and Accrued Liabilities Notes and Loans Payable Accounts Payable to Associated Companies Notes Payable bothers and the Property of Payable of Accounts Payable of Accounts Payable Outs Retirement Canages (PRC) Payable	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468,772 \$1,183,019 \$3,610 \$2,947,255 \$2,2634 \$30,3134,110 \$19,220 \$50 \$50 \$549,828 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
1935 1940 1945 1950 1960 1965 1960 1970 1970 1970 1970 1970 1975 1970 1970 1970 1970 1970 1970 1970 1970	Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Water Heater Rental Units Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Sentinel Lighting Rental Units Coher Tangible Property Contributions and Grants - Credit Property Under Capital Leases Electric Plant Purchased or Sold Experimental Electric Plant Inclassified Electric Plant Held for Future Use Completed Construction Not Classified—Electric Construction Work in Progress—Electric Electric Plant Acquisition Adjustment Other Electric Plant Adjustment Other Electric Plant Adjustment Other Unity Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accument Portion of Customer Deposits Unidends Declared Miscellaneous Current and Accumed Liabilities Notes and Loans Payable Covers Powers Powers Powers Powers Miscellaneous Current and Accuments Notes and Loans Payable Accuments Powers Powers Powers Powers Notes and Loans Payable to Associated Companies	\$468,772 \$1,183,019 \$8,610 \$294,725 \$2,634 \$134,110 \$19,220 \$649,828 (\$2,428,141)		\$468.772 \$1,183.019 \$2,634 \$2,242,725 \$1,183.019 \$2,2634 \$3,00 \$1,34,110 \$1,

Unclassified Asset Unclassified Asset

CDM Expenditures and I Unclassified Asset Non-Distribution Asset Non-Distribution

TS Primary Above 50

DS
Other Distribution Assets
Poles, Wires
Services and Meters
Non-Distribution Asset
Non-Distribution Asset
Non-Distribution Asset
Non-Distribution Asset
India Meterial Plant
General Plant
General Plant
General Plant
General Plant
General Plant
Equipment

Accumulated Amortization

Accumulated Amortization

Unclassified Asset
Non-Distribution Asset
Non-Distribution Asset
Liability

2262	rrient Portion of Long Term Debt tartion Hydro Debt - Current Portion sisons and Employee Benefits - Current Portion rived Interest on Long Term Debt tured Long Term Debt tured Long Term Debt tured Long Term Debt tured Interest on Long Term Debt tured Interest on Long Term Debt iligations Under Capital Leases-Current rimodity Taxes rived Interest Area Service Liability roll Deductions / Expenses Payable rural for Taxes, Payments in Lieu of Taxes, Etc. rure Income Taxes - Current rurmulated Provision for Injuries and Damages ployee Future Benefits ter Pensions - Past Service Liability steed Sick Leave Liability sumulated Provision for Rate Refunds ter Miscellaneous Non-Current Liabilities ligations Under Capital Lease-Non-Current velopment Charge Fund ng Term Customer Deposits lateral Funds Liability amortized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure Income Tax - Non-Current ver Regulatory Liabilities letrer Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt ter Deferred Credits rured Rate-Payer Benefits rured Rate-Payer Benefits bentures Outstanding - Long Term Portion benture Advances acquired Bonds ter Long Term Debt m Bank Loans - Long Term Portion benture Advances acquired Bonds ter Long Term Debt m Bank Loans - Long Term Portion benture Advances acquired Surplus monn Shares Issued difference Shares Issued ference Sh				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability Liabil
2268 Accr 2272 Matt 2272 Matt 2272 Matt 2285 Oblig 2299 Com 2299 Com 2299 Com 2292 Page 2294 Accr 2396 Futu 2305 Acc. 2306 Emp 2315 Acc. 231	rused Interest on Long Term Debt Urred Linterest on Long Term Debt Urred Interest on Long Term Lieu of Taxes, Etc. Urred Income Taxes - Current Urred Interest on Long Term Lieu of Taxes, Etc. Urred Income Taxes - Current Urred Interest on Lieu of Taxes, Etc. Urred Income Taxes - Current Urred Interest on Lieu of Taxes, Etc. Urred Interest Lieu Lieu of Taxes, Etc. Urred Interest Lieu Lieu Lieu Lieu Lieu Lieu Lieu Lieu				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability Liabil
2272	tured Interest on Long Term Debt ligitations Under Capital Leases-Current mmodify Taxes with the Capital Leases-Current mmodify Taxes with the Capital Leases Current				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Lability Liability Liabili
2285 Oblight	ligations Under Capital Leases—Current mmodity Taxes mmodity Taxes mmodity Taxes mmodity Taxes mmodity Taxes mmodity Taxes multiput multiput				\$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00		Liability
2992	yroll Deductions / Expenses Payable yroll for Taxes, Payments in Lieu of Taxes, Etc. ure income Taxes - Current curre income Taxes - Current current leading to the payable of the payable ployee Future Benefits ure Pensions - Past Service Liability step of the payable provision for Rate Refunds were Miscellaneous Non-Current Liabilities ligations Under Capital Lease-Non-Current velopment Charge Fund ng Term Customer Deposits lateral Funds Liability amortized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure Income Tax - Non-Current ter Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt ter Deferred Credits zrued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds ter Long Term Debt m Bank Loans - Long Term Portion benture Advances acquired Surplus nances from Associated Companies mmon Shares Issued ference Shares Issued freference Shares Issued f				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2296	ure Income Taxes - Current urumlated Provision for Injuries and Damages ployee Future Benefits her Pensions - Past Service Liability sted Sick Leave Liability urumlated Provision for Rate Refunds her Miscellaneous Non-Current Liabilities ligations Under Capital Lease-Non-Current velopment Charge Fund ga Term Customer Deposits lateral Funds Liability amontized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure Income Tax - Non-Current verlopment Charge Fund ure Income Tax - Non-Current verlopment Charge Fund ure Income Tax - Non-Current ver Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt ver Deferred Credits urued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds her Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vences from Associated Companies mmon Shares Issued frience Shares Issued frience Shares Issued friented Earnings appropriated Retained Earnings ance Transferred Form Income				\$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00		Liability
2308	ployee Future Benefits ere Pensions - Past Service Liability sted Sick Leave Liability zumulated Provision for Rate Refunds ere Miscellaneous Non-Current Liabilities ligations Under Capital Lease-Non-Current velopment Charge Fund g Term Customer Deposits lateral Funds Liability amontized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure Income Tax - Non-Current ere Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt ere Deferred Credits zued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds ere Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ritributed Surplus mations Received ference Shares Issued ritributed Surplus nations Received on Capital Stock proprieted Retained Earnings appropriated Retained Earnings				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2308	ner Pensions - Past Service Liability sted Sick Leave Liability sumulated Provision for Rate Refunds rer Miscellaneous Non-Current Liabilities ligations Under Capital Lease-Non-Current velopment Charge Fund g Term Customer Deposits lateral Funds Liability amortized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure Income Tax - Non-Current rer Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Fain on Reacquied Debt err Deferred Credits zude Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances sacquired Bonds ser Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued freence Shares Issued propriated Retained Earnings latilments Received or Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred from Income				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2315 Acc.	cumulated Provision for Rate Refunds enter Miscellaneous Non-Current Liabilities ligations Under Capital Lease—Non-Current veelopment Charge Fund grem Customer Deposits lateral Funds Liability amontized Premium on Long Term Debt amontized Premium on Long Term Debt mure Income Tax - Non-Current ere Regulatory Liabilities ere Regulatory Liabilities refreed Gains from Disposition of Utility Plant amontized Gains from Disposition of Utility Plant amontized Gain on Reacquired Debt ere Deferred Credits cruded Rate Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds ere Long Term Debt mask Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued Intributed Surplus nations Received velopment Charges Transferred to Equity potal Stock Heid in Treasury coefficience Shares In Section Capital Stock proprieted Retained Earnings appropriated Retained Earnings				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2325	uigations Under Capital Lease—Non-Current velopment Charge Fund ng Term Customer Deposits Illateral Funds Liability amortized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion urre Income Tax - Non-Current ter Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gains from Disposition of Utility Plant amortized Gains on Reacquired Debt ter Deferred Credits zrued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances sacquired Bonds ter Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued publication of Capital Stock propriated Retained Earnings appropriated Retained Earnings				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2335	Ing Term Customer Deposits Illateral Funds Liability amortized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure Income Tax - Non-Current ure Income Tax - Non-Current ter Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt ter Deferred Credits zrued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds ter Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued publication of Companies maions Received velopment Charges Transferred to Equity pital Stock Held in Treasury cellaneous Paid-In Capital taliments Received or Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2340 Collaboration Colla	lateral Funds Liability amontized Premium on Long Term Debt M.E.R.S Past Service Liability - Long Term Portion ure income Tax - Non-Current her Regulatory Liabilities letred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt Her Deferred Credits Trued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds her Long Term Debt Term Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued Intributed Surplus nations Received her Long Term Debt Term Charges Transferred to Equity pitch Stock Held in Treasury cost Island Companies proprieted Retained Earnings appropriated Retained Earnings				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2348 O.M. 2350 Future 2410 Defe 24110 Defe 24110 Defe 24110 Defe 2415 Othe 2412 Othe 2415 Othe 2415 Othe 2415 Othe 2415 Othe 2415 Othe 2415 Othe 2510 Debi 2510 Debi 2510 Debi 2510 Debi 2510 Debi 2510 Othe 2	M.E.R.S Past Service Liability - Long Term Portion ure income Tax - Non-Current her Regulatory Liabilities ferred Sains from Disposition of Utility Plant amortized Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt her Deferred Credits urued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds her Long Term Debt me Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued infributed Surplus nations Received her Long Term Portion tration Hydro Debt Outstanding - Long term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued herbluded Surplus nations Received herbluded Surplus herbluded Surp				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2350 Futu 2405 Othe 2415 Othe 2515 Reat 2525 Term 2530 Othe 2515 Ferriago 2515 Othe 2525 Term 2530 Othe 2515 Othe 2525 Term 2525 Othe 25	ure Income Tax - Non-Current ter Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt ter Deferred Credits Trued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds ter Long Term Debt Term Bank Loans - Long Term Portion benture Mayor Benefit bentures Outstanding - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies Termon Shares Issued ference Shares Issued ference Shares Issued ference Shares Issued ference Charges Transferred to Equity potal Stock Held in Treasury cocliancous Pald-in Capital taliments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Liability
2405 Othe 2410 Defe 2411 Unate 2412 Unate 2415 Unate 2415 Unate 2415 Unate 2425 Orac 2425 Orac 2425 Orac 2425 Orac 2500 Debrication 2510 Debrication 2510 Orac 2520 Orac 252	ner Regulatory Liabilities ferred Gains from Disposition of Utility Plant amortized Gain on Reacquired Debt rer Deferred Credits ruced Rate-Payer Benefit ruced Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds rer Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued ference Shares Issued ference Shares Issued ributed Surplus nations Received velopment Charges Transferred to Equity pital Stock Held in Treasury coellaneous Paid-in Capital taliments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Liability Liability Liability Liability Liability Liability
2415	amortized Gain on Reacquired Debt ere Deferred Credits crued Rate-Payer Benefit bentures Outstanding - Long Term Portion bentures Outstanding - Long Term Portion benture Advances acquired Bonds ere Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued ference Shares Issued erformed to the Companies minion Received velopment Charges Transferred to Equity pital Stock Held in Treasury coellaneous Paid-In Capital tailments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Liability Liability Liability Liability Liability
2435 Acct 2505 Deb 2510 Deb 2511 Rea 2515 Rea 2510 Deb 2515 Rea 2510 Deb 2510 Deb 2510 Deb 2510 Deb 2510 Deb 2520 Deb 2520 Deb 3005 Com 3006 Com 3008 Prefer 3010 Com 3020 Den 3035 Inste 3035 Den 3045 Den 3046 Bala 3047 Appr 3048 Den 3049 Den 304	zrued Rate-Payer Benefit bentures Outstanding - Long Term Portion benture Advances acquired Bonds rer Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued ference Shares Issued velopment Charges Transferred to Equity pital Stock Held in Treasury ccellaneous Paid-In Capital tailments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0 \$0 \$0 \$0		Liability Liability Liability
2510 Deb 2510 Deb 2515 Read 2515 Read 2525 Term 2525 Term 2525 Term 2525 Term 2525 Term 2525 Term 2525 Adva 25	Denture Advances acquired Bonds her Long Term Debt mr Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mron Shares Issued ference Shares Issued ference Shares Issued ference Shares Issued ference Charges Transferred to Equity pital Stock Held in Treasury coclainceus Pald-in Capital taliments Received on Capital Stock proprieted Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0 \$0		Liability
2520 Othe 2520 Othe 2525	ner Long Term Debt m Bank Loans - Long Term Portion tario Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued ference Shares Issued ference Shares Issued ference Charges Transferred to Equity potal Stock Held in Treasury coclainceus Pald-in Capital taliments Received on Capital Stock proprieted Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0 \$0	ļ	
2525 Term 2525 Term 2530	rm Bank Loans - Long Term Portion latin Hydro Debt Outstanding - Long Term Portion vances from Associated Companies mmon Shares Issued ference Shares Issued entributed Surplus latin and the state of t				\$0		
2550 Adv 3008 Pref 3008 Com 3008 Pref 3010 Com 3010 Com 3020 Devi 3022 Deve 3026 Capi 3030 Insta 3040 Apri 3046 Bala 3047 Apri 3048 Divic 3049 Divic 3046 Resi 4010 Com 4011 Indu 4020 Ener 4025 Ener 4030 Sent 4040 Othe 4045 Firet 4050 Rev 4055 Rev 4055 Rev 4055 Rev	vances from Associated Companies mmon Shares Issued inference Shares Issued inference Shares Issued infributed Surplus mations Received velopment Charges Transferred to Equity pital Stock Held in Treasury coellaneous Paid-In Capital taliments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Earnings ance Transferred From Income					ł	Liability Liability
3005 Com 3005 Com 3008 Pref 3010 Con 3022 Deve 3020 Deve 3026 De	mmon Shares Issued ference Shares Issued ntributed Surplus nations Received velopment Charges Transferred to Equity pital Stock Held in Treasury cellaneous Paid-in Capital tallments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings appropriated Retained Famings appropriated Retained Famings anoce Transferred From Income				\$0 \$0	İ	Liability Liability
3010 Cont	Intributed Surplus Inations Received Velopment Charges Transferred to Equity Pital Stock Held in Treasury Intelligence State of Capital Italiments Received on Capital Stock Propriated Retained Earnings Appropriated Retained Earnings Inance Transferred From Income				\$0 \$0	Ì	Equity Equity
3022 Deve 3022 Deve 3028 Capi 3030 Misse 3035 Insta 3040 App 3045 Unaj 3046 Bala 3047 Appi 3048 Dividi 3049 Dividi 3049 Dividi 3049 Dividi 3049 Dividi 4006 Resi 4010 Com 4015 Indu 4020 Ener 4030 Sent 4040 General 4040 Other 4045 Reve 4050 Reve 4055 Reve 4055 Reve 4055 Reve 4056 Unter 4060 Unter 4060 Inter 4	velopment Charges Transferred to Equity pital Stock Held in Treasury icelianeous Paid-In Capital laliments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings ance Transferred From Income		L 1		\$0	ł	Equity
3026 Capi	pital Stock Held in Treasury scellaneous Paid-In Capital tallments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0	į	Equity Equity
3035 Instance 3040 Aspr 3040 Aspr 3045 Una 3047 Apr 3048 Divice 3055 Adju 3055 Adju 3055 Adju 4006 Resi 4010 Com 4020 Ener 4025 Street 4030 Sent 4040 Other 4050 Reve 4055 Ener 4055 Ener 4060 Inter 4060	tallments Received on Capital Stock propriated Retained Earnings appropriated Retained Earnings ance Transferred From Income				\$0 \$0	ſ	Equity Equity
3045 Una 3046 Bala 3047 Appr 3048 Divic 3059 Divic 3059 Una 4006 Resi 4010 Con 4011 Indu 4020 Enet 4020 Stre 4030 Sen 4040 Oth 4040 Oth 4050 Rev 4050 Rev 4050 Rev 4055 Enet 4050 Inter 4060 Inter	appropriated Retained Earnings lance Transferred From Income				\$0	t	Equity
3047 Appr 3048 Divic 3049 Divic 3055 Adju 3055 Adju 4006 Resis 4010 Com 4015 Indu 4020 Ener 4025 Stre 4030 Gen 4040 Othe 4040 Othe 4050 Reve 4055 Ener 4055 Ener 4060 Inter					\$0 \$0		Equity Equity
3048 Divid: 3049 Divid: 3055 Adju 3065 Unaj 4006 Resi 4010 Com 4015 Indu 4020 Ener 4025 Strer 4035 Gen 4040 Othe 4040 Othe 4045 Ener 4050 Rev 4055 Ener 4050 Inter			\$0	\$0	(\$571,852) \$0	ſ	Equity Equity
3055 Adju 3065 Unaj 4006 Resi 4010 Common 4015 Indu 4020 Ener 4025 Stree 4035 Gen 4040 Othe 4045 Ener 4050 Rev 4050 Indu 4050 Indu	ridends Payable-Preference Shares ridends Payable-Common Shares				\$0 \$0	ŀ	Equity Equity
4006 Resi 4010 Com 4015 Indu 4020 Ener 4025 Stree 4030 Sent 4030 Gene 4040 Othe 4045 Ener 4050 Reve 4055 Ener 4060 Inter	ustment to Retained Earnings				\$0	}	Equity
4015 Indu 4020 Ener 4025 Stree 4030 Sent 4035 Gen 4040 Othe 4045 Ener 4050 Rev 4055 Ener 4060 Inter	appropriated Undistributed Subsidiary Earnings sidential Energy Sales	(\$4,210,331)			\$0 (\$4,210,331)	į	Equity Sales of Electricity
4020 Ener 4025 Stree 4030 Sent 4035 Gen 4040 Othe 4045 Ener 4050 Reve 4055 Ener 4060 Inter	mmercial Energy Sales ustrial Energy Sales	-			\$0 \$0	Ī	Sales of Electricity Sales of Electricity
4030 Sent 4035 Gen 4040 Othe 4045 Ener 4050 Reve 4055 Ener 4060 Inter	ergy Sales to Large Users	(\$110,617)			\$0 (\$110,617)	ŀ	Sales of Electricity Sales of Electricity
4040 Othe 4045 Ener 4050 Reve 4055 Ener 4060 Inter	eet Lighting Energy Sales ntinel Lighting Energy Sales				\$0	į	Sales of Electricity
4045 Ener 4050 Reve 4055 Ener 4060 Inter	neral Energy Sales her Energy Sales to Public Authorities	(\$11,951,248)			(\$11,951,248) \$0	ſ	Sales of Electricity Sales of Electricity
4055 Ener 4060 Inter	ergy Sales to Railroads and Railways venue Adjustment				\$0 \$0	ŀ	Sales of Electricity Sales of Electricity
	ergy Sales for Resale				\$0	-	Sales of Electricity
	erdepartmental Energy Sales ed WMS	(\$1,362,119)			\$0 (\$1,362,119)	į	Sales of Electricity Sales of Electricity
	ed-One-Time ed NW	(\$353,366) (\$1,008,504)			(\$353,366) (\$1,008,504)	ſ	Sales of Electricity Sales of Electricity
	ed CN tribution Services Revenue	(\$815,402)			(\$815,402)	ŀ	Sales of Electricity Distribution Services Re
4080-1 Reve	venue from Rates	(\$3,573,629)	\$0		(\$3,573,629) (\$19,500)	CCA	Distribution Services Re Other Distribution Rever
4082 Reta	S Admin Charge tail Services Revenues	(\$19,500)			\$0	OM&A	Other Distribution Rever
4090 Elec	rvice Transaction Requests (STR) Revenues octric Services Incidental to Energy Sales				\$0 \$0	OM&A OM&A	Other Distribution Rever Other Distribution Rever
	Insmission Charges Revenue	-			\$0 \$0	Ì	Other Revenue - Unclas Other Revenue - Unclas
4205 Inter	erdepartmental Rents nt from Electric Property	(\$78.200)			\$0 (\$78,200)	OM&A	Other Distribution Rever Other Distribution Rever
4215 Othe	ner Utility Operating Income				\$0	OM&A	Other Distribution Rever
4220 Othe 4225 Late	ner Electric Revenues e Payment Charges	(\$5,600) (\$23,400)			(\$5,600) (\$23,400)		Other Distribution Rever Late Payment Charges
4230 Sale	les of Water and Water Power				\$0 \$0		Other Revenue - Unclas Specific Service Charge
4235-1 Acco	count Set Up Charges	(\$34,200)			(\$34,200) (\$74,400)	CWNB	Specific Service Charge Specific Service Charge
	ovision for Rate Refunds	(\$74,400)			\$0	OM&A	Other Distribution Rever
	vernment Assistance Directly Credited to Income gulatory Debits				\$0 \$0	OM&A OM&A	Other Distribution Rever Other Income & Deducti
4310 Regi	gulatory Credits	\$0			\$0 \$0	OM&A	Other Income & Deducti Other Income & Deducti
4320 Expe	penses of Electric Plant Leased to Others				\$0	OM&A	Other Income & Deducti
4325 Reve 4330 Cost	venues from Merchandise, Jobbing, Etc. sts and Expenses of Merchandising, Jobbing, Etc. offits and Losses from Financial Instrument Hedges	(\$94,300) \$64,500			(\$94,300) \$64,500	OM&A	Other Income & Deducti Other Income & Deducti
					\$0	OM&A	Other Income & Deducti
Pion	offits and Losses from Financial Instrument Investments ins from Disposition of Future Use Utility Plant				\$0 \$0		Other Income & Deducti Other Income & Deducti
4350 Loss	sses from Disposition of Future Use Utility Plant				\$0	OM&A	Other Income & Deducti
4355 Gain 4360 Loss	in on Disposition of Utility and Other Property ss on Disposition of Utility and Other Property	\$22,596			\$0 \$22,596		Other Income & Deducti Other Income & Deducti
4357 Gain	in on Retirement of Utility and Other Property ss on Retirement of Utility and Other Property	\$0 \$0			\$0 \$0	OM&A	Other Income & Deducti Other Income & Deducti
4375 Reve	venues from Non-Utility Operations	(\$58,800)			(\$58,800)	O&M	Other Revenue - Unclas
4385 Non-	penses of Non-Utility Operations n-Utility Rental Income	\$37,700			\$37,700 \$0		Other Revenue - Unclas Other Revenue - Unclas
4390 Misc	cellaneous Non-Operating Income te-Payer Benefit Including Interest				\$0 \$0	OM&A OM&A	Other Income & Deducti Other Income & Deducti
4398 Fore					\$0		Other Income & Deducti
4405 Inter	reign Exchange Gains and Losses, Including				\$0	OM&A	Other Income & Deducti
4505 Oper	portization erest and Dividend Income				\$0 \$0	OM&A	Other Income & Deducti Non-Distribution Expens
4510 Fuel 4515 Stea	ortization rest and Dividend Income uity in Earnings of Subsidiary Companies eration Supervision and Engineering						
4520 Stea 4525 Stea	ordization erest and Dividend Income uity in Earnings of Subsidiary Companies eration Supervision and Engineering el end		I		\$0 \$0	Į.	Non-Distribution Expens Non-Distribution Expens

4530	Electric Expense				\$0
4535 4540	Water For Power Water Power Taxes		<u> </u>		\$0 \$0
4545	Hydraulic Expenses				\$0
4550 4555	Generation Expense				\$0 \$0
4560	Miscellaneous Power Generation Expenses Rents				\$0
4565	Allowances for Emissions				\$0
4605 4610	Maintenance Supervision and Engineering Maintenance of Structures				\$0 \$0
4615	Maintenance of Structures Maintenance of Boiler Plant				\$0 \$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				
4705	Power Purchased	\$16,272,196			\$0 \$16,272,196
4708	Charges-WMS	\$10,272,196			\$10,272,190
4710	Cost of Power Adjustments				\$0
4712 4714	Charges-One-Time Charges-NW	\$1,008,504			\$0 \$1,008,504
4715	System Control and Load Dispatching	\$1,000,004			\$1,008,504
4716	Charges-CN	\$815,402			\$815,402
4720	Other Expenses				\$0
4725 4730	Competition Transition Expense Rural Rate Assistance Expense	\$225 244			\$0 \$225,244
4750	Charges-LV	\$353,366			\$353,366
4805	Operation Supervision and Engineering				\$0
4810 4815	Load Dispatching Station Buildings and Fixtures Expenses				\$0 \$0
4820	Transformer Station Equipment - Operating Labour				\$0
4825	Transformer Station Equipment - Operating Supplies and		-		
4830	Expense Overhead Line Expenses				\$0 \$0
4835	Underground Line Expenses				\$0
4840	Transmission of Electricity by Others		-		\$0
4845 4850	Miscellaneous Transmission Expense Rents				\$0 \$0
4905	Maintenance Supervision and Engineering				\$0 \$0
4910	Maintenance of Transformer Station Buildings and				
4916	Fixtures Maintenance of Transformer Station Equipment				\$0
4916 4930	Maintenance of Transformer Station Equipment Maintenance of Towers, Poles and Fixtures				\$0 \$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				\$0
	Roads and Trails				\$0
4960	Maintenance of Underground Lines				\$0
4965 5005	Maintenance of Miscellaneous Transmission Plant Operation Supervision and Engineering	\$289,509			\$0 \$289,509
5010	Load Dispatching	\$4,080			\$4,080
5012	Station Buildings and Fixtures Expense		-		\$0
5014 5015	Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and				\$0
30 13	Expenses				\$0
5016	Distribution Station Equipment - Operation Labour	\$5,023			\$5,023
5017	Distribution Station Equipment - Operation Supplies and	004 (33			804 400
5020	Expenses Overhead Distribution Lines and Feeders - Operation	\$21,100			\$21,100
	Labour				\$0
5025	Overhead Distribution Lines & Feeders - Operation				\$0
5030	Supplies and Expenses Overhead Subtransmission Feeders - Operation				\$0 \$0
5035	Overhead Distribution Transformers- Operation	\$1,800			\$1,800
5040	Underground Distribution Lines and Feeders - Operation				
5045	Underground Distribution Lines & Feeders - Operation				\$0
	Supplies & Expenses				\$0
5050	Underground Subtransmission Feeders - Operation				\$0
5055 5060	Underground Distribution Transformers - Operation Street Lighting and Signal System Expense				\$0 \$0
5065	Meter Expense	\$5,990			\$5,990
5070	Customer Premises - Operation Labour	\$48,969			\$48,969
5075	Customer Premises - Materials and Expenses Miscellangous Distribution Expense	\$2,516			\$2,516 \$0
5085 5090	Miscellaneous Distribution Expense				\$0
	Underground Distribution Lines and Feeders - Rental Paid				\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid				
5096	Other Rent				\$0 \$0
5105	Maintenance Supervision and Engineering	\$118,521			\$118,521
5110	Maintenance of Buildings and Fixtures - Distribution		-		
5112	Stations Maintenance of Transformer Station Equipment				\$0 \$0
5114	Maintenance of Distribution Station Equipment	\$87,344			\$87,344
5120	Maintenance of Poles, Towers and Fixtures	\$19,080			\$19,080
5125	Maintenance of Overhead Conductors and Devices	\$89,700			\$89,700 \$0
5130 5135	Maintenance of Overhead Services				\$0
	Overhead Distribution Lines and Feeders - Right of Way	\$31,222			\$31,222
5145	Maintenance of Underground Conduit				\$0
5150	Maintenance of Underground Conductors and Devices	\$78.949			\$78,949
5155	Maintenance of Underground Services				\$0
5160	Maintenance of Line Transformers	\$7,610	-		\$7,610
5165 5170	Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour				\$0 \$0
5172	Sentinel Lights - Labour Sentinel Lights - Materials and Expenses				\$0
5175	Maintenance of Meters	\$116,415			\$116,415
5178	Customer Installations Expenses- Leased Property Water Heater Rentals - Labour				\$0 \$0
5185 5186	Water Heater Rentals - Labour Water Heater Rentals - Materials and Expenses				\$0 \$0
5190	Water Heater Controls - Labour				\$0
5192	Water Heater Controls - Materials and Expenses				\$0
5195	Maintenance of Other Installations on Customer Premises				\$0
5205	Purchase of Transmission and System Services				\$0
5210	Transmission Charges				\$0
5215	Transmission Charges Recovered Supervision				\$0 \$0
5305					\$0 \$182.423
5305 5310	Meter Reading Expense	\$182,423			\$102,423

Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens Non-Distribution Expens

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Non-Distribution Expens Other Power Supply Exp Other Power Supply Exp Other Power Supply Exp Billing and Collection (W Billing and Collection (W Billing and Collection (W Billing and Collection (W

		_					
5325	Collecting- Cash Over and Short		\$102			\$102	Billing and Collection (W
5330	Collection Charges		\$918			\$918	Billing and Collection (W
5335 5340	Bad Debt Expense		\$25,000			\$25,000	Bad Debt Expense (Wor
5405	Miscellaneous Customer Accounts Expenses Supervision					\$0 \$0	Billing and Collection (W Community Relations (V
5410	Community Relations - Sundry		\$4,450			\$4,450	Community Relations (W
5415	Energy Conservation		94,400			\$0	Community Relations - C
5420	Community Safety Program					\$0	Community Relations (V
5425	Miscellaneous Customer Service and Informational						
	Expenses					\$0	Community Relations (VI
5505	Supervision					\$0	Other Distribution Expen
5510	Demonstrating and Selling Expense Advertising Expense					\$0 \$0	Other Distribution Expen Advertising Expenses
5515 5520	Miscellaneous Sales Expense	-				\$0 \$0	Other Distribution Expen
5605	Executive Salaries and Expenses		\$27 524			\$27,524	Administrative and Gene
5610	Management Salaries and Expenses		\$506,320			\$506,320	Administrative and Gene
5615	General Administrative Salaries and Expenses		\$62,345			\$62,345	Administrative and Gene
5620	Office Supplies and Expenses		\$110,192			\$110,192	Administrative and Gene
5625	Administrative Expense Transferred Credit		\$0			\$0	Administrative and Gene
5630 5635	Outside Services Employed Property Insurance	-	\$50,500 \$27,234			\$50,500 \$27,234	Administrative and Gene Insurance Expense (Wor
5640	Injuries and Damages	-	\$27,234 \$16.116			\$27,234 \$16.116	Administrative and Gene
5645	Employee Pensions and Benefits		\$10,110			\$0	Administrative and Gene
5650	Franchise Requirements		\$0			\$0	Administrative and Gene
5655	Regulatory Expenses		\$100,697			\$100,697	Administrative and Gene
5660	General Advertising Expenses		\$0			\$0	Advertising Expenses
5665	Miscellaneous General Expenses		\$47,124			\$47,124	Administrative and Gene
5670	Rent Maintenance of General Plant	-	\$0			\$0 \$131,802	Administrative and Gene Administrative and Gene
5675 5680	Electrical Safety Authority Fees	-	\$131,802 \$5,202			\$131,602	Administrative and Gene
5681	IFRS Placeholder Expense Account		90,202			\$0	IFRS Placeholder Exper
5682	IFRS Placeholder Expense Account					\$0	IFRS Placeholder Expen
5683	IFRS Placeholder Expense Account					\$0	IFRS Placeholder Expen
5684	IFRS Placeholder Expense Account					\$0	IFRS Placeholder Expen
5685	Independent Market Operator Fees and Penalties					\$0	Power Supply Expenses
5705	Amortization Expense - Property, Plant, and Equipment		\$623,869			\$623,869	Amortization of Assets
5710	Amortization of Limited Term Electric Plant		\$023,009			\$0	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant					\$0	Amortization of Assets
5720						**	
	Amortization of Electric Plant Acquisition Adjustments					\$0	Other Amortization - Unc
5725	Miscellaneous Amortization					\$0	Other Amortization - Unc
5730	Amortization of Unrecovered Plant and Regulatory Study					\$0	Amortization of Assets
5735	Costs Amortization of Deferred Development Costs					\$0 \$0	Amortization of Assets Amortization of Assets
5740	Amortization of Deferred Charges					\$0 \$0	Amortization of Assets
6005	Interest on Long Term Debt		\$322,428	(\$322,428)	\$0	\$322,428	Interest Expense - Uncla
6010	Amortization of Debt Discount and Expense					\$0	Interest Expense - Uncla
6015	Amortization of Premium on Debt Credit					\$0	Interest Expense - Uncla
6020	Amortization of Loss on Reacquired Debt					\$0	Interest Expense - Uncla
6025 6030	Amortization of Gain on Reacquired Debt-Credit	-				\$0 \$0	Interest Expense - Uncla Interest Expense - Uncla
6030	Interest on Debt to Associated Companies Other Interest Expense	1	\$0			\$0 \$0	Interest Expense - Uncla Interest Expense - Uncla
6040	Allowance for Borrowed Funds Used During Construction-		\$0			\$0	interest Expense - Offda
	Credit					\$0	Interest Expense - Uncla
6042	Allowance For Other Funds Used During Construction						· ·
	-					\$0	Interest Expense - Uncla
6045	Interest Expense on Capital Lease Obligations					\$0	Interest Expense - Uncla
6105	Taxes Other Than Income Taxes Income Taxes	н	\$30,385	(\$978)	\$0	\$30,385 \$978	Other Distribution Expen Income Tax Expense - U
6110 6115	Provision for Future Income Taxes	н	\$978	(\$978)	\$0	\$978 \$0	Income Tax Expense - U
6205	Donations	۰	\$0			\$0	Charitable Contributions
6210	Life Insurance		- 30			\$0	Insurance Expense (Wo
6215	Penalties					\$0	Other Distribution Expen
6225	Other Deductions					\$0	Other Distribution Expen
6305	Extraordinary Income					\$0	Unclassified Expenses
6310 6315	Extraordinary Deductions Income Taxes, Extraordinary Items					\$0 \$0	Unclassified Expenses Unclassified Expenses
6405	Discontinues Operations - Income/ Gains					\$0 \$0	Unclassified Expenses Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses					\$0 \$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations					\$0	Unclassified Expenses
	,	•	•		•	***	

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

\$0
\$0

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	\$414,293	\$414,293
TS Primary Above 50	\$0	\$0
DS	\$5,799,699	\$5,799,699
Poles, Wires	\$11,086,435	\$11,086,435
Line Transformers	\$3,810,529	\$3,810,529
Services and Meters	\$2,280,151	\$2,280,151
General Plant	\$1,083,272	\$1,083,272
Equipment	\$1,902,341	\$1,902,341
IT Assets	\$993,119	\$993,119
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$649,828	\$649,828
Contributions and Grants	(\$2,428,141)	(\$2,428,141)
Accumulated Amortization	(\$12,457,078)	(\$12,457,078)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$571,852)
Sales of Electricity	(\$19,811,587)	(\$19,811,587)
Distribution Services Revenue	(\$3,573,629)	(\$3,573,629)
Late Payment Charges	(\$23,400)	(\$23,400)
Specific Service Charges	(\$108,600)	(\$108,600)
Other Distribution Revenue	(\$103,300)	(\$103,300)
Other Revenue - Unclassified	(\$21,100)	(\$21,100)
Other Income & Deductions	(\$7,204)	(\$7,204)
Power Supply Expenses (Working Capital)	\$19,811,587	\$19,811,587
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$378,987	\$378,987
Maintenance (Working Capital)	\$548,841	\$548,841

Asset Accounts Directly Allocated
Income Statement Accounts Directly Allocated

Other Distribution Expenses Non-Distribution Expenses	\$30,385 \$0	\$30,385 \$0
Income Tax Expense - Unclassified	\$978	\$978
Interest Expense - Unclassifed	\$322,428	\$322,428
Other Amortization - Unclassified	\$0	\$0
Amortization of Assets	\$623,869	\$623,869
Charitable Contributions	\$0	\$0
Advertising Expenses	\$0	\$0
Bad Debt Expense (Working Capital)	\$25,000	\$25,000
Insurance Expense (Working Capital)	\$27,234	\$27,234
Administrative and General Expenses (Working Capital)	\$1,057,822	\$1,057,822
Community Relations - CDM (Working Capital)	\$0	\$0
Community Relations (Working Capital)	\$4,450	\$4,450
Billing and Collection (Working Capital)	\$473,599	\$473,599



Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
Please see Instructions to be defined instructions.

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

\$13,134,447

					BALA	NCE SHEET ITE	MS					EXPENS	SE ITEMS	
RATE B	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$32,555		(\$32,555)	-									
1805-1	Land Station >50 kV			\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$32,555	32,555	(\$5,317)				27,238	(\$141)			
1806 1806-1	Land Rights Land Rights Station >50 kV	\$381,738		(\$381,738) \$0	-									
1806-1	Land Rights Station >50 kV Land Rights Station <50 kV		100.00%	\$381,738	381,738	(\$474)				381,264	(613)			
1808	Buildings and Fixtures	\$0	100.0070	\$0	-	(6474)		•		001,204	(010)			
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	\$0						-				
1810	Leasehold Improvements	\$0		\$0 \$0										
1810-1 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV		100.00%	\$0 \$0						-				
1815	Transformer Station Equipment -	\$0	100.00%	\$0	-									
1820	Normally Primary above 50 kV Distribution Station Equipment -	\$5,799,699		(\$5,799,699)										
1020	Normally Primary below 50 kV Distribution Station Equipment -	\$3,188,088		(\$3,788,088)						-				
1820-1	Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		96.47%	\$5,594,969	5,594,969			\$ (1,309,308)		4,285,662				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		3.53%	\$204,729	204,729	(\$15,702)		\$ (47,910)		141,117	\$155,169			
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	\$4,898,568		(\$4,898,568)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		48.00%	\$2,351,313	2,351,313	(\$143,732)		\$ (1,065,902)		1,141,678	\$33,067			
1830-5	Poles, Towers and Fixtures - Secondary		52.00%	\$2,547,255	2,547,255	(\$153,105)		\$ (1,154,728)		1,239,423	\$35,892			
1835	Overhead Conductors and Devices	\$2,272,352		(\$2,272,352)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		57.00%	\$1,295,241	1,295,241	(\$150,502)		\$ (624,079)		520,660	\$10,897			
1835-5	Overhead Conductors and Devices - Secondary		43.00%	\$977,112	977,112	(\$105,167)		\$ (470,797)		401,147	\$8,442			
1840	Underground Conduit	\$1,948,941		(\$1,948,941)										
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		36.00%	\$701.619	701.619	(\$17.999)		\$ (487 593)		196.027	\$5,292			
1840-5	Underground Conduit - Primary Underground Conduit - Secondary		64.00%	\$1,247,322	1,247,322	(\$31,999)		\$ (866,831)		348,492	\$9,407			
1845	Underground Conductors and Devices	\$1,966,574	23.0070	(\$1,966,574)	-					2.2,402	,,,,,,			
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	=					-				
1845-4	Underground Conductors and Devices - Primary		32.00%	\$629,304	629,304	(\$337,591)		\$ (284,246)		7,467	\$3,912			
1845-5	Underground Conductors and Devices - Secondary		68.00%	\$1,337,270	1,337,270	(\$642,736)		\$ (604,022)		90,513	\$10,286			
1850	Line Transformers	\$3,810,529		\$0	3,810,529	(\$684,278)		\$ (1,986,620)		1,139,631	\$44,564			
1855	Services	\$353,773		\$0	353,773	(\$114,721)		\$ (32,881)		206,170	\$2,642			
1860	Meters	\$1,926,378		\$0	1,926,378	(\$12,363)		\$ (769,871)		1,144,144	\$109,361			
9999	IFRS Placeholder Account	\$0		\$0	-					-	(\$58,866)			
	Total	\$23,391,107		\$0	\$23,391,107	(\$2,415,687)	\$0	(\$9,704,787)	\$0	11,270,633	\$369,910	\$0	\$0	\$0
	SUB TOTAL from I3	\$23,391,107												



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

Enter Net Fixed Assets from the Revenue	
Requirement Work Form, Rate Base sheet,	\$13,134,447
cell G15	

Total Amortization Expense

\$623,869

					BALA			EXPENS	E ITEMS		1				
RATE B	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720	1
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
											5705	5710	5715	5720	
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
1905 1906	Land Land Rights	\$0 \$0			-			\$ (15,060)		s - -s 15.060	\$0 \$0				4
1906	Buildings and Fixtures	\$1.083.272			1,083,272	(\$12,454)		\$ (469,483)		\$ 601,335	\$0 \$16,221				4
1908	Leasehold Improvements	\$1,083,272			1,003,272	(\$12,454)		\$ (409,483)		\$ 601,335	\$10,221				4
1915	Office Furniture and Equipment	\$260.024			260,024			\$ (233,586)		\$ 26,438	\$4,357				4
1920	Computer Equipment - Hardware	\$524.347			524.347			\$ (463,116)		\$ 61,231	\$26,120				1
1925	Computer Software	\$468,772			468,772			\$ (378,928)		\$ 89,845	\$37,515				1
1930	Transportation Equipment	\$1,183,019			1.183.019			\$ (478,708)		\$ 704,311	\$135,886				1
1935	Stores Equipment	\$8,610			8,610			\$ (8,610)		-\$ 0	\$0				1
1940	Tools, Shop and Garage Equipment	\$294,725			294,725			\$ (225,987)		\$ 68,738	\$12,961				Ī
1945	Measurement and Testing Equipment	\$2,634			2,634			\$ (2,634)		s -					
1950	Power Operated Equipment	\$0			-					\$ -					4
1955	Communication Equipment	\$134,110			134,110			\$ (132,481)		\$ 1,629	\$300				4
1960	Miscellaneous Equipment	\$19,220			19,220			\$ (19,043)		\$ 176	\$177				4
1970	Load Management Controls - Customer Premises	\$0			-					s -					
1975	Load Management Controls - Utility	\$0													4
1980	Premises System Supervisory Equipment	\$649.828			649.828			\$ (324,655)		\$ 325.172	\$20,422				4
1990	Other Tangible Property	\$048,020			-			\$ (324,000)		\$ 323,172	920,422				4
2005	Property Under Capital Leases	\$0			-					s -					1
2010	Electric Plant Purchased or Sold	\$0			-					\$ -					i
	Total	\$4,628,559		\$0	\$4,628,559	(\$12,454)	\$0	(\$2,752,291)	\$0	\$1,863,814	\$253,959	\$0	\$0	\$0	п
	SUB TOTAL from I3	\$4,628,559		90	34,020,008	(\$12,404)	90	(\$2,732,281)	90	\$1,000,014	\$255,858	40	30	90	J
	I3 Directly Allocated	\$4,020,000													
	Grand Total	\$28.019.666		\$0	\$28.019.666	(\$2,428,141)	SO.	(\$12,457,078)	\$0	\$13,134,447	\$623.869	\$0	S0	\$0	1
To be I	Prorated														
1995	Contributed Capital - 1995	(\$2,428,141)				\$2,428,141	Balanced			1					1
2105 2120	Accumulated Depreciation - 2105 Accumulated Depreciation - 2120	(\$12,457,078) \$0						\$12,457,078	Balanced \$0	Balanced					
	Total	(\$14.885.219)	ł												
			Net Fixed Assets	1											
	Net Assets	\$13,134,447	Match												
Amortizat	ion Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	\$623,869									(\$623,869)	Balanced			
5710	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced		
5715	Amortization of Intangibles and Other	\$0	Ť										\$0	Balanced	1
	Electric Plant	\$0											\$0	Balanced	4
5720	Amortization of Electric Plant	\$0											·	S	0
1	Acquisition Adjustments	\$0	l											31	1 .



Sheet I5.1 Miscellaneous Data Worksheet -

kMs of Roads in Service Area Where Distribution Lines Exist

106.8

Deemed Equity Component of Rate Base (%)

40%

Working Capital Allowance to be included in Rate Base

13%

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

42%

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
14.9	5 21.03	58.48	3.73	24.74

Insert Approved Monthly Service Charge



Sheet I5.2 Weighting Factors Worksheet -

Insert Weighting Factor for Services

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
1.0	1.5	2.0		

Insert Weighting Factor for Billing and Collecting

1.00	4.00	10.00	10.00	0.20
------	------	-------	-------	------



Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 191,684,743

Total kWs from Load Forecast 290,836

Deficiency from RRWF - 228,213

Miscellaneous Revenue 263,604

_			1	2	3	7	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
Forecast kWh	CEN	191,684,743	49,023,071	23,098,239	117,836,449	1,314,588	412,397
Forecast kW	CDEM	290,836			287,241	3,595	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		220,000			220,000		
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	191,684,743	49,023,071	23,098,239	117,836,449	1,314,588	412,397
kWh - 30 year weather normalized amount		-	-	-	-	-	-
Existing Monthly Charge			\$14.96	\$21.03	\$58.48	\$3,73	\$24.74
Existing Distribution kWh Rate			\$0.0196	\$0.0155	\$60.10	\$0.70	\$0.0266
Existing Distribution kW Rate			, , , , , , ,		\$2.9954	\$8.6265	
Existing TFOA Rate			\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
Additional Charges							
Distribution Revenue from Rates		\$3,705,629	\$2,079,384	\$548,454	\$939,527	\$123,731	\$14,532
Transformer Ownership Allowance		\$132,000	\$0	\$0	\$132,000	\$0	\$0
Net Class Revenue	CREV	\$3,573,629	\$2,079,384	\$548,454	\$807,527	\$123,731	\$14,532
Data Mismatch Analysis							
Revenue with 30 year weather normalized kWh							

Weather Normalized Data from Hydro One

Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
-					

kWh - 30 year weather normalized amount Loss Factor



Sheet I6.2 Customer Data Worksheet -

			1	2	3	7	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
Bad Debt 3 Year Historical Average	BDHA	\$23,969	\$18,222	\$5,747	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$21,061	\$11,733	\$3,981	\$5,260	\$52	\$36
Number of Bills	CNB	85,368	74,768	9,055	1,353	48	144
Number of Devices						2,072	
Number of Connections (Unmetered)	CCON	1,571				1,571	
Total Number of Customers	CCA	7,114	6,231	755	113	4	12
Bulk Customer Base	CCB	1					
Primary Customer Base	CCP	7,115	6,231	755	113	4	12
Line Transformer Customer Base	CCLT	7,066	6,231	730	89	4	12
Secondary Customer Base	ccs	7,066	6,231	730	89	4	12
Weighted - Services	cwcs	7,504	6,231	1,095	178	-	-
Weighted Meter -Capital	CWMC	755,402	631,771	67,914	55,716	-	-
Weighted Meter Reading	CWMR	7,030	6,231	755	43	2	-
Weighted Bills	CWNB	125,028	74,768	36,221	13,530	480	29

Bad Debt Data

Historic Year:	2009	27,157	20,679	6,478			
Historic Year:	2010	18,841	17,369	1,472			
Historic Year:	2011	25,908	16,618	9,290			
Three-year average		23,969	18,222	5,747	-	-	-



Sheet I7.1 Meter Capital Worksheet -

			Residential			GS <50			GS>50-Regular			Street Light		Un	metered Scattered I	Load		TOTAL	
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Meterina Costs	Weighted Average Costs	Number of Meters	Weighted Meterina Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Meterina Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Meterina Costs	Weighted Average Costs
[Allocation Percentage Weighted Factor			83.63%			9%			7%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			0.89			4.86			-			-			1.05
	Total	6230.682082	631771.3019	101.3968124	754.6020045	67914.1804	90	113	55716.14	493.0631858	(0	-		0 0	-	7098.284086	755401.6223	106.4203141
	Cost per Meter (Installed)																		
ex 2 Meter		6,231	631771.3019			0			0)		()		0		6,231	631771.3019	
<50 - TOU - Rex 2 Meter ntral Meter	\$ 90.00		0		755	67914.1804 0			0						0		755 0	67914.1804 0	
to be			0			0			0						0		0	0	
mand			0			0			0			Č			0		0	0	
ually			0			0			0			()		0		0	0	
,			0			0			0)		0		0	0	
Interval			-			0			0						0			0	
dary d Interval			0			0			0			()		0		0	0	
d Interval			0			0			0			()		0		0	0	
al (WMP) ters	667		0			0		34	22674.6	5					0		34	22674.6	
ers	418.2473418		0			0		79	33041.54 0)		0			33041.54 0	
			0			0			0			(0		0	0	



Sheet 17.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Contractor Pricing																				
				1			2			3			7			9				
Description				Residential			GS <50			GS>50-Regul	ar		Street Light		U	Inmetered Scattered	Load		TOTAL	
		ļ	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	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
' l	Allocation Weight	Percentage ed Factor			88.63%			10.73%			0.62%			0.02%			0.00%			100.00%
_		e to Residential age Cost			1.00			1.00			0.38			0.38			0.00			2.77
		Total	6,23	6,231	1.00	75	755	1.00	11	13	43 0.38	4	4 2	0.38		-	0	7,102	7,030	3
		Factor																		
Residential - Urban - Outside Residential - Urban - Outside with other services				0			0			0			0			0		<u>.</u>	-	
Residential - Urban - Inside				0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services				0			0			0			0			0		_		
Residential - Rural - Outside Residential - Rural - Outside with other services				0			0			0			0			0		<u> </u>		
Res		1.00	6.231	6,231			0			0			0			0		6,231	6,231	
GS<50		1.00		0		755	755			0			0			0		755	755	
GS - Walking				0			0			0			0			0		-	-	
GS - Walking - with other services				0			0			0			0			0		-	-	
GS - Vehicle with other services TOU Read				0			0			0			0			0		-	_	
GS - Vehicle with other services				0			0			0			0			0		_	_	
GS >50		0.38		0			0		113	43			0			0		113		
Street Lights		0.38		0			0			0		4				0		4	_	
Interval LDC Specific 5				0			0			0		-	0			0		-	-	
LDC Specific 6				0			0			0			0			0			-	



Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

			1	2	3	7	9
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
CO-INCIDENT	PEAK						
CO-INCIDENT	FLAN	1					
1 CP							
Transformation CP	TCP1	29,289	8,546	3,056	17,336	304	47
Bulk Delivery CP	BCP1	29,289	8,546	3,056	17,336	304	47
Total Sytem CP	DCP1	29,289	8,546	3,056	17,336	304	47
4 CP							
Transformation CP	TCP4	114,734	35.375	11,829	66.121	1.217	192
Bulk Delivery CP	BCP4	114,734	35,375	11,829	66,121	1,217	192
Total Sytem CP	DCP4	114,734	35,375	11,829	66,121	1,217	192
12 CP							
Transformation CP	TCP12	322,625	84,886	35,753	199,588	1,825	573
Bulk Delivery CP	BCP12	322,625	84,886	35,753	199,588	1,825	573
Total Sytem CP	DCP12	322,625	84,886	35,753	199,588	1,825	573
NON CO INCIDE	NT DEAK	4					
NON CO_INCIDE	NIFEAR	1					
1 NCP							
Classification NCP from							
Load Data Provider	DNCP1	33.970	10.465	4.679	18.471	304	51
Primary NCP	PNCP1	33,970	10.465	4,679	18.471	304	51
Line Transformer NCP	LTNCP1	19,247	10,465	4,679	3,748	304	51
Secondary NCP	SNCP1	19,247	10,465	4,679	3,748	304	51
4 NCP							
Classification NCP from							
Load Data Provider	DNCP4	131,409	40.058	16.968	72.965	1,217	201
Primary NCP	PNCP4	131,409	40,058	16,968	72,965	1,217	201
Line Transformer NCP	LTNCP4	73,248	40,058	16,968	14,805	1,217	201
Secondary NCP	SNCP4	73,248	40,058	16,968	14,805	1,217	201
12 NCP							
Classification NCP from							
Load Data Provider	DNCP12	359,912	99,999	43,586	212,095	3,650	583
Primary NCP	PNCP12	359,912	99,999	43,586	212,095	3,650	583
Line Transformer NCP	LTNCP12	190,852	99,999	43,586	43,034	3,650	583
Secondary NCP	SNCP12	190,852	99,999	43,586	43,034	3,650	583



Sheet 19 Direct Allocation Worksheet -

Instructions:
More Instructions provided on the first tab in this workbook.

				1	2	3	7	9
USoA	Accounts	Direct Allocation	Total Allocated to	Residential	GS <50	GS>50-Regular	Street Light	etered Scattered L
Account			Rate					
#			Classifications?					

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

Yes

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

	Directly Allocated Net Fixed Assets			\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes					
2050	Completed Construction Not Classified Electric	\$0	Yes					
2010	Electric Plant Purchased or Sold	\$0	Yes					
2005	Property Under Capital Leases	\$0	Yes					
1990	Other Tangible Property	\$0	Yes					
1980	System Supervisory Equipment	\$0	Yes					
1975	Load Management Controls - Utility Premises	\$0	Yes					
1970	Load Management Controls - Customer Premises	\$0	Yes					
1960	Miscellaneous Equipment	\$0	Yes					
1955	Communication Equipment	\$0	Yes					
1950	Power Operated Equipment	\$0	Yes					
1945	Measurement and Testing Equipment	\$0	Yes					
1940	Tools, Shop and Garage Equipment	\$0	Yes					
1935	Stores Equipment	\$0	Yes					
1930	Transportation Equipment	\$0	Yes					
1925	Computer Software	\$0	Yes					
1920	Computer Equipment - Hardware	\$0	Yes					
1915	Office Furniture and Equipment	\$0	Yes					
1910	Leasehold Improvements	\$0	Yes					
1908	Buildings and Fixtures	\$0	Yes					
1906	Land Rights	\$0	Yes					
1905	Land	\$0	Yes					
9999	IFRS Placeholder Asset Account	\$0	Yes					
1860	Meters	\$0	Yes					
1855	Services	\$0	Yes					
1850	Line Transformers	\$0	Yes					
1845	Underground Conductors and Devices	\$0	Yes					
1840	Underground Conduit	\$0	Yes					
1835	Overhead Conductors and Devices	\$0	Yes					
1830	Poles, Towers and Fixtures	\$0	Yes					
1825	Storage Battery Equipment	\$0	Yes					
1820	Normally Primary below 50 kV	\$0	Yes					
	Normally Primary above 50 kV Distribution Station Equipment -	\$0	res					
1815	Transformer Station Equipment -	\$0	Yes					
1810	Leasehold Improvements	\$0	Yes					
1808	Buildings and Fixtures	\$0	Yes					
1806	Land Rights	\$0	Yes					
805	Land	\$0	Yes					

					1		1	
USoA	Accounts	Direct Allocation	Total Allocated to	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 letered Scattered L
Account	Accounts	Direct Allocation	Rate	Residential	33 30	03/30-Regulai	Street Light	letered Scattered L
#			Classifications?					
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 -	\$0	ies					
5015	Operation Supplies and Expenses	\$0	Yes					
5016	Distribution Station Equipment - Operation Labour	\$0	Yes					
5017	Distribution Station Equipment -							
	Operation Supplies and Expenses Overhead Distribution Lines and	\$0	Yes					
5020	Feeders - Operation Labour	\$0	Yes					
5005	Overhead Distribution Lines & Feeders -							
5025	Operation Supplies and Expenses	\$0	Yes					
5030	Overhead Subtransmission Feeders -							
	Operation Overhead Distribution Transformers-	\$0	Yes					
5035	Operation	\$0	Yes					
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes					
	Underground Distribution Lines &	\$0	res					
5045	Feeders - Operation Supplies &		v					
	Expenses Underground Subtransmission Feeders -	\$0	Yes					
5050	Operation	\$0	Yes					
5055	Underground Distribution Transformers - Operation	\$0	Yes					
5065	Meter Expense	\$0	Yes					
5070	Customer Premises - Operation Labour	\$0	Yes					
5075	Customer Premises - Materials and	\$0	res					
5075	Expenses	\$0	Yes					
5085	Miscellaneous Distribution Expense Underground Distribution Lines and	\$0	Yes					
5090	Feeders - Rental Paid	\$0	Yes					
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes					
5096	Other Rent	\$0	Yes					
5105	Maintenance Supervision and							
	Engineering Maintenance of Buildings and Fixtures -	\$0	Yes					
5110	Distribution Stations	\$0	Yes					
5112	Maintenance of Transformer Station Equipment	\$0	Yes					
5114	Maintenance of Distribution Station		103					
3114	Equipment Maintenance of Poles, Towers and	\$0	Yes					
5120	Fixtures	\$0	Yes					
5125	Maintenance of Overhead Conductors							
5130	and Devices Maintenance of Overhead Services	\$0 \$0	Yes Yes					
5135	Overhead Distribution Lines and							
5145	Feeders - Right of Way Maintenance of Underground Conduit	\$0 \$0	Yes Yes					
	Maintenance of Underground Conduit	\$0	res					
5150	Conductors and Devices	\$0	Yes					
5155	Maintenance of Underground Services	\$0	Yes					
5160	Maintenance of Line Transformers	\$0	Yes					
5175 5305	Maintenance of Meters Supervision	\$0 \$0	Yes Yes					
5310	Meter Reading Expense	\$0	Yes					
5315	Customer Billing	\$0 60	Yes					
5320 5325	Collecting Collecting- Cash Over and Short	\$0 \$0	Yes Yes					
5330	Collection Charges	\$0	Yes					
5335	Bad Debt Expense Miscellaneous Customer Accounts	\$0	Yes					
5340	Expenses	\$0	Yes					
5405 5410	Supervision Community Relations - Sundry	\$0 \$0	Yes Yes					
5410	Energy Conservation	\$0 \$0	Yes					
5420	Community Safety Program	\$0	Yes					
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes					
5505	Supervision	\$0	Yes					
5510 5515	Demonstrating and Selling Expense Advertising Expense	\$0 \$0	Yes Yes					
5520	Miscellaneous Sales Expense	\$0 \$0	Yes					
5605	Executive Salaries and Expenses	\$0	Yes					
5610	Management Salaries and Expenses General Administrative Salaries and	\$0	Yes					
5615	Expenses	\$0	Yes					
5620	Office Supplies and Expenses	\$0	Yes					
5625	Administrative Expense Transferred Credit	\$0	Yes					
5630	Outside Services Employed	\$0	Yes					
5635 5640	Property Insurance Injuries and Damages	\$0 \$0	Yes Yes					
5645	Employee Pensions and Benefits	\$0	Yes					
5650	Franchise Requirements	\$0 \$0	Yes					
5655	Regulatory Expenses	\$0	Yes					

				1	2	3	7	9
USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	Residential	GS <50	GS>50-Regular	Street Light	etered Scattered L
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, and Equipment	\$0	Yes					
5710	Amortization of Limited Term Electric Plant	\$0	Yes					
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes					
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes					
6105	Taxes Other Than Income Taxes	\$0	Yes					
6205	Donations	\$0	Yes					
6210	Life Insurance	\$0	Yes					
6215	Penalties	\$0	Yes					
6225	Other Deductions	\$0	Yes					
	Total Expenses			\$0	\$0	\$0	\$0	\$0
	Depreciation Expense			\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$23,391,107	Allocated	Residential	GS <50	GS>50-Regular	Street Light	etered Scattered L
Approved Total PILs	\$978	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$322,428	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$585,175	\$0	\$0	\$0	\$0	\$0	\$0
		Total	\$0	\$0	\$0	\$0	\$0



Sheet 01 Revenue to Cost Summary Worksheet -

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	9	ĺ
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$3,573,629 \$263,604	\$2,079,384 \$146,560	\$548,454 \$46,781	\$807,527 \$58,676	\$123,731 \$11,244	\$14,532 \$343	
	T. 18		s2.225.944			\$134,975	****	
	Total Revenue at Existing Rates Factor required to recover deficiency (1 + D)	\$3,837,233 1.0639	\$2,225,944	\$595,235	\$866,203	\$134,975	\$14,875	
	Distribution Revenue at Status Quo Rates	\$3,801,842	\$2,212,174	\$583,478	\$859.096	\$131.633	\$15,460	
	Miscellaneous Revenue (mi)	\$263,604	\$146,560	\$46,781	\$58,676	\$11,244	\$343	
	Total Revenue at Status Quo Rates	\$4,065,446	\$2,358,734	\$630,260	\$917,772	\$142,876	\$15,803	
	Expenses							
di	Distribution Costs (di)	\$753,938	\$330.762	\$118.553	\$270.594	\$32.601	\$1.427	
cu	Customer Related Costs (cu)	\$672,490	\$494,136	\$125,409	\$42,333	\$10,473	\$138	
ad	General and Administration (ad)	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262	
dep INPUT	Depreciation and Amortization (dep) PILs (INPUT)	\$623,869 \$978	\$305,237 \$427	\$87,202 \$143	\$213,844 \$382	\$16,566 \$25	\$1,020 \$2	
INT	Interest	\$322,428	\$140.632	\$47.018	\$125.939	\$8.314	\$525	
	Total Expenses	\$3,493,594	\$1,911,093	\$568,557	\$907,892	\$101,678	\$4,374	
	•							
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	
NI	Allocated Net Income (NI)	\$571,852	\$249,421	\$83,391	\$223,364	\$14,745	\$931	
	Revenue Requirement (includes NI)	\$4,065,446	\$2,160,515	\$651.947	\$1,131,255	\$116,423	\$5,305	
	,		quirement Input e	quals Output				
	Rate Base Calculation							
	Net Assets							
dp gp	Distribution Plant - Gross General Plant - Gross	\$23,391,107 \$4,628,559	\$11,068,295 \$2,097,078	\$3,654,234 \$700,311	\$7,776,866 \$1,681,050	\$849,969 \$142,216	\$41,743 \$7,903	
accum den	Accumulated Depreciation	(\$12,457,078)	(\$6,114,375)	(\$1,999,891)	(\$3.805.727)	(\$514,012)	(\$23,073)	
co	Capital Contribution	(\$2,428,141)	(\$1,290,706)	(\$429,111)	(\$572,997)	(\$130,288)	(\$5,039)	
	Total Net Plant	\$13,134,447	\$5,760,291	\$1,925,543	\$5,079,193	\$347,885	\$21,535	
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	
COP	Cost of Power (COP)	\$19.811.587	\$5.066.782	\$2.387.320	\$12,178,992	\$135.869	\$42.623	
00.	OM&A Expenses	\$2,546,318	\$1,464,798	\$434.194	\$567,726	\$76,772	\$2.828	
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
	Subtotal	\$22,357,905	\$6,531,580	\$2,821,514	\$12,746,719	\$212,642	\$45,451	
	Working Capital	\$2,906,528	\$849,105	\$366,797	\$1,657,073	\$27,643	\$5,909	
	Total Rate Base	\$16.040.975	\$6,609,397	\$2,292,340	\$6,736,266	\$375,528	\$27,444	
	Total Nate Base		Base Input equals (\$0,700,200	\$070,020	V21,111	
	Equity Component of Rate Base	\$6,416,390	\$2,643,759	\$916,936	\$2,694,506	\$150,211	\$10,978	
	Net Income on Allocated Assets	\$571,852	\$447,641	\$61,703	\$9,880	\$41,198	\$11,430	
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	
	Net Income	\$571,852	\$447,641	\$61,703	\$9,880	\$41,198	\$11,430	
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES STATUS QUO%	100.00%	109.17%	96.67%	81.13%	122.72%	297.90%	
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$228,213)		(\$56,712)	(\$265,052)	\$18.551	\$9.570	
	DAD THE REVENUE WHITE ALLOCATED COSTS		ency Input equals		(9200,002)	g10,551	\$5,570	
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$198,220	Sutput (\$21,688)	(\$213,484)	\$26,453	\$10,498	
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.91%	16.93%	6.73%	0.37%	27.43%	104.12%	



Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

<u>Summary</u>
Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related
Customer Unit Cost per month - Minimum System wi PLCC Adjustment

1	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
\$8.23	\$14.45	\$36.30	\$0.54	\$0.64	
\$13.61	\$25.13	\$63.75	\$0.98	\$1.41	
\$18.12	\$31.49	\$124.06	\$6.15	\$6.66	
, .	• • • • • • • • • • • • • • • • • • • •	,	• • • •	,	
\$14.96	\$21.03	\$58.48	\$3.73	\$24.74	

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

Existing Approved Fixed Charge

on to be used to Allocate PILs, ROD, A&G	Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$4,628,559 (\$2,764,745)	\$2,097,078 (\$1,252,633)	\$700,311 (\$418,312)	\$1,681,050 (\$1,004,130)	\$142,216 (\$84,949)	\$7,903 (\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262

Total O&M \$1,426,428 \$824,898 \$243,962 \$312,927 \$43,074 \$1,566

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

		Ī	1	2	3	7	9	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
	Distribution Plant	l	L.		l		I	
1860	Meters	\$1,926,378	\$1,611,104	\$173,191	\$142,084	\$0	\$0	
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters							
	only	(\$782,235)	(\$654,213)	(\$70,327)	(\$57,695)	\$0	\$0	
	Meter Net Fixed Assets	\$1,144,144	\$956,891	\$102,864	\$84,389	\$0	\$0	
	Misc Revenue							
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	
4220	Other Electric Revenues	(\$5,600)	(\$3,221)	(\$955)	(\$1,249)	(\$169)	(\$6)	
4225	Late Payment Charges	(\$23,400)	(\$13,036)	(\$4,423)	(\$5,844)	(\$57)	(\$40)	
	Sub-total Sub-total	(\$29,000)	(\$16,257)	(\$5,378)	(\$7,093)	(\$226)	(\$46)	
	Operation							
5065	Meter Expense	\$5,990	\$5,010	\$539	\$442	\$0	\$0	
5070	Customer Premises - Operation Labour	\$48,969	\$35,148	\$4,257	\$636	\$8,860	\$68	
5075	Customer Premises - Materials and Expenses	\$2,516	\$1,806	\$219	\$33	\$455	\$3	
	Sub-total	\$57,475	\$41,964	\$5,014	\$1,111	\$9,315	\$71	
	Maintenance							
5175	Maintenance of Meters	\$116,415	\$97,363	\$10,466	\$8,586	\$0	\$0	
	Billing and Collection							
5310	Meter Reading Expense	\$182,423	\$161,676	\$19,581	\$1,126	\$40	\$0	
5315	Customer Billing	\$206,979	\$123,776	\$59,962	\$22,399	\$795	\$48	
5320	Collecting	\$83,177	\$49,741	\$24,097	\$9,001	\$319	\$19	
5325	Collecting- Cash Over and Short	\$102	\$61	\$30	\$11	\$0	\$0	
5330	Collection Charges	\$918	\$549	\$266	\$99	\$4	\$0	
	Sub-total	\$473,599	\$335,803	\$103,935	\$32,636	\$1,158	\$67	
	Total Operation, Maintenance and Billing	\$647,490	\$475,130	\$119,415	\$42,333	\$10,473	\$138	
	Amortization Expense - Meters	\$109,361	\$91,463	\$9,832	\$8,066	\$0	\$0	
	Allocated PILs	\$85	\$71	\$8	\$6	\$0	\$0	
	Allocated Debt Return	\$27,966	\$23,362	\$2,512	\$2,092	\$0	\$0	
	Allocated Equity Return	\$49,599	\$41,434	\$4,455	\$3,711	\$0	\$0	
	Total	\$805,501	\$615,201	\$130,844	\$49,117	\$10.247	\$92	

<u>Scenario 2</u>
Accounts included in Directly Related Customer Costs Plus General Administration Allocation

		I	1	2	3	7	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
	Distribution Plant						
1860	Meters	\$1,926,378	\$1,611,104	\$173,191	\$142,084	\$0	\$0
	Accumulated Amortization						
	Accum. Amortization of Electric Utility Plant - Meters						
	only	(\$782,235)	(\$654,213)	(\$70,327)	(\$57,695)	\$0	\$0
	Meter Net Fixed Assets	\$1,144,144	\$956,891	\$102,864	\$84,389	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$195,000	\$164,375	\$17,649	\$12,976	\$0	\$0
	Meter Net Fixed Assets Including General Plant	#4.000.444	M4 404 000	0400 540	007.005	40	
		\$1,339,144	\$1,121,266	\$120,513	\$97,365	\$0	\$0
	Misc Revenue						
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$5,600)	(\$3,221)	(\$955)	(\$1,249)	(\$169)	
4225	Late Payment Charges	(\$23,400)	(\$13,036)	(\$4,423)	(\$5,844)	(\$57)	(\$40)
	Sub-total	(\$29,000)	(\$16,257)	(\$5,378)	(\$7,093)	(\$226)	(\$46)
			•	,			· ·
	Operation						
5065	Meter Expense	\$5,990	\$5,010	\$539	\$442	\$0	\$0
5070	Customer Premises - Operation Labour Customer Premises - Materials and Expenses	\$48,969	\$35,148	\$4,257 \$219	\$636 \$33	\$8,860	\$68
5075	Customer Premises - Materials and Expenses	\$2,516	\$1,806	\$219	\$33	\$455	\$3
	Sub-total	\$57,475	\$41,964	\$5,014	\$1,111	\$9,315	\$71
	Matatagaa						
5175	Maintenance Maintenance of Meters	\$116,415	\$97.363	\$10.466	\$8.586	\$0	\$0
3173	Maintenance of Meters	\$110,413	φ97,303	\$10,400	φ0,300	φυ	φυ
	Billing and Collection						
5310	Meter Reading Expense	\$182,423	\$161,676	\$19,581	\$1,126	\$40	\$0
5315	Customer Billing	\$206,979	\$123,776	\$59,962	\$22,399	\$795	\$48
5320 5325	Collecting	\$83,177	\$49,741	\$24,097	\$9,001	\$319	\$19
5330	Collecting- Cash Over and Short Collection Charges	\$102 \$918	\$61 \$549	\$30 \$266	\$11 \$99	\$0 \$4	\$0 \$0
3330	Collection Charges	φ910	φ0 4 9	\$200	φσσ	Ψ	φυ
	Sub-total	\$473,599	\$335,803	\$103,935	\$32,636	\$1,158	\$67
	Total Operation, Maintenance and Billing	\$647,490	\$475,130	\$119,415	\$42,333	\$10,473	\$138
	Amortization Expense - Meters	\$109,361	\$91,463	\$9,832	\$8,066	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$26,570	\$22,397	\$2,405	\$1,768	\$0	\$0
	Admin and General	\$504,463	\$368,573	\$93,115	\$34,470	\$8,193	\$111
	Allocated PILs	\$99	\$83	\$9	\$7	\$0	\$0
	Allocated Debt Return	\$32,731	\$27,375	\$2,943	\$2,414	\$0	\$0
	Allocated Equity Return	\$58,052	\$48,551	\$5,219	\$4,282	\$0	\$0
	Total	\$1,349,767	\$1,017,315	\$227.561	\$86.248	\$18.440	\$203
	IUlai	\$1,5 45 ,767	φ1,017,315	φ221,301	φου,240	φ10, 44 0	\$203

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

		Ī	1 1			7		
			1	2	3		9	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
	Distribution Plant	L.	L.					
1565	Conservation and Demand Management							
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	
	Poles, Towers and Fixtures - Subtransmission Bulk							
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$705,394	\$506,272	\$61,347	\$9,182	\$127,617	\$975	
1830-5	Poles, Towers and Fixtures - Secondary	\$764,177	\$551,573	\$64,620	\$7,892	\$139,029	\$1,062	
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
	Overhead Conductors and Devices - Subtransmission							
1835-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$388,572	\$278,884	\$33,794	\$5,058	\$70,299	\$537	
1835-5	Overhead Conductors and Devices - Secondary	\$293,133	\$211,580	\$24,788	\$3,027	\$53,331	\$407	
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
1840-4	Underground Conduit - Primary	\$210,486	\$151,069	\$18,306	\$2,740	\$38,080	\$291	
1840-5	Underground Conduit - Secondary	\$374,197	\$270,090	\$31,643	\$3,864	\$68,079	\$520	
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary	\$188,791	\$135,498	\$16,419	\$2,457	\$34,155	\$261	
1845-5	Underground Conductors and Devices - Secondary	\$401,181	\$289,567	\$33,925	\$4,143	\$72,988	\$558	
1850	Line Transformers	\$1,333,685	\$962,637	\$112,779	\$13,773	\$242,642	\$1,854	
1855	Services	\$353,773	\$293,746	\$51,621	\$8,406	\$0	\$0	
1860	Meters	\$1,926,378	\$1,611,104	\$173,191	\$142,084	\$0	\$0	
9999	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub-total	\$6,939,767	\$5,262,022	\$622,432	\$202,626	\$846,221	\$6,466	
	A communicate of A magnificantic m							
	Accumulated Amortization Accum. Amortization of Electric Utility Plant -Line							
	Transformers, Services and Meters	(\$4,022,662)	(\$2,998,014)	(\$356,210)	(\$105,144)	(\$558,990)	(\$4,304)	
	Customer Related Net Fixed Assets	\$2,917,105	\$2,264,008	\$266,221	\$97,483	\$287,231	\$2,162	
	Allocated General Plant Net Fixed Assets	\$506,554	\$388,912	\$45,678	\$14,990	\$56,600	\$375	
	Customer Related NFA Including General Plant	ψοσο,σο-	φοσο,σ12	ψ-10,070	ψ1-1,000	ψου,ουυ	φοιο	
	Oustomer Related W.A. moldding General Flank	\$3,423,659	\$2,652,919	\$311,899	\$112,472	\$343,831	\$2,536	
	Misc Revenue							
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
4084	Service Transaction Requests (STR) Revenues	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	
4090	Electric Services Incidental to Energy Sales	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	
4220	Other Electric Revenues	(\$5,600)	(\$3,221)	(\$955)	(\$1,249)	(\$169)		
4225	Late Payment Charges	(\$23,400)	(\$13,036)	(\$4,423)	(\$5,844)	(\$57)		
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub-total	(\$29.000)	(\$16,257)	(\$5,378)	(\$7,093)	(\$226)	(\$46)	
	Gub-total -	(φεθ,000)	(φ10,257)	(φυ,376)	(φτ,093)	(φ220)	(\$40)	

	Operating and Maintenance						
5005	Operation Supervision and Engineering	\$86,853	\$61,639	\$7,888	\$3,102	\$14,108	\$115
5010	Load Dispatching	\$1,224	\$869	\$111	\$44	\$199	\$2
5020	Overhead Distribution Lines and Feeders - Operation						
	Labour	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation	••		••	••	••	••
5035	Supplies and Expenses Overhead Distribution Transformers- Operation	\$0 \$630	\$0 \$455	\$0 \$53	\$0 \$7	\$0 \$115	\$0 \$1
5035	Underground Distribution Lines and Feeders -	φ030	Φ400	φυσ	Φ1	\$115	ΦI
3040	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation	Ų,	Ψ	Ψ0	Ų.	Ψū	Ų.
	Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$5,990	\$5,010	\$539	\$442	\$0	\$0
5070	Customer Premises - Operation Labour	\$48,969	\$35,148	\$4,257	\$636	\$8,860	\$68
5075	Customer Premises - Materials and Expenses	\$2,516	\$1,806	\$219	\$33	\$455	\$3
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental	φυ	Φυ	Φ0	φU	φυ	φυ
3033	Paid	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$35,556	\$25,234	\$3,229	\$1,270	\$5,776	\$47
5120	Maintenance of Poles, Towers and Fixtures	\$5,724	\$4,120	\$491	\$67	\$1,039	\$8
5125	Maintenance of Overhead Conductors and Devices	\$26,910	\$19,361	\$2,312	\$319	\$4,880	\$37
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of						
5445	Way	\$9,367	\$6,741	\$804	\$110	\$1,699	\$13
5145 5150	Maintenance of Underground Conduit Maintenance of Underground Conductors and	\$0	\$0	\$0	\$0	\$0	\$0
5150	Devices	\$23.685	\$17,065	\$2.021	\$265	\$4,301	\$33
5155	Maintenance of Underground Services	\$0	\$17,000	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$2,663	\$1,922	\$225	\$28	\$485	\$4
5175	Maintenance of Meters	\$116,415	\$97,363	\$10,466	\$8,586	\$0	\$0
				•		·	
	Sub-total	\$366,502	\$276,733	\$32,615	\$14,908	\$41,917	\$330
	Billing and Collection						
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$182,423	\$161,676	\$19,581	\$1,126	\$40	\$0
5315	Customer Billing	\$206,979	\$123,776	\$59,962	\$22,399	\$795	\$48
5320	Collecting	\$83,177	\$49,741	\$24,097	\$9,001	\$319	\$19
5325	Collecting- Cash Over and Short	\$102	\$61	\$30	\$11	\$0	\$0
5330	Collection Charges	\$918	\$549	\$266	\$99	\$4	\$0
5335	Bad Debt Expense	\$25,000	\$19,006	\$5,994	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$498,599	\$354,809	\$109,929	\$32,636	\$1,158	\$67
	Sub Total Operating, Maintenance and Biling	\$865,101	\$631,542	\$142,544	\$47,544	\$43,074	\$398
	Sub Total Operating, Maintenance and Billing	φουσ, το τ	φυσ1,542	φ1 4 2,5 44	φ 4 7,5 44	φ43,074	φ390
				****	#04.000	\$8,764	\$308
	Amortization Expense - Customer Related	\$259,061	\$144,235	\$24,662	\$81,092	Ψ0,704	
	Amortization Expense - Customer Related Amortization Expense - General Plant assigned to	\$259,061	\$144,235	\$24,662	\$81,092	ψ0,704	
	Amortization Expense - General Plant assigned to Meters	\$69,022	\$52,992	\$6,224	\$2,042	\$7,712	\$51
	Amortization Expense - General Plant assigned to Meters Admin and General	\$69,022 \$673,788	\$52,992 \$489,907	\$6,224 \$111,150	\$2,042 \$38,712	\$7,712 \$33,698	\$320
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PILs	\$69,022 \$673,788 \$253	\$52,992 \$489,907 \$196	\$6,224 \$111,150 \$23	\$2,042 \$38,712 \$8	\$7,712 \$33,698 \$25	\$320 \$0
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PILs Allocated Debt Return	\$69,022 \$673,788 \$253 \$83,452	\$52,992 \$489,907 \$196 \$64,768	\$6,224 \$111,150 \$23 \$7,616	\$2,042 \$38,712 \$8 \$2,789	\$7,712 \$33,698 \$25 \$8,217	\$320 \$0 \$62
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PILs	\$69,022 \$673,788 \$253	\$52,992 \$489,907 \$196	\$6,224 \$111,150 \$23	\$2,042 \$38,712 \$8	\$7,712 \$33,698 \$25	\$320 \$0
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PlLs Allocated Debt Return Allocated Equity Return	\$69,022 \$673,788 \$253 \$83,452 \$148,009	\$52,992 \$489,907 \$196 \$64,768 \$114,872	\$6,224 \$111,150 \$23 \$7,616 \$13,508	\$2,042 \$38,712 \$8 \$2,789 \$4,946	\$7,712 \$33,698 \$25 \$8,217 \$14,574	\$320 \$0 \$62 \$110
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PlLs Allocated Debt Return Allocated Equity Return PLCC Adjustment for Line Transformer	\$69,022 \$673,788 \$253 \$83,452 \$148,009 \$29,976	\$52,992 \$489,907 \$196 \$64,768 \$114,872 \$26,452	\$6,224 \$111,150 \$23 \$7,616 \$13,508	\$2,042 \$38,712 \$8 \$2,789 \$4,946 \$375	\$7,712 \$33,698 \$25 \$8,217 \$14,574	\$320 \$0 \$62 \$110
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PiLs Allocated Debt Return Allocated Equity Return PLCC Adjustment for Line Transformer PLCC Adjustment for Primary Costs	\$69,022 \$673,788 \$253 \$83,452 \$148,009 \$29,976 \$34,106	\$52,992 \$489,907 \$196 \$64,768 \$114,872 \$26,452 \$29,880	\$6,224 \$111,150 \$23 \$7,616 \$13,508 \$3,099 \$3,623	\$2,042 \$38,712 \$8 \$2,789 \$4,946 \$375 \$545	\$7,712 \$33,698 \$25 \$8,217 \$14,574	\$320 \$0 \$62 \$110
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PlLs Allocated Debt Return Allocated Equity Return PLCC Adjustment for Line Transformer	\$69,022 \$673,788 \$253 \$83,452 \$148,009 \$29,976	\$52,992 \$489,907 \$196 \$64,768 \$114,872 \$26,452	\$6,224 \$111,150 \$23 \$7,616 \$13,508 \$3,099 \$3,623 \$8,436	\$2,042 \$38,712 \$8 \$2,789 \$4,946 \$375	\$7,712 \$33,698 \$25 \$8,217 \$14,574 \$0 \$0	\$320 \$0 \$62 \$110 \$51 \$58
	Amortization Expense - General Plant assigned to Meters Admin and General Allocated PiLs Allocated Debt Return Allocated Equity Return PLCC Adjustment for Line Transformer PLCC Adjustment for Primary Costs	\$69,022 \$673,788 \$253 \$83,452 \$148,009 \$29,976 \$34,106	\$52,992 \$489,907 \$196 \$64,768 \$114,872 \$26,452 \$29,880	\$6,224 \$111,150 \$23 \$7,616 \$13,508 \$3,099 \$3,623	\$2,042 \$38,712 \$8 \$2,789 \$4,946 \$375 \$545	\$7,712 \$33,698 \$25 \$8,217 \$14,574 \$0 \$0	\$320 \$0 \$62 \$110 \$51 \$58

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts		Total		Residential		GS <50	G	S>50-Regular		Street Light	S	Unmetered cattered Load
<u>Distribution Plant</u> CWMC	\$	1,926,378	\$	1,611,104	\$	173,191	\$	142,084	\$	-	\$	-
Accumulated Amortization												
Accum. Amortization of Electric Utility Plant - Meters	_	(=00.00=)	_	(0=4.040)	_	(=0.00=)	_	(== 00=)	_		_	
only	\$	(782,235)		(654,213)		(70,327)		(57,695)			\$	-
Meter Net Fixed Assets	\$	1,144,144	\$	956,891	\$	102,864	\$	84,389	\$	-	\$	-
Misc Revenue												
CWNB	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_
NFA	\$	(5,600)		(3,221)		(955)		(1,249)		(169)		(6)
LPHA	\$	(23,400)		(13,036)		(4,423)		(5,844)		(57)		(40)
Sub-total Sub-total	\$	(29,000)		(16,257)		(5,378)		(7,093)		(226)		(46)
		, ,		, ,		, ,		, , ,		,		,
Operation												
CWMC	\$	5,990	\$	5,010	\$	539	\$	442	\$	-	\$	-
CCA	\$	51,485	\$	36,954	\$	4,476	\$	669	\$	9,315	\$	71
Sub-total	\$	57,475	\$	41,964	\$	5,014	\$	1,111	\$	9,315	\$	71
<u>Maintenance</u>												
1860	\$	116,415	\$	97,363	\$	10,466	\$	8,586	\$	-	\$	-
Billing and Collection	•	400 400	•	404.070	•	40 504	_	4.400	•	40	•	
CWMR	\$	182,423		161,676		19,581		1,126		40		-
CWNB	\$	291,176	\$	174,127	ъ	84,354	\$	31,510	\$	1,118	\$	67
Sub-total	\$	473,599	•	335,803	2	103,935	\$	32.636	2	1,158	2	67
Total Operation, Maintenance and Billing	\$	647.490	-	475.130		119,415		42,333	_	10,473		138
Total Operation, Maintenance and Dilling	φ	047,490	φ	473,130	φ	119,415	φ	42,333	φ	10,473	Ψ	130
Amortization Expense - Meters	\$	109,361	\$	91,463	\$	9,832	\$	8,066	\$	_	\$	_
Allocated PILs	\$	85	\$	71	\$	8	\$	6	\$	_	\$	_
Allocated Debt Return	\$	27.966	\$	23.362	\$	2.512	\$	2.092	\$	_	\$	_
Allocated Equity Return	\$	49,599	\$	41,434		4,455		3,711		_	- 1	_
	7	,	-	,	_	., 700	-	±,	-		-	
Total	\$	805,501	\$	615,201	\$	130,844	\$	49,117	\$	10,247	\$	92

<u>Scenario 2</u>
Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Accounts Total		Residential			GS <50		GS>50-Regular		Street Light		Unmetered Scattered Load	
Distribution Plant CWMC	\$	1,926,378	\$	1,611,104	\$	173,191	\$	142,084	\$	-	\$	-	
Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters only	\$	(782,235)	\$	(654,213)	\$	(70,327)	\$	(57,695)	\$	-	\$	-	
Meter Net Fixed Assets Allocated General Plant Net Fixed Assets	\$ \$	1,144,144 195,000		956,891 164,375	\$ \$	102,864 17,649		84,389 12,976		-	\$ \$	-	
Meter Net Fixed Assets Including General Plant	\$	1,339,144	\$	1,121,266	\$	120,513	\$	97,365	\$	-	\$	-	
Misc Revenue CWNB NFA LPHA Sub-total	\$ \$ \$	(5,600) (23,400) (29,000)	\$	(3,221) (13,036) <i>(16,257)</i>	\$	(955) (4,423) (5,378)	\$	- (1,249) (5,844) (7,093)	\$	(169) (57) (226)	\$	(6) (40) (46)	
Operation CWMC CCA Sub-total	\$ \$	5,990 51,485 <i>57,47</i> 5	\$	5,010 36,954 41,964	\$	539 4,476 <i>5.014</i>		442 669 1,111	\$	9,315 9,315	\$	- 71 71	
Maintenance 1860	\$	116,415		97,363		10,466	\$	8,586		-		-	
Billing and Collection CWMR CWNB Sub-total	\$	182,423 291,176 <i>473,599</i>	\$	161,676 174,127 335,803	\$	19,581 84,354 103,935	\$	1,126 31,510 32,636	\$	40 1,118 1,158	\$	- 67 67	
Total Operation, Maintenance and Billing Amortization Expense - Meters Amortization Expense -	\$	647,490 109,361	Ċ	475,130 91,463		9,832	•	42,333 8,066		10,473		138	
General Plant assigned to Meters Admin and General Allocated PILs	\$ \$ \$	26,570 504,463 99		22,397 368,573 83	\$ \$ \$	2,405 93,115 9	\$ \$ \$	1,768 34,470 7	\$	8,193	-	- 111	
Allocated PiLS Allocated Debt Return Allocated Equity Return	\$ \$	32,731 58,052	\$	27,375 48,551	\$ \$	2,943	\$ \$	2,414 4,282	\$	-	\$ \$	-	
Total	\$	1,349,767	\$	1,017,315	\$	227,561	\$	86,248	\$	18,440	\$	203	

<u>Scenario 3</u>

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

USoA Account #	Accounts	Total		Residential			GS <50		>50-Regular		Street Light	Unmetered Scattered Load	
	Distribution Plant												
	CDMPP	\$	-	Ψ	-	-	-	\$	-	\$	-	\$	
	Poles, Towers and Fixtures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	PNCP	\$	1,493,243	\$	1,071,724	\$	129,866	\$	19,437	\$	270,152	\$	2,064
	SNCP	\$	1,832,688	\$	1,322,811	\$	154,975	\$	18,927	\$	333,427	\$	2,548
	Overhead Conductors and Devices	\$	_	\$	-	\$	-	\$	· -	\$	· -	\$	
	LTNCP	\$	1,333,685	\$	962,637	\$	112,779	\$	13,773	\$	242,642	\$	1,85
	CWCS	\$	353,773		293,746		51,621		8,406	\$		\$.,
	CWMC	\$	1,926,378		1,611,104		173,191		142,084	\$		\$	
	Sub-total	\$	6,939,767		5,262,022		622,432		202,626	_	846,221		6,46
	A												
	Accumulated Amortization Accum. Amortization of Electric Utility Plant -Line												
	Transformers, Services and Meters	\$	(4,022,662)	\$	(2,998,014)	\$	(356,210)	\$	(105,144)	\$	(558,990)	\$	(4,30
	Customer Related Net Fixed Assets	\$	2,917,105	¢.	2,264,008	•	266,221	¢.	97,483	æ	287,231	œ.	2,16
													37
	Allocated General Plant Net Fixed Assets Customer Related NFA Including General Plant	\$ \$	506,554 3,423,659	\$ \$	388,912 2,652,919		45,678 311,899	\$ \$	14,990 112,472		56,600 343,831	\$ \$	2,53
	-	•	-,,	•	_,,	Ť	,	•	,	•	2.2,22.	•	_,-,-
	Misc Revenue CWNB	\$	_	\$	_	\$	_	\$	_	\$	_	\$	
	NFA	\$	(5,600)		(3,221)		(955)		(1,249)		(169)		(
							, ,						
	LPHA	\$	(23,400)		(13,036)		(4,423)		(5,844)		(57)		(4
	Sub-total	Þ	(29,000)	Þ	(16,257)	Ф	(5,378)	Ф	(7,093)	À	(226)	φ	(40
	Operating and Maintenance												
	1815-1855	\$	123,633		87,742		11,228	\$	4,416	\$	20,083	\$	16
	1830 & 1835	\$	9,367	\$	6,741		804	\$	110	\$	1,699	\$	1
	1850	\$	3,293	\$	2,377	\$	279	\$	34	\$	599	\$	
	1840 & 1845	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	CWMC	\$	5,990	\$	5,010	\$	539	\$	442	\$	-	\$	
	CCA	\$	51,485	\$	36,954	\$	4,476	\$	669	\$	9,315	\$	7
	O&M	\$	_	\$	-	\$	-	\$	-	\$	-	\$	
	1830	\$	5,724		4,120	\$	491	\$	67	\$	1,039	\$	
	1835	\$	26,910		19,361	\$	2,312		319	\$		\$	3
	1855	\$	20,010	\$	10,001		2,012	\$	-	\$	-,000	\$	· ·
	1840	\$	_	\$	-	\$	-	\$	-	\$	-	\$	
							2,021			\$	4 204		2
	1845	\$	23,685		17,065				265		4,301		3
	1860 Sub-tatal	\$	116,415		97,363			\$	8,586	\$	- 44.047	\$	22
	Sub-total	Ş	366,502	\$	276,733	\$	32,615	Þ	14,908	\$	41,917	\$	33
	Billing and Collection												
	CWNB	\$	291,176	\$	174,127	\$	84,354		31,510	\$	1,118	\$	6
	CWMR	\$	182,423	\$	161,676	\$	19,581	\$	1,126	\$	40	\$	
	BDHA	\$	25,000	\$	19,006	\$	5,994	\$	-	\$	-	\$	
	Sub-total	\$	498,599	\$	354,809	\$	109,929	\$	32,636	\$	1,158	\$	6
	Sub Total Operating, Maintenance and Biling	\$	865,101	\$	631,542	\$	142,544	\$	47,544	\$	43,074	\$	39
	Amortization Expense - Customer Related	\$	259,061	\$	144,235	\$	24,662	\$	81,092	\$	8,764	\$	30
	Amortization Expense - General Plant assigned to												
	Meters	\$	69,022	\$	52,992	\$	6,224	\$	2,042	\$	7,712	\$	5
	Admin and General	\$	673,788	\$	489,907	\$	111,150	\$	38,712	\$	33,698	\$	32
	Allocated PILs	\$	253	\$	196			\$	8	\$	25	\$	
	Allocated Debt Return	\$		\$	64,768			\$	2,789	\$	8,217		6
	Allocated Equity Return	\$		\$	114,872			\$		\$	14,574		11
	PLCC Adjustment for Line Transformer	\$	29,976	\$	26,452	¢	3,099	\$	375	\$		\$	5
	PLCC Adjustment for Primary Costs	\$	34,106	\$	29,880	\$		\$	545	\$	-	\$	
		э \$	80,970				8,436		1,264	\$	-	э \$	13
	PLCC Adjustment for Secondary Costs	Ф	80,970	Ф	71,136	\$	0,436	Ф	1,264	Ф	-	Ф	13



Sheet Oz.1 Line Transformer Worksheet -

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

		1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$28,966	\$14,351	\$7,536	\$6,993	\$0	\$87
Depreciation on General Plant Assigned to Line Transformers	\$16,895	\$8,590	\$4,506	\$3,747	\$0	\$52
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,170	\$580	\$304	\$282	\$0	\$4
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$4,946	\$2,451	\$1,287	\$1,194	\$0	\$15
Allocation of General Expenses	\$45,130	\$22,359	\$11,741	\$10,895	\$0	\$135
Admin and General Assigned to Line Transformers	\$4,809	\$2,351	\$1,241	\$1,202	\$0	\$15
PILs on Line Transformers	\$64	\$32	\$17	\$16	\$0	\$0
Debt Return on Line Transformers	\$21,192	\$10,499	\$5,513	\$5,116	\$0	\$63
Equity Return on Line Transformers	\$37,585	\$18,621	\$9,778	\$9,074	\$0	\$112
Total	\$160,757	\$79,831	\$41,923	\$38,519	\$0	\$483
Line Tranformer NCP	60,732	30,088	15,800	14,662	0	182
PLCC Amount	12,516	9,970	1,168	143	1,217	19
Adjustment to Customer Related Cost for PLCC	\$29,976	\$26,452	\$3,099	\$375	\$0	\$51
General Plant - Gross Assets	\$4,628,559	\$2,097,078	\$700,311	\$1,681,050	\$142,216	\$7,903
General Plant - Accumulated Depreciation	(\$2,764,745)	(\$1,252,633)	(\$418,312)	(\$1,004,130)	(\$84,949)	(\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
Line Transformer Rate Base						
Acct 1850 - Line Transformers - Gross Assets	\$2,476,844	\$1,227,094	\$644,381	\$597,955	\$0	\$7.413
Line Transformers - Accumulated Depreciation	(\$1,736,084)	(\$860,102)	(\$451,663)	(\$419,122)	\$0	(\$5,196)
Line Transformers - Net Fixed Assets	\$740,760	\$366,992	\$192,718	\$178,833	\$0	\$2,217
General Plant Assigned to Line Transformers - NFA	\$123,991	\$63,042	\$33,067	\$27,498	\$0	\$384
Line Transformer Net Fixed Assets Including General Plant	\$864,752	\$430,034	\$225,784	\$206,332	\$0	\$2,602
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$202,656	\$72,256	\$37,904	\$92,060	\$0	\$437
Acct 5010 - Load Dispatching	\$2,856	\$1,018	\$534	\$1,297	\$0	\$6
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$82,964	\$29,580	\$15,517	\$37,688	\$0	\$179
Total	\$288,477	\$102,854	\$53,956	\$131,045	\$0	\$621
Acct 1850 - Line Transformers - Gross Assets	\$2,476,844	\$1,227,094	\$644,381	\$597,955	\$0	\$7,413
Acct 1815 - 1855	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102



Sheet 02.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$23,147 \$7,628	\$5,862	\$3,070	\$14,179	\$0 \$0	\$35
Depreciation on Acct 1835-4 Primary Overhead Conductors Depreciation on Acct 1840-4 Primary Underground Conduit	\$7,628	\$1,932 \$938	\$1,012 \$491	\$4,673 \$2,269	\$0 \$0	\$12 \$6
Depreciation on Acct 1845-4 Primary Underground Conductors	\$2,738	\$693	\$363	\$1,677	\$0	\$4
Depreciation on General Plant Assigned to Primary C&P	\$28,603	\$7,742	\$4,050	\$16,763	\$0	\$47
Primary C&P Operations and Maintenance Allocation of General Expenses	\$69,121 \$63,485	\$17,270 \$16,077	\$9,046 \$8,421	\$42,700 \$38.890	\$0 \$0	\$104 \$97
Admin and General Assigned to Primary C&P	\$55,303	\$13,397	\$7,053	\$34,768	\$0	\$84
PILs on Primary C&P	\$113	\$29	\$15	\$69	\$0	\$0
Debt Return on Primary C&P Equity Return on Primary C&P	\$37,364 \$66,268	\$9,462 \$16,782	\$4,956 \$8,790	\$22,889 \$40,595	\$0 \$0	\$57 \$101
Total	\$357,474	\$90,184	\$47,269	\$219,473	\$0	\$548
Primary NCP	118,815	30,089	15,760	72,784	0	182
PLCC Amount	12,594	9,969	1,208	181	1,217	19
Adjustment to Customer Related Cost for PLCC	\$34,106	\$29,880	\$3,623	\$545	\$0	\$58
General Plant - Gross Assets	\$4,628,559	\$2,097,078	\$700,311	\$1,681,050	\$142,216	\$7,903
General Plant - Accumulated Depreciation	(\$2,764,745)	(\$1,252,633)	(\$418,312)	(\$1,004,130)	(\$84,949)	(\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
Primary Conductors and Poles Gross Assets Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,645,919	\$416.816	\$218.324	\$1.008.261	\$0	\$2.518
Acct 1835-4 Primary Poles, Towers & Pixtures Acct 1835-4 Primary Overhead Conductors	\$906,669	\$229,607	\$120,266	\$555,409	\$0	\$1,387
Acct 1840-4 Primary Underground Conduit	\$491,133	\$124,376	\$65,147	\$300,860	\$0	\$751
Acct 1845-4 Primary Underground Conductors	\$440,513	\$111,556	\$58,432	\$269,850	\$0	\$674
Subtotal	\$3,484,233	\$882,354	\$462,168	\$2,134,380	\$0	\$5,330
Primary Conductors and Poles Accumulated Depreciation Acct 1830-4 Primary Poles, Towers & Fixtures	(\$846,744)	(\$214,431)	(\$112,317)	(\$518,701)	\$0	(\$1,295)
Acct 1835-4 Primary Overhead Conductors	(\$542,207)	(\$137,310)	(\$71,921)	(\$332,146)	\$0	(\$830)
Acct 1840-4 Primary Underground Conduit	(\$353,914)	(\$89,626)	(\$46,945)	(\$216,802)	\$0	(\$541)
Acct 1845-4 Primary Underground Conductors Subtotal	(\$435,286)	(\$110,233)	(\$57,739)	(\$266,648)	\$0	(\$666)
	(\$2,178,151)	(\$551,599)	(\$288,922)	(\$1,334,297)	\$0	(\$3,332)
Primary Conductor & Pools - Net Fixed Assets	\$1,306,082	\$330,755	\$173,246	\$800,083	\$0	\$1,998
General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$209,915 \$1,515,997	\$56,817 \$387,572	\$29,726 \$202,972	\$123,026 \$923,109	\$0 \$0	\$346 \$2,345
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors Subtotal	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,783,079	\$883,384	\$463,890	\$430,468	\$0	\$5,337
Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit	\$683,978 \$873,126	\$338,861 \$432,570	\$177,945 \$227.154	\$165,125 \$210,788	\$0 \$0	\$2,047 \$2.613
Acct 1845-5 Secondary Underground Conductors	\$936,089	\$463,763	\$243,535	\$225,989	\$0	\$2,802
Subtotal	\$4,276,272	\$2,118,578	\$1,112,524	\$1,032,370	\$0	\$12,799
Operations and Maintenance						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0 \$13,356	\$0 \$5,064	\$0 \$2,657	\$0 \$5,604	\$0 \$0	\$0 \$31
Acct 5125 Maintenance of Overhead Conductors & Devices	\$62,790	\$22,440	\$11,772	\$28,443	\$0	\$136
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$21,856 \$0	\$8,136 \$0	\$4,269 \$0	\$9,401 \$0	\$0 \$0	\$49 \$0
Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$55,265	\$0 \$23,097	\$12,123	\$19,906	\$0 \$0	\$0 \$140
Total	\$153,266	\$58,737	\$30,820	\$63,354	\$0	\$355
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$202,656	\$72,256	\$37,904	\$92,060	\$0	\$437
Acct 5010 - Load Dispatching	\$2,856 \$0	\$1,018 \$0	\$534 \$0	\$1,297 \$0	\$0 \$0	\$6 \$0
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$82,964	\$29,580	\$15,517	\$0 \$37,688	\$0 \$0	\$0 \$179
Total	\$288,477	\$102,854	\$53,956	\$131,045	\$0	\$621
Primary Conductors and Poles Gross Assets	\$3,484,233	\$882,354	\$462,168	\$2,134,380	\$0	\$5,330
Acct 1815 - 1855	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102
					•	,



Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$25,124	\$12,447	\$6,536	\$6,065	\$0	\$75
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$8,442	\$4,755	\$1,751	\$1,453	\$461	\$21
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$9,407	\$5,300	\$1,952	\$1,619	\$513	\$24
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$10,286	\$5,795	\$2,134	\$1,770	\$561	\$26
Depreciation on General Plant Assigned to Secondary C&P	\$33,201	\$16,881	\$8,854	\$7,363	\$0	\$103
Secondary C&P Operations and Maintenance	\$84,146	\$41,467	\$21,775	\$20,654	\$0	\$251
Allocation of General Expenses	\$77,917	\$38,602	\$20,271	\$18,811	\$0	\$233
Admin and General Assigned to Primary C&P	\$66,165	\$32,167	\$16,979	\$16,817	\$0	\$202
PILs on Secondary C&P	\$126	\$63	\$33	\$30	\$0	\$0
Debt Return on Secondary C&P	\$41,644	\$20,632	\$10,834	\$10,054	\$0	\$125
Equity Return on Secondary C&P	\$73,860	\$36,592	\$19,216	\$17,831	\$0	\$221
Total	\$430,318	\$214,700	\$110,336	\$102,467	\$1,536	\$1,281
Secondary NCP	60,732	30,088	15,800	14,662	0	182
PLCC Amount	12,594	9,969	1,208	181	1,217	19
Adjustment to Customer Related Cost for PLCC	\$80,970	\$71,136	\$8,436	\$1,264	\$0	\$135
General Plant - Gross Assets	\$4,628,559	\$2,097,078	\$700,311	\$1,681,050	\$142,216	\$7,903
General Plant - Accumulated Depreciation	(\$2,764,745)	(\$1,252,633)	(\$418,312)	(\$1,004,130)	(\$84,949)	(\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
Secondary Conductors and Delea Cross Blant						
Secondary Conductors and Poles Gross Plant	64 702 070	£002 204	6462 000	6420.460	\$0	¢E 227
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,783,079 \$683.978	\$883,384 \$338,861	\$463,890	\$430,468 \$165,125	\$0 \$0	\$5,337 \$2,047
Acct 1835-5 Secondary Overhead Conductors	\$873,126	\$432,570	\$177,945 \$227,154	\$210,788	\$0	\$2,047
Acct 1840-5 Secondary Underground Conduit	\$936,089	\$463.763	\$243.535	\$210,766	\$0 \$0	\$2,613
Acct 1845-5 Secondary Underground Conductors	*****	,	, .,	,	**	
Subtotal	\$4,276,272	\$2,118,578	\$1,112,524	\$1,032,370	\$0	\$12,799
Secondary Conductors and Poles Accumulated Depreciation						
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$915,483)	(\$453,554)	(\$238,174)	(\$221,014)	\$0	(\$2,740)
Acct 1835-5 Secondary Overhead Conductors	(\$403,175)	(\$199,744)	(\$104,891)	(\$97,334)	\$0	(\$1,207)
Acct 1840-5 Secondary Underground Conduit	(\$629,181)	(\$311,713)	(\$163,689)	(\$151.896)	\$0	(\$1,883)
Acct 1845-5 Secondary Underground Conductors	(\$872,730)	(\$432,374)	(\$227,051)	(\$210,693)	\$0	(\$2,612)
Subtotal	(\$2.820.569)	(\$1,397,385)	(\$733,806)	(\$680.937)	\$0	(\$8,442)
	(1.)			***************************************		
Secondary Conductor & Pools - Net Fixed Assets	\$1,455,702	\$721,194	\$378,719	\$351,433	\$0	\$4,357
General Plant Assigned to Secondary C&P - NFA Secondary C&P Net Fixed Assets Including General Plant	\$243,661 \$1,699,364	\$123,887 \$845.080	\$64,981 \$443.699	\$54,038 \$405,472	\$0 \$0	\$756 \$5.112
	. ,,		,		•	
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
And 4000 4 Primary Polos Tourses & Findance	\$1,645,919	\$416,816	\$218,324	\$1,008,261	\$0	\$2,518
Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	\$1,645,919	\$229,607	\$218,324 \$120,266	\$1,008,261	\$0 \$0	\$2,518
	\$491,133	\$124,376	\$65.147	\$300.860	\$0 \$0	\$1,367 \$751
Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$440,513	\$111,556	\$58,432	\$269,850	\$0 \$0	\$674
Subtotal	\$3,484,233	\$882,354	\$462,168	\$2,134,380	\$0	\$5,330
Operations and Maintenance						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0 \$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$13.356	\$5.064	\$2.657	\$5 604	\$0	\$0 \$31
Acct 5120 Maintenance of Overhead Conductors & Devices	\$62,790	\$22,440	\$11.772	\$28.443	\$0 \$0	\$136
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$21,856	\$8,136	\$4,269	\$9,401	\$0	\$49
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$55,265	\$23,097	\$12,123	\$19,906	\$0	\$140
Total	\$153,266	\$58,737	\$30,820	\$63,354	\$0	\$355
Constal Evanges						
General Expenses	\$202,656	670.050	627.004	600.000	\$0	\$437
Acct 5005 - Operation Supervision and Engineering		\$72,256	\$37,904	\$92,060		
Acct 5010 - Load Dispatching	\$2,856	\$1,018	\$534	\$1,297	\$0	\$6
Acct 5085 - Miscellaneous Distribution Expense	\$0 \$82,964	\$0 \$29.580	\$0 \$15.517	\$0 \$37.688	\$0 \$0	\$0 \$179
Acct 5105 - Maintenance Supervision and Engineering		,	,.			
Total	\$288,477	\$102,854	\$53,956	\$131,045	\$0	\$621
Secondary Conductors and Poles Gross Assets	\$4,276,272	\$2,118,578	\$1,112,524	\$1,032,370	\$0	\$12,799
Acct 1815 - 1855	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102



Sheet 03.1 Line Transformers Unit Cost Worksheet -

		1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$44,564	\$25,609	\$8,855	\$7,154	\$2,838	\$108
Depreciation on General Plant Assigned to Line Transformers	\$26,470	\$15,329	\$5,294	\$3,833	\$1,948	\$65
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,800	\$1,034	\$358	\$289	\$115	\$4
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$7,610	\$4,373	\$1,512	\$1,222	\$485	\$19
Allocation of General Expenses	\$76,170	\$44,645	\$14,368	\$11,231	\$5,749	\$177
Admin and General Assigned to Line Transformers	\$7,370	\$4,195	\$1,458	\$1,230	\$469	\$18
PILs on Line Transformers	\$99	\$57	\$20	\$16	\$6	\$0
Debt Return on Line Transformers	\$32,602	\$18,735	\$6,478	\$5,234	\$2,076	\$79
Equity Return on Line Transformers	\$57,823	\$33,228	\$11,490	\$9,283	\$3,682	\$141
Total	\$254,508	\$147,205	\$49,832	\$39,491	\$17,367	\$613
Billed kW without Line Transformer Allowance		0	0	67,241	3,595	0
Billed kWh without Line Transformer Allowance		49,023,071	23,098,239	117,836,449	1,314,588	412,397
Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0030	\$0.0000 \$0.0022	\$0.5873 \$0.0003	\$4.8314 \$0.0132	\$0.0000 \$0.0015
General Plant - Gross Assets	\$4,628,559	\$2,097,078	\$700.311	\$1,681,050	\$142.216	\$7.903
General Plant - Accumulated Depreciation	(\$2,764,745)	(\$1,252,633)	(\$418,312)	(\$1,004,130)	(\$84,949)	(\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
Line Transformer Rate Base						
Acct 1850 - Line Transformers - Gross Assets	\$3,810,529	\$2,189,731	\$757,160	\$611,729	\$242,642	\$9,267
Line Transformers - Accumulated Depreciation	(\$2,670,898)	(\$1,534,839)	(\$530,713)	(\$428,776)	(\$170,074)	(\$6,496)
Line Transformers - Net Fixed Assets	\$1,139,631	\$654,892	\$226,447	\$182,952	\$72,568	\$2,772
General Plant Assigned to Line Transformers - NFA	\$194,264	\$112,498	\$38,854	\$28,132	\$14,300	\$481
Line Transformer Net Fixed Assets Including General Plant	\$1,333,895	\$767,390	\$265,301	\$211,084	\$86,868	\$3,252
General Expenses	****	****		****		
Acct 5005 - Operation Supervision and Engineering	\$289,509	\$133,895	\$45,792	\$95,162	\$14,108	\$551
Acct 5010 - Load Dispatching	\$4,080	\$1,887	\$645	\$1,341	\$199	\$8
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$0 \$118,521	\$0 \$54,814	\$0 \$18,747	\$0 \$38,958	\$0 \$5,776	\$0 \$226
Total	\$412,110	\$190,596	\$65,184	\$135,462	\$20,083	\$785
Acct 1850 - Line Transformers - Gross Assets	\$3,810,529	\$2,189,731	\$757,160	\$611,729	\$242,642	\$9,267
Acct 1815 - 1855	\$21,050,435	\$9,348,185	\$3,435,133	\$7,378,484	\$847,625	\$41,008



Sheet 03.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

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ELOCATION BY RATE CLASSIFICATION	1	1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment Depreciation on Acct 1825-2 Storage Battery Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Depreciation on Acct 1805-2 Land Station <50 kV	(\$141)	(\$37)	(\$16)	(\$87)	(\$1)	(\$0)
Depreciation on Acct 1806-2 Land Rights Station <50 kV Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	(\$13) \$0	(\$3) \$0	(\$1) \$0	(\$8) \$0	(\$0) \$0	(\$0) \$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$19,725)	(\$5,245)	(\$3,002)	(\$11,510)	\$62	(\$30)
Acct 5012 - Station Buildings and Fixtures Expense Acct 5016 - Distributon Station Equipment - Labour	\$0 \$5,023	\$0 \$1.272	\$0 \$666	\$0 \$3,077	\$0 \$0	\$0 \$8
Acct 5017 - Distributon Station Equipment - Other	\$21,100	\$5,343	\$2,799	\$12,925	\$0	\$32
Acct 5114 - Maintenance of Distribution Station Equipment	\$87,344	\$22,119	\$11,586	\$53,506	\$0	\$134
Allocation of General Expenses Admin and General Assigned to SubstationTransformers	\$0 \$90,763	\$0 \$22,290	\$0 \$11,736	\$0 \$56,596	\$0 \$0	\$0 \$140
PILs on SubstationTransformers	(\$78)	(\$19)	(\$11)	(\$48)	\$0	(\$0
Debt Return on Substation Transformers	(\$25,770)	(\$6,411)	(\$3,673)	(\$15,716)	\$66	(\$37
Equity Return on Substation Transformers	(\$45,705) \$112,798	(\$11,370)	(\$6,515)	(\$27,873)	\$117	(\$65)
Total	\$112,798	\$27,939	\$13,568	\$70,864	\$245	\$182
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance		0 49,023,071	0 23,098,239	287,241 117,836,449	3,595 1,314,588	0 412,397
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0006	\$0.0000 \$0.0006	\$0.2467 \$0.0006	\$0.0681 \$0.0002	\$0.0000 \$0.0004
General Plant - Gross Assets	\$4,628,559	\$2,097,078	\$700,311	\$1,681,050	\$142,216	\$7,903
General Plant - Accumulated Depreciation	(\$2,764,745)	(\$1,252,633)	(\$418,312)	(\$1,004,130)	(\$84,949)	(\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
Substation Transformer Rate Base Gross Plant	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1805-2 Land Station <50 kV	\$32,555	\$8,566	\$3,608	\$20,140	\$184	\$58
Acct 1806-2 Land Rights Station <50 kV	\$381,738	\$100,440	\$42,303	\$236,158	\$2,159	\$677
Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Subtotal	\$414,293	\$109,005	\$45,911	\$256,298	\$2,343	\$735
Substation Transformers - Accumulated Depreciation Acct 1820-2 Distribution Station Equipment	(\$1,309,308)	(\$331,572)	(6472.674)	(\$900 0E0)	\$0	(\$2,003
Acct 1825-2 Storage Battery Equipment	(\$1,309,308) \$0	(\$331,372)	(\$173,674) \$0	(\$802,059) \$0	\$0 \$0	\$0
Acct 1805-2 Land Station <50 kV	(\$5,317)	(\$1,399)	(\$589)	(\$3,289)	(\$30)	(\$9
Acct 1806-2 Land Rights Station <50 kV	(\$474) \$0	(\$125) \$0	(\$53) \$0	(\$293) \$0	(\$3) \$0	(\$1 \$0
Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Subtotal	(\$1,315,098)	(\$333,095)	(\$174,316)	(\$805,641)	(\$33)	(\$2,013)
Substation Transformers - Net Fixed Assets	(\$900,805)	(\$224,090)	(\$128,404)	(\$549,343)	\$2,311	(\$1,278
General Plant Assigned to SubstationTransformers - NFA	(\$144,763)	(\$38,494)	(\$22,032)	(\$84,470)	\$455	(\$222
Substation Transformer NFA Including General Plant	(\$1,045,568)	(\$262,584)	(\$150,436)	(\$633,814)	\$2,766	(\$1,500)
General Expenses						
Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$289,509 \$4,080	\$133,895 \$1,887	\$45,792 \$645	\$95,162 \$1,341	\$14,108 \$199	\$551 \$8
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$4,080 \$0	\$1,887	\$645 \$0	\$1,341 \$0	\$199	\$8 \$0
Acct 5105 - Maintenance Supervision and Engineering	\$118,521	\$54,814	\$18,747	\$38,958	\$5,776	\$226
Total	\$412,110	\$190,596	\$65,184	\$135,462	\$20,083	\$785
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1815 - 1855		**		**		
ACCL 1010 - 1000	\$21,050,435	\$9,348,185	\$3,435,133	\$7,378,484	\$847,625	\$41,008



Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet -

			1	2	3	7	9
	<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
	Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures Depreciation on Acct 1840-4 Primary Overhead Conductors Depreciation on Acct 1840-4 Primary Underground Conduit Depreciation on Acct 1846-4 Primary Underground Conductors Depreciation on General Plant Assigned to Primary C&P Primary C&P Operations and Maintenance Allocation of General Expenses Admin and General Assigned to Primary C&P	\$33,067 \$10,897 \$5,292 \$3,912 \$42,034 \$98,567 \$97,159 \$78,207	\$12,982 \$4,278 \$2,077 \$1,536 \$17,145 \$38,399 \$39,841 \$29,787	\$3,933 \$1,296 \$629 \$465 \$5,188 \$11,604 \$11,234 \$9,049	\$14,309 \$4,715 \$2,290 \$1,693 \$16,916 \$43,084 \$39,542 \$35,081	\$1,795 \$591 \$287 \$212 \$2,719 \$5,335 \$6,401 \$4,174	\$49 \$16 \$8 \$6 \$65 \$145 \$142 \$117
	PILs on Primary C&P Debt Return on Primary C&P	\$162 \$53,377	\$64 \$20,955	\$19 \$6,349	\$70 \$23,097	\$9 \$2,897	\$0 \$79
	Equity Return on Primary C&P	\$94,669	\$37,166	\$11,260	\$40,964	\$5,138	\$141
	Total	\$517,343	\$204,229	\$61,028	\$221,761	\$29,558	\$768
	General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$4,628,559 (\$2,764,745) \$1,863,814	\$2,097,078 (\$1,252,633) \$844,445	\$700,311 (\$418,312) \$281,999	\$1,681,050 (\$1,004,130) \$676,920	\$142,216 (\$84,949) \$57,267	\$7,903 (\$4,721) \$3,183
	General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
	Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
	Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
	Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
1	Primary Conductors and Poles Gross Assets 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 Subtotal	\$2,351,313 \$1,295,241 \$701,619 \$629,304 \$4,977,476	\$923,088 \$508,491 \$275,444 \$247,055 \$1,954,078	\$279,671 \$154,059 \$83,452 \$74,851 \$592,034	\$1,017,443 \$560,467 \$303,599 \$272,308 \$2,153,817	\$127,617 \$70,299 \$38,080 \$34,155 \$270,152	\$3,493 \$1,924 \$1,042 \$935 \$7,395
	Primary Conductors and Poles Accumulated Depreciation						
	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	(\$1,209,634) (\$774,581) (\$505,592) (\$621,837)	(\$474,883) (\$304,088) (\$198,487) (\$244,123)	(\$143,877) (\$92,131) (\$60,136) (\$73,963)	(\$523,424) (\$335,171) (\$218,776) (\$269,077)	(\$65,653) (\$42,040) (\$27,441) (\$33,750)	
	Subtotal	(\$3,111,644)	(\$1,221,582)	(\$370,107)	(\$1,346,448)	(\$168,884)	(\$4,623)
	Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$1,865,832 \$308,488 \$2,174,320	\$732,496 \$125,828 \$858,324	\$221,927 \$38,078 \$260,005	\$807,369 \$124,146 \$931,515	\$101,268 \$19,955 \$121,223	\$2,772 \$481 \$3,253
	Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overthead Conductors Acct 1846-3 Bulk Underground Conduit Acct 1846-3 Bulk Underground Conductors Subtotal	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
	Subtotal	\$0	40	40	40	40	40
	Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1840-5 Secondary Underground Conductors Acct 1840-5 Secondary Underground Conductors	\$2,547,255 \$977,112 \$1,247,322 \$1,337,270	\$1,434,957 \$550,441 \$702,660 \$753,331	\$528,510 \$202,733 \$258,797 \$277,460	\$438,360 \$168,152 \$214,653 \$230,132	\$139,029 \$53,331 \$68,079 \$72,988	\$6,399 \$2,455 \$3,133 \$3,359
	Subtotal	\$6,108,959	\$3,441,389	\$1,267,500	\$1,051,297	\$333,427	\$15,346
	Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labou Acct 5025 Overhead Distribution Lines & Feeders - Othe Acct 5045 Underground Distribution Lines & Feeders - Labou Acct 5045 Underground Distribution Lines & Feeders - Othe Acct 5090 Underground Distribution Lines & Feeders - Cothe Acct 5090 Underground Distribution Lines & Feeders - Rental Paic Acct 5095 Overhead Distribution Lines & Feeders - Rental Paic Acct 5120 Maintenanco of Poles, Towers & Fixtures Acct 5125 Maintenanco of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wan Acct 5145 Maintenanco of Underground Conduit Acct 5150 Maintenanco of Underground Conductors & Devicet Total	\$0 \$0 \$0 \$0 \$0 \$19,080 \$89,700 \$31,222 \$0 \$78,949	\$0 \$0 \$0 \$0 \$0 \$9.85 \$41,801 \$14,878 \$0 \$40,161	\$0 \$0 \$0 \$0 \$0 \$3,148 \$14,084 \$5,072 \$0 \$14,144 \$36,448	\$0 \$0 \$0 \$0 \$0 \$5,670 \$28,762 \$9,511 \$0 \$20,171	\$0 \$0 \$0 \$0 \$0 \$1,039 \$4,880 \$1,699 \$0 \$4,301	\$0 \$0 \$0 \$0 \$0 \$0 \$173 \$62 \$0 \$172
	General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5005 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$289,509 \$4,080 \$0 \$118,521 \$412,110	\$133,895 \$1,887 \$0 \$54,814 \$190,596	\$45,792 \$645 \$0 \$18,747 \$65,184	\$95,162 \$1,341 \$0 \$38,958 \$135,462	\$14,108 \$199 \$0 \$5,776 \$20,083	\$551 \$8 \$0 \$226 \$785
	Primary Conductors and Poles Gross Assets	\$4.077.476	\$1.054.070	\$592.034	\$2.153.817	\$270.152	\$7.395
		\$4,977,476	\$1,954,078				. ,
	Acct 1815 - 1855	\$21,050,435	\$9,348,185	\$3,435,133	\$7,378,484	\$847,625	\$41,008

Grouping of Operation and Maintenance	Total		Residential	GS <50	GS>50-Regular	Street Light	Sc	Unmetered cattered Load
1830	\$ 19,080	\$	9,185	\$ 3,148	\$ 5,670	\$ 1,039	\$	39
1835	\$ 89,700	\$	41,801	\$ 14,084	\$ 28,762	\$ 4,880	\$	173
1840	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-
1845	\$ 78,949	\$	40,161	\$ 14,144	\$ 20,171	\$ 4,301	\$	172
1830 & 1835	\$ 31,222	\$	14,878	\$ 5,072	\$ 9,511	\$ 1,699	\$	62
1840 & 1845	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-
Total	\$ 218.952	S	106.024	\$ 36,448	\$ 64.114	\$ 11.919	S	446



Sheet 03.4 Secondary Cost Pool Worksheet -

		1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$35,892	\$20,219	\$7,447	\$6,177	\$1,959	\$90
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$8,442 \$9,407	\$4,755 \$5,300	\$1,751 \$1,952	\$1,453 \$1,619	\$461 \$513	\$21 \$24
Depreciation on Acct 1840-5 Secondary Underground Conduit Depreciation on Acct 1845-5 Secondary Underground Conductors	\$9,407 \$10,286	\$5,300 \$5,795	\$1,952 \$2,134	\$1,619 \$1,770	\$513 \$561	\$24 \$26
Depreciation on General Plant Assigned to Secondary C&P	\$48,177	\$27,420	\$10,087	\$7,498	\$3,048	\$123
Secondary C&P Operations and Maintenance	\$120,384	\$67,625	\$24,844	\$21,030	\$6,584	\$301
Allocation of General Expenses	\$121,711	\$70,165	\$24,052	\$19,301	\$7,900	\$294
Admin and General Assigned to Primary C&P	\$94,349 \$180	\$52,459 \$102	\$19,372	\$17,123	\$5,151	\$243 \$0
PILs on Secondary C&P Debt Return on Secondary C&P	\$180 \$59,492	\$102 \$33,514	\$37 \$12,344	\$31 \$10,238	\$10 \$3,247	\$0 \$149
Equity Return on Secondary C&P	\$105,514	\$59,440	\$21.892	\$10,236	\$5,759	\$265
Total	\$613,835	\$346,794	\$125,913	\$104,398	\$35,194	\$1,536
	¥3.13,201	***************************************	*120,010	7,	******	* 1,100
General Plant - Gross Assets	\$4,628,559	\$2,097,078	\$700,311	\$1,681,050	\$142,216	\$7,903
General Plant - Accumulated Depreciation	(\$2,764,745)	(\$1,252,633)	(\$418,312)	(\$1,004,130)	(\$84,949)	(\$4,721)
General Plant - Net Fixed Assets	\$1,863,814	\$844,445	\$281,999	\$676,920	\$57,267	\$3,183
General Plant - Depreciation	\$253,959	\$115,062	\$38,425	\$92,236	\$7,803	\$434
Total Net Fixed Assets Excluding General Plant	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
Total Administration and General Expense	\$1,119,891	\$639,900	\$190,232	\$254,799	\$33,698	\$1,262
Total O&M	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
Secondary Conductors and Poles Gross Plant						
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,547,255	\$1,434,957	\$528,510	\$438,360	\$139,029	\$6,399
Acct 1835-5 Secondary Overhead Conductors	\$977,112	\$550,441	\$202,733	\$168,152	\$53,331	\$2,455
Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$1,247,322 \$1,337,270	\$702,660 \$753.331	\$258,797 \$277,460	\$214,653 \$230,132	\$68,079 \$72,988	\$3,133 \$3,359
					, ,	1.7
Subtotal	\$6,108,959	\$3,441,389	\$1,267,500	\$1,051,297	\$333,427	\$15,346
Secondary Conductors and Poles Accumulated Depreciation Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1.307.833)	(\$736,748)	(\$271.352)	(\$225,066)	(\$71.382)	(\$3,285)
Acct 1835-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	(\$1,307,833)	(\$324,461)	(\$119,502)	(\$225,000)	(\$31,436)	(\$3,265)
Acct 1840-5 Secondary Underground Conduit	(\$898,830)	(\$506,342)	(\$186,491)	(\$154,681)	(\$49,058)	(\$2,258)
Acct 1845-5 Secondary Underground Conductors	(\$1,246,758)	(\$702,342)	(\$258,680)	(\$214,556)	(\$68,048)	(\$3,132)
Subtotal	(\$4,029,385)	(\$2,269,893)	(\$836,025)	(\$693,421)	(\$219,924)	(\$10,122)
Secondary Conductor & Pools - Net Fixed Assets	\$2,079,575	\$1,171,497	\$431,475	\$357.876	\$113.503	\$5,224
General Plant Assigned to Secondary C&P - NFA	\$353,574	\$201,240	\$74,032	\$55,029	\$22,366	\$906
Secondary C&P Net Fixed Assets Including General Plant	\$2,433,148	\$1,372,737	\$505,507	\$412,905	\$135,869	\$6,130
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	\$2,351,313 \$1,295,241	\$923,088 \$508,491	\$279,671 \$154,059	\$1,017,443 \$560,467	\$127,617 \$70,299	\$3,493 \$1,924
Acct 1830-4 Primary Overnead Conductors Acct 1840-4 Primary Underground Conduit	\$701,619	\$275,444	\$83,452	\$303,599	\$38,080	\$1,042
Acct 1845-4 Primary Underground Conductors	\$629,304	\$247,055	\$74,851	\$272,308	\$34,155	\$935
Subtotal	\$4,977,476	\$1,954,078	\$592,034	\$2,153,817	\$270,152	\$7,395
Operations and Maintenance						
Acct 5020 Overhead Distribution Lines & Feeders - Labou Acct 5025 Overhead Distribution Lines & Feeders - Othe	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5020 Overhead Distribution Lines & Feeders - Othe Acct 5040 Underground Distribution Lines & Feeders - Labou	\$0	\$0	\$0 \$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Othe	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paic Acct 5120 Maintenance of Poles, Towers & Fixtures	\$19,080	\$9,185	\$3,148	\$5,670	\$1,039	\$39
Acct 5125 Maintenance of Overhead Conductors & Devices	\$89,700	\$41,801	\$14,084	\$28,762	\$4,880	\$173
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$31,222	\$14,878	\$5,072	\$9,511	\$1,699	\$62
Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$0 \$78,949	\$0 \$40,161	\$0 \$14.144	\$0 \$20,171	\$0 \$4.301	\$0 \$172
Total	\$218,952	\$106,024	\$36,448	\$64,114	\$11,919	\$446
	\$2.0,002	Ų.00,024	\$00,440	V 0.,114	Ų,o15	++0
General Expenses	****	0400	0.45	005 :		
Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$289,509 \$4,080	\$133,895 \$1,887	\$45,792 \$645	\$95,162 \$1,341	\$14,108 \$199	\$551 \$8
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$4,080 \$0	\$1,887	\$645 \$0	\$1,341 \$0	\$199	\$8 \$0
Acct 5105 - Maintenance Supervision and Engineering	\$118,521	\$54,814	\$18,747	\$38,958	\$5,776	\$226
Total	\$412,110	\$190,596	\$65,184	\$135,462	\$20,083	\$785
Secondary Conductors and Poles Gross Assets	\$6,108,959	\$3,441,389	\$1,267,500	\$1,051,297	\$333,427	\$15,346
Acct 1815 - 1855	\$21,050,435	\$9,348,185	\$3,435,133	\$7,378,484	\$847,625	\$41,008
		,,.	,,		,	

Grouping of Operation and I	<u>Maintenance</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	s	Unmetered cattered Load
1830	\$	19,080	\$ 9,185	\$ 3,148	\$ 5,670	\$ 1,039	\$	39
1835	\$	89,700	\$ 41,801	\$ 14,084	\$ 28,762	\$ 4,880	\$	173
1840	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-
1845	\$	78,949	\$ 40,161	\$ 14,144	\$ 20,171	\$ 4,301	\$	172
1830 & 1835	\$	31,222	\$ 14,878	\$ 5,072	\$ 9,511	\$ 1,699	\$	62
1840 & 1845	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-
Total	\$	218,952	\$ 106,024	\$ 36,448	\$ 64,114	\$ 11,919	\$	446



Sheet 03.5 USL Metering Credit Worksheet -

	1
<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$9,832
Depreciation on General Plant Assigned to Metering	\$2,405
Acct 5065 - Meter expense	\$539
Acct 5070 & 5075 - Customer Premises	\$4,476
Acct 5175 - Meter Maintenance	\$10,466
Acct 5310 - Meter Reading	\$19,581
Admin and General Assigned to Metering	\$27,339
PILs on Metering	\$9
Debt Return on Metering	\$2,943
Equity Return on Metering	\$5,219
Total	\$82,808
Number of Customers	755
Metering Unit Cost (\$/Customer/Month)	\$9.14
General Plant - Gross Assets	\$700,311
General Plant - Accumulated Depreciation	(\$418,312)
General Plant - Net Fixed Assets	\$281,999
General Plant - Depreciation	\$38,425
Total Net Fixed Assets Excluding General Plant	\$1,643,544
Total Administration and General Expense	\$190,232
Total O&M	\$243,962
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$173,191
Metering - Accumulated Depreciation	(\$70,327)
Metering - Net Fixed Assets	\$102,864
General Plant Assigned to Metering - NFA	\$17,649
Metering Net Fixed Assets Including General Plant	\$120,513



Sheet 03.6 MicroFIT Charge Worksheet -

<u>Instructions:</u>
More Instructions provided on the first tab in this workbook.

<u>Description</u>	I	Residential	onthly it Cost
Customer Premises - Operations Labour (5070)	\$	35,148.27	\$ 0.47
Customer Premises - Materials and Expenses (5075)	\$	1,805.76	\$ 0.02
Meter Expenses (5065)	\$	5,009.99	\$ 0.07
Maintenance of Meters (5175)	\$	97,362.52	\$ 1.30
Meter Reading Expenses (5310)	\$	161,676.50	\$ 2.16
Customer Billing (5315)	\$	123,775.78	\$ 1.66
Amortization Expense - General Plant Assigned to Meters	\$	22,397.34	\$ 0.30
Admin and General Expenses allocated to O&M expenses for meters	\$	121,979.62	\$ 1.63
Allocated PILS (general plant assigned to meters)	\$	12.17	\$ 0.00
Interest Expense	\$	4,013.05	\$ 0.05
Income Expenses	\$	7,117.46	\$ 0.10
Total Cost	\$	580,298.45	\$ 7.76
Number of Residential Customers		6230.682082	



Sheet 04 Summary of Allocators by Class & Accounts \cdot

				1	2	3	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
665 608	Conservation and Demand Management Expenditures and Recoveries Franchises and Consents	dp gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
05	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0
05-1 05-2	Land Station >50 kV Land Station <50 kV	dp dp	\$0 \$32,555	\$0 \$8,566	\$0 \$3,608	\$0 \$20,140	\$0 \$184	\$0 \$58
06	Land Rights	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
06-1 06-2	Land Rights Station >50 kV Land Rights Station <50 kV	dp dp	\$381,738	\$100,440	\$42,303	\$236,158	\$2,159	\$677
08 08-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
08-2	Buildings and Fixtures < 50 KV	dp dp	\$0	\$0	\$0	\$0	\$0	\$0
110 310-1	Leasehold Improvements Leasehold Improvements >50 kV	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
115	Transformer Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary below 50 kV	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$(
120-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$5,594,969	\$1,416,882	\$742,148	\$3,427,380	\$0	\$8,560
	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale	dp						
20-3 25	Meters) Storage Battery Equipment	dp	\$204,729 \$0	\$52,359 \$0	\$24,670 \$0	\$125,856 \$0	\$1,404 \$0	\$440 \$0
25-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
25-2 30	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$(\$(
30-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
30-4 30-5	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	dp dp	\$2,351,313 \$2,547,255	\$923,088 \$1,434,957	\$279,671 \$528,510	\$1,017,443 \$438,360	\$127,617 \$139.029	\$3,493 \$6,399
35	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0
35-3 35-4	Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary	dp dp	\$0 \$1,295,241	\$0 \$508.491	\$0 \$154.059	\$0 \$560,467	\$0 \$70.299	\$0 \$1.92
35-5	Overhead Conductors and Devices - Secondary	dp	\$977,112	\$550,441	\$202,733	\$168,152	\$53,331	\$2,45
40 40-3	Underground Conduit Underground Conduit - Bulk Delivery	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1
40-4	Underground Conduit - Primary	dp	\$701,619	\$275,444	\$83,452	\$303,599	\$38,080	\$1,04
40-5 45	Underground Conduit - Secondary	dp	\$1,247,322 \$0	\$702,660 \$0	\$258,797 \$0	\$214,653 \$0	\$68,079 \$0	\$3,13 \$
45-3	Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery	dp dp	\$0	\$0	\$0	\$0	\$0	\$i
45-4 45-5	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary	dp	\$629,304 \$1,337,270	\$247,055 \$753,331	\$74,851 \$277,460	\$272,308 \$230,132	\$34,155 \$72,988	\$93: \$3,35
50	Line Transformers	dp dp	\$3,810,529	\$2,189,731	\$757,160	\$611,729	\$242,642	\$9,26
55 60	Services Meters	dp dp	\$353,773 \$1,926,378	\$293,746 \$1,611,104	\$51,621 \$173,191	\$8,406 \$142,084	\$0 \$0	\$i \$i
99	IFRS Placeholder Asset Account	dp	\$0	\$0	\$0	\$0	\$0	\$1
)5)6	Land Land Rights	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$
)6)8	Buildings and Fixtures	gp gp	\$1,083,272	\$490,802	\$163,901	\$393,434	\$33,284	\$1,85i
10	Leasehold Improvements Office Furniture and Equipment	gp	\$0 \$260,024	\$0 \$117,810	\$0 \$39,342	\$0 \$94,438	\$0 \$7,989	\$ \$44
15 20	Computer Equipment - Hardware	gp gp	\$524,347	\$237,568	\$79,335	\$190,438	\$16,111	\$89
25	Computer Software	gp	\$468,772	\$212,388	\$70,926	\$170,254	\$14,403	\$80
30 35	Transportation Equipment Stores Equipment	gp gp	\$1,183,019 \$8,610	\$535,994 \$3,901	\$178,993 \$1,303	\$429,662 \$3,127	\$36,349 \$265	\$2,020 \$15
40	Tools, Shop and Garage Equipment	gp	\$294,725	\$133,532	\$44,592	\$107,041	\$9,056	\$500
45 50	Measurement and Testing Equipment Power Operated Equipment	gp gp	\$2,634 \$0	\$1,193 \$0	\$399 \$0	\$957 \$0	\$81 \$0	\$4 \$0
55	Communication Equipment	gp	\$134,110	\$60,762	\$20,291	\$48,707	\$4,121	\$229
60 70	Miscellaneous Equipment Load Management Controls - Customer Premises	gp gp	\$19,220 \$0	\$8,708 \$0	\$2,908 \$0	\$6,980 \$0	\$591 \$0	\$33 \$0
75 80	Load Management Controls - Utility Premises	gp	\$0 \$649,828	\$0 \$294.420	\$0 \$98.320	\$0 \$236.011	\$0 \$19.966	\$0 \$1.110
90	System Supervisory Equipment Other Tangible Property	gp gp	\$0	\$0	\$0	\$0	\$0	\$0
95 05	Contributions and Grants - Credit Property Under Capital Leases	co	(\$2,428,141) \$0	(\$1,290,706) \$0	(\$429,111) \$0	(\$572,997) \$0	(\$130,288) \$0	(\$5,039 \$0
10	Electric Plant Purchased or Sold	gp gp	\$0	\$0	\$0	\$0	\$0	\$(
05	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$12,457,078)	(\$6,114,375)	(61,000,001)	(\$3,805,727)	(\$514.012)	(\$23,073
20	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	(\$12,457,078)	(\$6,114,375)	(\$1,999,891) \$0	\$0	(\$514,012)	(\$23,07
46	Balance Transferred From Income	NI	(\$571,852)	(\$249,421)	(\$83,391)	(\$223,364)	(\$14,745)	(\$93)
30	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$1
B0-1 B0-2	Revenue from Rates SSS Admin Charge	mi	(\$3,573,629)	(\$2,079,384)	(\$548,454)	(\$807,527)	(\$123,731)	(\$14,53)
82	Retail Services Revenues	mi	(\$19,500) \$0	(\$13,997) \$0	(\$1,695) \$0	(\$253) \$0	(\$3,528) \$0	(\$27
34	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0	\$0	Si
90	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$1
)5 10	Interdepartmental Rents	mi mi	\$0	\$0	\$0	\$0	\$0	\$1
15	Rent from Electric Property Other Utility Operating Income	mi	(\$78,200)	(\$36,308)	(\$12,209)	(\$25,278)	(\$4,254)	(\$15)
20	Other Electric Revenues	mi	\$0 (\$5,600)	\$0 (\$3,221)	\$0 (\$955)	\$0 (\$1,249)	\$0 (\$169)	\$I (\$I
25	Late Payment Charges	mi	(\$23,400)	(\$13,036)	(\$4,423)	(\$5,844)	(\$57)	(\$4)
35	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$1
35-1	Account Set Up Charges	mi	(\$34,200)	(\$20,452)	(\$9,908)	(\$3,701)	(\$131)	(\$
35-90 40	Miscellaneous Service Revenues - Residual Provision for Rate Refunds	mi mi	(\$74,400)	(\$42,799)	(\$12,687)	(\$16,588)	(\$2,243)	(\$8:
1 5	Government Assistance Directly Credited to Income	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$I \$I
15	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	s
10	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$1
5	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$1
!0 !5	Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc.	mi mi	\$0 (\$0.4.300)	\$0	\$0	\$0	\$0	\$1
10	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	(\$94,300) \$64,500	(\$54,533) \$37,104	(\$16,128) \$10,998	(\$20,687) \$14,381	(\$2,848) \$1,945	(\$10 \$7
35	Profits and Losses from Financial Instrument Hedges	mi	\$64,500	\$37,104	\$10,998	\$14,381	\$1,945	\$7
40	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$
4 5	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$
50 55	Losses from Disposition of Future Use Utility Plant Gain on Disposition of Littlity and Other Property	mi mi	\$0	\$0	\$0	\$0	\$0	\$
55 60	Gain on Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property	mi	\$0 \$22,596	\$0 \$12,999	\$0 \$3,853	\$0 \$5,038	\$0 \$681	\$1 \$2
57	Gains from Retirement of Utility and Other Property	mi	\$22,596	\$12,999	\$3,853	\$5,038	\$081	\$2
62	Loss from Retirement of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$1
75	Revenues from Non-Utility Operations	mi	(\$58,800)	(\$34,004)	(\$10,057)	(\$12,899)	(\$1,776)	(\$6
BO BO	Expenses of Non-Utility Operations	mi	\$37,700	\$21,687	\$6,429	\$8,406	\$1,137	\$4:
90	Miscellaneous Non-Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$

				1	2	3	7	9
USoA								Unmetered
Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load
395 398	Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including Amortization	mi mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
405 415	Interest and Dividend Income Equity in Earnings of Subsidiary Companies	mi mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
705	Power Purchased	сор	\$16,272,196	\$0 \$4,161,588	\$1,960,819	\$10,003,184	\$0 \$111,596	\$35,009
708 710	Charges-WMS Cost of Power Adjustments	cop	\$1,136,876 \$0	\$290,754 \$0	\$136,995 \$0	\$698,884 \$0	\$7,797 \$0	\$2,446 \$0
712	Charges-One-Time	сор	\$0	\$0	\$0	\$0	\$0	\$0
714 715	Charges-NW System Control and Load Dispatching	cop	\$1,008,504 \$0	\$257,923 \$0	\$121,526 \$0	\$619,968 \$0	\$6,916 \$0	\$2,170 \$0
716 730	Charges-CN	сор	\$815,402	\$208,538	\$98,257	\$501,261	\$5,592	\$1,754
750	Rural Rate Assistance Expense Charges-LV	cop	\$225,244 \$353,366	\$57,606 \$90,373	\$27,142 \$42,581	\$138,466 \$217,228	\$1,545 \$2,423	\$485 \$760
005 010	Operation Supervision and Engineering Load Dispatching	di di	\$289,509 \$4,080	\$133,895 \$1.887	\$45,792 \$645	\$95,162 \$1.341	\$14,108 \$199	\$551 \$8
012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0
5014 5015	Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses	di di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
016 017	Distribution Station Equipment - Operation Labour	di	\$5,023 \$21,100	\$1,272 \$5,343	\$666 \$2,799	\$3,077 \$12.925	\$0 \$0	\$8 \$32
020	Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	di di di	\$21,100	\$0,343	\$2,799	\$12,925	\$0	\$0
025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		\$0	\$0	\$0	\$0	\$0	\$0
035	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	di di	\$0 \$1,800	\$0 \$1,034	\$0 \$358	\$0 \$289	\$0 \$115	\$0 \$4
040 045	Underground Distribution Lines and Feeders - Operation Labour	di di	\$0	\$0	\$0	\$0	\$0	\$0
050	Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation	di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
065 070	Meter Expense Customer Premises - Operation Labour	cu	\$5,990 \$48,969	\$5,010 \$35,148	\$539 \$4,257	\$442 \$636	\$0 \$8,860	\$0 \$68
075 085	Customer Premises - Materials and Expenses	cu di	\$2,516	\$1,806	\$219	\$33	\$455	\$3
090	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders - Rental Paid	di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
095 096	Overhead Distribution Lines and Feeders - Rental Paid Other Rent	di di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
105	Maintenance Supervision and Engineering	di 	\$118,521	\$54,814	\$18,747	\$38,958	\$5,776	\$226
110 112	Maintenance of Buildings and Fixtures - Distribution Stations Maintenance of Transformer Station Equipment	di di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
114 120	Maintenance of Distribution Station Equipment	di di	\$87,344	\$22,119	\$11,586	\$53,506	\$0	\$134
125	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices	di	\$19,080 \$89,700	\$9,185 \$41,801	\$3,148 \$14,084	\$5,670 \$28,762	\$1,039 \$4,880	\$39 \$173
130 135	Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right of Way	di di	\$0 \$31,222	\$0 \$14,878	\$0 \$5,072	\$0 \$9,511	\$0 \$1,699	\$0 \$62
145	Maintenance of Underground Conduit	di	\$31,222	\$14,676	\$5,072	\$9,511	\$1,099	\$02
150 155	Maintenance of Underground Conductors and Devices Maintenance of Underground Services	di di	\$78,949 \$0	\$40,161 \$0	\$14,144 \$0	\$20,171 \$0	\$4,301 \$0	\$172 \$0
160	Maintenance of Line Transformers	di	\$7,610	\$4,373	\$1,512	\$1,222	\$485	\$19
175 305	Maintenance of Meters Supervision	cu cu	\$116,415 \$0	\$97,363 \$0	\$10,466 \$0	\$8,586 \$0	\$0 \$0	\$0 \$0
310 315	Meter Reading Expense Customer Billing	cu cu	\$182,423	\$161,676	\$19,581 \$59.962	\$1,126 \$22,399	\$40	\$0 \$48
320	Collecting	cu	\$206,979 \$83,177	\$123,776 \$49,741	\$24,097	\$22,399	\$795 \$319	\$48 \$19
325 330	Collecting- Cash Over and Short Collection Charges	cu cu	\$102 \$918	\$61 \$549	\$30 \$266	\$11 \$99	\$0 \$4	\$0 \$0
335	Bad Debt Expense	cu	\$25,000	\$19,006	\$5,994	\$0	\$0	\$0
340 405	Miscellaneous Customer Accounts Expenses Supervision	cu ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$10 \$15	Community Relations - Sundry Energy Conservation	ad ad	\$4,450	\$2,573	\$761	\$976	\$134	\$5
420	Community Safety Program	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
425 505	Miscellaneous Customer Service and Informational Expenses Supervision	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
510 515	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0
520	Advertising Expense Miscellaneous Sales Expense	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
605 610	Executive Salaries and Expenses Management Salaries and Expenses	ad ad	\$27,524	\$15,917 \$292 803	\$4,707	\$6,038	\$831	\$30 \$556
615	General Administrative Salaries and Expenses	ad	\$506,320 \$62,345	\$292,803	\$86,596 \$10,663	\$111,076 \$13,677	\$15,290 \$1,883	\$68
620 625	Office Supplies and Expenses Administrative Expense Transferred Credit	ad ad	\$110,192 \$0	\$63,724 \$0	\$18,846 \$0	\$24,174 \$0	\$3,328 \$0	\$121 \$0
630 635	Outside Services Employed	ad	\$50,500	\$29,204	\$8,637	\$11,079	\$1,525	\$55
640	Property Insurance Injuries and Damages	ad ad	\$27,234 \$16,116	\$12,339 \$9,320	\$4,121 \$2,756	\$9,891 \$3,536	\$837 \$487	\$47 \$18
345 350	Employee Pensions and Benefits Franchise Requirements	ad ad	\$0	\$0	\$0	\$0	\$0	\$0 \$0
355	Regulatory Expenses	ad	\$0 \$100,697	\$0 \$58,232	\$0 \$17,222	\$0 \$22,091	\$0 \$3,041	\$111
360 365	General Advertising Expenses Miscellaneous General Expenses	ad ad	\$0 \$47,124	\$0 \$27,252	\$0 \$8,060	\$0 \$10,338	\$0 \$1,423	\$0 \$52
670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0
675 680	Maintenance of General Plant Electrical Safety Authority Fees	ad ad	\$131,802 \$5,202	\$76,221 \$3,008	\$22,542 \$890	\$28,915 \$1,141	\$3,980 \$157	\$145 \$6
381 382	IFRS Placeholder Expense Account IFRS Placeholder Expense Account	ad ad	\$0	\$0	\$0	\$0	\$0	\$0
583	IFRS Placeholder Expense Account	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
84 85	IFRS Placeholder Expense Account Independent Market Operator Fees and Penalties	ad cop	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
705	Amortization Expense - Property, Plant, and Equipment	dep	\$623,869	\$305,237	\$87,202	\$213,844	\$16,566	\$1,020
710 715	Amortization of Limited Term Electric Plant Amortization of Intangibles and Other Electric Plant	dep dep	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0
730 735	Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs	dep dep	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
740 005	Amortization of Deferred Charges	dep INT	\$0	\$0	\$0	\$0	\$0	\$0
105	Interest on Long Term Debt Taxes Other Than Income Taxes	ad	\$322,428 \$30,385	\$140,632 \$13,253	\$47,018 \$4,431	\$125,939 \$11,868	\$8,314 \$783	\$525 \$49
205	Income Taxes Donations	Input ad	\$978 \$0	\$427 \$0	\$143 \$0	\$382 \$0	\$25 \$0	\$2 \$0
210 215	Life Insurance Penalties	ad ad	\$0	\$0	\$0	\$0	\$0	\$0
	- Crumos		\$0	\$0	\$0	\$0	\$0	\$0
225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0

				1	2	3	7	9
USoA Account	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load

\$32,030,542

				1	2	3	7	9	
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	

Grouping by Allocator		Total		Residentia		GS <50	(SS>50-Regular		Street Light		Unmetered Scattered Load
1808	\$	-	\$	-	\$	-	\$		\$	-	\$	-
1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	113,467	\$	28,735	\$	15,051	\$	69,508	\$	-	\$	174
1830	\$	19,080	\$	9,185	\$	3,148	\$	5,670	\$	1,039	\$	39
1835	\$	89,700	\$	41,801	\$	14,084	\$	28,762	\$	4,880	\$	173
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	78,949	\$	40,161	\$	14,144	\$	20,171	\$	4,301	\$	172
1850	\$	9,410	\$	5,407	\$	1,870	\$	1,511	\$	599	\$	23
1855	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1860	\$	116,415	\$	97,363	\$	10,466	\$	8,586	\$	-	\$	-
1815-1855	\$	412,110	\$	190,596	\$	65,184	\$	135,462	\$	20,083	\$	785
1830 & 1835	\$	31,222	\$	14,878	\$	5,072	\$	9,511	\$	1,699	\$	62
1840 & 1845	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	25,000	\$	19,006	\$	5,994	\$	-	\$	-	\$	-
Break Out	-\$	14,261,350	-\$	7,099,844	-\$	2,341,800	-\$	4,164,880	-\$	627,734	-\$	27,092
CCA	\$	51,485	\$	36,954	\$	4,476	\$	669	\$	9,315	\$	71
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	2,028,635	\$	518,820	\$	244,453	\$	1,247,085	\$	13,913	\$	4,364
CEN EWMP	\$	17,987,681	\$	4,600,321	\$	2,167,537	\$	11,057,763	\$	123,361	\$	38,699
CREV	-\$	3,593,129	-\$	2,093,381	-\$	550,149	-\$	807,781	-\$	127,259	-\$	14,559
cwcs	\$	353,773	\$	293,746	\$	51,621	\$	8,406	\$	-	\$	-
CWMC	\$	1,932,369	\$	1,616,114	\$	173,729	\$	142,526	\$	-	\$	-
CWMR	\$	182,423	\$	161,676	\$	19,581	\$	1,126	\$	40	\$	-
CWNB	\$	291,176	\$	174,127	\$	84,354	\$	31,510	\$	1,118	\$	67
DCP	\$	414,293	\$	109,005	\$	45,911	\$	256,298	\$	2,343	\$	735
LPHA	-\$	23,400	-\$	13,036	-\$	4,423	-\$	5,844	-\$	57	-\$	40
LTNCP	\$	3,810,529	\$	2,189,731	\$	757,160	\$	611,729	\$	242,642	\$	9,267
NFA	-\$	309,065	-\$	139,070	-\$	46,240	-\$	112,969	-\$	10,268	-\$	518
NFA ECC	\$	4,655,793	\$	2,109,417	\$	704,432	\$	1,690,942	\$	143,053	\$	7,950
O&M	\$	1,062,272	\$	614,308	\$	181,680	\$	233,040	\$	32,078	\$	1,166
PNCP	\$	10,572,445	\$	3,370,960	\$	1,334,181	\$	5,581,198	\$	270,152	\$	15,954
SNCP	\$	6,108,959	\$	3,441,389	\$	1,267,500	\$	1,051,297	\$	333,427	\$	15,346
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	32,160,242	\$	10.338.369	\$	4.229.017	\$	17.101.293	s	438,725	\$	52.839



Sheet 05 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

				Categorization					
USoA Account#	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total		
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0		
1608	Franchises and Consents	\$0		\$0	\$0	\$0	\$0		
1805	Land	\$32.555	(\$32,555)	\$0	\$0	\$0	\$0		
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1805-2	Land Station <50 kV	\$0	\$32,555	\$32,555	\$32,555	\$0	\$32,555		
1806	Land Rights	\$381,738	(\$381,738)	\$0	\$0	\$0	\$0		
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1806-2	Land Rights Station <50 kV	\$0	\$381,738	\$381,738	\$381,738	\$0	\$381,738		
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0		
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0		
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0		
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$5,799,699	(\$5,799,699)	\$0	\$0	\$0	\$0		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$5,594,969	\$5,594,969	\$5,594,969	\$0	\$5,594,969		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$204,729	\$204,729	\$0	\$204,729	\$204,729		
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0		
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0		
1830	Poles, Towers and Fixtures	\$4,898,568	(\$4,898,568)	\$0	\$0	\$0	\$0		
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0		
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$2,351,313	\$2,351,313	\$1,645,919	\$705,394	\$2,351,313		
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$2,547,255	\$2,547,255	\$1,783,079	\$764,177	\$2,547,255		
1835	Overhead Conductors and Devices	\$2,272,352	(\$2,272,352)	\$0	\$0	\$0	\$0		
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0		
1835-4	Overhead Conductors and Devices - Primary	\$0	\$1,295,241	\$1,295,241	\$906,669	\$388,572	\$1,295,241		
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$977,112	\$977,112	\$683,978	\$293,133	\$977,112		
1840	Underground Conduit	\$1,948,941	(\$1,948,941)	\$0	\$0	\$0	\$0		
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0		
1840-4	Underground Conduit - Primary	\$0	\$701,619	\$701,619	\$491,133	\$210,486	\$701,619		
1840-5	Underground Conduit - Secondary	\$0	\$1,247,322	\$1,247,322	\$873,126	\$374,197	\$1,247,322		
1845	Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$1,966,574 \$0	(\$1,966,574)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
1845-3	Delivery		\$0	\$0	\$0	\$0			
1845-4	Underground Conductors and Devices - Primary Underground Conductors and Devices -	\$0	\$629,304	\$629,304	\$440,513	\$188,791	\$629,304		
1845-5	Secondary	\$0	\$1,337,270	\$1,337,270	\$936,089	\$401,181	\$1,337,270		

					Categorization		
			Financial Statement -				
USoA		Reclassified	Asset Break Out		_	1 .	I _
Account #	Accounts	Balance	includes Acc Dep	Adjusted TB	Demand	Customer	Total
Account #		Balance	and Contributed				
			Capital				
1850	Line Transformers	\$3,810,529	\$0	\$3,810,529	\$2,476,844	\$1,333,685	\$3,810,529
1855	Services	\$353,773	\$0	\$353,773	\$0	\$353,773	\$353,773
1860	Meters	\$1,926,378	\$0	\$1,926,378	\$0	\$1,926,378	\$1,926,378
9999	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$1,083,272	\$0	\$1,083,272	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$260,024	\$0	\$260,024	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$524,347	\$0	\$524,347	\$0	\$0	\$0
1925	Computer Software	\$468,772	\$0	\$468,772	\$0	\$0	\$0
1930	Transportation Equipment	\$1,183,019	\$0	\$1,183,019	\$0	\$0	\$0
1935	Stores Equipment	\$8,610	\$0	\$8,610	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$294,725	\$0	\$294,725	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$2,634	\$0	\$2,634	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$134,110	\$0	\$134,110	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$19,220	\$0	\$19,220	\$0	\$0	\$0
1970	Load Management Controls - Customer	\$0	\$0	\$0	\$0	\$0	\$0
	Premises	\$0	φυ	φ0	φυ	φυ	φυ
1975		\$0	\$0	\$0	\$0	\$0	\$0
	Load Management Controls - Utility Premises	φυ	ΨU		φυ	φυ	φυ
1980	System Supervisory Equipment	\$649,828	\$0	\$649,828	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$2,428,141)		(\$2,428,141)			\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant -	(\$12,457,078)		(\$12,457,078)			\$0
	Property, Plant, & Equipment	(\$12,457,076)		(\$12,457,076)			φU
2120	Accumulated Amortization of Electric Utility	••		60			\$0
	Plant - Intangibles	\$0		\$0			φU
3046	Balance Transferred From Income	(\$571,852)		(\$571,852)	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0		\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	(\$3,573,629)		(\$3,573,629)	\$0	\$0	\$0
4080-2	SSS Admin Charge	(\$19,500)		(\$19,500)	\$0	\$0	\$0
4082	Retail Services Revenues	\$0		\$0	\$0	\$0	\$0
4084		\$0		\$0	\$0	\$0	\$0
	Service Transaction Requests (STR) Revenues	φυ		\$0	\$ 0	φU	φU
4090	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$78,200)		(\$78,200)	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0		\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$5,600)		(\$5,600)	\$0	\$0	\$0
4225	Late Payment Charges	(\$23,400)		(\$23,400)	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0		\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	(\$34,200)		(\$34,200)	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	(\$74,400)		(\$74,400)	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to	\$0		\$0	\$0	\$0	\$0
	Income	·					
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0
4315		\$0		\$0	\$0	\$0	\$0
	Revenues from Electric Plant Leased to Others						
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$94,300)		(\$94,300)	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising,	\$64,500		\$64,500	\$0	\$0	\$0
	Jobbing, Etc.	φυ 4 ,500		φ 04 ,500	φυ	φυ	φυ
4335	Profits and Losses from Financial Instrument	\$0		\$0	\$0	\$0	\$0
	Hedges	φυ		ΦΟ	ΨΟ	φυ	Ψ
4340	Profits and Losses from Financial Instrument	\$0		\$0	\$0	\$0	\$0
	Investments	φυ		φυ	φυ	φυ	φυ
4345	Gains from Disposition of Future Use Utility	\$0		\$0	\$0	\$0	\$0
	Plant	Φ0		Φ0	φυ	φυ	φυ
4350	Losses from Disposition of Future Use Utility	¢0		\$0	\$0	6 0	\$0
	Plant	\$0		φ0	φυ	\$0	φυ
4355	Gain on Disposition of Utility and Other	*		60	6 0	60	60
	Property	\$0		\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other	#00 F00		#00 F00	e o	60	C O
	Property	\$22,596		\$22,596	\$0	\$0	\$0
4357	Gains from Retirement of Utility and Other						
	Property	\$0		\$0	\$0	\$0	\$0
4362	Loss from Retirement of Utility and Other			*-	20	••	**
	Property	\$0		\$0	\$0	\$0	\$0
		•					

					Categorization		
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
4375	Revenues from Non-Utility Operations	(\$58,800)		(\$58,800)	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$37,700		\$37,700	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0		\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including						
4000	Amortization	\$0		\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0		\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0 \$0		\$0	\$0	\$0	\$0
4705	Power Purchased	\$16,272,196		\$16,272,196	\$ 0	\$0	\$0
4708				\$1,136,876			\$0 \$0
	Charges-WMS	\$1,136,876		. ,	\$0	\$0 \$0	
4710	Cost of Power Adjustments	\$0		\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0		\$0	\$0	\$0	\$0
4714	Charges-NW	\$1,008,504		\$1,008,504	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0		\$0	\$0	\$0	\$0
4716	Charges-CN	\$815,402		\$815,402	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$225,244		\$225,244	\$0	\$0	\$0
4750	Charges-LV	\$353,366		\$353,366	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$289,509		\$289,509	\$202,656	\$86,853	\$289,509
5010	Load Dispatching	\$4,080		\$4,080	\$2,856	\$1,224	\$4,080
5012	Station Buildings and Fixtures Expense	\$0		\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation						
	Labour	\$0		\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation						
	Supplies and Expenses	\$0		\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation						
3010	Labour	\$5,023		\$5,023	\$5,023	\$0	\$5,023
5017	Distribution Station Equipment - Operation						
5017		\$21,100		\$21,100	\$21,100	\$0	\$21,100
5000	Supplies and Expenses						
5020	Overhead Distribution Lines and Feeders -	\$0		\$0	\$0	\$0	\$0
	Operation Labour						
5025	Overhead Distribution Lines & Feeders -	\$0		\$0	\$0	\$0	\$0
	Operation Supplies and Expenses	**		**	**	**	**
5030		\$0		\$0	\$0	\$0	\$0
	Overhead Subtransmission Feeders - Operation	ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ
5035		\$1,800		\$1,800	\$1,170	\$630	\$1,800
	Overhead Distribution Transformers- Operation	φ1,000		φ1,000	φ1,170	φ030	φ1,000
5040	Underground Distribution Lines and Feeders -	\$0		\$0	\$0	\$0	\$0
	Operation Labour	φυ		φυ	φU	φυ	φυ
5045	Underground Distribution Lines & Feeders -	\$0		\$0	eo.	\$0	\$0
	Operation Supplies & Expenses	φυ		φυ	\$0	φυ	φU
5050	Underground Subtransmission Feeders -	C O		CO	eo.	60	\$0
	Operation	\$0		\$0	\$0	\$0	φU
5055	Underground Distribution Transformers -	••		•	••	20	••
	Operation	\$0		\$0	\$0	\$0	\$0
5065	Meter Expense	\$5,990		\$5,990	\$0	\$5,990	\$5,990
5070	Customer Premises - Operation Labour	\$48,969		\$48,969	\$0	\$48,969	\$48,969
5075	outlement remisee operation gasea.						
0010	Customer Premises - Materials and Expenses	\$2,516		\$2,516	\$0	\$2,516	\$2,516
5085	Miscellaneous Distribution Expense	\$0		\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders -	φυ		ΨΟ	ΨΟ	ΨΟ	φυ
5090	Rental Paid	\$0		\$0	\$0	\$0	\$0
FOOF							
5095	Overhead Distribution Lines and Feeders -	\$0		\$0	\$0	\$0	\$0
5000	Rental Paid	••		20	••	20	••
5096	Other Rent	\$0		\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$118,521		\$118,521	\$82,964	\$35,556	\$118,521
5110	Maintenance of Buildings and Fixtures -	\$0		\$0	\$0	\$0	\$0
	Distribution Stations	**		**	**	**	**
5112		\$0		\$0	\$0	\$0	\$0
	Maintenance of Transformer Station Equipment	ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ
5114		\$87,344		\$87,344	\$87,344	\$0	\$87,344
	Maintenance of Distribution Station Equipment	ψ01,044			ψ01,544	ΨΟ	ψ01,344
5120	Maintenance of Poles, Towers and Fixtures	\$19,080		\$19,080	\$13,356	\$5,724	\$19,080
5125	Maintenance of Overhead Conductors and	\$89,700		\$89,700	\$62,790	¢26.040	480 700
	Devices	φοθ,700		φοθ,700	φυΖ, / 90	\$26,910	\$89,700
5130	Maintenance of Overhead Services	\$0		\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders -						
	Right of Way	\$31,222		\$31,222	\$21,856	\$9,367	\$31,222
5145	Maintenance of Underground Conduit	\$0		\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and						
	Devices	\$78,949		\$78,949	\$55,265	\$23,685	\$78,949
5155	Maintenance of Underground Services	\$0		\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$7,610		\$7,610	\$4,946	\$2,663	\$7,610
5175	Maintenance of Meters	\$116,415		\$116,415	\$0	\$116,415	\$116,415
5305	Supervision	\$0		\$0	\$0	\$0	\$0
		ΨO.		ΨU		Ŧ-	Ŧ-

Miscellaneous Customer Accounts Expenses \$25,000 \$						Categorization		
	Account #		Balance	Asset Break Out includes Acc Dep and Contributed	•			
Second Collecting Cash Over and Short								
Size Collecting Cash Over and Short Sinual Sinual Sinual Sinual Sinual Sinual Collection Charges Sinual Si								
Sample S								
Macellaneous Customer Accounts Expenses \$25,000 \$25,000 \$30 \$25,000 \$26,000 \$30						7.7		
Miscellaneous Customer Accounts Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5330							
Miscellaneous Customer Account Expenses 50	5335	Bad Debt Expense	\$25,000		\$25,000	\$0	\$25,000	\$25,000
Section Sect	5340	Miscellaneous Customer Accounts Expenses	\$0		\$0	\$0	\$0	
Section Sect	5405		\$0		\$0			
Section Sect	5410		\$4,450		\$4,450			
Miscellaneous Customer Service and Informational Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5415							
Informational Expenses SU	5420		\$0		\$0			\$0
Section Supervision Supe	5425		\$0		\$0			\$0
Demonstrating and Selling Expense \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5505	•	\$0		\$0			\$0
Second S	5510							
Miscellaneous Sales Expense \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5515							
Second S	5520							
Management Salaries and Expenses \$506,320 \$506,320 \$0	5605							
General Administrative Salaries and Expenses \$62,345 \$62,345 \$0	5610							
Second Office Supplies and Expenses \$110,192 \$110,192 \$0	5615	·						
Administrative Expense Transferred Credit S0 S0 S0 S0 S0 S0 S0 S	E630		£110 100		£440.400			60
Section Services Employed S50,500 S50,500 S0,500 S0,505 S0,50								
Section Property Insurance S27,234 S27,234 S27,234 S27,334 S27								
					,			, ,
Employee Pensions and Benefits \$0								
Section Franchise Requirements \$0								
Regulatory Expenses \$100,697 \$100,697 \$100,697 \$00								
Second General Advertising Expenses \$0								, ,
Miscellaneous General Expenses \$47,124 \$47,124 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
Section Rent								
Maintenance of General Plant \$131,802 \$131,802 \$0 \$0 \$0 \$0 \$0 \$0 \$0								
Electrical Safety Authority Fees \$5,202 \$5,202 \$0								
FRS Placeholder Expense Account \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
FRS Placeholder Expense Account \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$, ,						* *
FRS Placeholder Expense Account \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
FRS Placeholder Expense Account \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		•						
Independent Market Operator Fees and Penalties								
Amortization Expense - Property, Plant, and Equipment \$623,869 \$0 \$623,869 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	5685	Independent Market Operator Fees and	• •		•			
Equipment Sequence	5705	Amortization Expense - Property, Plant, and	\$623.860	\$0	\$623,860			\$0
Amortization of Intangibles and Other Electric Plant Acquisition Adjustments Amortization of Electric Plant Acquisition Adjustments Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Amortization of Deferred Charges So Interest on Long Term Debt \$322,428 \$3105 Taxes Other Than Income Taxes \$978 \$978 \$978 \$978 \$978 \$978 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5710			• •				
Plant	5715	Amortization of Intangibles and Other Electric						
Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt S322,428 Interest on Long Term Debt Income Taxes Income Ta	5720	Amortization of Electric Plant Acquisition	, ,		, ,			• •
Amortization of Deferred Development Costs \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	5730	Amortization of Unrecovered Plant and	\$0		\$0			
5740 Amortization of Deferred Charges \$0 \$0 5005 Interest on Long Term Debt \$322,428 \$322,428 6105 Taxes Other Than Income Taxes \$30,385 \$30,385 \$0 \$0 6110 Income Taxes \$978 \$978 \$0 \$0 \$0 6205 Donations \$0	E70E		00		••			
5005 Interest on Long Term Debt \$322,428 \$322,428 6105 Taxes Other Than Income Taxes \$30,385 \$30,385 \$0 \$0 5110 Income Taxes \$978 \$978 \$0 5205 Donations \$0 \$0 \$0 5210 Life Insurance \$0 \$0 \$0 \$0 5215 Penalties \$0 \$0 \$0 \$0 5225 Other Deductions \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535								
3105 Taxes Other Than Income Taxes \$30,385 \$30,385 \$0 \$0 3110 Income Taxes \$978 \$978 \$0 3205 Donations \$0 \$0 \$0 \$0 3210 Life Insurance \$0 \$0 \$0 \$0 \$0 3215 Penalties \$0 \$0 \$0 \$0 \$0 3225 Other Deductions \$0 \$0 \$0 \$0 \$0 \$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535								
S110 Income Taxes \$978 \$978 \$0 5205 Donations \$0 \$0 \$0 \$0 5210 Life Insurance \$0 \$0 \$0 \$0 \$0 5215 Penalties \$0 \$0 \$0 \$0 \$0 5225 Other Deductions \$0 \$0 \$0 \$0 \$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535						C C	60	60
6205 Donations \$0 \$0 \$0 \$0 5210 Life Insurance \$0 \$0 \$0 \$0 6215 Penalties \$0 \$0 \$0 \$0 5225 Other Deductions \$0 \$0 \$0 \$0 \$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535						ФО	ΦU	
5210 Life Insurance \$0 \$0 \$0 \$0 5215 Penalties \$0 \$0 \$0 \$0 5225 Other Deductions \$0 \$0 \$0 \$0 \$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535						C C	60	
S215 Penalties \$0 \$0 \$0 \$0 S225 Other Deductions \$0 \$0 \$0 \$0 \$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535								
5225 Other Deductions \$0 \$0 \$0 \$0 \$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535								
\$32,030,542 \$0 \$32,030,542 \$16,807,937 \$8,009,598 \$24,817,535						• •		
	0220	Other Deductions		C C				
			φ32,030,342	φU	 \$3∠,030,34∠	φ10,0U1,931	φ0,009,59 δ	

Ψ0			932,030,342
0.9	1		\$32,030,542
	•	•	\$0
	\$7,939,053	\$3,811,511	\$32,030,542
			O5 Summary

Grouping by Allocator		Adjusted TB	;	Demand	ı	Customer	Total	Residential	GS <50
1808	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -
1815	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -
1820	\$	113,466.93	\$	113,466.93	\$	-	\$ 113,466.93	\$ 28,734.60	\$ 15,050.88
1830	\$	19,079.79	\$	13,355.85	\$	5,723.94	\$ 19,079.79	\$ 5,064.25	\$ 2,657.20
1835	\$	89,700.11	\$	62,790.07	\$	26,910.03	\$ 89,700.11	\$ 22,440.00	\$ 11,771.74

USoA Account#	Accounts	Reclassified Balance	١,	nancial Statement - Asset Break Out ncludes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
	1840	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	1845	\$ 78,949.43	\$	55,264.60	\$ 23,684.83	\$ 78,949.43	\$ 23,096.59	\$ 12,122.67
	1850	\$ 9,409.87	\$	6,116.42	\$ 3,293.46	\$ 9,409.87	\$ 3,030.23	\$ 1,591.26
	1855	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	1860	\$ 116,415.24	\$	-	\$ 116,415.24	\$ 116,415.24	\$ -	\$ -
	1815-1855	\$ 412,109.51	\$	288,476.65	\$ 123,632.85	\$ 412,109.51	\$ 102,854.44	\$ 53,955.66
	1830 & 1835	\$ 31,222.36	\$	21,855.65	\$ 9,366.71	\$ 31,222.36	\$ 8,136.22	\$ 4,268.79
	1840 & 1845	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	BDHA	\$ 25,000.00	\$	-	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
		\$ (14,261,350.29)	\$	-	\$ -	\$ -	\$ (3,096,241.54)	\$ (1,624,590.69)
	CCA	\$ 51,484.54	\$	-	\$ 51,484.54	\$ 51,484.54	\$ -	\$ -
	CDMPP	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	CEN	\$ 2,028,634.78	\$	-	\$ 204,729.36	\$ 204,729.36	\$ -	\$ -
	CEN EWMP	\$ 17,634,315.31	\$	-	\$ -	\$ -	\$ -	\$ -
	CREV	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	CWCS	\$ 353,772.70	\$	-	\$ 353,772.70	\$ 353,772.70	\$ -	\$ -
	CWMC	\$ 1,932,368.82	\$	-	\$ 1,932,368.82	\$ 1,932,368.82	\$ -	\$ -
	CWMR	\$ 182,423.45	\$	-	\$ 182,423.45	\$ 182,423.45	\$ -	\$ -
	CWNB	\$ 291,176.00	\$	-	\$ 291,176.00	\$ 291,176.00	\$ -	\$ -
	DCP	\$ 414,293.10		414,293.10	\$ -	\$ 414,293.10	\$ 109,005.26	\$ 45,911.22
	LPHA	\$ (23,400.00)		-	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 3,810,528.95		2,476,843.82	\$ 1,333,685.13	\$ 3,810,528.95	\$ 1,227,094.09	\$ 644,381.24
	NFA	\$ (309,064.86)		-	\$ -	\$ -	\$ -	\$ -
	NFA ECC	\$ 4,655,793.41	\$	-	\$ -	\$ -	\$ -	\$ -
	O&M	\$ 1,062,271.82		-	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 10,572,445.09	\$	9,079,202.34	\$ 1,493,242.75	\$ 10,572,445.09	\$ 2,299,235.87	\$ 1,204,315.71
	SNCP	\$ 6,108,959.36		4,276,271.55	\$ 1,832,687.81	\$ 6,108,959.36	\$ 2,118,578.30	\$ 1,112,524.40
	TCP	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
	Total	\$ 35,400,005	\$	16,807,937	\$ 8,009,598	\$ 24,817,535	\$ 2,851,028	\$ 1,483,960

1	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$8,566	\$3,608	\$20,140	\$184	\$58	\$32,555
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$100,440	\$42,303	\$236,158	\$2,159	\$677	\$381,738
\$0	\$0	\$0	\$ 0	\$0	\$0
\$0 #0	\$0 ©0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0 \$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	
\$0		•	, ,	•	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$1,416,882	\$742,148	\$3,427,380	\$0	\$8,560	\$5,594,969
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$416,816	\$218,324	\$1,008,261	\$0	\$2,518	\$1,645,919
\$883,384	\$463,890	\$430,468	\$0	\$5,337	\$1,783,079
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$229,607	\$120,266	\$555,409	\$0	\$1,387	\$906,669
\$338,861	\$177,945	\$165,125	\$0	\$2,047	\$683,978
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$ 0	\$0	\$0
\$124,376	\$65,147	\$300,860	\$0 ©0	\$751	\$491,133
\$432,570	\$227,154	\$210,788	\$0 ©0	\$2,613	\$873,126
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
			• •		
\$111,556	\$58,432	\$269,850	\$0	\$674	\$440,513
\$463,763	\$243,535	\$225,989	\$0	\$2,802	\$936,089

1	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
\$1,227,094	\$644,381	\$597,955	\$0	\$7,413	\$2,476,844
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0 \$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
(\$660,639)	(\$346,608)	(\$547,282)	(\$33)	(\$3,992)	(\$1,558,553)
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
(\$2,481,542)	(\$1,302,099)	(\$2,692,716)	\$0	(\$14,992)	(\$6,491,349)
\$0	\$0	\$0	\$0	\$0	\$0
\$0 ***	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0			\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
\$0	\$0 \$0	\$0	\$0	\$ 0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$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	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
\$0	\$0	\$0	\$0	\$0	\$0
\$0 ©0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0					\$0
	\$0	\$0	\$0	\$0	
\$0 ©0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 ©0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0 ***	\$0 \$0	\$0 \$0	\$0	\$0 ***
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0
\$72,256	\$37,904	\$92,060	\$0	\$437	\$202,656
\$1,018	\$534	\$1,297	\$0	\$6	\$2,856
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$1,272	\$666	\$3,077	\$0	\$8	\$5,023
\$5,343	\$2,799	\$12,925	\$0	\$32	\$21,100
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$580	\$304	\$282	\$0	\$4	\$1,170
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	\$ 0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$29,580	\$15,517	\$37,688	\$0	\$179	\$82,964
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$22,119	\$11,586	\$53,506	\$0 \$0	\$134	\$87,344
\$5,064	\$2,657	\$5,604	\$0	\$31	\$13,356
\$22,440 \$0	\$11,772 \$0	\$28,443 \$0	\$0 \$0	\$136 \$0	\$62,790 \$0
\$8,136 \$0	\$4,269 \$0	\$9,401 \$0 \$0 \$0		\$49 \$0	\$21,856 \$0
\$23,097	\$12,123	\$19,906	\$0	\$140	\$55,265
				\$0	
\$0 \$2,451	\$0 \$1,287	\$0 \$1,194			\$0 \$4,946
\$0	\$0	\$0	\$0	\$15 \$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0

1	2	3	7	9		
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	
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\$ 0	\$0	\$0	\$0 \$0	\$0	\$0	
\$0	\$0	\$0	\$0 \$0	\$0	\$0 ***	
\$0 ©0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	
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\$45,940 \$0	\$24,116 \$0	\$40,517 \$0	(\$1) \$ 0	\$278 \$0	\$110,849 \$0	
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\$2,851,028 O4 Summary	\$1,483,960	\$4,514,287	\$2,310	\$17,299	\$8,868,884	
O+ Guillinary	١					

\$32,030,542

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GS>50-Regular	GS> 50-TOU	1	GS >50- Intermediate	Unmetered Scattered Load	Back-up/Standby Power	GS <50
\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
\$ -	\$ -	\$	-	\$ -	\$ -	\$ -
\$ 69,507.86	\$ -	\$	-	\$ 173.59	\$ -	\$ -
\$ 5,603.81	\$ -	\$	-	\$ 30.59	\$ -	\$ 490.64
\$ 28,442.77	\$ -	\$	-	\$ 135.56	\$ -	\$ 2,312.48

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	Residential	GS <50	GS>	50-Regular	Street Light	s	Unmetered cattered Load	Te	otal - Demand
\$ \$	-	\$ -	\$	-	\$ -	\$	-	\$	-
	19,905.80	\$ -	\$	-	\$ 139.53	\$	-	\$	2,021.08
\$	1,476.61	\$ -	\$	-	\$ 18.31	\$	-	\$	278.50
\$	-	\$ -	\$	-	\$ -	\$	-	\$	-
\$	-	\$ -	\$	-	\$ -	\$	-	\$	10,466.28
\$	131,045.18	\$ -	\$	-	\$ 621.36	\$	-	\$	11,228.38
\$	9,401.48	\$ -	\$	-	\$ 49.15	\$	-	\$	803.53
\$	-	\$ -	\$	-	\$ -	\$	-	\$	-
\$	-	\$ -	\$	-	\$ -	\$	-	\$	-
\$	-	\$ -	\$	-	\$ -	\$	-	\$	5,993.77
\$	(3,199,480.77)	\$ -	\$	-	\$ (18,706.16)	\$	-	\$	(337,321.89)
\$	-	\$ -	\$	-	\$ -	\$	-	\$	4,475.53
\$	-	\$ -	\$	-	\$ -	\$	-	\$	-
\$	-	\$ -	\$	-	\$ -	\$	-	\$	24,670.13
\$	-	\$ -	\$	-	\$ -	\$	-	\$	· -
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\$	_	\$ _	\$	-	\$ _	\$	_	\$	173,729.10
\$ \$	_	\$ _	\$	-	\$ _	\$	_	\$	19,580.75
\$	_	\$ _	\$	_	\$ _	\$	_	\$	84,354.32
\$	256,297.94	\$ _	\$	-	\$ 735.23	\$	_	\$	-
\$		\$ _	\$	_	\$ -	\$	_	\$	_
\$	597,955.31	\$ _	\$	_	\$ 7,413.17	\$	_	\$	112,778.86
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\$	_	\$ _	\$	-	\$ _	\$	_	\$	_
\$	5,561,760.75	\$ _	\$	-	\$ 13,890.01	\$	_	\$	129,865.66
\$	1,032,370.01	\$ _	\$	_	\$ 12,798.85	\$	_	\$	154,975.45
\$	-,002,070.01	\$ -	\$	-	\$ -	\$	-	\$	-
\$	4,514,287	\$ -	\$	-	\$ 17,299	\$	-	\$	452,324

1	2 3		7	9	
Residential	GS <50	GS <50 GS>50-Regular		Unmetered Scattered Load	Total - Customer
\$0	\$0	\$0	\$0	\$0	\$0
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\$52,359	\$24,670	\$125,856	\$1,404	\$440	\$204,729
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$506,272	\$61,347	\$9,182	\$127,617	\$975	\$705,394
\$551,573	\$64,620	\$7,892	\$139,029	\$1,062	\$764,177
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$278,884	\$33,794	\$5,058	\$70,299	\$537	\$388,572
\$211,580	\$24,788	\$3,027	\$53,331	\$407	\$293,133
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$151,069	\$18,306	\$2,740	\$38,080	\$291	\$210,486
\$270,090 \$0	\$31,643	\$3,864	\$68,079	\$520	\$374,197
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$135,498	\$16,419	\$2,457	\$34,155	\$261	\$188,791
\$289,567	\$33,925	\$4,143	\$72,988	\$558	\$401,181

1	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Customer
\$962,637	\$112,779	\$13,773	\$242,642	\$1,854	\$1,333,685
\$293,746	\$51,621	\$8,406	\$0	\$0	\$353,773
\$1,611,104	\$173,191	\$142,084	\$0 \$0	\$0 \$0	\$1,926,378
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\$0 (\$624,424)	\$0 (\$80,610)	\$0 (\$21,102)	\$0 (\$129,873)	\$0 (\$1,025)	\$0 (\$857,133)
\$024,424) \$0	(\$80,619) \$0	(\$21,192) \$0	\$0	(\$1,025) \$0	\$0 \$0
\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
(\$2,385,843)	(\$281,365)	(\$113,404)	(\$429,445)	(\$3,382)	(\$3,213,439)
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1	2	2 3		9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Customer
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\$61,639	\$7,888	\$3,102	\$14,108	\$115	\$86,853
\$869	\$111	\$44	\$199	\$2	\$1,224
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$455	\$53	\$7	\$115	\$1	\$630
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$5,010 \$35,148	\$539 \$4,257	\$442 \$636	\$0 \$8,860	\$0 \$68	\$5,990 \$48,969
\$1,806	\$219	\$33	\$455	\$3	\$2,516
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$25,234	\$0 \$3,229	\$0 \$1,270	\$0 \$5,776	\$0 \$47	\$0 \$35,556
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\$0	\$0	\$0	\$0	\$0	\$0
\$4,120	\$491	\$67	\$1,039	\$8	\$5,724
\$19,361	\$2,312	\$319	\$4,880	\$37	\$26,910
\$0	\$0	\$0	\$0	\$0	\$0
\$6,741 \$0	\$804 \$0	\$110 \$0	\$1,699 \$0	\$13 \$0	\$9,367 \$0
		\$0		\$0	
\$17,065	\$2,021	\$265	\$4,301	\$33	\$23,685
\$0	\$0 ************************************	\$0	\$0 \$405	\$0	\$0
\$1,922 \$97,363	\$225 \$10,466	\$28 \$8,586	\$485 \$0	\$4 \$0	\$2,663 \$116,415
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\$161,676 \$19,581 \$1,126	Set Light Unmetered Scattered Load Total - Custome \$40 \$0 \$182,423 \$795 \$48 \$206,979 \$319 \$19 \$83,177 \$0 \$0 \$102
	\$795 \$48 \$206,979 \$319 \$19 \$83,177 \$0 \$0 \$102
\$123,776 \$50,062 \$22,200	\$319 \$19 \$83,177 \$0 \$0 \$102
ψ120,110 φ03,302 Φ22,333	\$0 \$0 \$102
\$49,741 \$24,097 \$9,001	
\$61 \$30 \$11	
\$549 \$266 \$99	\$4 \$0 \$918
\$19,006 \$5,994 \$0	\$0 \$0 \$25,000
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\$144,235 \$24,662 \$81,092 \$	8,764 \$308 \$259,061
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<u>\$3,079,891</u>	40,145 \$3,205 \$4,198,086

GS>50-Regular		GS> 50-TOU		GS >50- Intermediate		Unmetered Scattered Load				GS <50
\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
\$ 66.50	\$	-	\$	-	\$	7.94	\$	-	\$	-
\$ 319.16	\$	-	\$	-	\$	37.29	\$	-	\$	-

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	Residential GS <50		GS>50	GS>50-Regular Street Li		Street Light	s	Unmetered cattered Load	Tota	al - Customer	
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	264.98	\$	-	\$	-	\$	32.86	\$	-	\$	-
\$	34.01	\$	-	\$	-	\$	4.58	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	8,586.44	\$	-	\$	-	\$	-	\$	-	\$	-
\$	4,416.33	\$	-	\$	-	\$	163.62	\$	-	\$	-
\$	109.54	\$	-	\$	-	\$	12.98	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	(53,504.48)	\$	-	\$	-	\$	(4,098.57)	\$	-	\$	-
\$	668.73	\$	-	\$	-	\$	71.17	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$	125,855.51	\$	-	\$	-	\$	440.46	\$	-	\$	-
\$	· -	\$	-	\$	-	\$	-	\$	-	\$	-
\$	_	\$	_	\$	-	\$	_	\$	_	\$	_
\$	8,405.77	\$	-	\$	-	\$	-	\$	-	\$	-
\$	142,525.68	\$	_	\$	-	\$	_	\$	_	\$	_
\$	1,126.25	\$	_	\$	-	\$	_	\$	_	\$	_
\$	31,510.20	\$	_	\$	_	\$	67.07	\$	_	\$	_
\$	-	\$	_	\$	-	\$	_	\$	_	\$	_
\$	_	\$	_	\$	-	\$	_	\$	_	\$	(4,422.93)
\$	13,773.31	\$	-	\$	-	\$	1,853.90	\$	-	\$	-
	-	\$	_	\$	_	\$	-	\$	_	\$	(97,831.42)
\$ \$	-	\$	-	\$	-	\$	-	\$	_	\$	-
\$	_	\$	_	\$	_	\$	_	\$	_	\$	_
\$	19,436.85	\$	_	\$	_	\$	2,064.09	\$	_	\$	_
\$	18,926.64	\$	_	\$	_	\$	2,547.54	\$	_	\$	_
\$		\$	-	\$	-	\$	_,00 .	\$	-	\$	-
\$	322,521	\$	-	\$	-	\$	3,205	\$	-	-\$	102,254
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Residential	Residential GS <50 C		Street Light	Unmetered Scattered Load	Total - Mis
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1	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
\$0	\$0	\$0	\$0	\$0	\$0
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(\$249,421)	(\$83,391)	(\$223,364)	(\$14,745)	(\$931)	(\$571,852)
\$0	\$0	\$0	\$0 (\$100.704)	\$0	\$0
(\$2,079,384)	(\$548,454)	(\$807,527)	(\$123,731)	(\$14,532)	(\$3,573,629)
(\$13,997) \$0	(\$1,695) \$0	(\$253) \$0	(\$3,528) \$0	(\$27) \$0	(\$19,500) \$0
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\$0 (#26.200)	\$0 (642,200)	\$0 (\$25.278)	\$0 (\$4.254)	\$0 (64.50)	\$0 (\$70,200)
(\$36,308) \$0	(\$12,209) \$0	(\$25,278) \$0	(\$4,254) \$0	(\$150) \$0	(\$78,200) \$0
(\$3,221)	(\$955)	(\$1,249)	(\$169)	(\$6)	(\$5,600)
(\$13,036)	(\$4,423)	(\$5,844)	(\$57)	(\$40)	(\$23,400)
\$0	\$0	\$0	\$0	\$0	\$0
(\$20,452)	(\$9,908)	(\$3,701)	(\$131)	(\$8)	(\$34,200)
(\$42,799)	(\$12,687)	(\$16,588)	(\$2,243)	(\$83)	(\$74,400)
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(\$54,533)	(\$16,128)	(\$20,687)	(\$2,848)	(\$104)	(\$94,300)
\$37,104	\$10,998	\$14,381	\$1,945	\$72	\$64,500
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\$12,999	\$3,853	\$5,038	\$681	\$25	\$22,596
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1	2	3	7	9	
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
(\$34,004)	(\$10,057)	(\$12,899)	(\$1,776)	(\$65)	(\$58,800)
\$21,687 \$0	\$6,429 \$0	\$8,406 \$0	\$1,137 \$0	\$42 \$0	\$37,700 \$0
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Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
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(\$2,475,366)	(\$678,626)	(\$1,089,567)	(\$149,720)	(\$15,807)	(\$4,409,085)

GS>50-Regular GS> 50		GS> 50-TOU	U GS >50- Intermediate		Unmetered Scattered Load		Back-up/Standby Power	GS <50
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Miscellaneous

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	Residential	GS <50	GS	6>50-Regular		Street Light	S	Unmetered cattered Load	Total - Mis
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\$	-	\$ -	\$	-	\$	-	\$	-	\$ 2,124,955.88
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\$	(5,843.96)	\$ -	\$	-	\$	(39.99)	\$	-	\$ -
\$	-	\$ -	\$	-	\$	-	\$	-	\$ -
\$	(251,158.88)	\$ -	\$	-	\$	(1,094.07)	\$	-	\$ 51,591.73
\$	-	\$ -	\$	-	\$		\$	-	\$ 704,431.96
\$	-	\$ -	\$	-	\$	-	\$	-	\$ 181,680.43
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-\$	257,003	\$ -	\$	-	-\$	1,134	\$	-	\$ 2,902,555

Plant and

1	2	3	7	9		_
Residential	GS <50	GS>50-Regular	Street Light	Street Light Unmetered Scattered Load		
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Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - A&G	
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\$490,802	\$163,901	\$393,434	\$33,284	\$1,850	\$1,083,272	\$0 \$0
\$490,802 \$0	\$103,901	\$393,434 \$0	\$33,264 \$0	\$1,830 \$0	\$1,083,272	\$0 \$0
\$117,810	\$39,342	\$94,438	\$7,989	\$444	\$260,024	\$0 \$0
\$237,568	\$79,335	\$190,438	\$16,111	\$895	\$524,347	\$0
\$212,388	\$70,926	\$170,254	\$14,403	\$800	\$468,772	\$0
\$535,994	\$178,993	\$429,662	\$36,349	\$2,020	\$1,183,019	\$0
\$3,901	\$1,303	\$3,127	\$265	\$15	\$8,610	\$0
\$133,532	\$44,592	\$107,041	\$9,056	\$503	\$294,725	\$0
\$1,193	\$399	\$957	\$81	\$4	\$2,634	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60,762	\$20,291	\$48,707	\$4,121	\$229	\$134,110	\$0
\$8,708	\$2,908	\$6,980	\$591	\$33	\$19,220	\$0
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\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$294,420	\$98,320	\$236,011	\$19,966	\$1,110	\$649,828	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
(\$5,643)	(\$1,884)	(\$4,523)	(\$383)	(\$21)	(\$12,454)	\$0
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(\$1,246,990)	(\$416,428)	(\$999,607)	(\$84,566)	(\$4,700)	(\$2,752,291)	\$0
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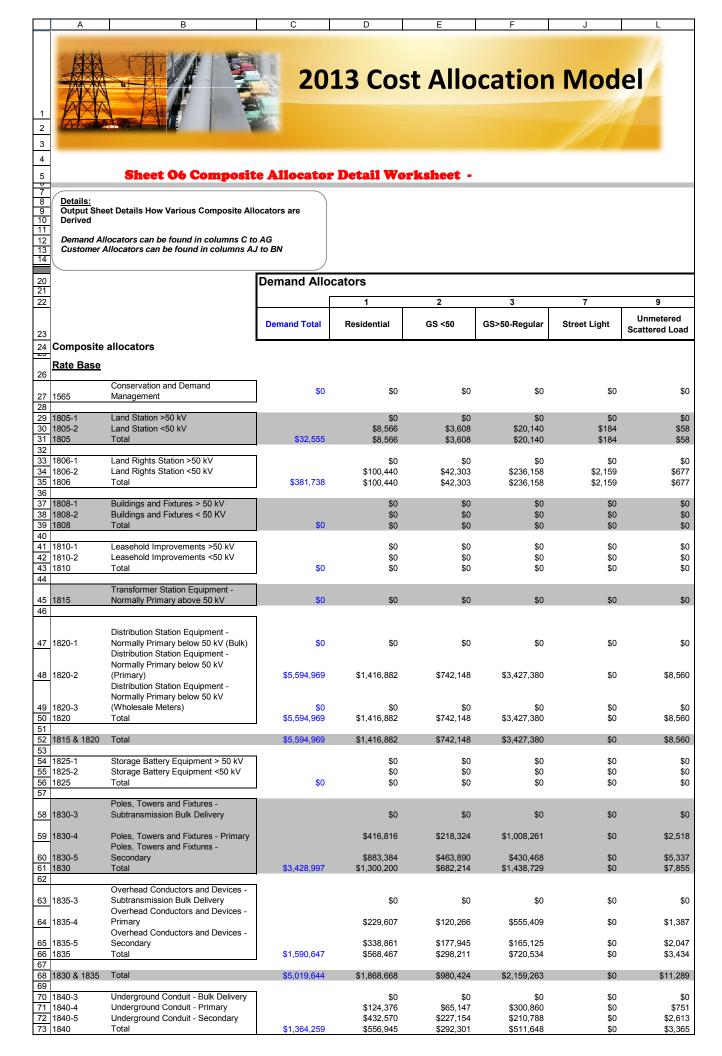
1	2	3	7	9		_
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - A&G	
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\$4,161,588 \$290,754	\$1,960,819 \$136,995	\$10,003,184 \$698,884	\$111,596 \$7,707	\$35,009	\$16,272,196 \$1,126,976	\$0 \$0
\$290,754 \$0	\$130,995 \$0	\$090,004 \$0	\$7,797 \$0	\$2,446 \$0	\$1,136,876 \$0	\$0 \$0
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\$257,923	\$121,526	\$619,968	\$6,916	\$2,170	\$1,008,504	\$0
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\$208,538	\$98,257	\$501,261	\$5,592	\$1,754	\$815,402	\$0
\$57,606 \$90,373	\$27,142 \$42,581	\$138,466 \$217,228	\$1,545 \$2,423	\$485 \$760	\$225,244 \$353,366	\$0 \$0
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\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2,573	\$761	\$976	\$134	\$5	\$4,450	\$0
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\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15,917	\$4,707	\$6,038	\$831	\$30	\$27,524	\$0
\$292,803	\$86,596	\$111,076	\$15,290	\$556	\$506,320	\$0
\$36,054	\$10,663	\$13,677	\$1,883	\$68	\$62,345	\$0
\$63,724	\$18,846	\$24,174	\$3,328	\$121	\$110,192	\$0
\$03,724 \$0	\$10,040	\$0	\$0,520	\$0	\$110,192	\$0 \$0
\$29,204	\$8,637	\$11,079	\$1,525	\$55	\$50,500	\$0 \$0
\$12,339	\$4,121	\$9,891	\$837	\$47	\$27,234	\$0
\$9,320	\$2,756	\$3,536	\$487	\$18	\$16,116	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$58,232	\$17,222	\$22,091	\$3,041	\$111	\$100,697	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$27,252	\$8,060	\$10,338	\$1,423	\$52	\$47,124	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$76,221	\$22,542	\$28,915	\$3,980	\$145	\$131,802	\$0
\$3,008	\$890	\$1,141	\$157	\$6	\$5,202	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$115,062	\$38,425	\$92,236	\$7,803	\$434	\$253,959	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$140,632	\$47,018	\$125,939	\$8,314	\$525	\$322,428	\$0 \$0
\$13,253	\$4,431	\$11,868	\$783	\$49	\$30,385	\$0 \$0
\$427	\$143	\$382	\$25	\$2	\$978	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$6,807,247	\$2,945,136	\$13,329,269	\$242,977	\$48,028	\$23,372,657	\$0

	GS>50-Regula	ır	GS> 50-TOU	1	GS >50-		Unmetered		Back-up/Standby
	OO- OO-Regule	••	00-00-100		Intermediate		Scattered Load		Power
\$	-	\$	-	\$	-	\$	-	\$	
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
•		•	_	•	_	2	_	2	

Plant and

_	1	2		3	7		9	
	Residential	GS <50	GS	>50-Regular	Street Light	s	Unmetered cattered Load	Total - A&G
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$ \$ \$ \$ \$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ 	\$	-	
\$	(911,894.62)	\$ -	\$	-	\$ (4,287.28)	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ 	\$	-	
\$	1,121,229.24	\$ -	\$	-	\$ 3,924.01	\$	-	
\$	10,840,534.67	\$ -	\$	-	\$ 37,939.05	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ 	\$	-	
\$	138,189.69	\$ -	\$	-	\$ 576.10	\$	-	
\$	1,690,941.56	\$ -	\$	-	\$ 7,949.98	\$	-	
\$	233,039.56	\$ -	\$	-	\$ 1,165.93	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	-	\$ -	\$	-	\$ -	\$	-	
\$	13,112,040	\$ -	\$	-	\$ 47,268	\$	-	•



	Α	В	С	D	Е	F	J	L
20			Demand Allo	cators				
21								
22				1	2	3	7	9
23			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
74								

	Α	В	С	D	E	F	J	L
20			Demand Allo	cators	<u> </u>		-	Į.
21								
22				1	2	3	7	9
23			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
75	1845-3	Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices		\$0	\$0	\$0	\$0	\$0
76	1845-4	- Primary Underground Conductors and Devices		\$111,556	\$58,432	\$269,850	\$0	\$674
78	1845-5 1845	- Secondary Total	\$1,376,602	\$463,763 \$575,320	\$243,535 \$301,967	\$225,989 \$495,839	\$0 \$0	\$2,802 \$3,476
79 80 81	1840 & 1845	Total	\$2,740,861	\$1,132,265	\$594,268	\$1,007,487	\$0	\$6,840
82	1850	Line Transformers	\$2,476,844	\$1,227,094	\$644,381	\$597,955	\$0	\$7,413
84 85	1815- 1850	Total	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102
	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0
87 88 89	1815- 1855	Total	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0
91	1815-1860	Total	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102
	9999	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0
95 96	1815-1860 + p	oli Total	\$15,832,318	\$5,644,908	\$2,961,221	\$7,192,086	\$0	\$34,102
97 98	1565-1880	Total	\$16,246,611	\$5,753,914	\$3,007,133	\$7,448,384	\$2,343	\$34,837
99	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$20,975,420	\$9,783,231	\$3,227,008	\$7,208,392	\$720,063	\$36,726
100		GFA - Distribution plant (exclude credit for contributed capital)	\$23,391,107	\$11,068,295	\$3,654,234	\$7,776,866	\$849,969	\$41,743
102		Accum Depreciation - NFA	(\$9,704,787)	(\$4,867,385)	(\$1,583,464)	(\$2,806,120)	(\$429,445)	(\$18,373)
103		Accum Depreciation - NFA ECC	(\$9,704,787)	(\$4,867,385)	(\$1,583,464)	(\$2,806,120)	(\$429,445)	(\$18,373)
	NFA	Net Fixed Assets	\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
105 106	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$13,686,320	\$6,200,910	\$2,070,771	\$4,970,746	\$420,523	\$23,370
	1830-4	Primary Poles Demand and Customer	\$2,351,313	\$923,088	\$279,671	\$1,017,443	\$127,617	\$3,493
	1830-5	Secondary Poles Demand and Customer	\$2,547,255	\$1,434,957	\$528,510	\$438,360	\$139,029	\$6,399
110	POLE PP&E		\$11,270,633	\$4,915,846	\$1,643,544	\$4,402,272	\$290,618	\$18,353
113 114 115								
_	Operating a	nd Maintenance		Allocate all the cost	s to the O and M ex	penses before using	g it as a composite	allocator.
	Acccounts							
119		Operation Supervision and Engineering	\$202,656	\$72,256	\$37,904	\$92,060	\$0	\$437
120		Load Dispatching Station Buildings and Fixtures	\$2,856	\$1,018	\$534	\$1,297	\$0	\$6
121	5012 5014	Expense Transformer Station Equipment -	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
122	5015	Operation Labour Transformer Station Equipment -	\$ 0	\$0	\$0	\$0	\$0	\$0
123	5016	Operation Supplies and Expenses Distribution Station Equipment -	\$5,023	\$1,272	\$666	\$3,077	\$0	\$8
124	5017	Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	\$21,100	\$5,343	\$2,799	\$12,925	\$0	\$32
126	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
127	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
128	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
129	5035	Overhead Distribution Transformers- Operation	\$1,170	\$580	\$304	\$282	\$0	\$4
130	5040	Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines &	\$0	\$0	\$0	\$0	\$0	\$0
131	5045	Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
133	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0
135	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
	-							

	Α	В	С	D	E	F	J	L
20	_		Demand Allo	cators				
21								
22				1	2	3	7	9
23			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
126	5075	Customer Premises - Materials and	\$0	\$0	\$0	\$0	\$0	\$0
136 137	5085	Expenses Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0
	5090	Underground Distribution Lines and	\$0	\$0	\$0	\$0	\$0	\$0
138		Feeders - Rental Paid Overhead Distribution Lines and						
139	5095	Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0
141	5105	Maintenance Supervision and Engineering	\$82,964	\$29,580	\$15,517	\$37,688	\$0	\$179
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0
143	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
144	5114	Maintenance of Distribution Station Equipment	\$87,344	\$22,119	\$11,586	\$53,506	\$0	\$134
145	5120	Maintenance of Poles, Towers and Fixtures	\$13,356	\$5,064	\$2,657	\$5,604	\$0	\$31
146	5125	Maintenance of Overhead Conductors and Devices	\$62,790	\$22,440	\$11,772	\$28,443	\$0	\$136
147	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0
148	5135	Overhead Distribution Lines and Feeders - Right of Way	\$21,856	\$8,136	\$4,269	\$9,401	\$0	\$49
149	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
150	5150	Maintenance of Underground Conductors and Devices	\$55,265	\$23,097	\$12,123	\$19,906	\$0	\$140
151	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0
152	5160	Maintenance of Line Transformers	\$4,946	\$2,451	\$1,287	\$1,194	\$0	\$15
153 154	5175 5305	Maintenance of Meters Supervision	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
155	5305	Meter Reading Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
156	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0
157	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0
158	5325	Collecting- Cash Over and Short	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
159 160	5330 5335	Collection Charges Bad Debt Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5340	Miscellaneous Customer Accounts	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
161 162 163 O&		Expenses	\$561,326	\$193,356	\$101,418	\$265,384	\$0	\$1,168
164						. ,		
165 O& 166 167 168 Ac		Total Demand and Customer	\$1,426,428	\$824,898	\$243,962	\$312,927	\$43,074	\$1,566
169 470		Power Purchased	\$16,272,196	\$4,161,588	\$1,960,819	\$10,003,184	\$111,596	\$35,009
170 470	80	Charges-WMS	\$1,136,876	\$290,754	\$136,995	\$698,884	\$7,797	\$2,446
171 471		Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
172 471 173 471		Charges-One-Time Charges-NW	\$0 \$1,008,504	\$0 \$257,923	\$0 \$121,526	\$0 \$619,968	\$0 \$6,916	\$0 \$2,170
174 471		Charges-CN	\$1,006,504 \$815,402	\$208,538	\$98,257	\$501,261	\$5,592	\$2,170 \$1,754
175 473	30	Rural Rate Assistance Expense	\$225,244	\$57,606	\$27,142	\$138,466	\$1,545	\$485
176 475 568		Charges-LV Independent Market Operator Fees	\$353,366	\$90,373	\$42,581	\$217,228	\$2,423	\$760
177 178		and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
179 CO	P	Cost of Power	\$19,811,587	\$5,066,782	\$2,387,320	\$12,178,992	\$135,869	\$42,623
	ccounts	Operation Supervision and						
182	io	Operation Supervision and Engineering	\$289,509	\$133,895	\$45,792	\$95,162	\$14,108	\$551
183 501		Load Dispatching	\$4,080	\$1,887	\$645	\$1,341	\$199	\$8
501 184	12	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0
501 185	14	Transformer Station Equipment - Operation Labour	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
501 186	15	Transformer Station Equipment - Operation Supplies and Expenses	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
501	16	Distribution Station Equipment -					\$0 \$0	\$0
187 501	17	Operation Labour Distribution Station Equipment -	\$5,023 \$21,100	\$1,272	\$666 \$2,700	\$3,077		
188	20	Operation Supplies and Expenses Overhead Distribution Lines and	\$21,100	\$5,343	\$2,799	\$12,925	\$0	\$32
189 502	25	Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and	\$0	\$0	\$0	\$0	\$0	\$0
190 503	30	Expenses Overhead Subtransmission Feeders -	\$0	\$0	\$0	\$0	\$0	\$0
191		Operation Overhead Distribution Transformers-	\$0	\$0	\$0	\$0	\$0	\$0
192		Operation	\$1,800	\$1,034	\$358	\$289	\$115	\$4
193	ŧU	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
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	Α	В	С	D	E	F	J	L
20	7.		Demand Allo		_		Ū	_
21			Demand And	cators				
22				1	2	3	7	9
								Unmetered
00			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load
23	5045	Hadassa od Distribution Lines 0						
	5045	Underground Distribution Lines &						
194		Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0
134	5050	Underground Subtransmission	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
195		Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
	5055	Underground Distribution						
196		Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
197	5065	Meter Expense	\$5,990	\$5,010	\$539	\$442	\$0	\$0
198	5070	Customer Premises - Operation Labour	¢49.060	¢25 140	¢4.257	\$636	¢0 060	\$68
190	5075	Customer Premises - Materials and	\$48,969	\$35,148	\$4,257	\$000	\$8,860	\$00
199	3073	Expenses	\$2,516	\$1,806	\$219	\$33	\$455	\$3
	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
000	5095	Overhead Distribution Lines and					40	40
202	5096	Feeders - Rental Paid Other Rent	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
203	5105	Maintenance Supervision and	ΦΟ	ΦΟ	φυ	ΦΟ	φυ	φυ
204		Engineering	\$118,521	\$54,814	\$18,747	\$38,958	\$5,776	\$226
Ť	5110	Maintenance of Buildings and Fixtures -		,	,	. , -, 0	, -, •	+
205		Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0
	5112	Maintenance of Transformer Station						
206		Equipment Pietric Claring	\$0	\$0	\$0	\$0	\$0	\$0
207	5114	Maintenance of Distribution Station	607.044	#00.440	Ø44 F00	ΦΕΩ ΕΩΩ	# 0	6404
207	5120	Equipment Maintenance of Poles, Towers and	\$87,344	\$22,119	\$11,586	\$53,506	\$0	\$134
208		Fixtures	\$19,080	\$9,185	\$3,148	\$5,670	\$1,039	\$39
	5125	Maintenance of Overhead Conductors	Ç10,000	40,100	\$0,140	\$0,070	ψ1,000	ΨΟΟ
209		and Devices	\$89,700	\$41,801	\$14,084	\$28,762	\$4,880	\$173
210	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0
	5135	Overhead Distribution Lines and						
211		Feeders - Right of Way	\$31,222	\$14,878	\$5,072	\$9,511	\$1,699	\$62
040	5145	Maintenance of Underground Conduit	CO		# 0	# 0	¢ο	¢0
212	5150	Maintenance of Underground	\$0	\$0	\$0	\$0	\$0	\$0
213		Conductors and Devices	\$78,949	\$40,161	\$14,144	\$20,171	\$4,301	\$172
	5155		ψ10,010	ψ10,101	Ψ1-1,1-1-1	Ψ20,171	ψ1,001	Ų17 2
214		Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0
	5160	Maintenance of Line Transformers	\$7,610	\$4,373	\$1,512	\$1,222	\$485	\$19
	5175	Maintenance of Meters	\$116,415	\$97,363	\$10,466	\$8,586	\$0	\$0
_	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
	5310	Meter Reading Expense	\$182,423	\$161,676	\$19,581	\$1,126	\$40 \$705	\$0
	5315 5320	Customer Billing Collecting	\$206,979 \$83,177	\$123,776 \$49,741	\$59,962 \$24,097	\$22,399 \$9,001	\$795 \$319	\$48 \$19
_	5325	Collecting Collecting- Cash Over and Short	\$102	\$61	\$30	\$9,001 \$11	\$0	\$0
	5330	Collection Charges	\$918	\$549	\$266	\$99	\$4	\$0
	5335	Bad Debt Expense	\$25,000	\$19,006	\$5,994	\$0	\$0	\$0
	5340	Miscellaneous Customer Accounts						
224		Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
	5410 5415	Community Relations - Sundry Energy Conservation	\$4,450 \$0	\$2,573 \$0	\$761 \$0	\$976 \$0	\$134 \$0	\$5 \$0
	5420	Community Safety Program	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
-20	1- :	Miscellaneous Customer Service and	ΨΟ	Ψ	ΨΟ	ΨΟ	ΨÛ	ΨΟ
229	5425	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0
230	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0
	5515	Advertising Expense	\$0 *0	\$0 \$0	\$0 \$0	\$0 £0	\$0 \$0	\$0 \$0
_	5520 5605	Miscellaneous Sales Expense Executive Salaries and Expenses	\$0 \$27,524	\$0 \$15,917	\$0 \$4,707	\$0 \$6.038	\$0 \$831	\$0 \$30
234	5005	·	φ21,524	φ15,917	φ 4 , / U /	φ0,038	φουι	φ30
235	5610	Management Salaries and Expenses	\$506,320	\$292,803	\$86,596	\$111,076	\$15,290	\$556
	1	General Administrative Salaries and		. ,_,_,_	. , -,	,,	, , 0	7-30
	5615	Expenses	\$62,345	\$36,054	\$10,663	\$13,677	\$1,883	\$68
237	5620	Office Supplies and Expenses	\$110,192	\$63,724	\$18,846	\$24,174	\$3,328	\$121
	5005	Administrative Expense Transferred	<u>.</u>	<u>.</u> .	<u>.</u> .	<u>.</u> .	2.	4 -
	5625	Credit	\$0 \$50,500	\$0 \$20,204	\$0 \$9.637	\$0 \$11.070	\$0 \$1.535	\$0 \$55
	5630 5635	Outside Services Employed Property Insurance	\$50,500 \$27,234	\$29,204 \$12,339	\$8,637 \$4,121	\$11,079 \$9,891	\$1,525 \$837	\$55 \$47
_	5640	Injuries and Damages	\$16,116	\$9,320	\$2,756	\$3,536	\$487	\$18
	5645	Employee Pensions and Benefits	\$0	ψ3,3 <u>2</u> 0 \$0	\$0	\$0	\$0	\$0
243	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0
	5655	Regulatory Expenses	\$100,697	\$58,232	\$17,222	\$22,091	\$3,041	\$111
	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0
_	5665	Miscellaneous General Expenses	\$47,124	\$27,252	\$8,060	\$10,338	\$1,423	\$52
	5670 5675	Rent Maintenance of General Plant	\$0 \$131,802	\$0 \$76,221	\$0 \$22,542	\$0 \$28,915	\$0 \$3,980	\$0 \$145
	5680	Electrical Safety Authority Fees	\$131,802 \$5,202	\$76,221	\$22,542 \$890	\$28,915 \$1,141	\$3,980 \$157	\$145 \$6
_	5681	IFRS Placeholder Expense Account	\$0	\$0,000	\$0	\$1,141	\$0	\$0 \$0
	5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
252	5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
_	5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
	6105	Taxes Other Than Income Taxes	\$30,385	\$13,253	\$4,431	\$11,868	\$783	\$49
	6205	Donations	\$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
231	0210	i chaines	φυ	φυ	φυ	φυ	φυ	φυ

	А	В	С	D	E	F	J	L
20 21			Demand Allo	cators				
22				1	2	3	7	9
23			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0
259 260		OM8 A Expenses	\$2 E46 240	\$1 A6A 709	\$424.104	\$E67.726	\$76 77 2	\$2.020
261		OM&A Expenses	\$2,546,318	\$1,464,798	\$434,194	\$567,726	\$76,772	\$2,828
262 263								
264								
265			Demand Allo					
		f Operating and Maintenance	Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
200	Distribution	Costs (lines 106 - 148)						Courtor ou Loud
267 268		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269		1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270		1820 1830	\$ 113,467 \$ 13,356	\$ 28,735 \$ 5,064	\$ 15,051 \$ 2,657	\$ 69,508 \$ 5,604	\$ - \$ -	\$ 174 \$ 31
272		1835	\$ 62,790	\$ 22,440	\$ 11,772	\$ 28,443	\$ -	\$ 136
274		1840 1845	\$ - \$ 55,265	\$ - \$ 23,097	\$ - \$ 12,123	\$ - \$ 19,906	\$ - \$ -	\$ - \$ 140
275		1850	\$ 6,116	\$ 3,030	\$ 1,591	\$ 1,477	\$ -	\$ 18
277		1855 1860	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
278		1815-1855 1830 & 1835	\$ 288,477 \$ 21,856	\$ 102,854 \$ 8,136	\$ 53,956 \$ 4,269	\$ 131,045 \$ 9,401	\$ - \$ -	\$ 621 \$ 49
280		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 290 291 292 293 294 295 296 297		BCP BDHA	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
283		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284		CCA CDMPP	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
286		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
287		CEN EWMP CREV	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
289		cwcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290		CWMC CWMR	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
292		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293		DCP LPHA	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
295		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296		NFA NFA ECC	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
298		O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299 300		PNCP SNCP	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
301		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302 303		Total	\$ 561,326	\$ 193,356	\$ 101,418	\$ 265,384	\$ -	\$ 1,168
304		Total	Ψ 301,020	Ψ 130,000	Ψ 101,410	ψ 200,004	<u> </u>	ψ 1,100
305								
306			Demand Allo		00 450	CCs FO Damila	Ct	
	Grouping		Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
307 308	(lines 168	- 240)						
309		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310 311		1815	\$ -	\$ -	\$ - \$ 15.051	\$ -	\$ -	\$ -
312		1820 1830	\$ 113,467 \$ 19,080	\$ 28,735 \$ 9,185	\$ 15,051 \$ 3,148	\$ 69,508 \$ 5,670	\$ - \$ 1,039	\$ 174 \$ 39
313		1835 1840	\$ 89,700 \$ -	\$ 41,801 \$ -	\$ 14,084 \$ -	\$ 28,762 \$ -	\$ 4,880 \$ -	\$ 173 \$ -
314 315		1845	\$ 78,949	\$ 40,161	\$ 14,144	\$ 20,171	\$ 4,301	\$ 172
316 317		1850 1855	\$ 9,410 \$ -	\$ 5,407 \$ -	\$ 1,870 \$ -	\$ 1,511 \$ -	\$ 599 \$ -	\$ 23 \$ -
318		1860	\$ 116,415	\$ 97,363	\$ 10,466	\$ 8,586	\$ -	\$ -
319 320		1815-1855 1830 & 1835	\$ 412,110 \$ 31,222	\$ 190,596 \$ 14,878	\$ 65,184 \$ 5,072	\$ 135,462 \$ 9,511	\$ 20,083 \$ 1,699	\$ 785 \$ 62
321		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322		BCP BDHA	\$ - \$ 25,000	\$ - \$ 19,006	\$ - \$ 5,994	\$ - \$ -	\$ - \$ -	\$ - \$ -
324		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325 326		CCA CDMPP	\$ 51,485 \$ -	\$ 36,954 \$ -	\$ 4,476 \$ -	\$ 669 \$ -	\$ 9,315 \$ -	\$ 71 \$ -
327		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328		CEN EWMP CREV	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
330		cwcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331		CWMC CWMR	\$ 5,990 \$ 182,423	\$ 5,010 \$ 161,676	\$ 539 \$ 19,581	\$ 442 \$ 1,126	\$ - \$ 40	\$ - \$ -
333		CWNB	\$ 291,176	\$ 174,127	\$ 84,354	\$ 31,510	\$ 1,118	\$ 67
318 319 320 321 322 323 324 325 326 327 328 339 330 331 332 333 334 335 336 337		DCP LPHA	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
336		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338		NFA NFA ECC	\$ 30,385 \$ 27,234	\$ 13,253 \$ 12,339	\$ 4,431 \$ 4,121	\$ 11,868 \$ 9,891	\$ 783 \$ 837	\$ 49 \$ 47
339		O&M	\$ 1,062,272	\$ 614,308	\$ 181,680	\$ 233,040	\$ 32,078	\$ 1,166

	Α	В		С		D	E		F		J	L
20 21			Dei	mand Allo	са	tors						
22						1	2		3		7	9
23			De	mand Total		Residential	GS <50	GS	S>50-Regular	s	treet Light	metered ered Load
340		PNCP	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
341		SNCP	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
342		ТСР	\$	-	\$	-	\$ -	\$	-	\$	-	\$ -
343 344 345		Total	\$	2,546,318	\$	1,464,798	\$ 434,194	\$	567,726	\$	76,772	\$ 2,828
346 347												

Total Tota		Х	Υ	Z	AA	AE	AG	AS
3		^	T		AA	AE.	AG	AS
3								
3								
3								
3								
3								
3								
S								
Customer Total Residential GS < 50 GS > 50 Regular Street Light Unmetered Scattered Load Total	_							
Total	4							
12 12 13	5							
12 12 13	7							
12 12 13	8							
12 12 13	10							
Customer Allocators Customer Total Residential GS < 50 GS > 50 Regular Street Light Unmetered Scattered Load Total Customer Total Residential GS < 50 GS > 50 Regular Street Light Unmetered Scattered Load Total Customer Total Residential GS < 50 GS > 50 S0 S0 S0 S0 S0 S0 S0	11							
Customer Allocators Customer Total Residential GS < 50 GS > 50 Regular Street Light Unmetered Scattered Load Total Customer Total Residential GS < 50 GS > 50 Regular Street Light Unmetered Scattered Load Total Customer Total Residential GS < 50 GS > 50 S0 S0 S0 S0 S0 S0 S0	13							
Customer Total Residential GS < 50	14							
Customer Total Residential GS < 50	20	Customer All	locators					
Customer Total Residential GS < 50 GS > 50 - Regular Street Light Stationed Load Total		Oustoniei An						
Columbia 22		1	2	3	, , , , , , , , , , , , , , , , , , ,		•	
24		Customer Total	Residential	GS <50	GS>50-Regular	Street Light		Total
26 26 27 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-						Scattered Load	
27								
27	26							
220	26							
29	27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
S0	28	6 0	CO	6 0	\$ 0	60	CO	6 0
S0	30							
SO	31							
SO	32	\$0	\$0	\$0	0.2	0.2	0.2	\$0
SO	34							
SO	35	\$0	\$0	\$0	\$0	\$0	\$0	\$381,738
Section Sect	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	38							
41	39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 \$0<	43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	44							
47	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	46							
48								
49 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$204,729 50 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 51 \$2 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 53 \$4 \$0	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$204,729 50 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 51 \$2 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 53 \$4 \$0								
50 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 51 \$2 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 53 \$0 \$0 \$0 \$0 \$0 \$0 \$0 54 \$0 \$0 \$0 \$0 \$0 \$0 \$0 55 \$0 \$0 \$0 \$0 \$0 \$0 \$0 56 \$0 \$0 \$0 \$0 \$0 \$0 \$0 57 \$0 \$0 \$0 \$0 \$0 \$0 \$0 58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845	48	\$0	\$0	\$0	\$0	\$0	\$0	\$5,594,969
50 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 51 \$2 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 53 \$0 \$0 \$0 \$0 \$0 \$0 \$0 54 \$0 \$0 \$0 \$0 \$0 \$0 \$0 55 \$0 \$0 \$0 \$0 \$0 \$0 \$0 56 \$0 \$0 \$0 \$0 \$0 \$0 \$0 57 \$0 \$0 \$0 \$0 \$0 \$0 \$0 58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845								
50 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 51 \$2 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 53 \$0 \$0 \$0 \$0 \$0 \$0 \$0 54 \$0 \$0 \$0 \$0 \$0 \$0 \$0 55 \$0 \$0 \$0 \$0 \$0 \$0 \$0 56 \$0 \$0 \$0 \$0 \$0 \$0 \$0 57 \$0 \$0 \$0 \$0 \$0 \$0 \$0 58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845	49	\$204 729	\$52 359	\$24 670	\$125 856	\$1 404	\$440	\$204 729
52 \$204,729 \$52,359 \$24,670 \$125,856 \$1,404 \$440 \$5,799,699 53 \$0 \$0 \$0 \$0 \$0 \$0 \$0 54 \$0 \$0 \$0 \$0 \$0 \$0 \$0 55 \$0 \$0 \$0 \$0 \$0 \$0 \$0 56 \$0 \$0 \$0 \$0 \$0 \$0 \$0 58 \$0 \$0 \$0 \$0 \$0 \$0 \$0 59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 \$0 \$0 \$0 \$0 \$0 \$0 \$0 63 \$293,133 \$211,580 \$24,788<	50					. ,		
53 \$0<		\$204 7 20	¢52.250	\$24.670	\$125.956	¢1 404	\$440	\$5.700.600
64 \$0<		\$204,729	φ52,359	\$24,070	\$125,650	\$1,404	Ψ440	φ5,799,099
56 \$0<	54							
57 58 \$0 \$0 \$0 \$0 \$0 \$0 59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 \$0 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 \$0 \$0 \$0 \$0 \$0 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 63 \$0 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 </td <td></td> <td></td> <td>Ψ0</td> <td></td> <td>ΨΟ</td> <td> </td> <td>φυ</td> <td>φυ</td>			Ψ0		ΨΟ	 	φυ	φ υ
59 \$705,394 \$506,272 \$61,347 \$9,182 \$127,617 \$975 \$705,394 60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 63 \$0 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
60 \$764,177 \$551,573 \$64,620 \$7,892 \$139,029 \$1,062 \$764,177 61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 63 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,0	58	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 63 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197	59	\$705,394	\$506,272	\$61,347	\$9,182	\$127,617	\$975	\$705,394
61 \$1,469,570 \$1,057,845 \$125,967 \$17,074 \$266,647 \$2,037 \$4,898,568 62 63 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197	60	\$764 177	¢551 572	\$64.620	¢7 903	\$120,020	¢1.063	\$764.177
62 63 \$0 \$0 \$0 \$0 \$0 \$0 \$0 64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197								
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64 \$388,572 \$278,884 \$33,794 \$5,058 \$70,299 \$537 \$388,572 65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197	63	\$0	\$ 0	\$ 0	\$0	\$0	\$0	\$0
65 \$293,133 \$211,580 \$24,788 \$3,027 \$53,331 \$407 \$293,133 66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197		ΨΟ	ΨΟ	ΨΟ	ΨΟ		ΨΟ	
66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 \$68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 \$0 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197	64	\$388,572	\$278,884	\$33,794	\$5,058	\$70,299	\$537	\$388,572
66 \$681,706 \$490,465 \$58,582 \$8,085 \$123,630 \$945 \$2,272,352 67 \$68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 \$0 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197	65	\$293.133	\$211.580	\$24.788	\$3.027	\$53.331	\$407	\$293.133
68 \$2,151,276 \$1,548,310 \$184,549 \$25,159 \$390,276 \$2,982 \$7,170,920 69 70 \$0 <td< td=""><td>66</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	66							
69 70 \$0<		\$2 151 276	¢1 5/0 210	¢194.540	¢25 150	\$200.276	¢2.002	\$7,170,000
70 \$0 \$0 \$0 \$0 \$0 \$0 71 \$210,486 \$151,069 \$18,306 \$2,740 \$38,080 \$291 \$210,486 72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197		φ2, 131,276	\$1,5 4 8,310	\$16 4 ,549	φ25, 159	φ ა 90,276	\$2,982	Φ1,170,920
72 \$374,197 \$270,090 \$31,643 \$3,864 \$68,079 \$520 \$374,197	70							
73 \$584,682 \$421,159 \$49,948 \$6,604 \$106,159 \$811 \$1,948,941	72							
	73							

	X	Υ	Z	AA	AE	AG	AS
20 21	Customer All	locators					
22		1	2	3	7	9	
23	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total
74							•

	Х	Υ	Z	AA	AE	AG	AS
20 21	Customer All	ocators				_	
22		1	2	3	7	9	
23	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	\$188,791	\$135,498	\$16,419	\$2,457	\$34,155	\$261	\$188,791
77 78 79	\$401,181 \$589,972	\$289,567 \$425,066	\$33,925 \$50,344	\$4,143 \$6,601	\$72,988 \$107,144	\$558 \$819	\$401,181 \$1,966,574
80	\$1,174,655	\$846,225	\$100,292	\$13,205	\$213,303	\$1,630	\$3,915,515
82	\$1,333,685	\$962,637	\$112,779	\$13,773	\$242,642	\$1,854	\$3,810,529
84 85	\$4,864,345	\$3,409,531	\$422,290	\$177,992	\$847,625	\$6,906	\$20,696,663
86 87	\$353,773	\$293,746	\$51,621	\$8,406	\$0	\$0	\$353,773
88	\$5,218,118	\$3,703,277	\$473,911	\$186,398	\$847,625	\$6,906	\$21,050,435
90 91	\$1,926,378	\$1,611,104	\$173,191	\$142,084	\$0	\$0	\$1,926,378
92 93	\$7,144,496	\$5,314,381	\$647,102	\$328,482	\$847,625	\$6,906	\$22,976,814
94 95	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96 97	\$7,144,496	\$5,314,381	\$647,102	\$328,482	\$847,625	\$6,906	\$22,976,814
98	\$7,144,496	\$5,314,381	\$647,102	\$328,482	\$847,625	\$6,906	\$23,391,107
99 100 101							
102							
103 104							
105 106							
107							
108 109							
110 111							
112 113							
114 115							
116 117							
118	#70.000	404.000	#7.000	#0.400	044.400	0445	
119 120	\$72,629 \$1,024	\$61,639 \$869	\$7,888 \$111	\$3,102 \$44	\$14,108 \$199	\$115 \$2	
121	\$0	\$0	\$0	\$0	\$0	\$0	
122	\$0	\$0	\$0	\$0	\$0	\$0	
123	\$0	\$0	\$0	\$0	\$0	\$0	
124	\$0	\$0	\$0	\$0	\$0	\$0	
125	\$0	\$0	\$0	\$0	\$0	\$0	
126	\$0	\$0	\$0	\$0	\$0	\$0	
127	\$0	\$0	\$0	\$0	\$0	\$0	
128	\$0	\$0	\$0	\$0	\$0	\$0	
129	\$515	\$455	\$53	\$7	\$115	\$1	
130	\$0	\$0	\$0	\$0	\$0	\$0	
131	\$0	\$0	\$0	\$0	\$0	\$0	
132	\$0	\$0	\$0	\$0	\$0	\$0	
133 134	\$0 \$5,990	\$0 \$5,010	\$0 \$539	\$0 \$442	\$0 \$0	\$0 \$0	
	\$5,990 \$40,041	\$5,010 \$35,148	\$539 \$4,257	\$442 \$636	\$8,860	\$0 \$68	
135	•	•	•		•		

	Х	Y	Z	AA	AE	AG	AS
20 21	Customer All	•				1	
22		1	2	3	7	9	
23	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total
136	\$2,057	\$1,806	\$219	\$33	\$455	\$3	
137	\$0	\$0	\$0	\$0	\$0	\$0	
138	\$0	\$0	\$0	\$0	\$0	\$0	
139	\$0	\$0	\$0	\$0	\$0	\$0	
140	\$0	\$0	\$0	\$0	\$0	\$0	
141	\$29,733	\$25,234	\$3,229	\$1,270	\$5,776	\$47	
142	\$0	\$0	\$0	\$0	\$0	\$0	
143	\$0	\$0	\$0	\$0	\$0	\$0	
144	\$0	\$0	\$0	\$0	\$0	\$0	
145	\$4,677	\$4,120	\$491	\$67	\$1,039	\$8	
	\$21,993	\$19,361	\$2,312	\$319	\$4,880	\$37	
146 147	\$0	\$0	\$0	\$0	\$0	\$0	
148	\$7,654	\$6,741	\$804	\$110	\$1,699	\$13	
149	\$0	\$0	\$0	\$0	\$0	\$0	
150	\$19,351	\$17,065	\$2,021	\$265	\$4,301	\$33	
151	\$0	\$0	\$0	\$0	\$0	\$0	
152	\$2,175	\$1,922	\$225	\$28	\$485	\$4	
153 154	\$116,415 \$0	\$97,363 \$0	\$10,466 \$0	\$8,586 \$0	\$0 \$0	\$0 \$0	
155	\$182,383	\$161,676	\$19,581	\$1,126	\$40	\$0	
156	\$206,137	\$123,776	\$59,962	\$22,399	\$795	\$48	
157 158	\$82,839 \$102	\$49,741 \$61	\$24,097 \$30	\$9,001 \$11	\$319 \$0	\$19 \$0	
159	\$914	\$549	\$266	\$99	\$4	\$0 \$0	
160	\$25,000	\$19,006	\$5,994	\$0	\$0	\$0	
161 162	\$0	\$0	\$0	\$0	\$0	\$0	
163 164 165	\$821,630	\$631,542	\$142,544	\$47,544	\$43,074	\$398	
166 167 168 169	\$16,272,196						
170 171	\$1,136,876 \$0						
172	\$0						
173 174	\$1,008,504 \$815,402						
175 176	\$225,244 \$353,366						
177 178	\$0						
179 180	\$19,811,587						
181							
182 183	\$289,509 \$4,080						
184	\$0						
185	\$0						
186	\$0						
187	\$5,023						
188	\$21,100						
189	\$0						
190	\$0						
191	\$0						
192	\$1,800						
102							

Customer Allocators		Х	Y	Z	AA	AE	AG	AS
Customer Total Residential CS < 40	20				, , , ,	7.12	7.0	7.0
Customer Total Residential GS < 0 GS > 50 Regular Street Light Customer Load Catalored Load		Customer Ail						
194	22		1	2	3	7	9	
194		Customer Total	Residential	GS <50	GS>50-Regular	Street Light		Total
196	23						Scattered Load	
196								
198	194	\$0						
198	105	C O						
197	195	ΦΟ						
188								
199	197	\$5,990						
200 \$0 201 \$0 202 \$0 203 \$0 204 \$118.521 205 \$0 206 \$0 207 \$87.344 208 \$10.060 200 \$80,700 210 \$31,222 211 \$31,222 212 \$0 213 \$78,949 214 \$15,57,610 215 \$7,610 216 \$112,415 217 \$0 220 \$00,979 220 \$31,777 221 \$0 222 \$318 223 \$26,000 224 \$0 226 \$4,400 227 \$0 230 \$0 231 \$0 232 \$0 233 \$0 234 \$0 235 \$0 236 \$22,345	198	\$48,969						
200 \$0 201 \$0 202 \$0 203 \$0 204 \$118.521 205 \$0 206 \$0 207 \$87.344 208 \$10.060 200 \$80,700 210 \$31,222 211 \$31,222 212 \$0 213 \$78,949 214 \$15,57,610 215 \$7,610 216 \$112,415 217 \$0 220 \$00,979 220 \$31,777 221 \$0 222 \$318 223 \$26,000 224 \$0 226 \$4,400 227 \$0 230 \$0 231 \$0 232 \$0 233 \$0 234 \$0 235 \$0 236 \$22,345	199	\$2 516						
202 S0								
202 S0	201	\$0						
203 \$0 204 \$118,521 205 \$0 207 \$87,344 208 \$10,060 200 \$89,700 210 \$0 211 \$31,222 212 \$0 213 \$78,949 214 \$0 216 \$10,415 217 \$12,781 218 \$12,222 219 \$10,415 210 \$10,415 211 \$10,515 212 \$10,415 213 \$10,225 220 \$30,579 220 \$30,579 223 \$20,00 224 \$0 225 \$0 226 \$0 227 \$4,40 228 \$0 229 \$0 231 \$0 232 \$0 233 \$20 234 \$27,24 241								
204 \$118,621 205 \$0 206 \$0 207 \$87,344 208 \$19,080 209 \$89,700 210 \$0 211 \$31,222 212 \$0 213 \$78,949 214 \$0 215 \$16,415 216 \$116,415 217 \$0 218 \$182,423 220 \$83,177 221 \$10 222 \$918 220 \$83,177 222 \$918 220 \$25,000 224 \$0 225 \$918 220 \$25,000 224 \$0 225 \$918 226 \$4,450 227 \$0 228 \$0 228 \$0 229 \$110,002 224 \$0 228 \$0 229 \$110,002 221 \$0 220 \$20 221 \$0 221 \$0 222 \$0 223 \$0 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 220 \$0 22	202							
205								
206 \$0 207 \$87,344 208 \$19,080 209 \$89,700 210 \$0 210 \$0 211 \$31,222 212 \$0 213 \$78,949 214 \$0 216 \$16,415 217 \$16,415 217 \$10,22 218 \$20,6379 220 \$3,177 221 \$102,23 230 \$3,177 221 \$102,23 231 \$20,500 240 \$2,500 251 \$0 252 \$0 253 \$0 253 \$0 253 \$0 254 \$57,524 255 \$0 25	204	\$118,521						
206 \$0 207 \$87,344 208 \$19,080 209 \$89,700 210 \$0 210 \$0 211 \$31,222 212 \$0 213 \$78,949 214 \$0 216 \$16,415 217 \$16,415 217 \$10,22 218 \$20,6379 220 \$3,177 221 \$102,23 230 \$3,177 221 \$102,23 231 \$20,500 240 \$2,500 251 \$0 252 \$0 253 \$0 253 \$0 253 \$0 254 \$57,524 255 \$0 25	205	\$0						
207 \$57,244 208 \$19,080 209 \$89,700 210 \$0 211 \$31,222 211 \$31,222 212 \$0 213 \$78,949 214 \$0 215 \$7,610 216 \$16,415 217 \$0 218 \$12,423 218 \$12,423 219 \$206,979 220 \$31,177 221 \$102 221 \$102 222 \$10 223 \$25,000 224 \$0 225 \$4,50 227 \$0 226 \$4,50 227 \$0 227 \$0 228 \$0 228 \$0 229 \$0 230 \$0 231 \$0 232 \$0 233 \$27,234 244 \$27,624 257 \$0 238 \$0 239 \$80,500 240 \$27,234 241 \$10,192 238 \$0 240 \$27,234 241 \$10,102 243 \$0 244 \$0 257 \$10,192 245 \$0 258 \$0 259 \$0 250 \$								
208 \$19,080 209 \$89,700 210 \$0 211 \$31,222 212 \$0 213 \$78,949 214 \$0 215 \$116,415 217 \$116,415 217 \$20,803,177 221 \$102 2219 \$3208,979 2219 \$3208,979 2219 \$83,177 221 \$102 222 \$918 223 \$25,000 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 230 \$0 231 \$0 229 \$0 230 \$0 231 \$0 232 \$27,224 245 \$0 233 \$27,224 245 \$0 234 \$27,224 255 \$506,320 236 \$4,450 237 \$110,192 248 \$0 249 \$7,224 255 \$50,600 240 \$27,234 251 \$10,092 244 \$100,697 245 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 247 \$0 248 \$47,124 249 \$47,124 247 \$0 248 \$47,124 248 \$0 248 \$47,124 248 \$0 248 \$47,124 249 \$0 249 \$47,124 240 \$0 240 \$47,124 240 \$0 240 \$47,124 240 \$0 240 \$47,124 240 \$0 240 \$47,124 240 \$0 240 \$47,12	206	\$0						
208	207	\$87,344						
208	200	¢10.000						
\$31,222	200	\$19,000						
211 \$31,222 212 \$0 213 \$78,949 214 \$0 215 \$7,610 215 \$16,415 217 \$0 218 \$182,423 219 \$206,979 220 \$31,177 221 \$102 222 \$918 222 \$918 223 \$25,000 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 229 \$0 220 \$3 231 \$0 229 \$0 220 \$3 231 \$0 225 \$1 231 \$0 226 \$1 232 \$25,000 244 \$0 255 \$0 256 \$1 257 \$0 258 \$1 259 \$0 259 \$0 259 \$0 259 \$0 259 \$0 259 \$0 250 \$50,500 250 \$20 250 \$50,500 250 \$20 250 \$50,500 250 \$20 250 \$50,500 250 \$20 250 \$50,500 250 \$20 250 \$50,500 251 \$10,192 258 \$110,192 258 \$110,192 258 \$110,192 259 \$0 250 \$50,500 250 \$50,500 251 \$10,192 252 \$0 252 \$0 253 \$110,192 255 \$0	209	\$89,700						
212 \$0 213 \$78,949 214 \$0 215 \$7,610 215 \$7,610 216 \$16,415 217 \$0 218 \$182,423 219 \$206,979 220 \$83,177 221 \$102 222 \$918 223 \$25,000 224 \$0 225 \$0 225 \$0 226 \$4,450 227 \$0 227 \$0 228 \$0 228 \$0 229 \$0 229 \$0 220 \$3 230 \$25,000 244 \$0 227 \$0 228 \$0 229 \$0 229 \$0 220 \$3 230 \$0 221 \$10,192 231 \$10,192 232 \$0 233 \$27,524 235 \$50,6320 236 \$62,345 237 \$10,192 238 \$50,500 239 \$50,500 240 \$50,500 251 \$10,192 252 \$0 253 \$50,500 254 \$10,192 255 \$0 255 \$77,234 241 \$10,6116 242 \$0 243 \$10,067 244 \$13,1802 245 \$77,124 247 \$0 248 \$131,802 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 255 \$0 255 \$0 255 \$0 255 \$0 255 \$0 256 \$0 257 \$0 258 \$0 258 \$0 259 \$0 250 \$0 250 \$0 250 \$0 251 \$0 252 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0 257 \$0 258 \$0 258 \$0 259 \$0 259 \$0 250	210	\$0						
213 \$76,949 214 \$0 215 \$7,610 217 \$0 218 \$116,415 217 \$0 218 \$182,423 2218 \$200,979 220 \$83,177 221 \$918 2222 \$918 2223 \$25,000 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 220 \$0 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 220 \$0 224 \$0 227 \$0 228 \$0 229 \$0 230 \$0 220 \$0 231 \$0 232 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 240 \$27,234 241 \$16,116 242 \$0 244 \$100,697 245 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 255 \$0 255 \$0 255 \$0 256 \$0 257 \$0 258 \$0 259 \$50,000 250 \$37,124 250 \$0	211	\$31,222						
213 \$76,949 214 \$0 215 \$7,610 217 \$0 218 \$116,415 217 \$0 218 \$182,423 2218 \$200,979 220 \$83,177 221 \$918 2222 \$918 2223 \$25,000 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 220 \$0 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 220 \$0 224 \$0 227 \$0 228 \$0 229 \$0 230 \$0 220 \$0 231 \$0 232 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 240 \$27,234 241 \$16,116 242 \$0 244 \$100,697 245 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 255 \$0 255 \$0 255 \$0 256 \$0 257 \$0 258 \$0 259 \$50,000 250 \$37,124 250 \$0	212	90						
214	212	ΨΟ						
215 \$7.610 \$116.415 \$10.415 \$116.415 \$116.415 \$117 \$1.415	213	\$78,949						
215 \$7.610 \$116.415 \$10.415 \$116.415 \$116.415 \$117 \$1.415	214	\$0						
217	215	\$7,610						
218	216	\$116,415 \$0						
219	218	\$182,423						
221 \$102 \$918 \$223 \$25,000 \$224 \$0 \$0 \$225 \$0 \$0 \$228 \$4.450 \$227 \$0 \$228 \$0 \$229 \$0 \$0 \$231 \$0 \$231 \$0 \$233 \$0 \$233 \$0 \$233 \$0 \$233 \$0 \$234 \$27.524 \$235 \$506,320 \$236 \$6.320 \$237 \$110,192 \$238 \$0 \$0 \$239 \$50,500 \$240 \$27,234 \$16,116 \$242 \$0 \$0 \$27,234 \$241 \$16,116 \$242 \$0 \$0 \$243 \$0 \$0 \$240 \$0 \$27,234 \$241 \$16,116 \$242 \$0 \$0 \$243 \$0 \$0 \$253 \$0 \$0 \$253 \$0 \$0 \$253 \$0 \$0 \$253 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$0 \$255 \$0 \$0 \$255 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	219	\$206,979						
223 \$25,000 224 \$0 225 \$0 226 \$4,450 227 \$0 228 \$0 229 \$0 230 \$0 231 \$0 231 \$0 232 \$0 233 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,346 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 245 \$0 246 \$47,124 247 \$0 248 \$131,802 248 \$131,802 248 \$131,802 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0	221							
224 \$0 225 \$4,450 227 \$0 228 \$0 229 \$0 230 \$0 231 \$0 232 \$0 233 \$0 233 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 240 \$27,234 241 \$16,116 242 \$0 244 \$100,697 245 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 254 \$30,385 255 \$0	222	\$918						
225 \$0 226 \$4,450 227 \$0 228 \$0 230 \$0 231 \$0 232 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 255 \$0 255 \$0 255 \$0 255 \$0	223	\$25,000						
\$226	224							
227 \$0 228 \$0 230 \$0 231 \$0 232 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0								
229 \$0 230 \$0 231 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	227	\$0						
230 \$0 231 \$0 232 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	228	\$0						
230 \$0 231 \$0 232 \$0 233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	229	\$0						
232 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	230	\$0						
233 \$0 234 \$27,524 235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	231							
235 \$506,320 236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	233	\$0						
236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	234	\$27,524						
236 \$62,345 237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	235	\$506,320						
237 \$110,192 238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0								
238 \$0 239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0								
239 \$50,500 240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0								
240 \$27,234 241 \$16,116 242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	238							
242 \$0 243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0	240	\$27,234						
243 \$0 244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0								
244 \$100,697 245 \$0 246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0	242							
246 \$47,124 247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0	244	\$100,697						
247 \$0 248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 255 \$0 256 \$0	245 246							
248 \$131,802 249 \$5,202 250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	247	\$0						
250 \$0 251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	248							
251 \$0 252 \$0 253 \$0 254 \$30,385 255 \$0 256 \$0	250	\$0						
253 \$0 254 \$30,385 255 \$0 256 \$0	251	\$0						
254 \$30,385 255 \$0 256 \$0	252 253							
256 \$0	254	\$30,385						
257 \$0	255 256							
	257							

		Х	Υ	Z	AA	AE	AG	AS
20 21	CII	stomer Al	locators					
	Cu	Stolliel Al						
22			1	2	3	7	9	
							Unmetered	_
	Cu	stomer Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Total
23								
258		\$0						
259								
260		\$2,546,318						
261								
262								
263								
264								
265			Customer A	<u>locators</u>				
	Cı	ustomer Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered	Total
							Scattered Load	
266								
267	4							
268		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271	\$	4,677	\$ 4,120	\$ 491	\$ 67	\$ 1,039	\$ 8	\$ -
272	\$	21,993	\$ 19,361	\$ 2,312	\$ 319	\$ 4,880	\$ 37	\$ -
273	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274	\$	19,351	\$ 17,065	\$ 2,021	\$ 265	\$ 4,301	\$ 33	\$ -
275	\$	2,690	\$ 2,377	\$ 279	\$ 34	\$ 599	\$ 5	\$ -
276	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277	\$	116,415	\$ 97,363	\$ 10,466	\$ 8,586	\$ -	\$ -	\$ -
278		103,386	\$ 87,742	\$ 11,228	\$ 4,416	\$ 20,083	\$ 164	\$ -
279	\$	7,654	\$ 6,741	\$ 804	\$ 110	\$ 1,699	\$ 13	\$ -
280		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	\$	25,000	\$ 19,006	\$ 5,994	\$ -	\$ -	\$ -	\$ -
283		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284		42,098	\$ 36,954	\$ 4,476	\$ 669	\$ 9,315	\$ 71	\$ -
285	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
286	4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
287	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
289		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290		5,990	\$ 5,010	\$ 539	\$ 442	\$ -	\$ -	\$ -
291	\$	182,383	\$ 161,676	\$ 19,581	\$ 1,126	\$ 40	\$ -	\$ -
292	\$	289,991	\$ 174,127	\$ 84,354	\$ 31,510	\$ 1,118	\$ 67	\$ -
293	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
295		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302								
303	\$	821,630	\$ 631,542	\$ 142,544	\$ 47,544	\$ 43,074	\$ 398	\$ -
304								
305								
206			Customer A	locators				
306		ustomer Total	Residential		GS>50-Regular	Street Light	Unmetered	Total
	C	ustonier rotai	Residential	G3 \30	G3/30-Regulai	Street Light	Scattered Load	
307							Countries Loud	
308								
309		_	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310		_	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311		113,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312		19,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313		89,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315		78,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
316		9,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	\$	116,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319		412,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320		31,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323		25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325	\$	51,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331		5,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
332		182,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333		291,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
334		, 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335		-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336	\$	_	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337		30,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338		27,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ľ	1,062,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
339	\$							

Х		Υ		Z		AA		AE		AG		AS
Customer Al	loc	cators										
		1		2		3		7		9		
Customer Total		Residential		GS <50	GS	>50-Regular		Street Light	_			Total
\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
\$ 2,546,318	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Customer Total \$ - \$ - \$ -	Customer Total \$ - \$ \$. \$ \$. \$ \$. \$ \$. \$	Customer Allocators 1 Customer Total Residential \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ \$ - \$ - \$ - \$	Customer Allocators 1 Customer Total Residential \$ - \$ - \$ \$ \$ - \$ - \$ \$ \$ - \$ - \$ \$ \$ - \$ - \$ \$	Customer Allocators 1 2 Customer Total Residential GS < 50 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Customer Allocators 1 2 Customer Total Residential GS < 50 GS: \$ - <td>Customer Allocators 1 2 3 Customer Total Residential GS < 50 GS > 50 - Regular \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -</td> <td>Customer Allocators 1 2 3 Customer Total Residential GS < 50 GS > 50 - Regular \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$</td> <td>Customer Allocators 1 2 3 7 Customer Total Residential GS < 50 GS > 50 - Regular Street Light \$ - \$ <td< td=""><td>Customer Allocators 1 2 3 7 Customer Total Residential GS < 50 GS > 50 - Regular Street Light U Sca \$ -</td><td>Customer Allocators 1 2 3 7 9 Customer Total Residential GS < 50 GS > 50 - Regular Street Light Unmetered Scattered Load \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$</td><td>Customer Allocators 1 2 3 7 9 Customer Total Residential GS < 50 GS > 50 - Regular Street Light Unmetered Scattered Load \$ -</td></td<></td>	Customer Allocators 1 2 3 Customer Total Residential GS < 50 GS > 50 - Regular \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Customer Allocators 1 2 3 Customer Total Residential GS < 50 GS > 50 - Regular \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$	Customer Allocators 1 2 3 7 Customer Total Residential GS < 50 GS > 50 - Regular Street Light \$ - \$ <td< td=""><td>Customer Allocators 1 2 3 7 Customer Total Residential GS < 50 GS > 50 - Regular Street Light U Sca \$ -</td><td>Customer Allocators 1 2 3 7 9 Customer Total Residential GS < 50 GS > 50 - Regular Street Light Unmetered Scattered Load \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$</td><td>Customer Allocators 1 2 3 7 9 Customer Total Residential GS < 50 GS > 50 - Regular Street Light Unmetered Scattered Load \$ -</td></td<>	Customer Allocators 1 2 3 7 Customer Total Residential GS < 50 GS > 50 - Regular Street Light U Sca \$ -	Customer Allocators 1 2 3 7 9 Customer Total Residential GS < 50 GS > 50 - Regular Street Light Unmetered Scattered Load \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Customer Allocators 1 2 3 7 9 Customer Total Residential GS < 50 GS > 50 - Regular Street Light Unmetered Scattered Load \$ -



Sheet 07 Amortization Output Worksheet -

14			ı				B					
15 16							Demand Allocation	•	2	7	0	Sub total
	Account	Description	Contributed Capital	Demand	Customer	Total	1 Residential	2 GS <50	3 GS>50-Regular	Street Light	9 Unmetered Scattered Load	Sub -total Total
18 1		Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 1		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
		Land Station <50 kV	\$0 (\$5,317)	(\$5,317)	\$0 \$0	\$0 (\$5,317)	\$0 (\$1,399)	\$0 (\$589)	(\$3,289)	(\$30)	\$0 (\$9)	\$0 (\$5,317)
22		Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Land Rights Station <50 kV	(\$474)	(\$474)	\$0	(\$474)	(\$125)	(\$53)	(\$293)	(\$3)	(\$1)	(\$474)
25		Buildings and Fixtures 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
		Buildings and Fixtures < 50 KV	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 1	810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Leasehold Improvements >50 kV		**	\$0	***	\$0	\$0		\$0	\$0	**
		(Wholesale) Leasehold Improvements <50 kV (Other)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		Transformer Station Equipment - Normally	**	**	**	**	*-	*-	**	*-	**	*-
31		Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally	Φ0	φυ	φU	φυ	φU	φU	φυ	ΦΟ	Φυ	φυ
აა	820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	820.3	Distribution Station Equipment - Normally										
33		Primary below 50 kV (Wholesale Meters)	(\$15,702)	\$0	(\$15,702)	(\$15,702)	\$0	\$0	\$0	\$0	\$0	\$0
36 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
		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
39	830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
П.	830.3	Poles, Towers and Fixtures -	•		•	•-			•-	•-	•	25
40		Subtransmission Bulk Delivery	\$0 (\$142.722)	\$0	\$0 (643.430)	\$0 (\$143,732)	\$0 (\$35,470)	\$0 (612.246)	\$0	\$0 \$0	\$0 (6154)	\$0
41		Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	(\$143,732) (\$153,105)	(\$100,612) (\$107,174)	(\$43,120) (\$45,932)	(\$143,732)	(\$25,479) (\$53,097)	(\$13,346) (\$27,883)	(\$61,633) (\$25,874)	\$0 \$0	(\$154) (\$321)	(\$100,612) (\$107,174)
43		Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	835.3	Overhead Conductors and Devices -										
44		Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		Overhead Conductors and Devices - Primary Overhead Conductors and Devices -	(\$150,502)	(\$105,351)	(\$45,150)	(\$150,502)	(\$26,679)	(\$13,974)	(\$64,536)	\$0	(\$161)	(\$105,351)
40	835-5	Secondary	(\$105,167)	(\$73,617)	(\$31,550)	(\$105,167)	(\$36,472)	(\$19,152)	(\$17,773)	\$0	(\$220)	(\$73,617)
47		Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 (\$17,999)	\$0 (\$12,600)	\$0 (\$5,400)	\$0 (\$17,999)	\$0 (\$3,191)	\$0 (\$1,671)	\$0 (\$7,718)	\$0 \$0	\$0 (\$19)	\$0 (\$12,600)
		Underground Conduit - Frimary Underground Conduit - Secondary	(\$31,999)	(\$22,399)	(\$9,600)	(\$31,999)	(\$11,097)	(\$5,827)	(\$5,408)	\$0	(\$67)	(\$12,000)
51 1	845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53		Underground Conductors and Devices - Primary	(\$337,591)	(\$236,314)	(\$101,277)	(\$337,591)	(\$59,845)	(\$31,346)	(\$144,762)	\$0	(\$362)	(\$236,314)
Π,		Underground Conductors and Devices -	(4221,021)	(+===,==,,	(+, /	(4,,	(+,- :-)	(+,)	(+ · · · ·, · · /		(4)	
54		Secondary	(\$642,736)	(\$449,915)	(\$192,821)	(\$642,736)	(\$222,900)	(\$117,051)	(\$108,618)	\$0	(\$1,347)	(\$449,915)
55		Line Transformers	(\$684,278) (\$114,721)	(\$444,781)	(\$239,497)	(\$684,278)	(\$220,356)	(\$115,715)	(\$107,378)	\$0 \$0	(\$1,331)	(\$444,781)
56	860	Services Meters	(\$114,721) (\$12,363)	\$0 \$0	(\$114,721) (\$12,363)	(\$114,721) (\$12,363)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
58	9999	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Seneral P	Sub - Total	(\$2,415,687)	(\$1,558,553)	(\$857,133)	(\$2,415,687)	(\$660,639)	(\$346,608)	(\$547,282)	(\$33)	(\$3,992)	(\$1,558,553)
60 61		<u>lant</u> Land	\$0									ļ
62	906	Land Rights	\$0									
63 1	908	Buildings and Fixtures	(\$12,454)									
64		Leasehold Improvements	\$0 #0									
65		Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0									
67		Computer Software	\$0									
68	930	Transportation Equipment	\$0									ļ
69	935	Stores Equipment	\$0 #0									
70 71	940	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0									
72	950	Power Operated Equipment	\$0									
72 73 74	955	Communication Equipment	\$0									
74	960 970	Miscellaneous Equipment Load Management Controls - Customer	\$0									
75		Premises	\$0									
		Load Management Controls - Utility	60									ļ
76 77		Premises System Supervisory Equipment	\$0 \$0									ļ
78		Other Tangible Property	\$0									
79 2	2005	Property Under Capital Leases	\$0									
80 2		Electric Plant Purchased or Sold Sub - Total	\$0 (\$12,454)									
81 82												
83		TOTAL - 1995	(\$2,428,141)	(\$1,558,553)	(\$857,133)	(\$2,415,687)	(\$660,639)	(\$346,608)	(\$547,282)	(\$33)	(\$3,992)	(\$1,558,553)

Concessor Conc	150	A Accumu	B Jated Depreciation - 2105 Fixed Asset	C te Only	D	E	F	G	Н	I	М	0	AA
Concessor Conc	150		MICO Depreciation - 2100 I IACU ASSE	<u> Jiii</u> y									
15	158								2	3	7	9	Sub -total
1985 Lance 1987 1988	159		•			Customer				GS>50-Regular			
Temporary Temp													
12 100	162 ·	1805-1		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
12 150													
18 1902 2 2 2 2 2 2 2 2 2													
1													
Backers Back				\$0							\$0		
Teach Teac													
27 150 1													
Temporary Temp	171	1810 1810-1											
19													
Description Solution Engagement Normally 50 50 50 50 50 50 50 5				90	\$0	\$0	\$0	¢0	90	© 0	\$0	\$0	\$0
Descriptions States in Suppress Suppress Suppress Suppress Supers Suppress Supers Suppress Supers Suppress Supers Supers Suppress Supers Suppress Supers Supers Suppress Supers Suppress Supers S	1/3												
Telephone National Park Support Suppor	1/4												
	1/5	1820-1	Primary below 50 kV (Bulk)										
Premary Debrow Disk V (Whotecase Nathern) (347,111) 30 (347,111) 30 (347,111) 30 347,111) 30 347,111 30 (347,111) 30 347,111 3	176	1020-2	Primary below 50 kV (Primary)	(\$1,309,308)	(\$1,309,308)		(\$1,309,308)	(\$331,572)	(\$173,674)	(\$802,059)			(\$1,309,308)
128 1852 Storage Battery Explanment 50 50 50 50 50 50 50 5	177			(\$47,910)	\$0	(\$47,910)	(\$47,910)	\$0	\$0	\$0	\$0	\$0	\$0
2016 2016	178	1825		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 150 Point, Towers and Fintness 50 50 50 50 50 50 50	179	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Policy P	180	1825-2											
													-
	182	1830-3		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
1885 1895													
19 55-5 Schematic Conductors and Devices 50 50 50 50 50 50 50 5													
1866 1867					\$0	\$0		\$0		\$0		\$0	\$0
	186			\$0	\$0	\$0		\$0	\$0	\$0		\$0	
Secondary Seco	187		•	(\$624,079)	(\$436,856)	(\$187,224)	(\$624,079)	(\$110,630)	(\$57,947)	(\$267,610)	\$0	(\$668)	(\$436,856)
	100	1835-5	Secondary										
1981 1940 Underground Conduit - Primary (345,7593) (3541,315) (314,6278) (346,7593) (386,435) (346,274) (3209,033) 50 (\$522) (3541,315) (3166,782) (3209,049) (3209,043) (3164,688) 50 (31,816) (3606,782) (3209,049) (3209,043) (3209,0		1840											
1983 1845 Underground Conductors and Devices S0 S0 S0 S0 S0 S0 S0 S													
1948 1948 1949	193			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	194			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	195			(\$284,246)	(\$198,972)	(\$85,274)	(\$284,246)	(\$50,388)	(\$26,393)	(\$121,887)	\$0	(\$304)	(\$198,972)
197 180	196			(\$604,022)	(\$422,815)	(\$181,207)	(\$604,022)	(\$209,474)	(\$110,001)	(\$102,075)	\$0	(\$1,265)	(\$422,815)
1989 1855 Services (\$32,881) \$0 (\$32,281) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				(\$1,986,620)	(\$1,291,303)	(\$695,317)	(\$1,986,620)	(\$639,746)	(\$335,948)	(\$311,744)	\$0	(\$3,865)	(\$1,291,303)
PRS Placeholder Expense Account S0 S0 S0 S0 S0 S0 S0 S	198	1855	Services	(\$32,881)	\$0	(\$32,881)	(\$32,881)	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Sub-Total Sp.704,787 Sp. 491,349 Sp. 213,439 Sp. 704,787 Sp. 481,542 Sp. 704,787 Sp. 4													
202 General Plant So So So So So So So S	200 9												
204 1906 Land Rights (\$15,060)	202	General Pl	lant	, , , , ,	V	1	11-7	V. / - '1- '/	, ,	V. /		1. /	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
1908 Buildings and Fixtures (\$469,483)													
Leasehold Improvements \$0	205	1908											
1971 Office Furniture and Equipment (\$233,886) 1920 Computer Equipment - Hardware (\$463,116) 1920 Computer Software (\$463,116) 1930 Transportation Equipment (\$478,708) 1930 Transportation Equipment (\$478,708) 1940 Tools, Shop and Garage Equipment (\$2,634) 1941 1950 Power Operated Equipment (\$2,634) 1941 1950 Power Operated Equipment (\$132,481) 1955 Communication Equipment (\$19,043) 1970 Load Management Controls - Customer Premises 1970 1970 Load Management Controls - Utility So 1970 Premises 1975 System Supervisory Equipment (\$324,655) 1970 Office Tangible Property So 1971 System Supervisory Equipment (\$324,655) 1972 Load Management Controls - Utility So 1972 System Supervisory Equipment (\$324,655) 1973 System Supervisory Equipment (\$324,655) 1974 System Supervisory Equipment (\$324,655) 1975 System Supervisory Equipment (\$324,655) 1976 System Supervisory Equipment (\$324,655) 1977 System Supervisory Equipment (\$324,655) 1978 System Supervisory Equipment (\$324,655) 1979 System Supervisory Equipment (\$324,655) 1970 System Supervisory Equipmen													
121 1940	207	1915											
121 1940	208	1920											
121 1940	210	1925											
121 1940	211	1935											
14 1950 Power Operated Equipment \$0 \$1 \$155	212	1940	Tools, Shop and Garage Equipment	(\$225,987)									
Miscellaneous Equipment	213	1945											
Miscellaneous Equipment	215	1950 1955											
170	216	1960											
Fremises		1970	Load Management Controls - Customer										
18	217												
220 1990 Other Tangible Property \$0	210	1975	Premises										
221 2005 Property Under Capital Leases \$0 222 2010 Electric Plant Purchased or Sold \$0 223 Sub - Total (\$2,752,291) 224 225 TOTAL - 2105 FA (\$12,457,078) (\$6,491,349) (\$3,213,439) (\$9,704,787) (\$2,481,542) (\$1,302,099) (\$2,692,716) \$0 (\$14,992) (\$6,491,349)	220	1990											
223 Sub - Total (\$2,752,291) 224 225 TOTAL - 2105 FA (\$12,457,078) (\$6,491,349) (\$3,213,439) (\$9,704,787) (\$2,481,542) (\$1,302,099) (\$2,692,716) \$0 (\$14,992) (\$6,491,349)	221	2005	Property Under Capital Leases	\$0									
224 225 TOTAL - 2105 FA (\$12,457,078) (\$6,491,349) (\$3,213,439) (\$9,704,787) (\$2,481,542) (\$1,302,099) (\$2,692,716) \$0 (\$14,992) (\$6,491,349)	222	2010											
TOTAL - 2105 FA (\$12,457,078) (\$6,491,349) (\$3,213,439) (\$9,704,787) (\$2,481,542) (\$1,302,099) (\$2,692,716) \$0 (\$14,992) (\$6,491,349) (\$9,704,787) (\$1,002,099) (223 224		SUD - 10tal	(\$2,752,291)									
297	225		TOTAL - 2105 FA	(\$12,457,078)	(\$6,491,349)	(\$3,213,439)	(\$9,704,787)	(\$2,481,542)	(\$1,302,099)	(\$2,692,716)	\$0	(\$14,992)	(\$6,491,349)
	297												

	Α	В	С	D	E	F	G	Н	I	М	0	AA
298 200 (Categor	ization and Allocation of Amortization	Evnense - Pro	norty Plant an	d Equipment - 5	705						
300	outogor	ization and Anocation of Amortization	Expense 110	porty, r lant an	a Equipment 0	<u></u> .						
301			Ī				Demand					
302 303							Allocation 1	2	3	7	9	Sub -total
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered	Sub -total
304 305 1	1565	Conservation and Demand Management	* \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Scattered Load \$0	\$0
306	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Land Station >50 kV Land Station <50 kV	\$0 (\$141)	\$0 (\$141)	\$0 \$0	\$0 (\$141)	\$0 (\$37)	\$0 (\$16)	\$0 (\$87)	\$0 (\$1)	\$0 (\$0)	\$0 (\$141)
309	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Land Rights Station >50 kV Land Rights Station <50 kV	\$0 (\$13)	\$0 (\$13)	\$0 \$0	\$0 (\$13)	\$0 (\$3)	\$0 (\$1)	\$0 (\$8)	\$0 (\$0)	\$0 (\$0)	\$0 (\$13)
312	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313 1		Buildings and Fixtures > 50 kV 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
315 1	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
		Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0	\$0
318		Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
319 ¹		Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally										
320		Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321 ¹		Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
322	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$155,169	\$0	\$155,169	\$155,169	\$0	\$0	\$0	\$0	\$0	\$0
323 1	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1825-1 1825-2	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
326 1		Poles, Towers and Fixtures	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0
327 ¹	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1830-4	Poles, Towers and Fixtures - Primary	\$33,067	\$23,147	\$9,920	\$33,067	\$5,862	\$3,070	\$14,179	\$0 \$0	\$35	\$23,147
329 1	1830-5	Poles, Towers and Fixtures - Secondary	\$35,892	\$25,124	\$10,767	\$35,892	\$12,447	\$6,536	\$6,065	\$0	\$75	\$25,124
330 1		Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331 ¹	1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
332	1835-4	Overhead Conductors and Devices - Primary	\$10,897	\$7,628	\$3,269	\$10,897	\$1,932	\$1,012	\$4,673	\$0	\$12	\$7,628
_	1835-5	Overhead Conductors and Devices -										
333 334 1		Secondary Underground Conduit	\$8,442 \$0	\$5,909 \$0	\$2,532 \$0	\$8,442 \$0	\$2,928 \$0	\$1,537 \$0	\$1,427 \$0	\$0 \$0	\$18 \$0	\$5,909 \$0
335	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conduit - Primary Underground Conduit - Secondary	\$5,292 \$9,407	\$3,704 \$6,585	\$1,587 \$2,822	\$5,292 \$9,407	\$938 \$3,262	\$491 \$1,713	\$2,269 \$1,590	\$0 \$0	\$6 \$20	\$3,704 \$6,585
338 1	1845	Underground Conductors and Devices	\$9,407 \$0	\$6,565 \$0	\$2,822 \$0	\$9,407 \$0	\$3,262 \$0	\$1,713 \$0	\$1,590 \$0	\$0 \$0	\$20 \$0	\$0,565 \$0
1		Underground Conductors and Devices - Bulk Delivery	60	80	60	60	60	60	80	60	60	80
339		Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340 ¹	1845-4	Primary	\$3,912	\$2,738	\$1,174	\$3,912	\$693	\$363	\$1,677	\$0	\$4	\$2,738
341	1845-5	Underground Conductors and Devices - Secondary	\$10,286	\$7,200	\$3,086	\$10,286	\$3,567	\$1,873	\$1,738	\$0	\$22	\$7,200
342 1		Line Transformers	\$44,564	\$28,966	\$15,597	\$44,564	\$14,351	\$7,536	\$6,993	\$0	\$87	\$28,966
343 344 1		Services Meters	\$2,642 \$109,361	\$0 \$0	\$2,642 \$109,361	\$2,642 \$109,361	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
345	9999	IFRS Placeholder Expense Account	(\$58,866)	\$0	(\$58,866)	(\$58,866)	\$0	\$0	\$0	\$0	\$0	\$0
346 347		Sub - Total	\$369,910	\$110,849	\$259,061	\$369,910	\$45,940	\$24,116	\$40,517	(\$1)	\$278	\$110,849
348 C	General P											
349 1 350 1		Land Rights	\$0 \$0									
350 1 351 1	1908	Buildings and Fixtures	\$0 \$16,221									
351 1 352 1 353 1 354 1	1910	Leasehold Improvements	\$0									
354 ·	າສາວ 1920	Office Furniture and Equipment Computer Equipment - Hardware	\$4,357 \$26,120									
355 1 356 1	1925	Computer Software	\$37,515									
356 1 357 1	1930 1935	Transportation Equipment Stores Equipment	\$135,886 \$0									
358 359 1	1940	Tools, Shop and Garage Equipment	\$12,961									
359 360 1	1945 1950	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0									
361	1955	Communication Equipment	\$300									
362 1 1		Miscellaneous Equipment Load Management Controls - Customer	\$177									
363		Premises	\$0									
1		Load Management Controls - Utility Premises	\$0									
364 365 1	1980	System Supervisory Equipment	\$0 \$20,422									
366 367 2	1990	Other Tangible Property	\$0									
368 2	2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0									
369		Sub - Total	\$253,959				\$0	\$0	\$0	\$0	\$0	\$0
370 371		TOTAL - 5705	\$623,869	\$110,849	\$259,061	\$369,910	\$45,940	\$24,116	\$40,517	(\$1)	\$278	\$110,849
372												

April	AA
Company Comp	Sub -total
2009 1999	Sub -total
20.58161 Land Statum	0.00% 0.00%
Company Comp	100.00% 100.00%
100 100	0.00%
Company Comp	100.00% 100.00%
200	0.00%
10 10 10 10 10 10 10 10	100.00% 100.00%
100 100	0.00% 100.00%
10 10 Primary allows 9 (V 10 10 10 10 10 10 10 1	100.00%
10 10 Primary brown 50 V 10 Primary brown 50 V 10 10 10 10 10 10 10	100.00%
100 100	100.00%
100 100	100.00%
10	100.00%
100 100	0.00%
1979 2522 Storage Baltery Equipment - 50 AV 100% 100% 100% 100% 28.3 1% 11.08% 61.86% 0.57% 0.18% 0.00% 0.	0.00% 100.00%
10 10 10 10 10 10 10 10	100.00%
19 19 19 19 19 19 19 19	0.00%
23 383 5 Poles, Towers and Fixtures - Secondary 100% 70% 30% 100% 49.54% 28.62% 24.44% 0.00%	100.00%
2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 383-5 2027 20	100.00% 100.00%
2023 383-5	0.00%
25.4 835-4 September S	100.00%
See 1940 Underground Conduit Fall 100%	100.00%
Early 1840-3 Underground Conduit - Bulk Delivery 100% 100% 70% 30% 100% 26.31% 11.08% 61.86% 0.57% 0.18% 62.28% 13.28% 61.26% 0.00% 0.05% 0.00%	100.00%
Marging Marg	0.00%
Computer Conduct - Secondary 100% 70% 30% 100% 49.54% 26.02% 24.14% 0.00%	100.00% 100.00%
1845-3 1845-3 1845-3 1845-4 1845	100.00%
1845 1845	0.00%
Primary 100% 70% 30% 100% 25.32% 13.26% 61.26% 0.00% 0.15%	100.00%
Sag 1849-b Secondary 100% 70% 30% 100% 49.54% 26.02% 24.14% 0.00% 0.30%	100.00%
September 100% 100% 100% 100% 100% 0.00%	100.00%
First Flaceholder Expense Account 100% 0% 100% 100% 0.00	100.00%
Sag Seneral Plant Sag Sag Seneral Plant Sag 0.00% 0.00%	
639 1906 Land (1908) Land (1908) 100% 640 1906 Land Rights 100% 641 1910 Leasehold Improvements 100% 642 1910 Cessehold Improvements 100% 644 1920 Computer Equipment - Hardware 100% 645 1925 Computer Software 100% 646 1930 Transportation Equipment 100% 647 1935 Stores Equipment 100% 648 1940 Tools, Shop and Garage Equipment 100% 649 1945 Measurement and Testing Equipment 100% 650 1950 Power Operated Equipment 100% 651 1965 Communication Equipment 100% 652 1960 Miscellaneous Equipment 100% 653 1960 Miscellaneous Equipment 100% 654 1970 Load Management Controls - Utility 100% 655 1980 System Supervisory Equipment 100%	0.00%
641 1908 Buildings and Fixtures 100%	
642 1910 Leasehold Improvements 100% 643 1915 Office Furniture and Equipment 100% 644 1920 Computer Equipment - Hardware 100% 645 1925 Computer Software 100% 647 1935 Stores Equipment 100% 648 1940 Tools, Shop and Garage Equipment 100% 649 1945 Measurement and Testing Equipment 100% 650 1950 Power Operated Equipment 100% 651 1955 Communication Equipment 100% 652 1960 Miscellaneous Equipment 100% 653 1970 Load Management Controls - Customer 654 1975 Load Management Controls - Utility 705 Premises 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100%	
1920 Computer Equipment - Hardware 100%	
645 1925 Computer Software 100% 646 1930 Transportation Equipment 100% 647 1935 Stores Equipment 100% 648 1940 Tools, Shop and Garage Equipment 100% 650 1950 Power Operated Equipment 100% 651 1955 Communication Equipment 100% 652 1960 Miscellaneous Equipment 100% 653 1975 Load Management Controls - Customer 654 Premises 100% 654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100%	
647 1935 Stores Equipment 100% 648 1940 Tools, Shop and Garage Equipment 100% 649 1945 Measurement and Testing Equipment 100% 650 1950 Power Operated Equipment 100% 651 1955 Communication Equipment 100% 652 1990 Miscellaneous Equipment 100% 653 1970 Load Management Controls - Customer 654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100%	
648 1940 Tools, Shop and Garage Equipment 100% 649 1945 Measurement and Testing Equipment 100% 650 1950 Power Operated Equipment 100% 651 1955 Communication Equipment 100% 652 1960 Miscellaneous Equipment 100% 653 Premises 100% 654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100%	
649 1945 Measurement and Testing Equipment 100% 550 1950 Power Operated Equipment 100% 651 1955 Communication Equipment 100% 652 1960 Miscellaneous Equipment 100% 1970 Load Management Controls - Customer 653 1975 Load Management Controls - Utility 654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100%	
651 1955 Communication Equipment 100% 552 1960 Miscellaneous Equipment 100% 1970 Load Management Controls - Customer 1975 Load Management Controls - Utility 653 Premises 100% 654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100% 659 660 Electric Plant Purchased or Sold 100%	
1970	
653 Premises 100% 654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100% 660 660 100% 100%	
654 Premises 100% 655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100% 659 660 660 100%	
655 1980 System Supervisory Equipment 100% 656 1990 Other Tangible Property 100% 657 2005 Property Under Capital Leases 100% 658 2010 Electric Plant Purchased or Sold 100% 659 660 100%	
658 2010 Electric Plant Purchased or Sold 100% 659 660	
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661 662 664 665 666 667 668 669 670 671 672 673 674 675 676	
663 664 665 666 667 669 670 671 672 673 674 675 676	
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669 670 671 672 673 674 675 676 677	
670 671 672 673 674 675 676	
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674 675 676 678	
675 676	
<u>u. v.</u> 677	
678	

Cubicont	2												
Accordance													
Continuous	3												
Content	5												
Content	6												
Content	8												
Continuous	9												
Content	14												
Penichemina 2 3 7 5 500								A & G Allocation					
Marche M	16		2	3	7	9	Sub -total		2	3	7	9	Sub -total
		Residential	GS <50	GS>50-Regular	Street Light		Sub -total	Residential	GS <50	GS>50-Regular	Street Light		Sub -total
50 50 50 50 50 50 50 50 50 50 50 50 50 5	17											Scattered Load	
50 50 50 50 50 50 50 50 50 50 50 50 50 5	19	\$0	\$0	\$0	\$0	\$0	\$0						
50 50 50 50 50 50 50 50 50 50 50 50 50 5	21	\$0	\$0	\$0	\$0	\$0	\$0						
50 50 50 50 50 50 50 50 50 50 50 50 50 5	22												
50 50 50 50 50 50 50 50 50 50 50 50 50 5	24	\$0	\$0	\$0	\$0	\$0	\$0						
50 50 50 50 50 50 50 50 50 50 50 50 50 5	26	\$0	\$0	\$0	\$0	\$0	\$0						
50 50 50 50 50 50 50 50 50 50 50 50 50 5	28												
1													
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\$ 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	31	\$0	\$0	\$0	\$0	\$0	\$0						
\$ 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	32	\$0	\$0	\$0	\$0	\$0	\$0						
\$ 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0													
[\$4,015] \$ (\$1,02) \$ (\$0,055) \$ (\$0.05) \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$													
1	34			\$0	\$0	\$0	\$0						
1	35 36												
1	37	\$0	\$0	\$0	\$0	\$0	\$0						
1	39												
\$ 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0	\$0	\$0	\$0	\$0	\$0						
\$ 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	41	(\$30,948)	(\$3,750)	(\$561)	(\$7,801)	(\$60)	(\$43,120)						
\$ 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	43												
(\$22,773) (\$2,668) (\$326) (\$5,740) (\$44) (\$31,550) (\$50	14	\$0	\$0	\$0	\$0	\$0	\$0						
(\$22,773) (\$2,668) (\$326) (\$5,740) (\$44) (\$31,550) (\$50	45	(\$32,405)	(\$3,927)	(\$588)	(\$8 168)	(\$62)	(\$45,150)						
8													
\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	47	\$0	\$0	\$0	\$0	\$0	\$0						
\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	48 49												
\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	50	(\$6,929)	(\$812)	(\$99)	(\$1,747)	(\$13)	(\$9,600)						
\$\frac{1}{5}\$ (\$\frac{1}{5}\frac{1}{6}													
4 (\$139,176) (\$16,305) (\$1,991) (\$35,081) (\$288) (\$192,821) (\$172,868) (\$20,252) (\$24,73) (\$43,573) (\$333) (\$239,471) (\$15,0340) (\$11,112) (\$912) \$0 \$0 \$0 \$(\$114,721) (\$10,340) (\$11,112) (\$912) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	52												
5 (\$172.866) (\$20.252) (\$2.473) (\$43.573) (\$333) (\$23.947) (\$10.340) (\$11.12) (\$912) \$0 \$0 \$0 \$(\$13.471) (\$10.340) (\$1.112) (\$912) \$0 \$0 \$0 \$(\$12.363) (\$10.340) (\$1.112) (\$912) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	53	(\$72,688)	(\$8,808)	(\$1,318)	(\$18,323)	(\$140)	(\$101,277)						
1	54		(\$16,305)	(\$1,991)	(\$35,081)	(\$268)	(\$192,821)						
1	56	(\$95,255)	(\$16,740)	(\$2,726)	\$0	\$0	(\$114,721)						
1	57 58	\$0	\$0	\$0	\$0		\$0						
1	59 60				(\$129,873)		(\$857,133)		-	· · ·			
4	31							\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
56 \$0<	62 63							(\$5,643)	(\$1,884)	(\$4,523)	(\$383)	(\$21)	(\$12,454)
SO	64 65							\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	66 67							\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	86							\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	70							\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	71 72												
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	73 74							\$0	\$0	\$0	\$0	\$0	\$0
6 \$0 \$0 \$0 \$0 \$0 \$0 7 \$0 \$0 \$0 \$0 \$0 \$0 8 \$0 \$0 \$0 \$0 \$0 \$0 9 \$0 \$0 \$0 \$0 \$0 \$0 0 \$0 \$0 \$0 \$0 \$0 \$0 1 \$5,643) \$1,884) \$4,523) \$383) \$21) \$12,454)													
1 (\$5,643) (\$1,884) (\$4,523) (\$383) (\$21) (\$12,454) 2	75												
1 (\$5,643) (\$1,884) (\$4,523) (\$383) (\$21) (\$12,454) 2	76 77												
1 (\$5,643) (\$1,884) (\$4,523) (\$383) (\$21) (\$12,454) 2	78 79							\$0	\$0	\$0	\$0	\$0	\$0
2	30							\$0	\$0	\$0	\$0	\$0	\$0
3 (\$624,424) (\$80,619) (\$21,192) (\$129,873) (\$1,025) (\$857,133) (\$5,643) (\$1,884) (\$4,523) (\$383) (\$21) (\$12,454)	31 32												
	33	(\$624,424)	(\$80,619)	(\$21,192)	(\$129,873)	(\$1,025)	(\$857,133)	(\$5,643)	(\$1,884)	(\$4,523)	(\$383)	(\$21)	(\$12,454)

BE

BQ

AD

АН

156	AB	AC	AD	АН	AJ	AV	AW	AX	AY	BC	BE	BQ
157	Customer Allocation 1	2	3	7	9	Sub -total	A & G Allocation	2	3	7	9	Sub -total
159	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total
160 161	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
162 163	\$0	\$0	\$0	\$0	\$0	\$0						
163	\$0	\$0	\$0	\$0	\$0	\$0						
164	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
164 165 166	\$0	\$0 \$0	\$0	\$0	\$0	\$0						
167	\$0	\$0	\$0	\$0	\$0	\$0						
168 169	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 60	\$0 \$0						
170	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
171 172	\$0	\$0	\$0	\$0	\$0	\$0						
172	\$0	\$0	\$0	\$0	\$0	\$0						
173	\$0	\$0	\$0	\$0	\$0	\$0						
174	\$0	\$0	\$0	\$0	\$0	\$0						
175	\$0	\$0	\$0	\$0	\$0	\$0						
176	\$0	\$0	\$0	\$0	\$0	\$0						
177	(\$12,253)	(\$5,773)	(\$29,452)	(\$329)	(\$103)	(\$47,910)						
178	\$0	\$0	\$0	\$0	\$0	\$0						
179 180	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
181	\$0	\$0	\$0	\$0	\$0	\$0						
	\$0	\$0	\$0	\$0	\$0	\$0						
182 183	(\$229,505)	(\$27,810)	(\$4,162)	(\$57,852)	(\$442)	(\$319,771)						
183 184 185	(\$250,040)	(\$29,294)	(\$3,578)	(\$63,025)	(\$482)	(\$346,418)						
185	\$0	\$0	\$0	\$0	\$0	\$0						
186	\$0	\$0	\$0	\$0	\$0	\$0						
187	(\$134,374)	(\$16,283)	(\$2,437)	(\$33,872)	(\$259)	(\$187,224)						
188	(\$101,945)	(\$11,943)	(\$1,459)	(\$25,696)	(\$196)	(\$141,239)						
189 190	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
191 192 193	(\$104,986) (\$187,700) \$0	(\$12,722) (\$21,990) \$0	(\$1,904) (\$2,686) \$0	(\$26,464) (\$47,312) \$0	(\$202) (\$361) \$0	(\$146,278) (\$260,049) \$0						
	\$0	\$0	\$0	\$0	\$0	\$0						
194	(\$61,202)	(\$7,416)	(\$1,110)	(\$15,427)	(\$118)	(\$85,274)						
195	(\$130,793)	(\$15,323)	(\$1,871)	(\$32,968)	(\$252)	(\$181,207)						
196 197	(\$501,871)	(\$58,797)	(\$7,181)	(\$126,501)	(\$967)	(\$695,317)						
198	(\$27,302)	(\$4,798)	(\$781)	\$0	\$0	(\$32,881)						
199 200	(\$643,873)	(\$69,215)	(\$56,783)	\$0 \$0	\$0 60	(\$769,871)						
201	\$0 (\$2,385,843)	\$0 (\$281,365)	\$0 (\$113,404)	\$0 (\$429,445)	\$0 (\$3,382)	\$0 (\$3,213,439)	\$0	\$0	\$0	\$0	\$0	\$0
202 203 204 205 206					-		\$0	\$0	\$0	\$0	\$0	\$0
203							(\$6,823)	(\$2,279)	(\$5,470)	(\$463)	(\$26)	(\$15,060)
205							(\$212,710)	(\$71,034)	(\$170,512)	(\$14,425)	(\$802)	(\$469,483)
206							\$0 (\$105,832)	\$0 (\$35,342)	\$0 (\$84,836)	\$0 (\$7,177)	\$0 (\$399)	\$0 (\$233,586)
208							(\$105,632)	(\$35,342)	(\$168,200)	(\$14,230)	(\$791)	(\$463,116)
209							(\$171,682)	(\$57,333)	(\$137,623)	(\$11,643)	(\$647)	(\$378,928)
209 210 211							(\$216,890) (\$3,901)	(\$72,430) (\$1,303)	(\$173,862) (\$3,127)	(\$14,709) (\$265)	(\$817) (\$15)	(\$478,708) (\$8,610)
212 213							(\$102,389)	(\$34,192)	(\$82,076)	(\$6,944)	(\$386)	(\$225,987)
213 214							(\$1,193) \$0	(\$399) \$0	(\$957) \$0	(\$81) \$0	(\$4) \$0	(\$2,634) \$0
215							(\$60,024)	\$0 (\$20,045)	\$0 (\$48,116)	\$0 (\$4,071)	(\$226)	\$0 (\$132,481)
215 216							(\$8,628)	(\$2,881)	(\$6,916)	(\$585)	(\$33)	(\$19,043)
217							\$0	\$0	\$0	\$0	\$0	\$0
218							\$0	\$0	\$0	\$0	\$0	\$0
219							(\$147,093)	(\$49,121)	(\$117,912)	(\$9,975)	(\$554)	(\$324,655)
220 221							\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
221 222							\$0	\$0	\$0	\$0	\$0	\$0
223 224							(\$1,246,990)	(\$416,428)	(\$999,607)	(\$84,566)	(\$4,700)	(\$2,752,291)
225	(\$2,385,843)	(\$281,365)	(\$113,404)	(\$429,445)	(\$3,382)	(\$3,213,439)	(\$1,246,990)	(\$416,428)	(\$999,607)	(\$84,566)	(\$4,700)	(\$2,752,291)

	AB	AC	AD	AH	AJ	AV	AW	AX	AY	BC	BE	BQ
298 299												
300 301												
	Customer						A & G Allocation					
302 303	Allocation 1	2	3	7	9	Sub -total	1	2	3	7	9	Sub -total
304	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total
305 306	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
306 307 308 309 310 311 312 313 314 315 316	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0						
309	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
310	\$0	\$0	\$0	\$0	\$0	\$0						
311	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
313	\$0	\$0	\$0	\$0	\$0	\$0						
314	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
316	\$0	\$0	\$0	\$0	\$0	\$0						
317	\$0	\$0	\$0	\$0	\$0	\$0						
318	\$0	\$0	\$0	\$0	\$0	\$0						
319	\$0	\$0	\$0	\$0	\$0	\$0						
320	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
	\$39,684	\$18,698	\$95,389	\$1,064	\$334	\$155,169						
322 323 324 325 326	\$0	\$0	\$0	\$0	\$0	\$0						
324	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
326	\$0	\$0	\$0	\$0	\$0	\$0						
327	\$0	\$0	\$0	\$0	\$0	\$0						
328	\$7,120	\$863	\$129	\$1,795	\$14	\$9,920						
327 328 329 330	\$7,772 \$0	\$911 \$0	\$111 \$0	\$1,959 \$0	\$15 \$0	\$10,767 \$0						
331	\$0	\$0	\$0	\$0	\$0	\$0						
332	\$2,346	\$284	\$43	\$591	\$5	\$3,269						
333	\$1,828 \$0	\$214 \$0	\$26 \$0	\$461 \$0	\$4 \$0	\$2,532 \$0						
335	\$0	\$0	\$0	\$0	\$0	\$0						
336	\$1,139	\$138 \$230	\$21	\$287	\$2	\$1,587						
333 334 335 336 337 338	\$2,037 \$0	\$239 \$0	\$29 \$0	\$513 \$0	\$4 \$0	\$2,822 \$0						
339	\$0	\$0	\$0	\$0	\$0	\$0						
340	\$842	\$102	\$15	\$212	\$2	\$1,174						
341	\$2,227	\$261	\$32	\$561	\$4	\$3,086						
342	\$11,258 \$2,104	\$1,319 \$395	\$161 \$62	\$2,838	\$22	\$15,597						
344	\$2,194 \$91,463	\$385 \$9,832	\$63 \$8,066	\$0 \$0	\$0 \$0	\$2,642 \$109,361						
345 346	(\$25,675) \$144,235	-\$8,584 \$24,662	(\$22,993) \$81,092	(\$1,518) \$8,764	(\$96) \$308	(\$58,866) \$259,061	\$0	\$0	\$0	\$0	\$0	\$0
341 342 343 344 345 346 347 348	Ţ, 200	727,002	¥0.,00±	40,104	+-00	+=== ,			+•	, ,	+•	, ,
348 349							\$0	\$0	\$0	\$0	\$0	\$0
							\$0	\$0	\$0	\$0	\$0	\$0
352							\$7,349 \$0	\$2,454 \$0	\$5,891 \$0	\$498 \$0	\$28 \$0	\$16,221 \$0
353							\$1,974	\$659	\$1,582	\$134	\$7	\$4,357
355							\$11,834 \$16,997	\$3,952 \$5,676	\$9,487 \$13,625	\$803 \$1,153	\$45 \$64	\$26,120 \$37,515
356							\$61,566	\$20,560	\$49,353	\$4,175	\$232	\$135,886
358							\$0 \$5,872	\$0 \$1,961	\$0 \$4,707	\$0 \$398	\$0 \$22	\$0 \$12,961
359							\$0	\$0	\$0	\$0	\$0	\$0
361							\$0 \$136	\$0 \$45	\$0 \$109	\$0 \$9	\$0 \$1	\$0 \$300
350 351 352 353 354 355 356 357 358 359 360 361 362							\$80	\$27	\$64	\$5	\$0	\$177
363							\$0	\$0	\$0	\$0	\$0	\$0
364 365 366 367 368 369 370 371							\$0 \$9,253	\$0 \$3,090	\$0 \$7,417	\$0 \$627	\$0 \$35	\$0 \$20,422
366 367							\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
368							\$0	\$0	\$0	\$0	\$0	\$0
369 370	\$0	\$0	\$0	\$0	\$0	\$0	\$115,062	\$38,425	\$92,236	\$7,803	\$434	\$253,959
	\$144,235	\$24,662	\$81,092	\$8,764	\$308	\$259,061	\$115,062	\$38,425	\$92,236	\$7,803	\$434	\$253,959
372												

593	AB	AC	AD	AH	AJ	AV	AW	AX	AY	BC	BE	BQ
594	Customer Allocation						A & G Allocation					
595	1	2	3	7	9	Sub -total	1	2	3	7	9	Sub -total
l	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total
596 597	57.83%	17.10%	21.94%	3.02%	0.11%	100.00%					Countries Louis	
598 599	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
599	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
600 601	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%						
602	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
602 603 604 605	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
604	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
605	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%						
606 607	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
608	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
609	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
610	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
611	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
612	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
613	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
614	25.57%	12.05%	61.47%	0.69%	0.22%	100.00%						
615	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
616	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
617	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
618	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
619	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
620	71.77%	8.70%	1.30%	18.09%	0.14%	100.00%						
621 622	72.18% 0.00%	8.46% 0.00%	1.03% 0.00%	18.19% 0.00%	0.14% 0.00%	100.00% 0.00%						
623	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
624	71.77%	8.70%	1.30%	18.09%	0.14%	100.00%						
	72.18%	8.46%	1.03%	18.19%	0.14%	100.00%						
625 626	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
627	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
627 628 629	71.77%	8.70%	1.30%	18.09%	0.14%	100.00%						
630	72.18% 0.00%	8.46% 0.00%	1.03% 0.00%	18.19% 0.00%	0.14% 0.00%	100.00% 0.00%						
631	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
632	71.77%	8.70%	1.30%	18.09%	0.14%	100.00%						
633	72.18%	8.46%	1.03%	18.19%	0.14%	100.00%						
634 635	72.18% 83.03%	8.46% 14.59%	1.03% 2.38%	18.19% 0.00%	0.14% 0.00%	100.00%						
636	83.03% 83.63%	14.59% 8.99%	2.38% 7.38%	0.00%	0.00%	100.00% 100.00%						
636 637	43.62%	14.58%	39.06%	2.58%	0.16%	100.00%						
638												
639 640	PP&E	PP&E	PP&E	PP&E	PP&E		45%	15%	36%	3%	0%	100%
640	43.616%	14.583%	39.060%	2.579%	0.163%		45% 45%	15% 15%	36% 36%	3% 3%	0% 0%	100% 100%
642							45%	15%	36%	3%	0%	100%
642 643							45%	15%	36%	3%	0%	100%
644							45%	15%	36%	3%	0%	100%
645							45% 45%	15% 15%	36% 36%	3% 3%	0% 0%	100% 100%
647							45% 45%	15%	36%	3% 3%	0%	100%
648							45%	15%	36%	3%	0%	100%
649							45%	15%	36%	3%	0%	100%
650							45% 45%	15% 15%	36% 36%	3% 3%	0% 0%	100% 100%
646 647 648 649 650 651 652							45%	15%	36%	3%	0%	100%
653							45%	15%	36%	3%	0%	100%
							45%	15%	36%	3%	0%	100%
655							45% 45%	15%	36%	3%	0%	100%
656							45%	15%	36%	3%	0%	100%
657							45%	15%	36%	3%	0%	100%
658							45%	15%	36%	3%	0%	100%
654 655 656 657 658 659 660 661 662 663 664 665 666 667 667 670 671 672 673 674 675 676 677 678												
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2013 Cost Allocation Model

Sheet E1 Categorization Worksheet -

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

Density of Utility

Density	Number of Customers	kM of Lines
67	7114	107

Deemed Customer Cost Component based on Survey Res	sults	<u>Customer</u> <u>Component</u>	
If Density is < 30 customers per kM of lines then	LOW	0.6	AII
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	Distribution
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	Transformers

Categorization and Demand Allocation for Distribution Assets Accounts

			Categorization	1
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%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%

			Categorization	
USoA A/C #	Accounts	Demand	Customer	Customer
1830-3	Poles, Towers and Fixtures -			
	Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices -			
1000-0	Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices -			
1033-4	Primary	PNCP	CCP	30%
1005 5	Overhead Conductors and Devices -			
1835-5	Secondary	SNCP	ccs	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1043	Underground Conductors and Devices -	DIVOI	OOA	30 70
1845-3		DCD		00/
	Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices -	DNOD	000	000/
	Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices -	61105	222	2001
	Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
9999	IFRS Placeholder Asset Account		PP&E	100%
4505	Conservation and Demand Management		ODMBB	1000/
1565	Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
	Accum Amortization of Electric Litility			
2105	Plant - Property, Plant, & Equipment	See I4 BO Assets	8	
	Figure - Frogerty, Figure, & Equipment			
	0 "			
	Operation	1015 1055 D	1015 1055 0	000/
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment -	1815 D		0%
3014	Operation Labour	1013 D		0 70
E01 <i>E</i>	Transformer Station Equipment -	101E D		0%
5015	Operation Supplies and Expenses	1815 D		0%
	Distribution Station Equipment - Operation	4000 5		221
5016	Labour	1820 D		0%
	Distribution Station Equipment - Operation			
5017	Supplies and Expenses	1820 D		0%
	Overhead Distribution Lines and Feeders -			
5020		1830 & 1835 D	1830 & 1835 C	200/
	Operation Labour			30%
5025	Overhead Distribution Lines & Feeders -	1830 & 1835 D	1830 & 1835 C	
	Operation Supplies and Expenses			30%
5030	Overhead Subtransmission Feeders -	1830 & 1835 D		
	Operation	. 555 & 1500 B		0%
5035	Overhead Distribution Transformers-			
5030	Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and			
5040	Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
	·	2 2 2 2 2 2 2	2 2 2 3 3 3 3	2270
5045	Underground Distribution Lines & Feeders -			
33-10	Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
	Underground Subtransmission Feeders -	10-10 G 1040 D	1070 & 1040 C	JU /0
5050	_	1040 0 4045 5		00/
	Operation Pietriketian Transferrence	1840 & 1845 D		0%
5055	Underground Distribution Transformers -			
	Operation	1850 D	1850 C	35%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
	Customer Premises - Materials and		004	4000/
	Expenses		CCA	100%
		1815-1855 D	1815-1855 C	30%
5075	Miscellaneous Distribution Expense			0070
5075 5085	Miscellaneous Distribution Expense	1010 1000 B		
	Underground Distribution Lines and		18/0 8 19/5 0	300/
5075 5085	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5075 5085	Underground Distribution Lines and		1840 & 1845 C 1830 & 1835 C	30%

			Categorization	
USoA A/C #	Accounts	Demand	Customer	Customer Component
	<u>Maintenance</u>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
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	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%



Α

2013 Cost Allocation Model

Sheet E2 Allocator Worksheet -

ID and

Factors

TCP1

BCP1

DCP₁

TCP4

BCP4

DCP4

TCP12

BCP12

DCP12

DNCP1

PNCP1

LTNCP1

SNCP1

DNCP4

PNCP4

SNCP4

DNCP12

PNCP12

SNCP12

1808 D

1815 D

1820 D

1830 D

1835 D

1840 D

1815 & 1820

1830 & 1835

LTNCP12

LTNCP4

Total

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

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100.00%

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100.00%

100.00%

100.00%

100.00%

100.00%

100.00%

1815-1855 D 100.00%

1.20%

1.20%

Residential

29.18%

0

0

30.83%

30.83%

30.83%

26.31%

26.31%

26.31%

31.08%

25.87%

49.46%

49.46%

30.77%

25.32%

49.54%

49.54%

28.07%

21.76%

45.72%

45.72%

35.65%

0.00%

0.00%

25.32%

25.32%

37.92%

35.74%

37.23%

40.82%

41.79%

41.31%

49.54%

The worksheet below details how allocators are

Explanation

Bulk Delivery (SubTransmission) CP

Bulk Delivery (SubTransmission) CP

derived.

Demand Allocators

Transformation CP

Transformation CP

Line Transformer NCP

Line Transformer NCP

5 7

16

44 45

50 51

52 53 54

59

62 63

Details:

8 10 11

12 13 14

15

21 22 Distribution CP (Total System) 23 24 4 cp 25

27 Distribution CP (Total System) 28 29 12 cp 30 Transformation CP

Bulk Delivery (SubTransmission) CP 31 Distribution CP (Total System) 32 33 34 NON CO_INCIDENT PEAK 35 1 NCP Distribution NCP (Total System) Primary NCP

Secondary NCP 41 4 NCP 42 Distribution NCP (Total System) 43 Primary NCP

Secondary NCP 46 47 12 NCP 48 Distribution NCP (Total System) 49 Primary NCP

Line Transformer NCP Secondary NCP

Demand Allocators - Composite DEMAND 1815-1855 55 56 DEMAND 1808 **DEMAND 1815**

DEMAND 1820

DEMAND 1815 & 1820 60 DEMAND 1830 61 DEMAND 1835

DEMAND 1830 & 1835 **DEMAND 1840**

64 DEMAND 1845

65 DEMAND 1840 & 1845 66 DEMAND 1850

1845 D 100.00% 1840 & 1845 1850 D

100.00% 100.00%

3

GS>50-

Regular

59.19%

0

0

57.63%

57.63%

57.63%

61.86%

61.86%

61.86%

54.87%

59.78%

23.03%

23.03%

56.04%

61.26%

24.14%

24.14%

59.53%

65.67%

27.79%

27.79%

45.43%

0.00%

0.00%

61.26%

61.26%

41.96%

45.30%

43.02%

37.50%

36.02%

36.76%

24.14%

GS <50

10.43%

0

0

10.31%

10.31%

10.31%

11.08%

11.08%

11.08%

13.90%

14.20%

27.22%

27.22%

13.03%

13.26%

26.02%

26.02%

12.23%

12.41%

26.15%

26.15%

18.70%

0.00%

0.00%

13.26%

13.26%

19.90%

18.75%

19.53%

21.43%

21.94%

21.68%

26.02%

Street Light

1.04%

1.04%

1.04%

1.06%

1.06%

1.06%

0.57%

0.57%

0.57%

0.18% 0.18%

0.00% 0.15% 0.15%

Unmetered

Scattered

Load

0.16%

0.16%

0.16%

0.17%

0.17%

0.17%

0.18%

0.00% 0.00% 0.29% 0.00% 0.29%

0.15% 0.00% 0.00% 0.15%

0.30% 0.30%

0.16%

0.16% 0.34%

0.34%

0.22%

0.00% 0.00% 0.15%

0.15% 0.23% 0.22%

0.00% 0.00% 0.00%

0.00% 0.00%

0.30%

0.22% 0.25% 0.25%

0.25%

0.00% 0.00%

0.00%

0.00%

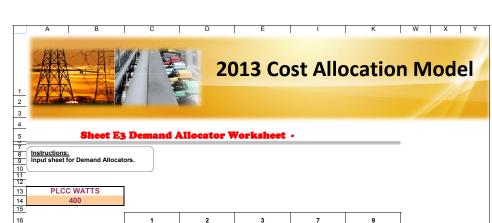
0.00% 0.00%

0.00% 0.00% 0.00%

0.00%

0.00% 0.00% 0.00%

	Α	В	С	D	Е	F	J	L	Х	\	1	Z
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	1 /	1 .		
	DEMAND 1860	1860 D	_	0.00%	0.00%	0.00%	0.00%	0.00%				
69												
	CUSTOMER ALLOCATORS											
71												
72	Billing Data											
	kWh	CEN	100.00%	25.57%	12.05%	61.47%	0.69%	0.22%				
	kW	CDEM	100.00%	0.00%	0.00%	98.76%	1.24%	0.00%				
	kWh - Excl WMP	CEN EWMP	100.00%	25.57%	12.05%	61.47%	0.69%	0.22%				
76												
	Dollar Billed	CREV	100.00%	5 8.19%	15.35%	22.60%	3.46%	0.41%				
_	Bad Debt 3 Year Historical Average	BDHA	100.00%	76.02%	23.98%	0.00%	0.00%	0.00%				
	Late Payment 3 Year Historical		400.000		40.000/							
	Average	LPHA	100.00%	55.71%	18.90%	24.97%	0.25%	0.17%				
80	Normalis and a f Dilla	OND	400.000/	07.500/	40.040/	4 500/	0.000/	0.470/				
81	Number of Bills	CNB	100.00%	87.58%	10.61%	1.58%	0.06%	0.17%				
ရွ	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%				
	Embeded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
85	Embodod Distributor		. 50.00 /0	0.00 /0	0.00 /6	0.00 /0	0.00 /0	0.00 /0				
	Total Number of Customer	CCA	100.00%	71.78%	8.69%	1.30%	18.09%	0.14%				
	Subtransmission Customer Base	ССВ	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%				
_	Primary Feeder Customer Base	CCP	100.00%	71.77%	8.70%	1.30%	18.09%	0.14%				
	Line Transformer Customer Base	CCLT	100.00%	72.18%	8.46%	1.03%	18.19%	0.14%				
	Secondary Feeder Customer Base	ccs	100.00%	72.18%	8.46%	1.03%	18.19%	0.14%				
91	•											
92	Weighted - Services	CWCS	100.00%	83.03%	14.59%	2.38%	0.00%	0.00%				
93	Weighted Meter -Capital	CWMC	100.00%	83.63%	8.99%	7.38%	0.00%	0.00%				
	Weighted Meter Reading	CWMR	100.00%	88.63%	10.73%	0.62%	0.02%	0.00%				
	Weighted Bills	CWNB	100.00%	59.80%	28.97%	10.82%	0.38%	0.02%				
96												
	CUSTOMER ALLOCATORS -											
	Composite											
98	CUCTOMED 1015 1055	4045 4055 0	400.000/	70.070/	0.000/	0.570/	40.040/	0.400/				
	CUSTOMER 1815-1855 CUSTOMER 1808	1815-1855 C 1808 C	100.00%	70.97% 0.00%	9.08% 0.00%	3.57% 0.00%	16.24% 0.00%	0.13% 0.00%				
	CUSTOMER 1806 CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%				
	CUSTOMER 1820	1820 C	100.00%	25.57%	12.05%	61.47%	0.69%	0.22%				
102	333. SWILL 1020	1815 & 1820	. 50.00 /0	20.01 /0	12.00/0	O1.77 /0	0.00 /0	U.ZZ /0				
103	CUSTOMER 1815 & 1820	C	100.00%	25.57%	12.05%	61.47%	0.69%	0.22%				
	CUSTOMER 1830	1830 C	100.00%	71.98%	8.57%	1.16%	18.14%	0.14%				
	CUSTOMER 1835	1835 C	100.00%	71.95%	8.59%	1.19%	18.14%	0.14%				
		1830 & 1835										
106	CUSTOMER 1830 & 1835	С	100.00%	71.97%	8.58%	1.17%	18.14%	0.14%				
	CUSTOMER 1840	1840 C	100.00%	72.03%	8.54%	1.13%	18.16%	0.14%				
108	CUSTOMER 1845	1845 C	100.00%	72.05%	8.53%	1.12%	18.16%	0.14%				
		1840 & 1845										
	CUSTOMER 1840 & 1845	C	100.00%	72.04%	8.54%	1.12%	18.16%	0.14%				
_	CUSTOMER 1850	1850 C	100.00%	72.18%	8.46%	1.03%	18.19%	0.14%				
	CUSTOMER 1855	1855 C	100.00%	83.03%	14.59%	2.38%	0.00%	0.00%				
	CUSTOMER 1860	1860 C	100.00%	83.63%	8.99%	7.38%	0.00%	0.00%				
113	Composite Allocators											
_	Net Fixed Assets	NFA	100.00%	43.62%	14.58%	39.06%	2.58%	0.16%				
	Net Fixed Assets Net Fixed Assets Excluding Capital	N A	100.00 /0	43.02 /0	14.50 /0	39.00 /0	2.30 /0	0.10/0				
	Contribution	NFA ECC	100.00%	45.31%	15.13%	36.32%	3.07%	0.17%				
	5005-5340	O&M	100.00%	57.83%	17.10%	21.94%	3.02%	0.11%				
	Account Setup	Acct	100.00%	57.83%	17.10%	21.94%	3.02%	0.11%				
	Access to Poles	POLE	100.00%	46.43%	15.61%	32.33%	5.44%	0.19%				
	5005-6225	OM&A	100.00%	57.53%	17.05%	22.30%	3.02%	0.11%				
_	Deferred PP&E	PP&E	100.00%	43.62%	14.58%	39.06%	2.58%	0.16%				
122		· · 				22.2070		2				
144												



13		i					
16			1	2	3	7	9
17	Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
18		· ·		· ·	· ·		
	CCA	8,681	6,231	755	113	1,571	12
20	CCB	1,571	0	0	0	1,571	0
	CCP	8,681	6,231	755	113	1,571	12
2	CCLT	8,633	6,231	730	89	1,571	12
	ccs	8,633	6,231	730	89	1,571	12
4			-, -			,-	
	PLCC-CCA	3,472	2,492	302	45	628	5
	PLCC-CCB	628	0	0	0	628	0
	PLCC-CCP	3,473	2,492	302	45	628	5
	PLCC-CCLT	3,453	2,492	292	36	628	5
	PLCC-CCS	3,453	2,492	292	36	628	5
0		0,100	2,102	202	00	020	·
31							
	1NCP						
	DNCP1	33,970	10,465	4,679	18,471	304	51
	PNCP1	33,970	10,465	4,679	18,471	304	51
	LTNCP1	19,247	10,465	4,679	3,748	304	51
	SNCP1	19,247	10,465	4,679	3,748	304	51
7	SHOPI	15,247	10,405	4,679	3,748	304	51
	PLCC - 1NCP						
	DNCP1A	33,666	10,465	4,679	18,471	0	51
	PNCP1A	33,666	7,972	4,679	18,471	0	46
				4,377		0	46
	LTNCP1A SNCP1A	16,118	7,972		3,712	0	46
	SNCFIA	16,118	7,972	4,387	3,712	U	40
4	4 NCP						
5	4 NOP						
	DNCP4	131,409	40,058	16,968	72,965	1,217	201
	PNCP4	131,409	40,058	16,968	72,965	1,217	201
	LTNCP4	73,248	40,058	16,968	14,805	1,217	201
	SNCP4						
	SNCP4	73,248	40,058	16,968	14,805	1,217	201
0	PLCC - 4NCP						
	DNCP4A	120 402	40.050	16.000	72 005	0	201
	PNCP4A	130,192 118,815	40,058 30,089	16,968 15,760	72,965 72,784	0	182
	LTNCP4A	60,732	30,089	15,760	14,662	0	182
	SNCP4A	60,732	30,088	15,800	14,662	0	182
6	SHCP4A	00,732	30,088	15,800	14,002	U	182
	12NCP						
<u>/_</u>	121101						
	DNCP12	359,912	99,999	43,586	212,095	3,650	583
							583
	PNCP12	359,912	99,999	43,586	212,095	3,650	
	LTNCP12	190,852	99,999	43,586	43,034	3,650	583
	SNCP12	190,852	99,999	43,586	43,034	3,650	583
3_	DI 00 401101						
	PLCC - 12NCF		00.000	40 500	040.005	•	=00
	DNCP12A	356,262	99,999	43,586	212,095	0	583
	PNCP12A	322,131	70,092	39,962	211,552	0	525
	LTNCP12A	153,303	70,090	40,082	42,606	0	525
88	SNCP12A	153,303	70,090	40,082	42,606	0	525



2013 Cost Allocation Model

Sheet E4 Trial Balance Allocation Detail Worksheet -

<u>Details:</u>
The worksheet below details how costs are treated, categorized, and grouped.

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

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land	A33013	dp	DDCP							
1805-1 1805-2	Land Station >50 kV Land Station <50 kV		dp	TCP DCP	TCP12 DCP12			TCP12 DCP12			
1805-2	Land Station <50 kV		dp dp	DDCP	DCP12			DCP12			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12			
1806-2 1808	Land Rights Station <50 kV Buildings and Fixtures		dp dp	DCP DDCP	DCP12			DCP12			
1808-1	Buildings and Fixtures > 50		dp	TCP	TCP12			TCP12			
1808-2	kV Buildings and Fixtures < 50		dp	DCP	DCP12			DCP12			
1810	KV Leasehold Improvements		dp	DDCP	501 12			501 12			
1810-1	Leasehold Improvements >50		dp	TCP	TCP12			TCP12			
	kV Leasehold Improvements <50										
1810-2	kV Transformer Station		dp	DCP	DCP12			DCP12			
1815	Equipment - Normally Primary above 50 kV Distribution Station		dp	TCP	TCP12			TCP12			
1820	Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
1825	Storage Battery Equipment		dp	DDCP							
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12			
1825-2	Storage Battery Equipment		dp	DCP	DCP12			DCP12			
1830	<50 kV Poles, Towers and Fixtures		dp	DDNCP							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk		dр	BCP	BCP12			BCP12			
4000 4	Delivery Poles, Towers and Fixtures -			DUOD	DVOD4	000		DUOD 4	222		
1830-4	Primary Poles, Towers and Fixtures -		dp	PNCP	PNCP4	CCP	х	PNCP4	CCP		
1830-5	Secondary Overhead Conductors and		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1835	Devices		dp	DDNCP							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	ВСР	BCP12			BCP12			
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1840	Underground Conduit		dp	DDNCP							
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	ВСР	BCP12			BCP12			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
1845	Underground Conductors	Land and Buildings	dp	DDNCP							
1845-3	and Devices Underground Conductors and Devices - Bulk Delivery	TS Primary Above	dp	ВСР	BCP12			BCP12			
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	х	PNCP4	ССР		
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	х	LTNCP4	CCLT		
1855	Services	Services and Meters	dp			cwcs			cwcs		
1860											
	Meters IFRS Placeholder Asset	Services and Meters IFRS Placeholder	dp			CWMC			CWMC		

ср	пср	non-demand	FINAL
TCP12			TCP12
DCP12 TCP12			DCP12 TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
TCP12			TCP12
DCP12			DCP12
DCP12			DCP12
	PNCP4		PNCP4
TCP12			TCP12
DCP12			DCP12
BCP12			BCP12
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP12			BCP12
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP12			BCP12
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP12			BCP12
	PNCP4		PNCP4
	SNCP4		SNCP4
	LTNCP4		LTNCP4

Uniform System of Accounts - Detail					Classifica	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
Accounts: USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	ср	пср	non-demand	FINAL
1905	Land	Land and Buildings	gp							NFA ECC					
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910 1915	Leasehold Improvements Office Furniture and	General Plant Equipment	gp							NFA ECC					
	Equipment Computer Equipment -		gp												
1920 1925	Hardware Computer Software	IT Assets IT Assets	gp gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935 1940	Stores Equipment Tools, Shop and Garage	Equipment Equipment	gp gp							NFA ECC					
	Measurement and Testing														
1945	Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955		Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment Load Management Controls -	Equipment Other Distribution	gp							NFA ECC					
1970	Customer Premises	Assets	gp							NFA ECC					
1975		Other Distribution	gp							NFA ECC					
1980	Utility Premises System Supervisory	Assets Other Distribution	gp							NFA ECC					
1990	Equipment Other Tangible Property	Assets Other Distribution								NFA ECC					
	Other Tangible Property Contributions and Grants -	Assets Contributions and	gp							NFA ECC					
1995	Credit Property Under Capital	Grants Other Distribution	со		Break out	Breakout		Break out	Breakout						
2005	Leases	Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV												
4080-1	Revenue from Rates	Distribution	CREV								CREV				
4080-2	SSS Admin Charge	Services Revenue Other Distribution	mi								CCA				
		Revenue Other Distribution													
4082	Retail Services Revenues Service Transaction	Revenue Other Distribution	mi								OM&A				
4084	Requests (STR) Revenues	Revenue	mi								OM&A				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A				
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE				
4215	Other Utility Operating	Other Distribution	mi								OM&A				
4220	Income Other Electric Revenues	Revenue Other Distribution	mi								OM&A				
4225		Revenue Late Payment									LPHA				
	Late Payment Charges Miscellaneous Service	Charges Specific Service	mi								LPHA				
4235	Revenues	Charges	mi												
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								OM&A				
4305	Regulatory Debits	Other Income &	mi								OM&A				
4310	Regulatory Credits	Deductions Other Income &	mi								OM&A				
4315	Revenues from Electric Plant	Deductions Other Income &									OM&A				
	Leased to Others Expenses of Electric Plant	Deductions Other Income &	mi												
4320	Leased to Others	Deductions	mi								OM&A				
4325	Jobbing, Etc.	Other Income & Deductions	mi								O&M				
4330	o , o ,	Other Income & Deductions	mi								OM&A				
4335	Financial Instrument Hedges Profits and Losses from	Other Income & Deductions Other Income &	mi								OM&A				
4340	Financial Instrument Investments	Deductions	mi								OM&A				
4345	Gains from Disposition of	Other Income & Deductions	mi								OM&A				
4350	Losses from Disposition of	Other Income &	mi								OM&A				
4355		Deductions Other Income &	mi								O&M				
		Deductions Other Income &													
4360	and Other Property	Deductions Other Income &	mi								OM&A				
4365	Allowances for Emission	Deductions	mi								OM&A				
4370	Allowances for Emission	Other Income & Deductions	mi								OM&A				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M				

Uniform	I														
System of Accounts -					Classifica	tion and Alloc	ation	Allocation Demand	Allocation Customer	Allocation A&G	Allocation Misc				
Detail Accounts:								Related	Related	Related	Related		1	1	
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	ср	ncp	non-demand	FINAL
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4390	Miscellaneous Non-Operating Income	Deductions	mi								OM&A				
4395	Interest	Other Income & Deductions	mi								OM&A				
4398	Foreign Exchange Gains and Losses, Including	Other Income & Deductions	mi								OM&A				
4405	Amortization Interest and Dividend Income	Other Income & Deductions	mi								OM&A				
4415	Equity in Earnings of	Other Income &	mi								OM&A				
4705	Subsidiary Companies Power Purchased	Deductions Power Supply Expenses (Working Capital)	сор							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital) Power Supply	сор							CEN EWMP					
4712	Charges-One-Time	Expenses (Working Capital)	сор							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор							CEN EWMP					
4750	Charges-LV	Power Supply Expenses (Working Capital)	сор							CEN					
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х	1815-1855 C	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х	1815-1855 E	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 [830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 (5				1830 & 1835 D	1830 & 1835
	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 [830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 (c				1830 & 1835 C	1830 & 1835
5030		Operation (Working Capital)	di	1830 & 1835 [830 & 1835	1830 & 1835 (830 & 1835	1830 & 1835 (3				1830 & 1835 D	1830 & 1835
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	х	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 [840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (.				1840 & 1845 D	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 [840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (1840 & 1845 C	1840 & 1845
	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 [840 & 1845	1840 & 1845 (840 & 1845	1840 & 1845 (c				1840 & 1845 D	1840 & 1845
5055	Underground Distribution	Operation (Working Capital)	di	1850 D	1850 D	1850 C	х	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			сммс			сммс						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 C	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 [840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (1840 & 1845 D	1840 & 1845
	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 [830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 (1830 & 1835 C	1830 & 1835
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering Maintenance of Buildings and	(Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 C	1815-1855 C					1815-1855 D	1815-1855 D
5110	Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
	Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5114	Maintenance of Distribution Station Equipment Maintenance of Poles,	Maintenance (Working Capital) Maintenance	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5120	Towers and Fixtures	(Working Capital) Maintenance	di 	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D
5125	Conductors and Devices	(Working Capital) Maintenance	di 	1835 D	1835 D	1835 C	х	1835 D	1835 C					1835 D	1835 D
5130		(Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D

Uniform System of Accounts - Detail Accounts:					Classifica	ition and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		ср	пср	non-demand	FINAL
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 (;					1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	х	1840 D	1840 C						1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices		di	1845 D	1845 D	1845 C	х	1845 D	1845 C						1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	х	1850 D	1850 C						1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C						1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR							
5315		Billing and Collection (Working	cu			CWNB			CWNB							
5320	Collecting	Capital) Billing and Collection (Working	cu			CWNB			CWNB			-				
5325		Capital) Billing and Collection (Working	cu			CWNB			CWNB			-				
5330		Capital) Billing and Collection (Working	cu			CWNB			CWNB							
5335		Capital) Bad Debt Expense	cu			BDHA			BDHA							
5340	Minnellannous Contamos	(Working Capital) Billing and Collection (Working				CWNB			CWNB			•				
5340	Accounts Expenses	Capital) Community	cu			CWND			CWNB							
5405		Relations (Working Capital) Community	ad							O&M						
5410	Sundry	Relations (Working Capital) Community	ad							O&M						
5415		Relations - CDM (Working Capital)	ad							O&M						
5420		Community Relations (Working Capital)	ad							NFA ECC						
5425	Service and Informational	Community Relations (Working Capital)	ad							O&M						
5505	Supervision	Other Distribution Expenses	ad							О&М						
5510	Expense	Other Distribution Expenses	ad							O&M						
5515	Advertising Expense	Advertising Expenses Other Distribution	ad							O&M						
5520	Expense Executive Salaries and	Expenses Administrative and	ad							O&M						
5605	Expenses	General Expenses (Working Capital) Administrative and	ad							O&M						
5610	Expenses	General Expenses (Working Capital) Administrative and	ad							O&M						
5615		General Expenses (Working Capital)	ad							О&М						
5620		Administrative and General Expenses (Working Capital)	ad							O&M						
5625		Administrative and General Expenses	ad							O&M		•				
5630		(Working Capital) Administrative and General Expenses	ad							O&M						
5635	Property Insurance	(Working Capital) Insurance Expense	ad							NFA ECC						
5640		(Working Capital) Administrative and General Expenses	ad							O&M						
5645	Employee Pensions and	(Working Capital) Administrative and General Expenses	ad							O&M						
	Benefits	(Working Capital) Administrative and														
5650		General Expenses (Working Capital) Administrative and	ad							O&M						
5655		General Expenses (Working Capital)	ad							O&M						
5660	Expenses	Advertising Expenses Administrative and	ad							O&M		-				
5665		General Expenses (Working Capital)	ad							O&M						
5670		Administrative and General Expenses (Working Capital)	ad							O&M						
5675		Administrative and General Expenses (Working Capital)	ad							O&M						
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M						
5681		Administrative and General Expenses	ad							0		•				
5682	IEDS Discoholder Evnence	(Working Capital) Administrative and General Expenses	ad							0						
	Account	(Working Capital)														

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	ср	пср	non-demand	FINAL
5683	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0					
5684	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	сор							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205	Donations	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



2013 Cost Allocation Model

Sheet E5 Reconciliation Worksheet -

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

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
	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		\$32,555	\$32,555		\$0	\$32,555	\$32,555	\$0	\$32,555	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$381,738	\$381,738		\$0	\$381,738	\$381,738	\$0	\$381,738	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally										
1815	Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-1	Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-2	Primary below 50 kV (Primary)		\$5,594,969	\$5,594,969		\$0	\$5,594,969	\$5,594,969	\$0	\$5,594,969	\$0
	Distribution Station Equipment - Normally										
	Primary below 50 kV (Wholesale Meters)		\$204,729	\$204,729		\$0	\$204,729	\$204,729	\$0	\$204,729	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	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		\$2,351,313	\$2,351,313		\$0	\$2,351,313	\$2,351,313	\$0	\$2,351,313	\$0
	Poles, Towers and Fixtures - Secondary		\$2,547,255	\$2,547,255		\$0	\$2,547,255	\$2,547,255	\$0		\$0
	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
4005.0	Overhead Conductors and Devices -		# 0	¢ο		# 0	\$0	#0		¢0	CO
1835-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$1,295,241	\$1,295,241		\$0	\$1,295,241	\$1,295,241	\$0	\$1,295,241	\$0
	Overhead Conductors and Devices -										
1835-5	Secondary		\$977,112	\$977,112		\$0	\$977,112	\$977,112	\$0	\$977,112	\$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		\$701,619	\$701,619		\$0	\$701,619	\$701,619	\$0	\$701,619	\$0
1840-5	Underground Conduit - Secondary		\$1,247,322	\$1,247,322		\$0	\$1,247,322	\$1,247,322	\$0	\$1,247,322	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1045-3	Underground Conductors and Devices -		φυ	φυ		φU	φU	ΦΟ	φυ	φ0	φυ
1845-4	Primary		\$629,304	\$629,304		\$0	\$629,304	\$629,304	\$0	\$629,304	\$0
1045-4	Underground Conductors and Devices -		Ψ023,304	ψ023,304		ΨΟ	ψ023,304	Ψ025,504	ΨΟ	Ψ025,504	ΨΟ
1845-5	Secondary		\$1,337,270	\$1,337,270		\$0	\$1,337,270	\$1,337,270	\$0	\$1,337,270	\$0
1850	Line Transformers		\$3,810,529	\$3,810,529		\$0	\$3,810,529	\$3,810,529	\$0	\$3,810,529	\$0
1855	Services		\$353,773	\$353,773		\$0	\$353,773	\$353,773	\$0	\$353,773	\$0
1860	Meters		\$1,926,378	\$1,926,378		\$0	\$1,926,378	\$1,926,378	\$0	\$1,926,378	\$0
1880	IFRS Placeholder Asset Account		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$1,083,272	\$1,083,272		\$0	\$1,083,272	\$1,083,272	\$0	\$1,083,272	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$260,024	\$260,024		\$0	\$260,024	\$260,024	\$0	\$260,024	\$0
1920	Computer Equipment - Hardware	\$0	\$524,347	\$524,347		\$0	\$524,347	\$524,347	\$0	\$524,347	\$0
1925	Computer Software	\$0	\$468,772	\$468,772		\$0	\$468,772	\$468,772	\$0	\$468,772	\$0
1930	Transportation Equipment	\$0 \$0	\$1,183,019 \$8.610	\$1,183,019		\$0 \$0	\$1,183,019	\$1,183,019	\$0 \$0	\$1,183,019 \$8.610	\$0 \$0
1935 1940	Stores Equipment	\$0 \$0	\$8,610 \$294,725	\$8,610		\$0 \$0	\$8,610 \$294,725	\$8,610 \$294,725	\$0 \$0	\$294,725	\$0 \$0
1940 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$0	\$2,634	\$294,725 \$2,634		\$0 \$0	\$2,634	\$2,634	\$0 \$0	\$294,725	\$0 \$0
1950	Power Operated Equipment	\$0 \$0	\$0	\$2,034		\$0 \$0	\$0	\$0	\$0 \$0	\$2,034 \$0	\$0 \$0
1955	Communication Equipment	\$0 \$0	\$134.110	\$134,110		\$0 \$0	\$134,110	\$134,110	\$0 \$0	\$134,110	\$0 \$0
1960	Miscellaneous Equipment	\$0 \$0	\$19,220	\$19,220		\$0 \$0	\$19,220	\$19,220	\$0 \$0	\$19,220	\$0 \$0
1970	Load Management Controls - Customer	Ψū	Ψ.0,220	ψ.0,220		Ų.	ψ.0,220	Ų.0, <u>22</u> 0	Ų.	Ų.0,220	Ų.
	Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility	40	Ψ°	70		70	+*	Ψ ⁰	,	+0	
	Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$649,828	\$649,828		\$0	\$649,828	\$649,828	\$0	\$649,828	\$0
1990	Other Tangible Property	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$2,428,141)	\$0	(\$2,428,141)		\$0	(\$2,428,141)	(\$2,428,141)		(\$2,428,141)	\$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 -	(0.40 4== ===:					(A (A (A = A = A = A = A = A = A = A = A	(0.10.1======		(0.40, 455, 055)	
0400	Property, Plant, & Equipment	(\$12,457,078)		(\$12,457,078)		\$0	(\$12,457,078)	(\$12,457,078)	\$0	(\$12,457,078)	\$0
2120	Accumulated Amortization of Electric Utility	Φ0		# 0		60	C O	* 0	00	60	60
3046	Plant - Intangibles	\$0 (\$571,852)		\$0 (\$571.952)		\$0 *0	\$0 (\$571,852)	\$0 (\$571,852)	\$0 \$0	\$0 (\$571.952)	\$0 \$0
4080	Balance Transferred From Income Distribution Services Revenue	(\$571,852) \$0		(\$571,852) \$0		\$0 \$0	(\$571,852) \$0	(\$571,852) \$0	\$0 \$0	(\$571,852) \$0	\$0 \$0
4080-1	Revenue from Rates	(\$3.573.629)		(\$3,573,629)		\$0 \$0	(\$3.573.629)	(\$3,573,629)		(\$3,573,629)	\$0 \$0
4080-1	SSS Admin Charge	(\$3,573,629)		(\$19,500)		\$0 \$0	(\$19,500)	(\$19,500)		(\$19,500)	\$0 \$0
4080-2	Retail Services Revenues	(ψ19,300) \$0		(ψ19,300) \$0		\$0 \$0	(\$19,500) \$0	(\$19,500) \$0	\$0 \$0	(\$19,500) \$0	\$0 \$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
	Service Transaction Requests (STR)										
4090	Revenues	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Services Incidental to Energy Sales	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Interdepartmental Rents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Rent from Electric Property	(\$78,200)		(\$78,200)		\$0	(\$78,200)	(\$78,200)	\$0	(\$78,200)	\$0
	Other Utility Operating Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
-	Other Electric Revenues Late Payment Charges	(\$5,600) (\$23,400)		(\$5,600) (\$23,400)		\$0 \$0	(\$5,600) (\$23,400)	(\$5,600) (\$23,400)	\$0 \$0	(\$5,600) (\$23,400)	\$0 \$0
	Miscellaneous Service Revenues	(Ψ23, 4 00)		(Ψ23, 4 00)		\$0 \$0	\$0	(\$25,400) \$0	\$0 \$0	\$0	\$0 \$0
	Provision for Rate Refunds	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Government Assistance Directly Credited to										
	Income Description	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Regulatory Debits Regulatory Credits	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Revenues from Electric Plant Leased to	ΦΟ		φυ		\$0	φυ	Φ0	φυ	φΟ	φυ
	Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4320											
	Expenses of Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$94,300)		(\$94,300)		\$0	(\$94,300)	(\$94,300)	\$0	(\$94,300)	\$0
	Costs and Expenses of Merchandising,	(ψυ+,υυυ)		(ψυΨ,υυυ)		ΨΟ	(ψυΨ,υυυ)	(ψυ+,υυυ)	ΨΟ	(ψυΨ,υυυ)	ΨΟ
	Jobbing, Etc.	\$64,500		\$64,500		\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
	Profits and Losses from Financial Instrument										
	Hedges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Profits and Losses from Financial Instrument Investments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Gains from Disposition of Future Use Utility	ΨΟ		ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
	Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Losses from Disposition of Future Use Utility										
	Plant Gain on Disposition of Utility and Other	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Loss on Disposition of Utility and Other	Ų.		Ψū		Ų.	Ų.	ų.	Ų.	ų.	Ψ
	Property	\$22,596		\$22,596		\$0	\$22,596	\$22,596	\$0	\$22,596	\$0
	Gains from Disposition of Allowances for										
	Emission Losses from Disposition of Allowances for	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Revenues from Non-Utility Operations	(\$58,800)		(\$58,800)		\$0	(\$58,800)	(\$58,800)	\$0	(\$58,800)	\$0 \$0
4380	Expenses of Non-Utility Operations	\$37,700		\$37,700		\$0	\$37,700	\$37,700	\$0	\$37,700	\$0
	Miscellaneous Non-Operating Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Rate-Payer Benefit Including Interest	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Interest and Dividend Income	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
4415		**		**		, ,		**		, ,	
	Equity in Earnings of Subsidiary Companies	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Power Purchased	\$16,272,196		\$16,272,196		\$0 *0	\$16,272,196	\$16,272,196		\$16,272,196	\$0 \$0
	Charges-WMS Cost of Power Adjustments	\$1,136,876 \$0		\$1,136,876 \$0		\$0 \$0	\$1,136,876 \$0	\$1,136,876 \$0	\$0 \$0	\$1,136,876 \$0	\$0 \$0
	Cost of Fower Adjustments Charges-One-Time	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Charges-NW	\$1,008,504		\$1,008,504		\$0	\$1,008,504	\$1,008,504	\$0	\$1,008,504	\$0
4715	System Control and Load Dispatching	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
4716	Charges-CN	\$815,402	•	\$815,402		\$0	\$815,402	\$815,402	\$0	\$815,402	\$0
4730	Rural Rate Assistance Expense	\$225,244		\$225,244		\$0	\$225,244	\$225,244	\$0	\$225,244	\$0
4750	Charges-LV	\$353,366		\$353,366		\$0	\$353,366	\$353,366	\$0	\$353,366	\$0
5005	Operation Supervision and Engineering	\$289,509		\$289,509		\$0	\$289,509	\$289,509	\$0	\$289,509	\$0
5010	Load Dispatching	\$4,080		\$4,080		\$0	\$4,080	\$4,080	\$0	\$4,080	\$0
5012	Station Buildings and Fixtures Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation					·		·			
	Supplies and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation										
	Labour	\$5,023		\$5,023		\$0	\$5,023	\$5,023	\$0	\$5,023	\$0
5017	Distribution Station Equipment - Operation										
	Supplies and Expenses	\$21,100		\$21,100		\$0	\$21,100	\$21,100	\$0	\$21,100	\$0
5020	Overhead Distribution Lines and Feeders -						. ,			. ,	
	Operation Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders -	Ψ°		40		Ų.	Ų.	ų,	Ų.	Ų.	Ų.
3023	Operation Supplies and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
E020		φυ		φυ		φυ	φυ	φυ	φυ	φυ	φU
5030	Overhead Subtransmission Feeders -	¢ο		0.0		¢0	0.0	¢0		¢0	CO
	Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers-										
	Operation	\$1,800		\$1,800		\$0	\$1,800	\$1,800	\$0	\$1,800	\$0
5040	Underground Distribution Lines and Feeders -										
	Operation Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders -										
	Operation Supplies & Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders -							•			
	Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers -	*-		**		**	**	**	**	**	**
0000	Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$5.990		\$5,990		\$0	\$5,990	\$5,990	\$0	\$5,990	\$0 \$0
5070	Customer Premises - Operation Labour	\$48,969		\$48,969		\$0	\$48,969	\$48,969	\$0 \$0	\$48,969	\$0 \$0
	Customer Premises - Materials and	Ψ+0,303		Ψ40,909		ΨΟ	Ψ40,909	Ψ+0,909	ΨΟ	Ψ40,909	ΨΟ
5075		***		***		•	00 = 10	00 = 10		00 = 10	00
	Expenses	\$2,516		\$2,516		\$0	\$2,516	\$2,516	\$0	\$2,516	\$0
5085	Miscellaneous Distribution Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders -										
	Rental Paid	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders -										
	Rental Paid	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$118,521		\$118,521		\$0	\$118,521	\$118,521	\$0	\$118,521	\$0
5110	Maintenance of Buildings and Fixtures -	, .,.		,-		• •		,.		, ,,,	•
00	Distribution Stations	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station	ΨΟ		ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ
3112	Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5444		\$0		\$0		\$0	\$0	\$0	\$0	\$0	φ0
5114	Maintenance of Distribution Station	007.011		007.0		•	007.011	#0 7 0 · ·	-	007.011	0.0
	Equipment	\$87,344		\$87,344		\$0	\$87,344	\$87,344	\$0	\$87,344	\$0
5120											
	Maintenance of Poles, Towers and Fixtures	\$19,080		\$19,080		\$0	\$19,080	\$19,080	\$0	\$19,080	\$0
5125	Maintenance of Overhead Conductors and										
	Devices	\$89,700		\$89,700		\$0	\$89,700	\$89,700	\$0	\$89,700	\$0
5130	Maintenance of Overhead Services	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders -					, ,		, .			
	Right of Way	\$31,222		\$31,222		\$0	\$31,222	\$31,222	\$0	\$31,222	\$0
		ΨΟ 1,222		Ψ		ΨU	Ψ31,ZZZ	ΨΟ 1,222	ΨŪ	Ų J 1,222	ΨΟ

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
	Maintenance of Underground Conduit	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance of Underground Conductors										
	and Devices	\$78,949		\$78,949		\$0	\$78,949	\$78,949	\$0	\$78,949	\$0
	Maintenance of Underground Services	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance of Line Transformers	\$7,610		\$7,610		\$0	\$7,610	\$7,610	\$0	\$7,610	\$0
	Maintenance of Meters Supervision	\$116,415 \$0		\$116,415 \$0		\$0 \$0	\$116,415 \$0	\$116,415 \$0	\$0 \$0	\$116,415 \$0	\$0 \$0
	Meter Reading Expense	\$182,423		\$182,423		\$0 \$0	\$182,423	\$182,423	\$0 \$0	\$182,423	\$0 \$0
	Customer Billing	\$206,979		\$206,979		\$0 \$0	\$206,979	\$206,979	\$0 \$0	\$206,979	\$0 \$0
	Collecting	\$83,177		\$83,177		\$0 \$0	\$83,177	\$83,177	\$0 \$0	\$83,177	\$0 \$0
	Collecting Cash Over and Short	\$102		\$102		\$0 \$0	\$102	\$102	\$0	\$102	\$0 \$0
	Collection Charges	\$918		\$918		\$0	\$918	\$918	\$0	\$918	\$0
	Bad Debt Expense	\$25,000		\$25,000		\$0	\$25,000	\$25,000	\$0	\$25,000	\$0
5340		, .,		,		* -	, ,,,,,,	, .,		, .,	
	Miscellaneous Customer Accounts Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Community Relations - Sundry	\$4,450		\$4,450		\$0	\$4,450	\$4,450	\$0	\$4,450	\$0
	Energy Conservation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Community Safety Program	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous Customer Service and										
	Informational Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Supervision	\$0		\$0 \$0		\$0 \$0	\$0 #0	\$0	\$0 \$0	\$0	\$0 \$0
	Demonstrating and Selling Expense	\$0		\$0 \$0		\$0 \$0	\$0 ©0	\$0	\$0 \$0	\$0 ©0	\$0 ©0
	Advertising Expense Miscellaneous Sales Expense	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Executive Salaries and Expenses	\$27,524		\$27,524		\$0 \$0	\$27,524	\$27,524	\$0 \$0	\$27,524	\$0 \$0
	Management Salaries and Expenses	\$506,320		\$506,320		\$0 \$0	\$506,320	\$506,320	\$0 \$0	\$506,320	\$0 \$0
	General Administrative Salaries and	ψ300,320		ψ500,520		ΨΟ	ψ300,320	ψ500,520	ΨΟ	ψ300,320	ΨΟ
	Expenses	\$62,345		\$62,345		\$0	\$62,345	\$62,345	\$0	\$62,345	\$0
	Office Supplies and Expenses	\$110,192		\$110,192		\$0	\$110,192	\$110,192	\$0	\$110,192	\$0
	Administrative Expense Transferred Credit	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$50,500		\$50,500		\$0	\$50,500	\$50,500	\$0	\$50,500	\$0
5635	Property Insurance	\$27,234		\$27,234		\$0	\$27,234	\$27,234	\$0	\$27,234	\$0
	Injuries and Damages	\$16,116		\$16,116		\$0	\$16,116	\$16,116	\$0	\$16,116	\$0
	Employee Pensions and Benefits	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Franchise Requirements	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Regulatory Expenses	\$100,697		\$100,697		\$0	\$100,697	\$100,697	\$0	\$100,697	\$0
	General Advertising Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous General Expenses	\$47,124		\$47,124		\$0 \$0	\$47,124	\$47,124	\$0 \$0	\$47,124	\$0 ©0
	Rent Maintenance of General Plant	\$0 \$131,802		\$0 \$131,802		\$0 \$0	\$0 \$131,802	\$0 \$131,802	\$0 \$0	\$0 \$131,802	\$0 \$0
	Electrical Safety Authority Fees	\$131,802 \$5,202		\$131,802 \$5,202		\$0 \$0	\$131,802 \$5,202	\$131,802 \$5,202	\$0 \$0	\$131,802 \$5,202	\$0 \$0
	IFRS Placeholder Expense Account	\$5,202 \$0		\$5,202		\$0 \$0	\$5,202 \$0	\$5,202 \$0	\$0 \$0	\$5,202 \$0	\$0 \$0
	IFRS Placeholder Expense Account	\$0 \$0		\$0		\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
	IFRS Placeholder Expense Account	\$0		\$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
	IFRS Placeholder Expense Account	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Independent Market Operator Fees and	**		**		**		**		, ,	
	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and					·					
	Equipment	\$623,869		\$623,869		\$0	\$623,869	\$623,869	\$0	\$623,869	\$0
5710											
	Amortization of Limited Term Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Intangibles and Other Electric										
	Plant	\$0		\$0	I I	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
5720	Amortization of Electric Plant Acquisition										
	Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and										
	Regulatory Study Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5735											
	Amortization of Deferred Development Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$322,428		\$322,428		\$0	\$322,428	\$322,428	\$0	\$322,428	\$0
6105	Taxes Other Than Income Taxes	\$30,385		\$30,385		\$0	\$30,385	\$30,385	\$0	\$30,385	\$0
6110	Income Taxes	\$978		\$978		\$0	\$978	\$978	\$0	\$978	\$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	\$4,119,476	\$28,019,666	\$32,139,142		\$0	\$32,139,142	\$32,139,142	\$0	\$32,139,142	\$0
			. , ,		Control	\$32,139,142	, ,				•

Grouping by Allocator	Adjusted TB	Ex	xcluded from COSS	Excluded	Included	Balance in O5	Difference	,	Balance in O4 Summary	Difference
1808	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
1815	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
1820	\$ 113,467	\$	-	\$ -	\$ 113,467	\$ 113,467	\$ -	\$	113,467	\$ -
1830	\$ 19,080	\$	-	\$ -	\$ 19,080	\$ 19,080	\$ -	\$	19,080	\$ -
1835	\$ 89,700	\$	-	\$ -	\$ 89,700	\$ 89,700	\$ -	\$	89,700	\$ -
1840	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
1845	\$ 78,949	\$	-	\$ -	\$ 78,949	\$ 78,949	\$ -	\$	78,949	\$ -
1850	\$ 9,410	\$	-	\$ -	\$ 9,410	\$ 9,410	\$ -	\$	9,410	\$ -
1855	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
1860	\$ 116,415	\$	-	\$ -	\$ 116,415	\$ 116,415	\$ -	\$	116,415	\$ -
1815-1855	\$ 412,110	\$	-	\$ -	\$ 412,110	\$ 412,110	\$ -	\$	412,110	\$ -
1830 & 1835	\$ 31,222	\$	-	\$ -	\$ 31,222	\$ 31,222	\$ -	\$	31,222	\$ -
1840 & 1845	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
ЗСР	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
BDHA	\$ 25,000	\$	-	\$ -	\$ 25,000	\$ 25,000	\$ -	\$	25,000	\$ -
Break Out	\$ (14,261,350)	\$	-	\$ -	\$ (14,261,350)	\$ (14,261,350)	\$ -	\$	(14,261,350)	\$ 0
CCA	\$ 51,485	\$	-	\$ -	\$ 51,485	\$ 51,485	\$ -	\$	51,485	\$ -
CDMPP	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
CEN	\$ 2,028,635	\$	-	\$ -	\$ 2,028,635	\$ 2,028,635	\$ -	\$	2,028,635	\$ -
CEN EWMP	\$ 17,634,315	\$	-	\$ -	\$ 17,634,315	\$ 17,634,315	\$ -	\$	17,634,315	\$ -
CREV	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -
cwcs	\$ 353,773	\$	-	\$ -	\$ 353,773	\$ 353,773	\$ -	\$	353,773	\$ -
CWMC	\$ 1,932,369	\$	-	\$ -	\$ 1,932,369	\$ 1,932,369	\$ -	\$	1,932,369	\$ -
CWMR	\$ 182,423	\$	-	\$ -	\$ 182,423	\$ 182,423	\$ -	\$	182,423	\$ -
CWNB	\$ 291,176	\$	-	\$ -	\$ 291,176	\$ 291,176	\$ -	\$	291,176	\$ -
DCP	\$ 414,293	\$	-	\$ -	\$ 414,293	\$ 414,293	\$ -	\$	414,293	\$ -
_PHA	\$ (23,400)	\$	-	\$ -	\$ (23,400)	\$ (23,400)	\$ -	\$	(23,400)	\$ -
_TNCP	\$ 3,810,529	\$	-	\$ -	\$ 3,810,529	\$ 3,810,529	\$ -	\$	3,810,529	\$ -
NFA	\$ (309,065)	\$	-	\$ -	\$ (309,065)	\$ (309,065)	\$ -	\$	(309,065)	\$ -
NFA ECC	\$ 4,655,793	\$	-	\$ -	\$ 4,655,793	\$ 4,655,793	\$ -	\$	4,655,793	\$ -
D&M	\$ 1,062,272	\$	-	\$ -	\$ 1,062,272	\$ 1,062,272	\$ -	\$	1,062,272	\$ -

USoA Account#	Accounts	Fi		Ass	inancial Statement - set Break Out includes c Dep and Contributed Capital	Ad	ljusted TB	Exc	luded from COSS	Excluded	Included	Balance in O5	I	Difference	Balance in O4 Summary	Difference
	PNCP	\$	10,572,445	\$	-	\$	-	\$	10,572,445	\$ 10,572,445	\$ -	\$ 10,572,445	\$	-		_
	SNCP	\$	6,108,959	\$	-	\$	-	\$	6,108,959	\$ 6,108,959	\$ -	\$ 6,108,959	\$	-		
	TCP	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-		
	Total	\$	35,400,005	\$	-	\$	-	\$	35,400,005	\$ 35,400,005	\$ -	\$ 35,400,005	\$	0		

Exhibit	Schedule	Contents	2
8 – Rate Design	20110411		3
	1	Rate Design Overview	4
	2	Rate Mitigation	4
	3	Existing Rate Classes	5
	4	Existing Rate Schedule	
	5	Proposed Rate Classes	6
	6	Proposed Rates and Charges	7
	7	Reconciliation of Rate Class Revenue	1
	8	Rate and Bill Impacts	8
		Appendix	9
	A	Bill Impacts	

RATE DESIGN OVERVIEW:

- 2 This Exhibit documents the calculation of Midland PUC's proposed distribution rates by rate
- 3 class for the 2013 test year, based on the rate design as proposed in this Exhibit.
- 4 Midland PUC has determined its total 2013 service revenue requirement to be \$\\$4,065,446
- 5 The total revenue offsets in the amount of \$ 263,604 reduce Midland PUC's total service
- 6 revenue requirement to a base revenue requirement to \$ 3,801,842 which is used to
- 7 determine the proposed distribution rates. The base revenue requirement is derived from
- 8 Midland PUC's 2013 capital and operating forecasts, weather normalized usage, forecasted
- 9 customer counts, and regulated return on rate base. The revenue requirement is summarized in
- 10 Tables 8.1.1 and 8.1.2 below:

Table 8.1.1: Service Revenue Requirement – 2013 MIFRS

Service Revenue Requirement - MIFRS	
OM&A Expenses	2,546,318
Amortization Expenses	682,735
Amortization On PP&E Adjustment	-58,866
Total Distribution Expenses	3,170,187
Return on PP&E Adjustment	-13,323
Regulated Return On Capital	907,603
PILs	978
Service Revenue Requirement	4,065,446

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Table 8.1.2 Base Revenue Requirement – 2013 MIFRS

Base Revenue R	Requirement - MIFRS
Service Revenue Requirement	4,065,446
Less: Revenue Offsets	263,604
Base Revenue Requirement	3,801,842

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The outstanding base revenue requirement is allocated to the various rate classes using the proposed revenue to cost ratios outlined in Exhibit 7 – Cost Allocation. Midland PUC is proposing to eliminate the Sentinel Lighting rate class in this COS Application. Midland PUC does not have customers in this rate class and does not anticipate having customers in this rate

- 1 class in the future. Midland PUC is proposing to allocate the base revenue requirement in this
- 2 Application to Residential, GS<50kW, GS>50kW, Street Lighting, Unmetered Scattered Load
- 3 customer classes only. Midland PUC Table 8.1.3 shows how the base revenue requirement has
- 4 been allocated to the rate classes.

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Table 8.1.3: Proposed Apportionment of Base Revenue Requirement

Class		2013 Base Revenue Allocated based on Proportion of Revenue allocated at Existing Rates	from 2013 Cost Allocation Model -	Total Revenue	Revenue Cost Ratio	Check Revenue Cost Ratios from 2013 Cost Allocation Model - Line 75 from 01 in CA	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue	Board Target Low	Board Target High
Residential	2,160,515	2,212,174	146,560	2,358,734	109.17%	109.17%	101.50%	2,192,920	146,560	2,046,360	85%	115%
GS < 50 kW	651,947	583,478	46,781	630,260	96.67%	96.67%	96.84%	631,330	46,781	584,548	80%	120%
GS >50 to 4999 kW	1,131,255	859,096	58,676	917,772	81.13%	81.13%	96.81%	1,095,122	58,676	1,036,446	80%	120%
Street Lighting	116,423	131,633	11,244	142,876	122.72%	122.72%	120.00%	139,708	11,244	128,464	70%	120%
Unmetered and Scattered	5,305	15,460	343	15,803	297.90%	297.90%	120.00%	6,366	343	6,023	80%	120%
TOTAL	4,065,446	3,801,842	263,604	4,065,446				4,065,446	263,604	3,801,842		

- 7 Table 8.1.4 below summarizes the movement of revenue at 2012 rates for the base revenue
- 8 requirement to the proposed base revenue requirement.

Table 8.1.4: Rate Class Base Revenue Requirement

Class	2013 Base Revenue at Existing Rates	2013 Base Revenue Allocated based on Proportion of Revenue allocated at Existing Rates	2013 Proposed Base Revenue Requirement based on Proposed Revenue to Cost Ratios
Residential	2,079,384	2,212,174	2,046,360
GS < 50 kW	548,454	583,478	584,548
GS >50 to 4999 kW	807,527	859,096	1,036,446
Street Lighting	123,731	131,633	128,464
Unmetered and Scattered	14,532	15,460	6,023
TOTAL	3,573,629	3,801,842	3,801,842

- 11 Consistent with Board Decision on 2011 cost of service rate applications for Hydro One
- Brampton, Kenora Hydro and Horizon Utilities as well as Atikokan Hydro's 2012 Decision, this
- 13 Application proposes to maintain the current fixed/variable proportions for all rate classes.
- 14 Based on applying the existing approved monthly service charges, including the smart meter
- adder, to the forecasted number of customers for 2013 and applying the existing approved

- distribution volumetric charge, excluding the adjustment for LV and transformation allowance,
- 2 to 2013 forecasted volumes, Table 8.1.5 below outlines Midland PUC's current split between
- 3 fixed and variable distribution revenue.

Table 8.1.5: Current Fixed/Variable Split

Customer Class	Tota	l Fixed Revenue	Total Variable Revenue	Total Distribution Revenue	Fixed Revenue Proportion	Variable Revenue Proportion
Residential	\$	1,100,768	\$ 945,592	\$ 2,046,360	53.79%	46.21%
GS < 50 kW	\$	202,964	\$ 381,584	\$ 584,548	34.72%	65.28%
GS >50 to 4999 kW	\$	101,555	\$ 934,892	\$ 1,036,446	9.80%	90.20%
Street Lighting	\$	96,269	\$ 32,196	\$ 128,464	74.94%	25.06%
Unmetered and Scattered	\$	1,476	\$ 4,546	\$ 6,023	24.51%	75.49%
TOTAL	\$	1,503,032	\$ 2,298,810	\$ 3,801,842		

- 6 Midland PUC submits that it is appropriate in 2013 to maintain the same fixed/variable
- 7 proportions assumed in the current rates to all customer classifications.

8 Determination of Monthly Fixed Service Charges:

- 9 In accordance with the filing requirements the following information has been provided with
- 10 regards to the MSC. Table 8.1.6 below provides a comparison of the proposed monthly fixed
- service charge to current and minimum system with PLCC values for each customer class.

Table 8.1.6: Monthly Fixed Service Charge Analysis

Customer Class	Fix	Fixed Rate Based on Current Fixed/Variable Revenue Proportions		2012 Rates From OEB Approved Tariff (Includes SMIRR)		Minimum System with PLCC Adustment (Ceiling Fixed Charge From Cost Allocation Model)	
Residential	\$	14.72	\$	14.96	\$	18.12	
GS < 50 kW	\$	22.41	\$	21.03	\$	31.49	
GS >50 to 4999 kW	\$	75.06	\$	58.48	\$	124.06	
Street Lighting	\$	3.87	\$	3.73	\$	6.15	
Unmetered and Scattered	\$	10.25	\$	24.74	\$	6.66	

- 14 Table 8.1.7 below outlines Midland PUC's calculation of the proposed monthly fixed service
- 15 charge.

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Table 8.1.7: Proposed Monthly Fixed Service Charge

Customer Class	T	otal Distribution Revenue	Fixed Revenue Proportion	Т	otal Fixed Revenue	Annualized Customer Connections	oposed Fixed Distribution Charge
Residential	\$	2,046,360	53.79%	\$	1,100,768	74,768	\$ 14.72
GS < 50 kW	\$	584,548	34.72%	\$	202,964	9,055	\$ 22.41
GS >50 to 4999 kW	\$	1,036,446	9.80%	\$	101,555	1,353	\$ 75.06
Street Lighting	\$	128,464	74.94%	\$	96,269	24,858	\$ 3.87
Unmetered and Scattered	\$	6,023	24.51%	\$	1,476	144	\$ 10.25
TOTAL	\$	3,801,842	•	\$	1,503,032	•	

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Proposed Volumetric Charges:

- 5 The variable distribution charge is calculated by dividing the variable distribution portion of the
- 6 base revenue requirement by the appropriate 2013 Test Year usage, kWh or kW, as the class
- 7 charge determinant.
- 8 Table 8.1.8 provides Midland PUC's calculations of its proposed variable distribution charges
- 9 for the 2013 Test Year which maintains the same fixed/variable split used in designing the
- 10 current approved rates.

Table 8.1.8: Proposed Monthly Volumetric Distribution Charge

	_	tal Blatchades	Verieble Berein					- 1	Proposed Variable Distribution Charge
Customer Class	10	otal Distribution Revenue	Variable Revenue Proportion	Tot	al Variable Revenue	Annualized kWh/KW	Unit of Measure		before Transformer Allowance
Residential	\$	2,046,360	46.21%	\$	945,592	49,023,071	kWh	\$	0.0193
GS < 50 kW	\$	584,548	65.28%	\$	381,584	23,098,239	kWh	\$	0.0165
GS >50 to 4999 kW	\$	1,036,446	90.20%	\$	934,892	287,241	kW	\$	3.2547
Street Lighting	\$	128,464	25.06%	\$	32,196	3,595	kW	\$	8.9565
Unmetered and Scattered	\$	6,023	75.49%	\$	4,546	412,397	kWh	\$	0.0110
TOTAL	\$	3,801,842		\$	2,298,810				

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Proposed Adjustment for Transformer Allowance:

- 15 Currently, Midland PUC provides a Transformer Allowance to those customers that own their 16 transformation facilities. Midland PUC proposes to maintain the current approved transformer
- 17 ownership allowance of \$0.60 per kW. The Transformer Allowance is intended to reflect the

- 1 costs to a distributor of providing step down transformation facilities to the customer's utilization
- 2 voltage level. Since the distributor provides electricity at utilization voltage, the cost of this
- 3 transformation is captured in and recovered through the distribution rates. Therefore, when a
- 4 customer provides its own step down transformation from primary to secondary, it should
- 5 receive a credit of these costs already included in the distribution rates.
- 6 The amount of the Transformer Allowance expected to be provided to those GS > 50 kW
- 7 customers that own their transformers is included in the GS > 50 kW volumetric charge. As a
- 8 result, the proposed variable distribution charge before transformer allowance of
- 9 \$ 3.2547 per kW for the GS > 50 kW customer class is increased by
- 10 \$ 0.4595 per kW to include the amount of the Transformer Allowance in the GS >
- 11 50 kW class distribution volumetric rate. This means the total proposed variable distribution
- 12 charge for the GS>50 kW class will be \$ 3.7143 as noted in table 8.1.9 below.

Table 8.1.9: Calculation of Total Proposed Variable Distribution Charge

					Proposed	
					Variable	
					Distribution	
	Current Approved		kW to Determing	Calculated	Charge before	
Proposed kW Eligible for	Transformer	Transformer	Transformer Allowance	Transformer	Transformer	Total Proposed Variable
Transformer Allowance	Allowance Rate	Allowance	Rate	Allowance Rate	Allowance	Distribution Charge
220,000	\$ 0.60	\$ 132,000	287,241	\$ 0.4595	\$ 3.2547	\$ 3.7143

Proposed Distribution Rates:

- Table 8.1.10 sets out Midland PUC's proposed 2012 electricity distribution rates based on the
- 19 foregoing calculations.

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Table 8.1.10: 2013 Test Year Distribution Rates

Customer Class	Montthly Service Charge Per Connection	Monthly Service Charge Per Customer	kW	kWh
Residential		14.72		0.0193
GS < 50 kW		22.41		0.0165
GS >50 to 4999 kW		75.06	3.7143	
Street Lighting	3.87		8.9565	
Unmetered and Scattered	10.25			0.0110

Recovery of Low Voltage (LV) Costs:

Consistent with the approach in the Board's 2006 EDR model, LV costs of \$\frac{353,366}{}\$ have been allocated to each rate class based on the proportion of retail transmission connection revenue collected from each class. The amount of forecasted LV costs in 2013 is based on calculations shown in Table 8.1.11. These calculations are based on applying the appropriate Hydro One sub transmission charges to the forecasted units for 2013. The Hydro One sub transmission charges used in the calculations are based on the Hydro One invoices received effective January 1, 2012. The forecasted units for 2013 are based on the calculations provided in the RTSR Model V3. Midland PUC understands the Hydro One rates may change prior to the Ontario Energy Board's Decision and Order in this proceeding and would respectfully request any such changes be made prior to the issuance of the Decision and Order.

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Table 8.1.11: Low Voltage Costs Allocated by Customer Class

Customer Class	Retail Transmission	on Connection Rate (\$)	Basis for	Allocation		
	per KWh	per kW	Allocation (\$)	Percentages	Allocated \$	
Residential	0.0045		221,899	27.96%	98,803	
GS < 50 kW	0.0041		95,654	12.05%	42,591	
GS >50 to 4999 kW		1.6356	469,806	59.20%	209,187	
Street Lighting		1.2644	4,545	0.57%	2,024	
Unmetered and Scattered	0.0041	_	1,708	0.22%	760	
TOTALS			793,613	100.00%	353,366	

- 3 The calculation of proposed LV charges to recover the 2013 LV amount is outlined in Table
- 4 8.1.12 below.

Table 8.1.12: Low Voltage Adjustment

Customer Class	LV Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Adj. Rates/kWh	LV Adj. Rates/ kW
Customer Class	Allocated	Calculated KWII	Calculated KW	Kate Type	Rates/KWII	Rates/ KVV
Residential	98,803	49,023,071		kWh	0.0020	
GS < 50 kW	42,591	23,098,239		kWh	0.0018	
GS >50 to 4999 kW	209,187	117,836,449	287,241	kW		0.7283
Street Lighting	2,024	1,314,588	3,595	kW		0.5630
Unmetered and Scattered	760	412,397		kWh	0.0018	
TOTALS	353,366	191,684,743	290,836			

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RETAIL TRANSMISSION SERVICE RATES

Electricity distributors are charged the Ontario Uniform Transmission Rates (UTRs) at the wholesale level and subsequently pass these charges on to their distribution customers through Retail Transmission Service Rates (RTSRs). For each distribution rate class there are two RTSRs, one for network and one for connection. The RTSR network charge recovers the UTR wholesale network service charge, and the RTSR connection charge recovers the UTR wholesale line and transformation connection charges. Deferral accounts capture timing and rate differences between the UTR's paid at the wholesale level and RTSR's billed to distribution customers.

- 1 The Board has provided a Microsoft Excel workbook "2013_RTSR_Adjustment_Work_Form"
- 2 and instructions for distributors to complete as part of their 2013 electricity rate applications.
- 3 Midland PUC has completed this workbook to determine the RTSR's and has filed the model as
- 4 part of this application. Table 8.1.13 is reproduced from the Board model and indicates the new
- 5 RTSR's.

6 Table 8.1.13: Final 2013 RTS Rates

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Rate Class	Unit	Proposed RTSR Network		I	oposed RTSR nnection
Residential	kWh	\$	0.0055	\$	0.0045
General Service Less Than 50 kW	kWh	\$	0.0050	\$	0.0041
General Service 50 to 4,999 kW	kW	\$	2.0550	\$	1.6356
Unmetered Scattered Load	kWh	\$	0.0050	\$	0.0041
Sentinel Lighting	kW	\$	-	\$	-
Street Lighting	kW	\$	1.5499	\$	1.2644

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LOSS FACTOR

11 DETERMINATION OF LOSS ADJUSTMENT FACTORS:

12 **Total Loss Factor:**

- 13 Midland PUC has calculated the total loss factor to be applied to customers' consumption based
- on the average wholesale and retail kWh for the years 2007 to 2011. As a result of this analysis,
- 15 Midland PUC is proposing to set the 2013 Total Loss Factor at 1.0682 from the current 1.0651.
- 16 This represents the 5 year average from 2007 to 2011. The calculations are summarized in
- 17 Table 8.1.14 below.

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Table 8.1.14: Line Loss Calculation

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				Historical Years			
		2007	2008	2009	2010	2011	5-Year Average
	Losses Within Distributor's System						
A(1)	"Wholesale" kWh delivered to distributor (higher value)	240,226,974.50	230,112,011.00	217,320,554.30	220,973,975.10	214,540,510.60	224,634,805.10
A(2)	"Wholesale" kWh delivered to distributor (lower value)	232,327,828.40	222,551,885.20	210,025,260.20	213,537,360.70	207,396,158.55	217,167,698.61
В	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	0	0	0	0	0	0
С	Net "Wholesale" kWh delivered to distributor = A(2) - B	232,327,828.40	222,551,885.20	210,025,260.20	213,537,360.70	207,396,158.55	217,167,698.61
D	"Retail" kWh delivered by distributor	224,566,924.22	215,492,783.00	203,110,374.00	207,341,771.00	201,044,063.00	210,311,183.04
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						-
F	Net "Retail" kWh delivered by distributor = D - E	224,566,924.22	215,492,783.00	203,110,374.00	207,341,771.00	201,044,063.00	210,311,183.04
G	Loss Factor in Distributor's system = C / F	1.0346	1.0328	1.0340	1.0299	1.0316	1.0326
	Losses Upstream of Distributor's S	ystem					
Н	Supply Facilities Loss Factor	1.0340	1.0340	1.0349	1.0348	1.0349	1.0345
	Total Losses						
	Total Loss Factor = G x H	1.0697	1.0679	1.0701	1.0658	1.0676	1.0682

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The supply facility loss factor (the "SFLF") shown in the above table represents the losses on supply to Midland PUC. The SFLF is calculated on the measured quantities between the transformer stations and the wholesale meter points. The SFLF used in the calculations of the total loss factor above is based the weighted average of 2013 forecast of purchases from the IESO (1.0342) and Hydro One (1.0443). Approximately 7% of Midland PUC's load is attributed to Hydro One. The metering for this load is located on the secondary side of the power transformer. Consequently, transformer losses are included in the Hydro One loss rate.

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Table 8.1.15 Total Loss Factor by Class

Loss Factors	
Supply Facilities Loss Factor (5 year average)	1.0345
Distribution Loss Factor - Secondary Metered Customers < 5,000 kW	1.0326
Distribution Loss Factor - Primary Metered Customers > 5,000 kW	
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0682
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0576

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Materiality Analysis on Distribution Losses:

- 6 Midland PUC's Distribution Loss Adjustment factor is 3.26%. Pursuant to the Filing
- 7 Requirements, as the Distribution Loss Adjustment factor is less than 5%, Midland PUC is not
- 8 required to provide a explanation of, or justification for, its loss adjustment factor.

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RATE MITIGATION:

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2 A significant increase in capital expenditures, adjustments to OM&A costs from 2009 levels and reduced consumption have contributed to the revenue deficiency of \$ 3 the 2013 Cost of Service Rate Application. Midland PUC recognizes this represents an 4 5 increase in distribution rates and has taken measures to mitigate these costs to the fairest and 6 most reasonable extent possible in an effort to balance the customer needs with the regulatory 7 and corporate requirements to operate a save, reliable distribution system. 8 9 In accordance with the Filing Requirements, Midland PUC has applied rate mitigation to the 10 Residential class in order to ensure total bill impacts remain under 10%. Midland PUC has 11 adjusted the residential customer class in order to keep total bill impacts below 10%, by 12 reducing the revenue to cost ratio from 109.5% as calculated in the Cost Allocation Model to a 13 To offset this reduction, Midland PUC is proposed revenue to cost ratio of 101.5%. 14 proposing to increase the revenue to cost ratios for the General Service greater than 50 kW 15 and General Service less than 50 kW customer classes. 16 Midland PUC submits the proposed reallocation of distribution revenue is fair and reasonable 17 and customer class revenues will more closely reflect the actual costs of providing distribution 18 service to each class. 19 20 21

EXISTING RATE CLASSES:

Residential:

- 3 This classification refers to an account taking electricity at 750 volts or less where the
- 4 electricity is used exclusively in a separately metered living accommodation. Customers shall
- 5 be residing in single-dwelling units that consist of a detached house or one unit of a semi-
- 6 detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered
- 7 dwellings within a town house complex or apartment building also qualify as residential
- 8 customers.

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General Service Less Than 50kW:

- 11 This classification refers to a non residential account taking electricity at 750 volts or less
- whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. This
- 13 class includes small commercial services such as small stores, small service stations,
- restaurants, churches, small offices and other establishments with similar loads.

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General Service Greater Than 50 kW:

- 17 This classification refers to a non-residential account whose monthly average peak demand is
- greater than, or is forecast to be greater than, 50 kW but less than 5,000 kW. This class
- 19 includes medium and large-size commercial buildings, apartment buildings, condominiums,
- 20 trailer courts, industrial plants, as well as large stores, shopping centers, hospitals,
- 21 manufacturing or processing plants, garages, storage buildings, restaurants, office buildings,
- hotels, motels, schools, colleges, arenas and other comparable premises.

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Unmetered Scattered Load:

- 25 This classification refers to an account taking electricity at 750 volts or less whose monthly
- average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is
- 27 unmetered. Such connections include cable TV power packs, bus shelters, telephone booths,
- 28 traffic lights, railway crossings, private sentinel lighting, etc. The customer will provide
- 29 detailed manufacturer information/documentation with regard to electrical demand/
- 30 consumption of the proposed unmetered load.

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2	Street Lighting:
3	This classification refers to an account for roadway lighting with a Municipality, Regional
4	Municipality, Ministry of Transportation and private roadway lighting operation, controlled by
5	photocells. The consumption for these customers will be based on the calculated connected
6	load times the required lighting times established in the approved OEB street lighting load
7	shape template.
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EXISTING RATE SCHEDULE

- 2 On the pages below a complete schedule of existing rates is presented in accordance with the
- 3 Board's Decision and Order from its 2012 Rate Application (EB-2011-0182 and EB-2011-
- 4 0434).

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5 **Residential:**

MONTHLY RATES AND CHARGES - Delivery Component		
Service Charge	\$	11.78
Smart Meter Disposition Rate Rider - Efefctive Until April 30, 2013	\$	-0.96
Smart Meter Incremental Revenue Requirement Rate Rider - Effective		
until next COS Application	\$	3.18
Distribution Volumetric Rate	\$/kWh	0.0196
Low Voltage Service Rate - Effective Until	\$/kWh	0.0015
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective United Sub-Account (2010)	ntil #\$/kWh	0.0001
Rate Rider for Global Adjustment Sub-Account (2011) - Applicable only for Non-RPP Customers - Effective United Sub-Account (2011)	ntil #\$/kWh	0.0013
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recover (2012) - Effective Until April 30, 2013	\$/kWh	0.00005
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.007
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	-0.0012
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

8 General Service 50 Less than 50 KW

MONTHLY RATES AND CHARGES - Delivery Component		
Service Charge	\$	14.86
Smart Meter Disposition Rate Rider - Efefctive Until April 30, 2013	\$	5.34
Smart Meter Incremental Revenue Requirement Rate Rider - Effective		
until next COS Application	\$	6.17
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Service Rate - Effective Until	\$/kWh	0.0013
Rate Rider for Global Adjustment Sub-Account (2010) - Applicable only for Non-RPP Customers - Effective Unit	til A\$/kWh	0.0001
Rate Rider for Global Adjustment Sub-Account (2011) - Applicable only for Non-RPP Customers - Effective Unit	til A\$/kWh	0.0013
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recover (2012) - Effective Until April 30, 2013	\$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0048
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	-0.0012
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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General Service 50 to 4,999 KW

MONTHLY RATES AND CHARGES - Delivery Component		
Service Charge	\$	58.48
Distribution Volumetric Rate	\$/kW	2.9954
Low Voltage Service Rate - Effective Until	\$/kW	0.5012
Rate Rider for Global Adjustment Sub-Account Disposition (2010 recalculated) – Applicable only for Non-RPP	Cus \$/kW	0.0432
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective U	ntil # \$/kW	0.4903
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recover (2012) - Effective Until April 30, 2013	\$/kW	0.0093
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-1.3786
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	-0.4922
Retail Transmission Rate – Network Service Rate	\$/kW	2.1368
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6983
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
Unmetered Scattered Load		
MONTHLY RATES AND CHARGES - Delivery Component		
Service Charge	\$	24.74
Distribution Volumetric Rate	\$/kWh	0.0266
Low Voltage Service Rate - Effective Until	\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0066
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
Sentinel Lighting		
MONTHLY RATES AND CHARGES - Delivery Component		
Service Charge	\$	21.71
Distribution Volumetric Rate	\$/kW	38.4425
Low Voltage Service Rate - Effective Until	\$/kW	0.3864
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-15.9446
Retail Transmission Rate – Network Service Rate	\$/kW	1.6
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2841
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

1 Street Lighting

	MONTHLY RATES AND CHARGES - Delivery Component		
	Service Charge	\$	3.73
	Distribution Volumetric Rate	\$/kW	8.6265
	Low Voltage Service Rate - Effective Until	\$/kW	0.3873
	Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-3.722
	Retail Transmission Rate – Network Service Rate	\$/kW	1.6116
	Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3129
	MONTHLY RATES AND CHARGES – Regulatory Component		
	Wholesale Market Service Rate	\$/kWh	0.0052
_	Rural Rate Protection Charge	\$/kWh	0.0013
2	Standard Supply Service – Administrative Charge (if applicable)	\$	0.25
3	microFIT		
	MONTHLY RATES AND CHARGES - Delivery Component		
4	Sonian Chargo	\$	5.25
4	Service Charge	φ	5.25
5	Allowances		
	Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
6	Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)
7	Specific Service Charges		
	Customer Administration		
	Notification charge	\$	15.00
	Account history	\$	15.00
	Returned cheque charge (plus bank charges)	\$	15.00
	Legal letter charge	\$	15.00
	Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
	Non-Payment of Account		
	Late Payment - per month	%	1.50
	Late Payment - per annum	%	19.56
	Disconnect/Reconnect at meter - during regular hours	\$	65.00
	Disconnect/Reconnect at meter - after regular hours	\$	185.00
	Disconnect/Reconnect at pole - during regular hours	\$	185.00
	Disconnect/Reconnect at pole - after regular hours	\$	415.00
	Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
	Install/Remove load control device - during regular hours	\$	65.00
	Install/Remove load control device - after regular hours	\$ \$	185.00
0	Temporary service install & remove - overhead - no transformer	\$ \$	500.00
8	Temporary service install & remove - underground - no transformer	>	300.00

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1 Retail Service Charges

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

3 Loss Factors

2

Total Loss Factor – Secondary Metered Customer < 5,000 kW 1.0651
4 Total Loss Factor – Primary Metered Customer < 5,000 kW 1.0545

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PROPOSED RATE CLASSES:

- 2 Midland PUC is proposing a change to the Rate Classes. As indicated in Schedule 1 of this
- 3 Exhibit, Midland PUC is proposing to eliminate the Sentinel Lighting Class in this Cost of
- 4 Service Application. Midland PUC no longer has any customers in the Sentinel Light class
- 5 since no customer uses sentinel lights as a separate service. As a result, Midland Power is
- 6 seeking approval to eliminate the Sentinel Light class. All other Rate Classes are proposed to
- 7 remain the same.

PROPOSED RATES AND CHARGES:

- 2 Midland PUC is proposing the following rates and charges commencing May 1, 2013. As
- 3 discussed in Exhibit 3, Tab 3, Schedule 2, Midland PUC is proposing to make changes to
- 4 specific service charges by adding the Interval Meter Load Management Tool at \$25.00 per
- 5 month.

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Table 8.6.1: Proposed Distribution Rates and Charges

Customer Class	Item Description	Unit	Rate (\$)
Residential	-	-	
	Monthly Service Charge	per month	14.72
	Distribution Volumetric Rate	per kWh	0.0193
	Low Voltage Rider	per kWh	0.0020
	Stranded Meter Rider	per month	2.63
	Deferral and Variance Account Rider	per kWh	0.0013
GS < 50 kW			
	Monthly Service Charge	per month	22.41
	Distribution Volumetric Rate	per kWh	0.0165
	Low Voltage Rider	per kWh	0.0018
	Stranded Meter Rider	per month	6.67
	Deferral and Variance Account Rider	per kWh	0.0012
GS >50 to 4999 kW			
	Monthly Service Charge	per month	75.06
	Distribution Volumetric Rate	per kW	3.7143
	Low Voltage Rider	per kW	0.7283
	GA Rate Adder/Rider	per month	0.30
	Deferral and Variance Account Rider	per kW	0.4440
Cturet Limbting			
Street Lighting	Marthly Carries Charge		3.87
	Monthly Service Charge Distribution Volumetric Rate	per month	3.87 8.9565
		per kW	
	Low Voltage Rider Deferral and Variance Account Rider	per kW per kW	0.5630 0.4910
		pei kw	0.4910
Unmetered and Scattered			
	Monthly Service Charge	per month	10.25
	Distribution Volumetric Rate	per kWh	0.0110
	Low Voltage Rider	per kWh	0.0018
	Deferral and Variance Account Rider	per kWh	0.0012
microFIT Generator			
	Monthly Service Charge	per month	5.25

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Table 8.6.1: Proposed Distribution Rates and Charges (con'd)

SPECIFIC SERVICE CHARGES	Calculation Basis	Rate		
Notification charge	\$	15.00		
Account history	\$	15.00		
Returned cheque charge (plus bank charges)	\$	15.00		
Legal letter charge	\$	15.00		
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00		
Disconnect/Reconnect at meter - during regular hours	\$	65.00		
Install/Remove load control device - during regular hours	\$	65.00		
Disconnect/Reconnect at meter - after regular hours	\$	185.00		
Install/Remove load control device - after regular hours	\$	185.00		
Disconnect/Reconnect at pole - during regular hours	\$	185.00		
Disconnect/Reconnect at pole - after regular hours	\$	415.00		
Temporary service install & remove - overhead - no transformer	\$	500.00		
Temporary service install & remove - underground - no transformer	\$	300.00		
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35		
Interval Meter Load Managmeent Tool charge	\$	25.00		
Non-Payment of Account - Late Payment - per month	%	1.50		
Non-Payment of Account - Late Payment - per annum	%	19.56		

ALLOWANCES	Calculation Basis	Rate (\$)
Transformer Allowance for Ownership - kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand and energy	%	(1.00)

RETAIL SERVICE CHARGES	Calculation Basis	Rate (\$)
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 monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly 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
Requewst 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 tyhrough the Electronic Business Transaction (EBT) system, apaplied 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								
Supply Facilities Loss Factor (5 year average)								
Distribution Loss Factor - Secondary Metered Customers < 5,000 kW								
Distribution Loss Factor - Primary Metered Customers > 5,000 kW								
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0682							
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0576							

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RECONCILIATION OF RATE CLASS REVENUE

The following table provides a reconciliation between the 2013 distribution rate calculations based on the 2013 Proposed Rates and the total base revenue required.

Table 8.7.1: Reconciliation of Distribution Revenue

Rate Class		Number of	f Customers/0	Connections	Test Year C	onsumption		P	rop	osed Rate	es				Cla	ss Specific	Tro	nsformer				
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge		Volumetric			ric	Revenues at Proposed Rates		Revenue		Allowance		Total		Difference	
										kWh		kW										
Residential	Customers	6,231	6,231	6,230.68	49,023,071		\$	14.72	\$	0.0193			\$	2,046,732.95	\$	2,046,360			\$	2,046,360	-\$	373
	Customers	755	755	754.60	23,098,239		\$	22.41	\$	0.0165			\$	584,048.51	\$	584,548			\$	584,548	\$	500
GS > 50 to 4,999 kW	Customers	113	113	112.81	117,836,449	287,241	\$	75.06			\$	3.7143	\$	1,168,514.16	\$	1,036,446	\$	132,000	\$	1,168,446	-\$	68
Large Use				-									\$	-					\$	-	\$	-
	Connections	2,071.5	2,071.5	2,071.53	1,314,588	3,595	\$	3.87			\$	8.9565	\$	128,464.64	\$	128,464			\$	128,464	-\$	0
Sentinel Lighting				-									\$	-					\$	-	\$	-
	Connections	12.00	12.00	12.00	412,397		\$	10.25	\$	0.0110			\$	6,012.86	\$	6,023			\$	6,023	\$	10
Standby Power				-									\$						\$	-	\$	-
Embedded Distributor Class				-									\$	-					\$	-	\$	-
etc.				-									\$	-					\$	-	\$	-
				-									\$	-					\$		\$	-
													Š ¢						9		¢	- :
				•									پ		H				ψ		Ψ	_
Total													\$	3,933,773.12	\$	3,801,842	\$	132,000	\$	3,933,842	\$	69

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1 RATE AND BILL IMPACTS:

- 2 Appendix A to this Exhibit presents the results of the assessment of customer total bill impacts
- 3 by level of consumption by customer per rate class and per the total customer class.
- 4 Impacts are shown using the applicable current approved rates and the proposed 2013
- 5 distribution rates, including rate riders for the disposition of Deferral and Variance Accounts,
- 6 as discussed in Exhibit 9.
- 7 The total bill impacts are calculated for each rate class at various levels of consumption. The
- 8 rate impacts are assessed on the basis of moving to the proposed distribution rates.

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1

APPENDIX A TABLE OF RATE AND BILL IMPACTS

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Consumption	Customer Class:	Residential																							
Rate Volume Charge Rate Volume Charge S S S S S S S S S		Consumption	ption 800 kWh May 1 - October 31 November 1 - April 30 (Select this radio in													radio button for applications filed after Oct 31									
Charge Unit Monthly Service Charge Monthly \$11,780				Current	Board-A	pro	oved	l	П		Proposed	t				Impa	act								
Monthly Service Charge Monthly \$ 11,7800 1 \$ 11,780 \$ 14,720 1 \$ 14,720 1 \$ 14,720 1 \$ 2,94 24,98% Smart Meter Rate Adder Monthly \$ 3,1800 1 \$ 3,18 10,000 1 \$ 3,00 1 \$ 3,01 1 \$ 3,01 1 \$ 3,01 1 \$ 3,00 1 \$ 3,01 1 \$ 3,00		Charge Unit			Volume						Volume				•	Change	% Change								
Smart Meter Rate Adder	Monthly Service Charge		\$		1	\$			\$		1	\$													
Distribution Volumetric Rate per kWh \$ 0.0196 \$00 \$ 1.5.68 \$ 0.0193 \$00 \$ 1.5.44 \$ 0.24 -1.53% \$ CRAM A SSM Rate Rider per kWh \$ 0.0001 \$0.000 \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$ 0.04 \$ 0.00 \$ \$									Ψ	14.7200	1		17.72												
Smart Meter Disposition Rider Monthly \$ 0.9600 1 \$ 0.96 1 \$ - \$ 0.96 -100.00%									\$	0.0193	800		15 44												
RAMA & SSM Rate Rider per kWh \$ 0.0001 800 \$ 0.04 800 \$. \$ \$ 0.04 -100.00%					1				Ψ	0.0100	1		10.44												
Sub-Total A S 29.72 S 30.16 S 0.44 1.48%					800						800														
Deferral/Variance Account Def kWh S 0.0070 800 \$ 5.60 \$ 0.0013 800 \$ 1.05 \$ 6.65 -118.75% Stranded Meter Rate Rider Monthly S 0.0015 800 \$ 1.20 \$ 2.6307 1 \$ 2.63 \$		perkwii	Ψ	0.0001	000				_		000		30.16												
Sub-protection (RRP)		ner kWh	-\$	0.0070		_						_													
Stranded Meter Rate Rider Monthly S 0.0015 800 S 1.20 S 2.630 S 2.63 S 2.		por KWII	Ψ	0.0070	800	-\$	5.60		\$	0.0013	800	\$	1.05		\$	6.65	-118.75%								
Sub-Total B - Distribution Sub-Total B -		Monthly			1	\$	_		\$	2 6307	1	\$	2.63		\$	2 63									
Sub-Total B - Distribution			\$	0.0015	800		1 20										33 33%								
Sub-Total B - Distribution	20W Vollage Cervice Charge	por KWII		0.0010	000		1.20		Ψ	0.0020	000		1.00			-	00.0070								
						\$	25 32						35.44			10 12	39 97%								
RTSR - Line and Transformation Connection								ļ.				•													
Transformation Connection		per kWh	\$	0.0057	852	\$	4.86		\$	0.0055	855	\$	4.69		-\$	0.17	-3.52%								
Sub-Total C - Delivery Sub-Total B Sub		ner kWh	\$	0.0047	852	\$	4 00		\$	0.0045	855	\$	3.87		-\$	0.14	-3 39%								
Including Sub-Total B \$ 34.18 \$ 44.00 \$ 9.81 28.71%		por arri	Ψ.	0.0017		Ť			•	0.00.10		Ψ	0.07		*		0.0070								
	_					\$	34.18					\$	44.00		\$	9.81	28.71%								
Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Standard Supply Standard Supply Standard			_			Ľ						•			•										
Charge (WMSC) Protection (RRRP) Standard Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) Smart Meter Entity Charge Monthly Energy - RPP - Tier 1 S			\$	0.0052	852	\$	4.43		\$	0.0052	855	\$	4.44		\$	0.01	0.32%								
Standard Supply Service Charge S 0.2500 1 S 0.25 S 0.000 0.32%			_	0.0044																					
Standard Supply Service Charge S 0.2500 1 S 0.2500 1 S 0.2500 1 S 0.2500 S 0.0070 S 0 S 5.60 S 0.0070 S 0 S 0.00750 S 0.00750 S 0 S 0.00750 S 0 S 0.00750 S 0 S 0.00750 S 0 S 0.00750 S 0.00			\$	0.0011	852	\$	0.94		\$	0.0011	855	\$	0.94		\$	0.00	0.32%								
Debt Retirement Charge (DRC) S 0.0070 800 \$ 5.60 \$ - 0.00%			_			Ĺ																			
Smart Meter Entity Charge Monthly 1											1														
Energy - RPP - Tier 1 \$ 0.0750 \$ 600 \$ 45.00 \$ 0.0750 \$ 600 \$ 45.00 \$ - 0.00% \$ 600 \$ 8 45.00 \$ 0.0880 \$ 252 \$ 2.18 \$ 0.0880 \$ 255 \$ 22.42 \$ 0.24 \$ 1.08% \$ 0.0650 \$ 545 \$ 35.45 \$ 0.0650 \$ 547 \$ 35.56 \$ 0.11 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 0.32% \$ 11.00 \$ 154 \$ 15.39 \$ 0.05 \$ 0.32% \$ 10.00 \$ 0.32% \$ 11.00 \$ 0.06 \$ 0.32% \$ 11.00 \$ 0.06 \$ 0.32% \$ 11.00 \$ 0.06 \$ 0.32% \$ 11.00 \$ 0.06 \$ 0.32% \$ 11.00 \$ 0.06 \$ 0.32% \$ 11.00 \$ 0.06 \$ 0.00			\$	0.0070		\$	5.60				800						0.00%								
Energy - RPP - Tier 2 \$ 0.0880 252 \$ 22.18 \$ 0.0880 255 \$ 22.42 \$ 0.24 1.08% \$ 0.0650 545 \$ 35.45 \$ 0.0650 547 \$ 35.56 \$ 0.11 0.32% \$ 0.000 153 \$ 15.34 \$ 0.1000 154 \$ 15.39 \$ 0.05 0.32% \$ 0.1170 153 \$ 17.94 \$ 0.1170 154 \$ 18.00 \$ 0.06 0.32% \$ 0.1170 153 \$ 17.94 \$ 0.1170 154 \$ 18.00 \$ 0.06 0.32% \$ 0.1170 155 \$ 127.22 \$ 13.51 \$ 10.93 9.71% \$ 127.22 \$ 13.57 \$ 12.55 \$ 12.72 \$ 13.96 \$ 12.72 \$ 13.95 \$ 9.71% \$ 12.72 \$ 13.96 \$ \$ 12.56 \$ 11.11 9.70% \$ 114.50 \$ 125.61 \$ 11.11 9.70% \$ 125.61 \$ 11.11 9.70% \$ 125.61 \$ 11.11 9.70% \$ 125.61 \$ 125.61 \$ 11.11 9.70% \$ 125.61 \$ 125.		iviontniy				٦					1					0.86									
TOU - Off Peak \$ 0.0650 545 \$ 35.45 \$ 0.0650 547 \$ 35.56 \$ 0.11 0.32% TOU - Mid Peak \$ 0.1000 153 \$ 15.34 \$ 0.1000 154 \$ 15.39 \$ 0.05 0.32% TOU - On Peak \$ 0.1170 153 \$ 17.94 \$ 0.1170 154 \$ 18.00 \$ 0.06 0.32% TOU - On Peak \$ 112.58 \$ 123.51 \$ 10.93 9.71% TOU - On Peak \$ 127.22 \$ 13.957 \$ 12.35 9.71% Ontario Clean Energy Benefit \$ 127.22 \$ 13.957 \$ 12.35 9.71% Ontario Clean Energy Benefit \$ 114.50 \$ 114.13 \$ 125.61 \$ 11.11 9.70% TOU (before Taxes) \$ 114.13 \$ 125.04 \$ 10.91 9.56% HST \$ 13.96 \$ 14.84 13% \$ 16.26 \$ 1.42 9.55% Ontario Clean Energy Benefit \$ 12.90 \$ 12.90 \$ 14.13 \$ 12.33 9.56% Ontario Clean Energy Benefit \$ 12.90 \$ 12.95 \$ 12.33 9.55%																-									
TOU - Mid Peak \$ 0.1000 153 \$ 15.34 \$ 0.1000 154 \$ 15.39 \$ 0.05 0.32% TOU - On Peak \$ 0.1170 153 \$ 17.94 \$ 0.1170 154 \$ 18.00 \$ 0.06 0.32% Total Bill on RPP (before Taxes) \$ 112.58 \$ 123.51 \$ 10.93 9.71% HST 13% \$ 14.64 13% \$ 16.06 \$ 1.42 9.71% Ontario Clean Energy Benefit - \$ 12.72 \$ 13.96 \$ 12.35 9.71% Total Bill on RPP (including OCEB) \$ 114.50 \$ 125.61 \$ 11.11 9.70% Total Bill on TOU (before Taxes) \$ 114.13 \$ 125.04 \$ 10.91 9.56% HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Ontario Clean Energy Benefit \$ 12.90 - \$ 14.13 \$ 12.33 9.56% Ontario Clean Energy Benefit \$ 12.90 - \$ 14.13 \$ 12.33 9.56% Ontario Clean Energy Benefit \$ 12.90 - \$ 14.13 - \$ 1.23 9.55% Total Bill (including HST) \$ 12.90 - \$ 14.13 - \$ 1.23 9.55%																									
TOU - On Peak \$ 0.1170 153 \$ 17.94 \$ 0.1170 154 \$ 18.00 \$ 0.06 0.32% Total Bill on RPP (before Taxes) \$ 112.58 \$ 123.51 \$ 10.93 9.71% HST 13% \$ 14.64 13% \$ 16.06 \$ 1.42 9.71% Total Bill (including HST) \$ 127.22 \$ 139.57 \$ 123.51 \$ 17.94 9.71% Ontario Clean Energy Benefit -\$ 12.72 -\$ 13.96 -\$ 1.24 9.75% Total Bill on RPP (including OCEB) \$ 114.50 \$ 125.61 \$ 11.11 9.70% Total Bill on TOU (before Taxes) \$ 114.13 \$ 125.04 \$ 10.91 9.56% HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Ontario Clean Energy Benefit -\$ 12.90 -\$ 14.13 -\$ 12.33 9.56%																									
Total Bill on RPP (before Taxes)																									
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HST 13% \$ 14.64 13% \$ 16.06 \$ 1.42 9.71% \$ 127.22 \$ 139.57 \$ 12.35 9.71% \$ 12.72 \$ 139.57 \$ 12.35 9.71% \$ 12.72 \$ 139.57 \$ 12.35 9.71% \$ 12.72 \$ 139.67 \$ 13.66 \$ 1.24 9.75% \$ 10.01 \$	Total Bill on RPP (before Taxes)					\$	112.58		П			\$	123.51		\$	10.93	9.71%								
Total Bill (including HST) \$ 127.22 \$ 139.57 \$ 12.35 9.71% Ontario Clean Energy Benefit 1 -\$ 12.72 -\$ 13.96 -\$ 1.24 9.75% Total Bill on RPP (including OCEB) \$ 114.50 \$ 125.61 \$ 11.11 9.70% Total Bill on TOU (before Taxes) \$ 114.13 \$ 125.04 \$ 10.91 9.56% HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Total Bill (including HST) \$ 128.97 \$ 141.29 \$ 12.33 9.56% Ontario Clean Energy Benefit 1 -\$ 12.90 -\$ 14.13 -\$ 1.23 9.53%				13%			14.64			13%			16.06			1.42	9.71%								
Ontario Clean Energy Benefit 1 -\$ 12.72 -\$ 13.96 -\$ 1.24 9.75% Total Bill on RPP (including OCEB) \$ 114.50 \$ 125.61 \$ 11.11 9.70% Total Bill on TOU (before Taxes) \$ 114.13 \$ 125.04 \$ 10.91 9.56% HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Total Bill (including HST) \$ 128.97 \$ 141.29 \$ 12.33 9.56% Ontario Clean Energy Benefit 1 -\$ 12.90 -\$ 14.13 -\$ 1.23 9.53%	Total Bill (including HST)						127.22						139.57			12.35									
Total Bill on RPP (including OCEB) \$ 114.50 \$ 125.61 \$ 11.11 9.70% Total Bill on TOU (before Taxes) \$ 114.13 \$ 125.04 \$ 10.91 9.56% HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Total Bill (including HST) \$ 128.97 \$ 141.29 \$ 12.33 9.56% Ontario Clean Energy Benefit -\$ 12.90 -\$ 14.13 -\$ 1.23 9.55%	, ,	1				-\$	12.72					-\$	13.96		-\$	1.24	9.75%								
HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Total Bill (including HST) \$ 128.97 \$ 141.29 \$ 12.33 9.56% Ontario Clean Energy Benefit 1 12.90 \$ 12.33 9.53%							114.50						125.61			11.11									
HST 13% \$ 14.84 13% \$ 16.26 \$ 1.42 9.56% Total Bill (including HST) \$ 128.97 \$ 141.29 \$ 12.33 9.56% Ontario Clean Energy Benefit 1 12.90 \$ 12.33 9.53%	Total Bill on TOU (hefore Tayes)					¢	114 12					¢	125.04		¢	10.01	0.569/								
Total Bill (including HST) \$ 128.97 \$ 141.29 \$ 12.33 9.56% Ontario Clean Energy Benefit 1 12.90 -\$ 14.13 -\$ 1.23 9.53%				120/						120/															
Ontario Clean Energy Benefit 1 -\$ 12.90 -\$ 14.13 -\$ 1.23 9.53%				13%						13%															
			l						Ì																
3 110.07 \$ 127.16 \$ 11.10 9.50%												-													
	Total Bill on Too (including OCI	-0)				à	110.07					Þ	121.16		Þ	11.10	9.56%								

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Customer Class:	General Ser	rvice	Less TI	nan 50K	W														
Consumption 2000 kWh O May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)																			
			Current	urrent Board-Approved				Proposed						Impact					
			Rate	Volume		Charge			Rate	Volume		Charge							
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ 0	hange	% Change			
Monthly Service Charge	Monthly	\$	14.8600	1	\$	14.86		\$	22.4100	1	\$	22.41		\$	7.55	50.81%			
Smart Meter Rate Adder	Monthly	\$	6.1700	1	\$	6.17				1	\$	-		-\$	6.17	-100.00%			
Distribution Volumetric Rate	per kWh	\$	0.0155	2000	\$	31.00		\$	0.0165	2000	\$	33.00		\$	2.00	6.45%			
Smart Meter Disposition Rider	Monthly	\$	5.3400	1	\$	5.34				1	\$	-		-\$	5.34	-100.00%			
LRAM & SSM Rate Rider	per kWh	\$	0.0002	2000	\$	0.40				2000	\$	-		-\$	0.40	-100.00%			
Sub-Total A					\$	57.77					\$	55.41		-\$	2.36	-4.09%			
Deferral/Variance Account	per kWh	-\$	0.0048	2000	.و	9.60		\$	0.0012	2000	\$	2.38		\$	11.98	-124.75%			
Disposition Rate Rider				2000	ľ	3.00				2000						-124.7570			
Stranded Meter Rate Rider	Monthly			1	\$	-		\$		1	\$	6.67		\$	6.67				
Low Voltage Service Charge	per kWh	\$	0.0013	2000	\$	2.60		\$	0.0018	2000		3.60		\$	1.00	38.46%			
											\$	-		\$	-				
Sub-Total B - Distribution					\$	50.77					\$	68.05		\$	17.28	34.05%			
(includes Sub-Total A)		_						Ļ											
RTSR - Network	per kWh	\$	0.0052	2130	\$	11.08		\$	0.0050	2137	\$	10.69		-\$	0.39	-3.52%			
RTSR - Line and	per kWh	\$	0.0043	2130	\$	9.16		\$	0.0041	2137	\$	8.85		-\$	0.31	-3.39%			
Transformation Connection					_			H											
Sub-Total C - Delivery					\$	71.01					\$	87.59		\$	16.58	23.36%			
(including Sub-Total B) Wholesale Market Service		\$	0.0052		_			H			_								
Charge (WMSC)		φ	0.0032	2130	\$	11.08		\$	0.0052	2137	\$	11.11		\$	0.04	0.32%			
Rural and Remote Rate		\$	0.0011																
Protection (RRRP)		Ψ	0.0011	2130	\$	2.34		\$	0.0011	2137	\$	2.35		\$	0.01	0.32%			
Standard Supply Service Charge		\$	0.2500	1	\$	0.25		\$	0.2500	1	\$	0.25		\$		0.00%			
Debt Retirement Charge (DRC)		\$	0.0070	2000		14.00		\$		2000		14.00		\$	_	0.00%			
Smart Meter Entity Charge	Monthly	Ψ.	0.0070	2000	*			\$		1	\$	0.86		\$	0.86	0.0070			
Energy - RPP - Tier 1	y	\$	0.0750	600	\$	45.00		\$		600	\$	45.00		\$	-	0.00%			
Energy - RPP - Tier 2		\$	0.0880	1530		134.66		\$		1537	\$	135.26		\$	0.60	0.44%			
TOU - Off Peak		\$	0.0650	1363	\$	88.62		\$		1368		88.90		\$	0.28	0.32%			
TOU - Mid Peak		\$	0.1000	383		38.34		\$		385	\$	38.47		\$	0.12	0.32%			
TOU - On Peak		\$	0.1170	383	\$	44.86		\$		385	\$	45.01		\$	0.14	0.32%			
														Ė					
Total Bill on RPP (before Taxes))				\$	278.33		П			\$	296.42		\$	18.09	6.50%			
HST `			13%		\$	36.18			13%		\$	38.53		\$	2.35	6.50%			
Total Bill (including HST)					\$	314.52					\$	334.95		\$	20.44	6.50%			
Ontario Clean Energy Benefit	1				-\$	31.45					-\$	33.50		-\$	2.05	6.52%			
Total Bill on RPP (including OC					\$	283.07					\$	301.45		\$	18.39	6.50%			
Total Bill on TOU (before Taxes)					\$	270.50		Γ			\$	288.53		\$	18.04	6.67%			
HST .		1	13%		\$	35.16		ı	13%		\$	37.51		\$	2.34	6.67%			
Total Bill (including HST)		1			\$	305.66		ı			\$	326.04		\$	20.38	6.67%			
Ontario Clean Energy Benefit	1				-\$	30.57		L			-\$	32.60		-\$	2.03	6.64%			
Total Bill on TOU (including OC		L_			\$	275.09		L			\$	293.44		\$	18.35	6.67%			

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Customer Class:	General Ser	rvice Greate	r Than 5	0KW										
			(May 1 - Octob	er 31	O Nov	ember 1 - Apr	il 30 (Select this radio	but	ton for applicat	ons filed after Oct 31)			
	Consumption	1095000	kWh			Consumption		2500	1		,			
		Curren	t Board-A	oproved	1		Propose	d	1	Impact				
		Rate	Volume	Charge	i	Rate	Volume	Charge						
	Charge Unit	(\$)		(\$)		(\$)		(\$)		\$ Chang				
Monthly Service Charge	Monthly	\$ 58.4800	1	\$ 58.48		\$ 75.0600	1	\$ 75.06		\$ 16	58 28.35%			
Smart Meter Rate Adder			1	\$ -			1	\$ -		\$				
Distribution Volumetric Rate	per kW	\$ 2.9954	2500			\$ 3.7143	2500			\$ 1,797	25 24.00%			
			1	\$ -			1	\$ -		\$				
LRAM & SSM Rate Rider	per kW	\$ 0.0093	2500				2500				25 -100.00%			
Sub-Total A				\$ 7,570.23				\$ 9,360.81		\$ 1,790	58 23.65%			
Deferral/Variance Account Disposition Rate Rider	per kW	-\$ 1.3786	2500	-\$ 3,446.50		\$ 0.4440	2500	\$ 1,110.08		\$ 4,556	58 -132.21%			
Low Voltage Service Charge	per kW	\$ 0.5012	2500	\$ 1.253.00		\$ 0.7283	2500	\$ 1.820.75		\$ 567	75 45.31%			
Low voltage dervice charge	Monthly	Ψ 0.3012	2300	Ψ 1,233.00		Ψ 0.7203	2500	\$ 1,020.75		\$ 507				
Sub-Total B - Distribution	Wienity													
(includes Sub-Total A)				\$ 5,376.73				\$ 12,291.64		\$ 6,914	91 128.61%			
RTSR - Network	per kW	\$ 2,1368	2500	\$ 5,342.00		\$ 2.0550	2500	\$ 5,137,38		-\$ 204	62 -3.83%			
RTSR - Line and				l ' '										
Transformation Connection	per kW	\$ 1.6983	2500	\$ 4,245.75		\$ 1.6356	2500	\$ 4,088.95		-\$ 156	-3.69%			
Sub-Total C - Delivery				\$ 14,964.48				\$ 21,517.97		\$ 6,553	49 43.79%			
(including Sub-Total B)				\$ 14,964.48				\$ 21,517.97		\$ 6,553	49 43.79%			
Wholesale Market Service	per kWh	\$ 0.0052	1166285	\$ 6,064.68		\$ 0.0052	1170008	\$ 6.084.04		\$ 19	36 0.32%			
Charge (WMSC)			1100203	\$ 0,004.00		\$ 0.0052	1170000	\$ 0,004.04		Φ 19	30 0.32 /6			
Rural and Remote Rate	per kWh	\$ 0.0011	1166285	\$ 1.282.91		\$ 0.0011	1170008	\$ 1.287.01		\$ 4	10 0.32%			
Protection (RRRP)			1100203			•	1170000	,		,				
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25		\$ 0.2500	1	\$ 0.25		\$	0.00%			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0070	1166285	,		\$ 0.0070	1170008	,		\$ 26	06 0.32%			
Energy - RPP - Tier 1		\$ 0.0750		\$ -		\$ 0.0750		\$ -		\$				
Energy - RPP - Tier 2		\$ 0.0880		\$ -		\$ 0.0880		\$ -		\$				
Energy - Commodity COP	per kWh	\$ 0.0807	1166285			\$ 0.0807	1170008			\$ 300	41 0.32%			
		\$ 0.1000		\$ -		\$ 0.1000		\$ -		\$				
		\$ 0.1170		\$ -	Ш	\$ 0.1170		\$ -	_	\$				
Total Bill on Commodity COP				\$124,583.81				\$ 131,487.23		\$ 6,903				
HST		13%	1	\$ 16,195.90		13%		\$ 17,093.34		\$ 897				
Total Bill (including HST)				\$140,779.71				\$ 148,580.57		\$ 7,800				
Ontario Clean Energy Benefit				-\$ 14,077.97				-\$ 14,858.06		-\$ 780				
Total Bill on TOU (including OC	EB)			\$126,701.74				\$ 133,722.51		\$ 7,020	77 5.54%			

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Customer Class:	Unmetered	Sca	attered Lo	oad													
Consumption 275 kWh																	
			Current	Board-Ap	pro	proved Proposed							Impact				
			Rate	Volume	Ė	Charge			Rate	Volume		Charge	ı		Ė		
	Charge Unit		(\$)			(\$)			(\$)			(\$)	١		hange	% Change	
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$	24.7400	1	\$	24.74		\$	10.2534	1	\$	10.25		-\$ \$	14.49	-58.56%	
Distribution Volumetric Rate	per kWh	\$	0.0266	275		7.32		\$	0.0110	275		3.03		Ф -\$	4.29	-58.65%	
Sub-Total A	perkyvii	φ	0.0200	213	\$	32.06		φ	0.0110	213	\$	13.28	ı	-ş -\$	18.78	-58.58%	
Deferral/Variance Account	per kWh	-\$	0.0066		Ė						Ė		ı				
Disposition Rate Rider	•			275	-\$	1.82		\$	0.0012	275	\$	0.34	- 1	\$	2.15	-118.68%	
Low Voltage Service Charge	per kWh	\$	0.0013	275	\$	0.36		\$	0.0018	275	\$	0.50		\$	0.14	38.46%	
Smart Meter Entity Charge	Monthly									1	\$	-	ı	\$	-		
Sub-Total B - Distribution					\$	30.60					\$	14.11		-\$	16.48	-53.88%	
(includes Sub-Total A)		Ļ									٠.			*			
RTSR - Network	per kWh	\$	0.0052	293	\$	1.52		\$	0.0050	294	\$	1.47		-\$	0.05	-3.52%	
RTSR - Line and	per kWh	\$	0.0043	293	\$	1.26		\$	0.0041	294	\$	1.22	- 1	-\$	0.04	-3.39%	
Transformation Connection Sub-Total C - Delivery								_					-				
(including Sub-Total B)					\$	33.38					\$	16.80		-\$	16.58	-49.67%	
Wholesale Market Service		\$	0.0052										- 1	_			
Charge (WMSC)		Ť	0.0002	293	\$	1.52		\$	0.0052	294	\$	1.53	- 1	\$	0.00	0.32%	
Rural and Remote Rate		\$	0.0011								_		- 1	_			
Protection (RRRP)				293	\$	0.32		\$	0.0011	294	\$	0.32	- 1	\$	0.00	0.32%	
Standard Supply Service Charge		\$	0.2500	1	\$	0.25		\$	0.2500	1	\$	0.25	- 1	\$	-	0.00%	
Debt Retirement Charge (DRC)		\$	0.0070	275		1.93		\$	0.0070	275		1.93	- 1	\$	-	0.00%	
Energy - RPP - Tier 1		\$	0.0750	293		21.97		\$	0.0750	294		22.04	- 1	\$	0.07	0.32%	
Energy - RPP - Tier 2		\$	0.0880	0		-		\$	0.0880	0	\$	-	- 1	\$	-		
TOU - Off Peak		\$	0.0650	187		12.18		\$	0.0650	188		12.22	- 1	\$	0.04	0.32%	
TOU - Mid Peak		\$	0.1000	53		5.27		\$	0.1000	53		5.29	- 1	\$	0.02	0.32%	
TOU - On Peak		\$	0.1170	53	\$	6.17	_	\$	0.1170	53	\$	6.19	_	\$	0.02	0.32%	
													_	_	10.51	2= 2224	
Total Bill on RPP (before Taxes)			13%		\$	59.37			400/		\$	42.86 5.57		-\$	16.51 2.15	-27.80% -27.80%	
Total Bill (including HST)			13%		\$	67.09			13%		\$	48.43	- 1	-\$ -\$	18.65	-27.80% -27.80%	
, ,	1				Ф -\$	6.71					э -\$	46.43	- 1	-φ \$	1.87	-27.87%	
Ontario Clean Energy Benefit Total Bill on RPP (including OC					\$	60.38					\$	43.59		-\$	16.78	-27.79%	
Total Bill on Ki i (including ee	-0)				Ψ	00.50					Ÿ	43.33		-ψ	10.70	-21.13/0	
Total Bill on TOU (before Taxes)					\$	61.03					\$	44.53		-\$	16.50	-27.04%	
HST	'		13%		\$	7.93			13%		\$	5.79	- 1	-\$	2.14	-27.04%	
Total Bill (including HST)			. 370		\$	68.96			. 370		\$	50.31		-\$	18.64	-27.04%	
Ontario Clean Energy Benefit	1				-\$	6.90					-\$	5.03		\$	1.87	-27.10%	
Total Bill on TOU (including OC					\$	62.06					\$	45.28		-\$	16.77	-27.03%	

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Customer Class:	Streetlights	;														
	Consumption		108,831	kWh)	May 1 - Octob	er 31		O Nove	mber 1 - Apr	130	(Select this radio		applications	filed after Oct 31)	
			Current	Board-Ap	Board-Approved					Propose	d		Impact			
	Charge Unit		Rate (\$)	Volume		Charge (\$)			Rate (\$)	Volume		Charge (\$)	\$ (Change	% Change	
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$	3.7300	1500 1	\$ \$	5,595.00		\$	3.8727	1500 1	\$\$	5,809.05	\$	214.05	3.83%	
Distribution Volumetric Rate	per kW	\$	8.6265	295	\$	2,544.82		\$	8.9565	295	\$	2,642.17	\$	97.35	3.83%	
Sub-Total A					\$	8,139.82					\$	8,451.22	\$	311.40	3.83%	
Deferral/Variance Account Disposition Rate Rider	per kW	\$	0.0013	295		0.38		\$	0.4910		\$	144.86	\$	144.47	37672.68%	
Low Voltage Service Charge Smart Meter Entity Charge	per kW Monthly	\$	0.3873	295	\$	114.25		\$	0.5630	295 1	\$	166.09	\$	51.83 -	45.37%	
Sub-Total B - Distribution (includes Sub-Total A)					\$	8,254.45					\$	8,762.16	\$	507.71	6.15%	
RTSR - Network	per kW	\$	1.6116	295	\$	475.42		\$	1.5499	295	\$	457.21	-\$	18.21	-3.83%	
RTSR - Line and Transformation Connection	per kW	\$	1.3129	295	\$	387.31		\$	1.2644	295	\$	373.00	-\$	14.30	-3.69%	
Sub-Total C - Delivery					4	0.447.40					4	0.500.07	\$	475.40	5.040/	
(including Sub-Total B)					\$	9,117.18					\$	9,592.37	a	475.19	5.21%	
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0052	115916	\$	602.76		\$	0.0052	116286	\$	604.69	\$	1.92	0.32%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0011	115916	\$	127.51		\$	0.0011	116286	\$	127.91	\$	0.41	0.32%	
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25		\$	0.2500	1	\$	0.25	\$	-	0.00%	
Debt Retirement Charge (DRC)	per kWh	\$	0.0070	115916	\$	811.41		\$	0.0070	116286	\$	814.00	\$	2.59	0.32%	
Energy - RPP - Tier 1		\$	0.0750		\$	-		\$	0.0750		\$	-	\$	-		
Energy - RPP - Tier 2		\$	0.0880		\$	-		\$	0.0880		\$	-	\$	-		
Energy - Commodity COP	per kWh	\$	0.0807	115916		9,353.25		\$	0.0807	116286	\$	9,383.11	\$	29.86	0.32%	
		\$	0.1000		\$	-		\$	0.1000		\$	-	\$	-		
		\$	0.1170		\$	-		\$	0.1170		\$	-	\$	-		
Total Bill on Commodity COP		l	13%			20,012.37 2.601.61			13%		\$	20,522.34 2.667.90	\$	509.97 66.30	2.55% 2.55%	
			13%		\$	22,613.98			13%		\$	23.190.24	\$	576.27	2.55%	
Total Bill (including HST)	1	l			-\$	2,613.98					\$ - <mark>\$</mark>	23,190.24	\$ - <mark>\$</mark>	57.62	2.55% 2.55%	
Ontario Clean Energy Benefit Total Bill on TOU (including OC						20.352.58					\$	20.871.22	\$	518.65	2.55%	
Total Bill of 100 (including oc					÷	20,002.00					۴	20,071.22	Ψ	310.03	2.55 /6	

Exhibit	Tab	Schedule	Appendix	Contents
9 – Deferral and Variance Accounts				
	1	1		Overview
		2		Previous Deferral/Variance Account Disposition
	2	1		Status of Deferral and Variance Accounts
		2		Deferral and Variance Account Balances
	3	1		Accounts Requested for Disposition by way of a Deferral and Variance Account Rate Rider
		2		Methods of Disposition
		3		Stranded Meter Rate Rider
				Appendix
			A	2013 Regulatory Asset Continuity Schedule

DEFERRAL AND VARIANCE ACCOUNTS:

2 **OVERVIEW**

3

- 4 The information contained in this exhibit includes the status and description of Midland PUC's
- 5 deferral and variance accounts, the proposed disposition of certain account balances, and the rate
- 6 riders required for recovery or refund of the account balances.

PREVIOUS DEFERRAL AND VARIANCE ACCOUNT DISPOSITION

2 2012 Smart Meter Funding and Cost Recovery – Final Disposition

- 3 On May 3, 2012, the Ontario Energy Board's Decision and Order EB-2011-0434 approved a one
- 4 year disposition for the Smart Meter Disposition Rider account balance in the amount of
- 5 (\$22,549), and Smart Meter Incremental Revenue Rate Rider in the amount of \$287,104. The
- 6 corresponding rate riders are effective until April 30, 2013. In 2012, the approved balances were
- 7 transferred to the corresponding capital and OM&A accounts.

8 **2012 IRM Approval and Board Directive**

- 9 On April 4, 2012, the Ontario Energy Board's Decision and Order EB-2011-0182 approved a
- one year disposition for Midland PUC's December 31, 2010 Group 1 deferral and variance
- 11 account balances in the amount of (634,915), which includes a balance of (161,812) in the
- 12 1588 global adjustment sub-account.
- 13 In 2012, the approved balances were transferred to a sub-account of 1595 in accordance with the
- Decision and Order EB-2011-0182. The corresponding rate riders for the refund of the approved
- balances are effective until April 30, 2013. Table 9.1.1 below summarizes the 2012 IRM
- approved Group 1 accounts and amounts for disposition.

Table 9.1.1: 2012 IRM Approved Group 1 Amounts for Disposition

	Account	Principal	Interest	
Account Description	Number	Balance	Balance	Total Claim
		Α	В	C=A+B
LV Variance Account	1550	\$ (74,769)	\$ (1,460)	\$ (76,229)
RSVA - Wholesale Market Service Charge	1580	\$ (238,628)	\$ (4,659)	\$ (243,287)
RSVA - Retail Transmission Network Charge	1584	\$ 37,435	\$ 736	\$ 38,171
RSVA - Retail Transmission Connection Charge	1586	\$ (13,498)	\$ (277)	\$ (13,775)
RSVA - Power (excluding Global Adjustment)	1588	\$ (174,611)	\$ (3,372)	\$ (177,983)
Total Excluding Global Adjustment Sub-Account		\$ (464,071)	\$ (9,032)	\$ (473,103)
RSVA - Power - Global Adjustment Sub-Account	1588	\$ (158,736)	\$ (3,076)	\$ (161,812)
Total Disposition of Regulatory Balances		\$ (622,807)	\$ (12,108)	\$ (634,915)

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Review and Disposition of Account 1521 – Special Purpose Charge

- 2 On April 4, 2012, the Ontario Energy Board's Decision and Order EB-2011-0182 approved, on a
- 3 final basis, the disposition of a credit balance of \$26.83 in Account #1521. In 2012, the
- 4 approved balance was transferred to a subaccount of 1595 in accordance with the Decision and
- 5 Order EB-2011-0182.

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2011 IRM Approval and Board Directive

- 7 On March 17, 2011, the Ontario Energy Board's Decision and Order EB-2010-0099 approved a
- 8 one year disposition for Midland PUC's December 31, 2009 Group 1 deferral and variance
- 9 account balances excluding the Global Adjustment Sub-Account balance, in the amount of
- \$\((32,843)\), and approved a two year disposition for Midland PUC's December 31, 2009 Group
- 11 1 Global Adjustment Sub-Account in the amount of \$ 344,669 on a prospective basis to all
- 12 non-RPP customers.
- In 2011, the approved balances were transferred to a sub-account of 1595 in accordance with the
- Decision and Order EB-2010-0099. The corresponding rate riders for the approved Group 1
- deferral and variance account balances excluding the Global Adjustment Sub-Account balances
- are effective until April 30, 2012. The rate rider for the Global Adjustment Sub-Account balance
- is in effect until April 30, 2013. Table 9.1.2 below summarizes the 2011 IRM approved Group 1
- 18 accounts and amounts for disposition.

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Table 9.1.2: 2011 IRM Approved Group 1 Amounts for Disposition

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	Account	F	Principal	Ir	nterest								
Account Description	Number		Balance	В	Balance		Balance		Balance		Balance		tal Claim
			Α		В		C=A+B						
LV Variance Account	1550	\$	(63,027)	\$	(733)	\$	(63,759)						
RSVA - Wholesale Market Service Charge	1580	\$	(35,207)	\$	(456)	\$	(35,664)						
RSVA - Retail Transmission Network Charge	1584	\$	58,499	\$	824	\$	59,323						
RSVA - Retail Transmission Connection Charge	1586	\$	(370,307)	\$	(5,630)	\$	(375,936)						
RSVA - Power (excluding Global Adjustment)	1588	\$	377,777	\$	5,415	\$	383,193						
Total Excluding Global Adjustment Sub-Account		\$	(32,265)	\$	(580)	\$	(32,843)						
RSVA - Power - Global Adjustment Sub-Account	1588	\$	340,493	\$	4,176	\$	344,669						
Total Disposition of Regulatory Balances		\$	308,228	\$	3,596	\$	311,826						

STATUS OF DEFERRAL AND VARIANCE ACCOUNTS:

- 2 This Schedule contains the status of Deferral and Variance Accounts ("DVAs") currently used
- 3 by Midland PUC. Their balances as at December 31, 2011 and the proposed recovery amounts
- 4 are summarized in Table 9.2.1, following the descriptions of each account:

GROUP 1 ACCOUNTS

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Retail Settlement Variance Account – Low Voltage Variance Account

This Account is used to record the net of the low voltage transactions, which are not part of the electricity wholesale market. Monthly this account is used to record the net amounts charged by host distributor(s) to an embedded distributor for transmission or low voltage services (USoA 4750) and the amount billed to the embedded distributor's customers based on approved LV rate(s) (USoA 4075).

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Midland PUC uses the cash method up to May 31, 2012. Effective June 1, 2012 Midland PUC has transitioned to the accrual method in accordance with the Board's directive.

The Board prescribed interest rates are used to calculate the carrying charges and the

interest is recorded in a sub-account.

For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, less the 2012 IRM approved disposition amounts plus the forecasted interest through April 30, 2013 for account 1550. The requested amount is a debit balance of \$15,394

1580 **Retail Settlement Variance Account - Wholesale Market Service Charges**

This account is used to record the net of the amount charged by the IESO and Hydro One based on the settlement invoices for the operation of the IESO-administered markets and the operation of the IESO-controlled grid, and the amount billed to customers using the

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OEB-approved Wholesale Market Service Rate. Midland PUC uses the cash method up to May 31, 2012. Effective June 1, 2012 Midland PUC has transitioned to the accrual method in accordance with the Board's directive. The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account.

For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, less the 2012 IRM approved disposition amounts plus the forecasted interest through April 30, 2013 for account 1580. The requested amount is a credit balance of (\$226,383)

Retail Settlement Variance Account - Retail Transmission Network Charges

This account is used to record the net of the amount charged by Hydro One, based on the settlement invoice for transmission network services, and the amount billed to customers using the OEB-approved Retail Transmission Network Charge. Midland PUC uses the cash method up to May 31, 2012. Effective June 1, 2012 Midland PUC has transitioned to the accrual method in accordance with the Board's directive. The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account.

For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, less the 2012 IRM approved disposition amounts plus the forecasted interest through April 30, 2013 for account 1584. The requested amount is a debit balance of \$26,656.

1586 Retail Settlement Variance Account - Retail Transmission Connection Charges

This account is used to record the net of the amount charged by Hydro One, based on the settlement invoice for transmission connection services, and the amount billed to customers using the OEB-approved Transmission Connection Charge. Midland PUC uses the cash method up to May 31, 2012. Effective June 1, 2012 Midland PUC has

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transitioned to the accrual method in accordance with the Board's directive. The Board
prescribed interest rates are used to calculate the carrying charges and the interest is
recorded in a sub-account.

For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, less the 2012 IRM approved disposition amounts plus the forecasted interest through April 30, 2012 for account 1586. The requested amount is a credit balance of (\$5,178)

588 Retail Settlement Variance Account – Power (Excluding Global Adjustment)

This account is used to recover the net difference between the energy amount billed to customers and the energy charge to Midland PUC using the settlement invoices from the Independent Electricity System Operator (IESO) and Hydro One. Midland PUC uses the cash method up to May 31, 2012. Midland PUC reconciles the IESO Global Adjustment Charge into the RPP and non-RPP portions. Effective June 1, 2012 Midland PUC has transitioned to the accrual method in accordance with the Board's directive. The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account.

For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, less the 2012 IRM approved disposition amounts plus the forecasted interest through April 30, 2013 for account 1588 - Power. The requested amount is a debit balance of \$418,475.

1588 Retail Settlement Variance Account - Power, Sub-account Global Adjustment

This account is used to recover the net difference between the provincial benefit amount billed to customers and the global adjustment charge to Midland PUC using the settlement invoices from the IESO and Hydro One. Midland PUC uses the cash method up to May 31, 2012. Midland PUC reconciles the IESO Global Adjustment Charge into the RPP and non-RPP portions. Effective June 1, 2012 Midland PUC has transitioned to

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the accrual method in accordance with the Board's directive. The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account.

For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, less the 2012 IRM approved disposition amounts plus the forecasted interest through April 30, 2013 for account 1588 sub account Global Adjustment through a separate non-RPP rate rider. The requested amount is a debit balance of \$101,647.

Disposition and Recovery of Regulatory Balances

This account includes the regulatory asset or liability balances authorized by the Board for recovery in rates or payments/credits made to customers. Separate sub-accounts are maintained for expenses, interest, and recovery amounts for each Board-approved recovery.

Sub-Account 2009 for EB-2008-0236: In accordance with the OEB EB-2008-0236 Decision and Order for Midland PUC's 2009 COS Application, the December 31, 2007 credit balance of (\$254,221) including interest forecast to April 30, 2009 was transferred to a sub-account of 1595 in April 2009. Midland PUC is requesting disposition of the residual balance in this sub-account credit balance of (\$4,600), as the two year recovery period was completed as at April 30, 2011.

Sub-Account 2010 for EB-2009-0236: In accordance with the OEB EB-2009-0236 Decision and Order for Midland PUC's 2010 IRM, the December 31, 2008 credit balance of (\$255,915) including interest forecast to April 30, 2010 was transferred to a sub-account of 1595 in April 2010. Midland PUC was further ordered to record the shared tax savings resulting from the Ontario Capital Tax rate decrease for 2010. The credit balance of (1,231) was recorded in the sub-account of 1595 for disposition at a future rate proceeding. As of April 30, 2012, the disposition period for this account was completed.

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However, Midland PUC is not requesting disposition of the residual balance in this sub-account, as the balance has not been audited.

Sub-Account 2011 for EB-2010-0099: In accordance with the OEB EB-2010-0099 Decision and Order for Midland PUC's 2011 IRM, the December 31, 2009 debit balance of \$32,843, excluding the global adjustment sub-account, but including interest forecast to April 30, 2011 was transferred to a sub-account of 1595 in April 2011. Midland PUC was further ordered to record the shared tax savings resulting from the Ontario Capital Tax rate decrease for 2010. The credit balance of (\$2,447) was recorded in the sub-account of 1595 for disposition at a future rate proceeding. As of April 30, 2012 the disposition period for Group 1 balances, excluding the global adjustment, was completed, however, Midland PUC is not requesting disposition of the residual balance in this sub-account, as the balance has not been audited.

In accordance with the Decision and Order, the Global Adjustment sub-account balance for December 31, 2009 debit balance of \$344,669 and the recalculated Global Adjustment sub-account balance for December 31, 2008 credit balance of (\$45,251) were also transferred to a sub-account of 1595 in April 2011. Midland PUC is not requesting recovery of the residual balance in the Global Adjustment sub-accounts for December 2008 and 2009 as the two year recovery period will not be completed until April 2013.

GROUP 2 ACCOUNTS

1508 Other Regulatory Assets – Sub-account IFRS Transition Costs

This account includes amounts paid for one-time incremental International Financial Reporting Standards (IFRS) transition costs not included in rates, until the transition to IFRS has commenced. The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account.

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Midland PUC has established Account 1508 – sub account – Deferred IFRS Transition Costs in accordance with the Board requirements. In the Board's Accounting Procedures Handbook Frequently Asked Questions October 2009 ("APH-FAQ October 2009"), the Board permitted the deferral of one-time administrative costs caused by the transition of accounting policies, procedures, systems, and processes to International Financial Reporting Standards ("IFRS") in this sub-account. Also in the Board's Accounting Procedures Handbook Frequently Asked Questions October 2009 ("APH-FAQ October 2009"), the Board permitted interest carrying charges to be calculated on the monthly opening principal balance of this sub-account at the Board's prescribed interest rates. Based on this guidance, Midland PUC commenced to defer professional accounting fees, incremental salaries, wages, and benefits of staff attributable to the transition to IFRS, staff training costs solely related to IFRS and carrying charges solely related to these items.

In the 2009 COS Application EB-2008-0236, Midland PUC received \$25,000 per year for a total of \$100,000 for one-time expenses relating to IFRS. Midland PUC has recorded these revenues as a credit to USoA number 1508. Midland expects to recover a further \$33,333 from customers for the period January 1, 2012 to April 30, 2013. Midland PUC will be in a position to implement IFRS on January 1, 2013, subject to future decisions and direction from the IASB, the AcSB and the OEB. Midland PUC will incur additional professional accounting fees, salaries, wages and benefit expenses in 2012 at an estimated cost of approximately \$50,000 which will be partially offset by the recovery of \$33,333 as indicated above.

Midland PUC is seeking disposition of the December 31, 2011 audited balance of \$46,352 for one-time administrative costs in this Application which includes carrying charges up to April 30, 2013.

Table 9.2.1 Details the One-Time Incremental IFRS Transition Costs and carrying charges up to December 31, 2011 as set out in Midland PUC's audited financial statements and as set out in the April 30, 2012 RRR 2.1.7 Schedule.

Table 9.2.1: One-Time Incremental IFRS Transition Costs

Nature of One-Time Incremental IFRS Transition Costs ¹		dited Actual sts Incurred 2009	Audited Actual Costs Incurred 2010	Audited Actual Costs Incurred 2011	Audited Carrying Charges to Dec 31, 2011	Total Audited Actual Costs to Dec 31, 2011		RRR 2.1.7 Balance 31-Dec-11	Variance ²	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
professional accounting fees	\$	19,099	\$ 17,500	\$ 39,504		\$	76,104			Fees associated with preparation of position papers, compartmentalization of assets and draft of IFRS compliant financial statements
professional legal fees						\$	-			
salaries, wages and benefits of staff added to support the transition to IFRS	\$	1,440	\$ 6,936	\$ 19,755		\$	28,131			Staff support dealing with updating financial records for IFRS compliance and conversion from GAAP
associated staff training and development costs	\$	7,444		\$ 154		s	7,598			Training costs in 2009 and 2010 regarding IFRS transition
costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion						\$	-			
						\$	-			
IFRS Approved Recoveries from EB-2008-0236	-\$	16,667	-\$ 25,000	-\$ 25,000		-\$	66,667			Approved IFRS recoveries per 2009 COS Application EB-2008-0236
					\$ 301	\$	301			
						\$	-			
						\$	-			
						\$	-			
						s	_			
Insert description of additional item(s) and new rows if needed.						\$	-			
Total	\$	11,316	-\$ 564	\$ 34,413	\$ 301	\$	45,467	\$ 45,467	-\$ 0	

The majority of the incremental IFRS transition costs relate to third party consultants that were used to help implement IFRS. This includes consultancy costs from BDO to assist with IFRS implementation within Midland PUC. BDO was hired to assist with the transitional analysis, analysis regarding fixed assets componentization, useful lives, and overheads. This work was completed with the assistance of Midland PUC staff and in consultation with external auditors by the end of December 31, 2011. These costs would not be incurred if Midland PUC was not required to transition to IFRS.

The remaining costs included in this account relate to other resources that were used to assist in preparing the documentation of our new policies, procedures and process flows as a result of implementing IFRS. There were also costs included in this account for incremental labour costs of staff to work on the IFRS project and training. These costs would not have been incurred if Midland PUC had not been required to transition to IFRS.

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Midland PUC confirms these costs are not already approved and included for recovery in distribution rates. Midland PUC also confirms the balance requested for disposition does not include capital costs, ongoing IFRS compliance costs, impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income, costs related to system upgrades where IFRS was not the major reason for conversion, and costs that are capital in nature.

CONTINUATION OF IFRS TRANSITION COST SUB – ACCOUNT 1508

In 2010, the OEB approved 1508 – Other Regulatory Assets – Sub Account – Deferred IFRS Transition Costs, to record incremental costs incurred in relation to the transition to International Financial Reporting Standards (IFRS). The July 28, 2009 Report of the Board EB-2008-0408, Transition to International Financial Reporting Standards, stated "As required by the Canadian Accounting Standards Board, Canadian Generally Accepted Accounting Principles (CGAAP) for publically accountable enterprises will transition to IFRS effective January 1, 2011". It was expected by the Board that incremental transition costs incurred after the January 1, 2011 were expected to be minimal.

On July 20 and 22, 2010, the International Accounting Standards Board (IASB) held deliberations on rate-regulated activities and made the decision to continue with its project addressing the recognition, measurement and disclosure of regulatory assets and liabilities, and not to develop transitional guidance for use by first-time adopters. The Canadian Accounting Standards Board (AcSB) discussed these developments and decided to amend the CICA Handbook to require that qualifying entities with rate-regulated activities adopt IFRS for the first time no later than fiscal periods beginning on or after January 1, 2012. Entities electing to defer the first time adoption of IFRS must also disclose that fact.

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On March 20, 2012, the Canadian Accounting Standards Board ("AcSB") announced on March 30, 2012 that it would again extend the deferral of the mandatory IFRS changeover date for entities with qualifying rate regulated activities by one year to January 1, 2013. The deferral of the mandatory changeover date for an additional year would permit the AcSB to consider the actions it might take should the IASB add to its agenda a project on the effects of rate regulation.

As a qualifying entity, Midland PUC will be in a position to implement IFRS on January 1, 2013, pending future decisions and direction from the IASB, the AcSB, and the OEB. Until then, Midland PUC will continue to incur costs associated with the transition to IFRS. Midland PUC therefore requests the continuation of the 1508 – Other Regulatory Assets – Sub Account – Deferred IFRS Transition Costs for disposition in a future rate proceeding.

Midland PUC has incurred additional professional accounting fees and salaries, wages and benefits expenses in 2012. Consequently, Midland PUC is requesting disposition of the 2011 balance only and respectfully requests continuation of the IFRS Transition Cost sub-account 1508 for disposition in a future rate proceeding.

1508 Other Regulatory Assets – Incremental Capital Charges

This account includes amounts charged by Hydro One based on settlement invoices for Incremental Capital charges. Midland PUC has established account 1508 – sub account Incremental Capital Charges in accordance with the Board requirements. Midland PUC uses the cash method up to May 31, 2012. Effective June 1, 2012 Midland PUC has transitioned to the accrual method in accordance with the Board's directive. The Board

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1 prescribed interest rates are used to calculate the carrying charges and the interest is 2 recorded in a sub-account. 3 For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited balance, plus forecasted interest through April 30, 2013. The requested amount is a debit 4 \$7,989 5 balance of 1518 Retail Cost Variance Account – Retail 6 7 This account includes the amount of net revenues derived from the services related to 8 establishing Service Agreements, Distributor-Consolidated Billing, Retailer-Consolidated 9 Billing and Split Billing, as well as the costs of entering into Service Agreements and 10 related to contract administration, monitoring, and other expenses necessary to maintain 11 the contract, as well as the incremental costs incurred to provide the services above. 12 Midland PUC uses the cash method up to May 31, 2012. Effective June 1, 2012 Midland 13 PUC has transitioned to the accrual method in accordance with the Board's directive. 14 The Board prescribed interest rates are used to calculate the carrying charges and the interest is recorded in a sub-account. 15 16 For 2013, Midland PUC is requesting disposition of the December 31, 2011 audited 17 balance plus the forecasted interest through April 30, 2013. The requested amount is a (\$23,491) credit balance of 18 19 1555 Smart Meter Capital and Recovery Offset Variance – Sub-Account - Capital 20 This account records the capital costs incurred relating to smart meters. On May 3, 2012, 21 the Ontario Energy Board's Decision and Order EB-2011-0434 approved the disposition 22 of this account. The corresponding rate rider is effective until April 30, 2013. In 2012, 23 the approved balances were transferred to the corresponding capital accounts. 24 The total variance amount of \$10,764 noted in the EDDVAR Continuity Schedule 25 represents the unadjusted account balance prior to receiving the Decision and Order of

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1 May 3, 2012. Midland PUC will be updating our RRR Filing effective June 30, 2012 to 2 reflect the amounts outlined in the Decision and Order. 3 4 Smart Meter Capital and Recovery Offset Variance – Sub-Account - Recoveries 1555 5 This account records the revenues approved by the Board for smart meters. On May 3, 6 2012, the Ontario Energy Board's Decision and Order EB-2011-0434 approved the 7 disposition of this account. The corresponding rate rider is effective until April 30, 8 2013. In 2012, the approved balances were transferred to the corresponding revenue 9 accounts. 10 The total variance amount of (\$10,764) noted in the EDDVAR Continuity Schedule 11 represents the unadjusted account balance prior to receiving the Decision and Order of 12 May 3, 2012. Midland PUC will be updating our RRR Filing effective June 30, 2012 to 13 reflect the amounts outlined in the Decision and Order. 14 15 **Smart Meter OM&A Variance Account** 1556 16 This account records the incremental operating, maintenance, amortization and 17 administrative expenses directly related to smart meters. On May 3, 2012, the Ontario 18 Energy Board's Decision and Order EB-2011-0434 approved the disposition of this 19 account. The corresponding rate rider is effective until April 30, 2013. In 2012, the 20 approved balances were transferred to the corresponding OM&A accounts. 21 **Deferred Payments in Lieu of Taxes** 1562 22 This account records the amount resulting from the OEB-approved PILs methodology for 23 determining the 2001 deferral account allowance and the PILs proxy amount determined 24 for 2002 and subsequent periods ending April 30, 2006. The total claim amount of 25 \$26,453 noted in the EDDVAR Continuity Schedule represents the unadjusted account 26 balance prior to receiving the Decision and Order of April 4, 2012. Midland PUC will be

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updating our RRR Filing effective June 30, 2012 to reflect the amounts outlined in the 1 2 Decision and Order. 3 In accordance with the Decision and Order dated April 4, 2012, Midland PUC was 4 5 ordered to transfer the balance of Account 1562 to the principal and interest carrying 6 charge sub-accounts of Account 1595 pursuant to the requirements of Article 220, 7 Account Descriptions, of the Accounting Procedures Handbook for the Electricity Distributors. Midland PUC has transferred a credit balance of \$402,574 and an interest 8 9 credit balance of \$80,826 to Account 1595 for disposition to customers from May 1, 2012 10 to April 30, 2013. 11 12 **Contra Account - Deferred PILS** 1563 13 Amounts recorded in this account are applicable to a distributor using the third 14 accounting method approved for recording entries in account #1562 in accordance with 15 the Board's accounting instructions for PILs as set out in the April 2003 Frequently 16 Asked Questions on the Accounting Procedures Handbook. The offsetting entry of each 17 entry in account 1562 shall be made to this contra account. 18 19 **IFRS-CGAAP Transitional PP&E Amounts** 1575 20 This account is used to record differences arising as a result of accounting policy changes 21 caused by the transition from previous Canadian GAAP to Modified IFRS. As a 22 qualifying entity, Midland PUC will be in a position to implement IFRS on January 1, 23 2013, pending future decisions and direction from the IASB, the AcSB, and the OEB. 24 25 Exhibit 2, Tab 5, Schedule 3, Table 2.5.2 provides Midland PUC's forecast of the PP&E 26 Deferral account as a result of transition from CGAAP to Modified IFRS. Midland PUC 27 is proposing a disposition period of 4 years to clear the PP&E deferral account balance of 28 (\$235,465) as an adjustment to the test year revenue requirement as part of the return on 29 ratebase.

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I	1592	PILs and Tax Variance for 2006 and Subsequent Years – Sub-account HST/OVAT
2		Input Tax Credits (ITC's)
3		This account is used to record the incremental ITC received in distribution revenue
4		requirement previously subject to PST and now become subject to HST. Tracking of
5		these amounts will continue in this deferral account until the effective date of Midland
6		PUC's next cost of service rate order. 50 percent of the confirmed balance in this
7		account shall be returnable to the ratepayers.
8		
9		Account 1592 – Sub-account HST includes a credit balance of (\$34,109) which
10		represents 100% of the HST balance at December 31, 2011. For 2013, Midland PUC is
11		requesting 50% disposition of the December 31, 2011 audited balance plus forecasted
12		interest through April 30, 2013. The requested amount is a credit balance of (\$17,560)
13		outlined in Table 9.2.2 below.
14		Due to inadvertence, Midland PUC did not report this amount in the RRR Filings for
15		December 31, 2011 balances. Midland PUC has since updated this account in subsequent
16		RRR reporting periods.
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Table 9.2.2: Deferred PILs Tax Variance – Sub-Account HST - Account 1592 Balances

Tax Item	Principal as of December 31,
	2011
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period from May 1, 2006 to April 30, 2007	
Large Corporation Tax grossed-up proxy from 2006 EDR application PILs model for the period	
from January 1, 2006 to April 30, 2006 (4/12ths of the approved grossed-up proxy), if not recorded	
in PILs account 1562	
Ontario Capital Tax rate decrease and increase in capital deduction for 2007	
Ontario Capital Tax rate decrease and increase in capital deduction for 2008	
Ontario Capital Tax rate decrease and increase in capital deduction for 2009	
Ontario Capital Tax rate decrease and increase in capital deduction for 2010	
Ontario Capital Tax rate decrease and increase in capital deduction for 2011	
Capital Cost Allowance class changes from 2006 EDR application for 2006	
Capital Cost Allowance class changes from 2006 EDR application for 2007	
Capital Cost Allowance class changes from 2006 EDR application for 2008	
Capital Cost Allowance class changes from 2006 EDR application for 2009	
Capital Cost Allowance class changes from 2006 EDR application for 2010	
Capital Cost Allowance class changes from 2006 EDR application for 2011	
PILs Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits	
(ITC's) - Represents 50% of the account balance at December 31, 2011	-\$ 17,05
Carrying Charges	-\$ 50
Total	-\$ 17,56

Midland PUC followed the guidance provided in the FAQ of July, 2007.

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In accordance with the filing requirements, Midland PUC has revised the deferral and variance account continuity schedule to include account 1592 as a Group 2 account and has recorded the above-noted amounts therein.

Midland PUC requests leave to discontinue tracking HST/OVAT/ITC as at December 31, 2012. Midland PUC is filing a Cost of Service Rate Application, and as explained in Chapter 2 of the Filing Requirements, once Midland PUC rebases, the HST impacts would be included in rates going forward.

Midland PUC requests the Board allow account 1592 to remain open, pending Board approval to discontinue tracking costs, and until such time as Midland PUC files its 2014 IRM rate application at which time Midland PUC will apply to the Board for an order to clear any audited debit or credit balance remaining in account 1592 Sub account HST.

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Midland PUC used the simplified method outlined in the FAQ's of December 23, 2010 to calculate a detailed one time analysis based on our most recent historic year 2009 to identify the PST included in our OM&A costs and capital spending which would have been removed by the elimination of the PST.

Table 9.2.3 below provides details of the HST calculations in accordance with the Board's directives.

Table 9.2.3: Account 1592 – Sub-account HST/OVAT Input Tax Credits (ITC's)

	2009 OM&A	•		
	Proxy	2010 HST	2011 HST	
	Amount	Savings	Savings	Total
OM&A	\$ 13,476.41	\$6,738.21	\$ 13,476.41	\$ 20,214.62
Capital		\$4,631.38	\$ 9,262.76	\$ 13,894.15
Total				\$ 34,108.76
Interest				\$ 1,011.80
Total HST on				
OM&A and Capital				\$ 35,120.56
50% Refund to				
Customers				\$ 17,560.28

DEFERRAL AND VARIANCE ACCOUNT BALANCES

- 2 Table 9.2.4 contains account balances from the 2011 Audited Financial Statements as at
- 3 December 31, 2011 and agrees to the 2011 year end balances for RRR filing E2.1.7 Trial
- 4 Balance as filed April 30, 2012 with the OEB.

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Table 9.2.4: December 31, 2011 Audited Balances – Deferral and Variance Accounts

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		Audited Financial Statements				
Account Description	Account Number	Principal Balance as at Dec 31, 2011	Interest Amounts as at Dec 31, 2011	Dec 31, 2011 Total	Projected Interest from Jan 1, 2012 to April 30, 2013 on Dec 31, 2011 Balances	Total Claim
Group 1 Accounts		200 01, 2011	2022	7014.	91) 1911 Balances	Total Claim
LV Variance Account	1550	\$14,999	\$101	\$15,100	\$294	\$15,394
RSVA - Wholesale Market Service Charge	1580	(\$221,500)	(\$541)	(\$222,042)	(\$4,341)	(\$226,383)
RSVA - Retail Transmission Network Charge	1584	\$26,043	\$103	\$26,146	\$510	\$26,656
RSVA - Retail Transmission Connection Charge	1586	(\$4,231)	(\$864)	(\$5,095)	(\$83)	(\$5,178)
RSVA - Power (excluding Global Adjustment)	1588	\$407,316	\$3,176	\$410,492	\$7,983	\$418,475
RSVA - Power - Global Adjustment Sub-Account	1588	\$97,134	\$2,609	\$99,743	\$1,904	\$101,647
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(\$9,726)	\$5,317	(\$4,409)	(\$191)	(\$4,600)
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$310,034	\$9,901	\$319,935	\$6,077	\$326,012
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$212,900	\$7,292	\$220,192	\$4,173	\$224,365
RSVA - Power - Global Adjustment Sub-Account	1588	\$97,134	\$2,609	\$99,743	\$1,904	\$101,647
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$45,166	\$301	\$45,467	\$885	\$46,352
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$7,668	\$171	\$7,839	\$150	\$7,989
Retail Cost Variance Account - Retail	1518	(\$22,334)	(\$718)	(\$23,053)	(\$438)	(\$23,491)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(\$34,109)	(\$343.27)	(\$34,452)	(\$669)	(\$17,560)
Group 2 Sub-total		(\$3,610)	(\$590)	(\$4,199)	(\$71)	\$13,290
Total Group 1 & 2 Accounts		\$306,424	\$9,312	\$315,736	\$6,006	\$339,302
Deferred Payments in Lieu of Taxes	1562	(\$362,126)	(\$96,794)	(\$458,920)	\$0.00	(\$458,920)
Deferred Payments in Lieu of Taxes - Contra	1563	\$362,126	\$96,794	\$458,920	\$0.00	\$458,920
PILs Total		\$0	\$0	\$0	\$0	\$0

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- 1 Table 9.2.5 provides the interest rates that have been used to calculate actual and forecast
- 2 carrying charges on the accounts in accordance with the methodology approved by the Board in
- 3 EB-2006-0117 on November 28, 2006.

Table 9.2.5: Interest Rates Applied to Deferral and Variance Accounts (%)

	Approved
	Deferral and
	Variance
	Accounts
Quarter by	Prescribed
Year	Interest Rate
Q2 2012	1.47
Q1 2012	1.47
Q4 2011	1.47
Q3 2011	1.47
Q2 2011	1.47
Q1 2011	1.47
Q4 2010	1.20
Q3 2010	0.89
Q2 2010	0.55
Q1 2010	0.55
Q4 2009	0.55
Q3 2009	0.55
Q2 2009	1.00
Q1 2009	2.45
Q4 2008	3.35
Q3 2008	3.35
Q2 2008	4.08
Q1 2008	5.14
Q4 2007	5.14
Q3 2007	4.59
Q2 2007	4.59
Q1 2007	4.59
Q4 2006	4.59
Q3 2006	4.59
Q2 2006	4.14
Q1 2006	7.25
Q4 2005	7.25
Q3 2005	7.25
Q2 2005	7.25
Q1 2005	7.25

1 ACCOUNTS REQUESTED FOR DISPOSITION BY WAY OF A DEFERRAL AND

2 VARIANCE ACCOUNT RATE RIDER

- 3 Midland PUC is requesting disposition of the variance accounts noted below according to the
- 4 Report of the Board EB-2009-0046, which states that "at the time of rebasing, all Account
- 5 balances should be disposed of unless otherwise justified by the distributor or as required by a
- 6 specific Board decision or guideline."
- 7 Midland PUC has followed the guidelines in the Report of the Board and requests disposition
- 8 over a one-year period. Midland PUC has provided a continuity schedule of the accounts listed
- 9 below in Appendix A of this exhibit.
- 10 Midland PUC is requesting the disposition of the following Group 1 and Group 2 Accounts
- shown in Tables 9.3.1, 9.3.2 and 9.3.3. These amounts are comprised of the audited balances as
- of December 31, 2011 and the forecasted interest through April 30, 2013.

Table 9.3.1: Group 1 Deferral/Variance Accounts – Excluding 1588 GA sub-account

Account Description Group 1 Accounts	Account Number	Principal Balance as at Dec 31, 2011	Interest Amounts as at Dec 31, 2011	Dec 31, 2011 Total	Projected Interest from Jan 1, 2012 to April 30, 2013 on Dec 31, 2011 Balances	Total Claim
LV Variance Account	1550	\$14,999	\$101	\$15,100	\$294	\$15,394
RSVA - Wholesale Market Service Charge	1580	(\$221,500)	(\$541)	(\$222,042)	(\$4,341)	(\$226,383)
RSVA - Retail Transmission Network Charge	1584	\$26,043	\$103	\$26,146	\$510	\$26,656
RSVA - Retail Transmission Connection Charge	1586	(\$4,231)	(\$864)	(\$5,095)	(\$83)	(\$5,178)
RSVA - Power (excluding Global Adjustment)	1588	\$407,316	\$3,176	\$410,492	\$7,983	\$418,475
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(\$9,726)	\$5,317	(\$4,409)	(\$191)	(\$4,600)
Total		\$212,900	\$7,292	\$220,192	\$4,173	\$224,365

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Table 9.3.2: Group 2 Deferral/Variance Accounts

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Account Description Group 2 Accounts	Account Number	Principal Balance as at Dec 31, 2011	Interest Amounts as at Dec 31, 2011	Dec 31, 2011 Total	Projected Interest from Jan 1, 2012 to April 30, 2013 on Dec 31, 2011 Balances	Total Claim
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$45,166	\$301	\$45,467	\$885	\$46,352
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$7,668	\$171	\$7,839	\$150	\$7,989
Retail Cost Variance Account - Retail	1518	(\$22,334)	(\$718)	(\$23,053)	(\$438)	(\$23,491)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(\$34,109)	(\$343)	(\$34,452)	(\$669)	(\$17,560)
Total		(\$3,610)	(\$590)	(\$4,199)	(\$71)	\$13,290

Table 9.3.3: 1588 - Global Adjustment Sub-Account

Account Description	Account Number	Principal Balance as at Dec 31, 2011	Interest Amounts as at Dec 31, 2011	Dec 31, 2011 Total	Projected Interest from Jan 1, 2012 to April 30, 2013 on Dec 31, 2011 Balances	Total Claim
Group 1 Accounts						
RSVA - Power - Global Adjustment Sub-Account	1588	\$97,134	\$2,609	\$99,743	\$1,904	\$101,647

METHODS OF DISPOSITION

2 Allocators

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- 3 Midland PUC submits the following Allocators in Table 9.3.4 be used to assign the Group 1 and
- 4 Group 2 balances to rate each class. The allocators are based on 2011 Actual data as filed in
- 5 Midland PUC's 2011 RRR Filing of April 30, 2012.

6 Table 9.3.4: Allocators

	2009 Allocators													
Rate Class	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-	Estimated kW for	Distribution	1595 Recovery Share							
	# Of Oustofficis	RPP Customers		Non-RPP	Revenue 1	Proportion (2009) 2								
Residential	6,092	47,493,182		7,272,045	-	\$ 1,832,476	14.0%							
General Service <50 kW	741	23,984,554		3,207,683	-	\$ 488,977	11.3%							
General Service >50 kW	118	127,711,880	325,169	120,463,132	306,713	\$ 980,294	74.6%							
Streetlights	4	1,402,281	3,813	1,411,443	3,838	\$ 118,109	0.0%							
Unmetered Scattered Load	12	451,666		8,722	-	\$ 17,115	0.1%							
Total	6,967	201,043,563	328,982	132,363,025	310,551	\$ 3,436,970	100%							

		2009 Proportion of Allocators													
Allocators	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-	Estimated kW for	Distribution	1595 Recovery Share								
Allocators	# or Customers	wetered Kvvn	wetered KVV	RPP Customers	Non-RPP	Revenue 1	Proportion (2009) 2								
Residential	87.4%	23.6%	0.0%	5.5%	0.0%	53.3%	14.0%								
General Service <50 kW	10.6%	11.9%	0.0%	2.4%	0.0%	14.2%	11.3%								
General Service >50 kW	1.7%	63.5%	98.8%	91.0%	98.8%	28.5%	74.6%								
Streetlights	0.1%	0.7%	1.2%	1.1%	1.2%	3.4%	0.0%								
Unmetered Scattered Load	0.2%	0.2%	0.0%	0.0%	0.0%	0.5%	0.1%								
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%								

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Tables 9.3.5 and 9.3.6 outline the allocators used to determine the proposed regulatory asset rate rider by rate class for the Group 1 and Group 2 accounts, excluding the Non-RPP rate rider for the 1588 Sub-Account Global Adjustment. Midland PUC has used the default, number of customers, allocator provided in the Board's EDDVAR model to determine the proposed regulatory asset rate rider for Other Regulatory Asset Sub Account – Incremental Capital Charges.

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Table 9.3.5: Group 1 Balances

Allocators	LV Variance Account	RSVA - Wholesale Market Service Charge	RSVA - Retail Transmission Network Charge	RSVA - Retail Transmission Connection Charge	RSVA - Power (excluding Global Adjustment)	Recovery of Regulatory Asset Balances	Total
Group 1 Accounts	1550	1580	1584	1586	1588	1595	
Account Diposition Amount	\$15,394 (\$226,383)		\$26,656	(\$5,178)	\$418,475	(\$4,600)	\$224,365.09
Allocators	kWh	kWh	kWh	kWh	kWh	Share Recovery Portion	
Residential	\$3,636.61	(\$53,479.24)	\$6,297.14	(\$1,223.23)	\$98,858	(\$642)	\$53,447.21
General Service <50 kW	\$1,836.53	(\$27,007.58)	\$3,180.12	(\$617.75)	\$49,924	(\$520)	\$26,796.03
General Service >50 kW	\$9,779.05	(\$143,808.73)	\$16,933.36	(\$3,289.35)	\$265,834	(\$3,431)	\$142,017.34
Streetlights	\$107.37	(\$1,579.03)	\$185.93	(\$36.12)	\$2,919	(\$2)	\$1,594.77
Unmetered Scattered Load	\$34.58	(\$508.59)	\$59.89	(\$11.63)	\$940	(\$6)	\$508.04
				(\$5,178)		(\$4,601)	\$224,363

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Table 9.3.6: Group 2 Balances

Allocators	Other Regulatory Assets - Sub- Account - Deferred IFRS Transition Costs	Other Regulatory Assets - Sub- Account - Incremental Capital Charges	Retail Cost Variance Account - Retail	Total
Group 2 Accounts	1508	1508	1518	
Account Diposition Amount	\$46,352	\$7,989	(\$23,491)	\$30,851
Allocators	# Customers	Distribution Rev.	# of Customers	
Residential	\$40,531	\$4,260	(\$20,540)	\$24,250
General Service <50 kW	\$4,930	\$1,137	(\$2,498)	\$3,568
General Service >50 kW	\$785	\$2,279	(\$398)	\$2,666
Streetlights	\$27	\$275	(\$13)	\$288
Unmetered Scattered Load	\$80	\$40	(\$40)	\$79
Total	\$46,352	\$7,989	(\$23,491)	\$30,851

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- Tables 9.3.7 and 9.3.8 summarize the variables used to determine the proposed regulatory asset
- rate rider by class for Account 1592 Other Regulatory Assets and RSVA Power Sub-Account
- 8 Global Adjustment. Midland PUC has used the default, number of customers, allocator provided
 - in the Board's EDDVAR model to determine the proposed regulatory asset rate rider for Other
- $10 \quad \ \ Regulatory \ Asset-Sub-Account-Deferred \ IFRS \ Transition \ Costs.$

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Midland Power Utility Corporation EB-2012-0147 Exhibit 9 Tab 3 Schedule 2 Page 3 of 4 Filed: August 31, 2012

Table 9.3.7: Account 1592 Other Regulatory Assets

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Allocators	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input
Account 1592	1592
Account Diposition Amount	(\$17,560)
Allocators	# Customers
Residential	(\$15,355)
General Service <50 kW	(\$1,868)
General Service >50 kW	(\$297)
Streetlights	(\$10)
Unmetered Scattered Load	(\$30)
Total	(\$17,560)

Table 9.3.8: RSVA Power Sub-Account Global Adjustment

Allocators	RSVA - Power - Sub- account - Global Adjustment
Sub Account	1588
Account Diposition Amount	\$101,647
Allocators	Non-RPP kWh
Residential	\$5,584
General Service <50 kW	\$2,463
General Service >50 kW	\$92,508
Streetlights	\$1,084
Unmetered Scattered Load	\$7
Total	\$101,647

Calculation of Rate Riders

- 2 Tables 9.3.9 summarizes the variables used to determine the proposed regulatory asset rate rider
- 3 by rate class for the Group 1 and Group 2 accounts, excluding the Non-RPP rate rider for the
- 4 1588 Sub-Account Global Adjustment. The billing determinants are based on 2011 Actual data
- 5 as filed in Midland PUC's 2011 RRR Filing of April 30, 2012. The Group 1 and Group 2
- 6 disposition balances are calculated on a one-year disposition period.

Table 9.3.9: 2013 Deferral and Variance Account Rate Rider by Class

Rate Class	Group 1 Accounts	Group 2 Accounts	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits		2011 Actual Load Data	Billing Factor	Rate
Residential	\$53,447.21	\$24,249.71	(\$15,354.85)	\$62,342.07	47,493,182	kWh	\$0.00131
General Service <50 kW	\$26,796.03	\$3,568.11	(\$1,867.69)	\$28,496.46	23,984,554	kWh	\$0.00119
General Service >50 kW	\$142,017.34	\$2,665.85	(\$297.42)	\$144,385.77	325,169	kW	\$0.44403
Streetlights	\$1,594.77	\$287.66	(\$10.08)	\$1,872.35	3,813	kW	\$0.49104
Unmetered Scattered Load	\$508.04	\$79.16	(\$30.25)	\$556.96	451,666	kWh	\$0.00123
Total	\$224,363	\$30,851	(\$17,560)	\$237,654			

Table 9.3.10 summarizes the variables used to determine the proposed non-RPP global adjustment rate rider by rate class. The billing determinants are based on 2011 Actual data as filed in Midland PUC's 2011 RRR Filing of April 30, 2012. The non-RPP Global Adjustment balances are calculated using a one-year disposition period.

Table 9.3.10: 2013 Non-RPP Global Adjustment Rate Rider by Class

Rate Class	RSVA - Power - Sub-	2011 Non-RPP	Billing Factor	Rate				
Nute Glass	account - Global	Quantities	Dilling Factor	rato				
Residential	\$5,584.49	7,272,045	kWh	\$ 0.0008				
General Service <50 kW	\$2,463.31	3,207,683	kWh	\$ 0.0008				
General Service >50 kW	\$92,508.39	306,713	kW	\$ 0.3016				
Streetlights	\$1,083.90	3,838	kW	\$ 0.2824				
Unmetered Scattered Load	\$6.70	8,722	kWh	\$ 0.0008				
Total	\$101,647							

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STRANDED METERS

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2 Midland PUC is seeking disposition of its stranded meter costs. Midland PUC continues to recover these costs by including the net book value of stranded meters in USoA #1860 and has 3 4 continued to depreciate these assets over a 25 year period until December 31, 2012. As at 5 December 31, 2011 Midland PUC had replaced 6828 conventional meters with smart meters. The net book value of the stranded conventional meters at December 31, 2012 was 6 257,116 \$ 7 8 9 Midland PUC has removed the stranded meter costs from rate base as of December 31, 2012, for Midland PUC's 2013 COS Rate application. There were no capital additions to the stranded 10 assets in 2012. Once the depreciation expense for 2012 is taken on the stranded meters, the NBV 11 for stranded assets at December 31, 2012 is \$ 257,116 12 13 Midland PUC has recorded the stranded meters in USoA #1860 until December 31, 2012 and as 14 15 indicated above, has recorded the applicable depreciation in each year up to December 31, 2012. 16 Midland PUC is requesting approval to transfer the stranded meter costs to Sub-account Stranded 17 Meter Costs of Account #1555. Table 9.3.11 below provides details on the Stranded Meter 18 Treatment: 19 20 21 22

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Table 9.3.11: Stranded Meter Treatment

Year	Notes	Gre	oss Asset Value	Accumul Amortiza		Contributed Capital (Net of Amortization)		Net Asset	Proceeds on Disposition	Residual Net Book Value
			(A)	(B)		(C)	(D)) = (A) - (B) - (C)	(E)	(F) = (D) - (E)
2006		\$	769,082	\$ 380	,484		\$	388,598		\$ 388,598
2007		\$	784,929	\$ 407	,420		\$	377,510		\$ 377,510
2008		\$	797,010	\$ 434	,914		\$	362,095		\$ 362,095
2009		\$	801,102	\$ 462	,733		\$	338,369		\$ 338,369
2010		\$	801,102	\$ 490	,633		\$	310,468		\$ 310,468
2011		\$	801,102	\$ 517	,986		\$	283,116		\$ 283,116
2012	(1)	\$	801,102	\$ 543	,986		\$	257,116		\$ 257,116

- 3 With respect to the Filing Requirements Schedule App2-S, Midland PUC would respond as
- 4 follows:
- 5 Scenario B: Midland PUC has recorded stranded meter costs in Account #1860
- 1. Stranded meter assets have remained in Account #1860 and were depreciated with grouped assets in 2009, 2010, 2011 and 2012.
- 8
 2. The net book value of the removed from service stranded meters as at December 31, 2012
 9
 is \$\frac{257,116}{}\$
- 3. The recording of depreciation expenses continued in order to reduce the net book value through accumulated depreciation. Midland PUC had substantially completed the installation of smart meters in 2009. The total (cumulative) depreciation expense for 2009 and 2010 totalled \$55,719. Midland PUC continued to depreciate these assets in 2011 and 2012.
- 15 4. n/a
- 5. The net book value of the removed from service meters at December 31, 2012 was \$\frac{257,116}{as shown in Table 9.4.1.}\$
- 6. Midland PUC is proposing to recover the stranded meter assets over one year as set out in Table 9.4.2 Rate Riders Stranded Meters below:

Table 9.3.12: Rate Riders – Stranded Meters

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Cu	uston	ner Class Rate R	ider		
tranded Meter Costs		Total Capital GL#1860		Less: Industrial	Stranded Meters
Capital Cost	\$	1,117,459.65	\$	(316,358.02)	\$ 801,101.63
Accumulated Amortization	\$	739,082.26	\$	(195,096.57)	\$ 543,985.69
Net Book Value	\$	378,377.39	\$	(121,261.46)	\$ 257,115.93
		Residential		Commercial	Total
Number of Customers - 2013 Forecast		6231		755	6986
Allocation of Meter Costs - 2007 CA Model		77%		23%	100.0%
Stranded Assets - \$	\$	196,699.34	\$	60,416.60	\$ 257,115.93
Stranded Meter Rate Rider per Customer Class (SMRR)	\$	2.63	\$	6.67	
Annual Cost	\$	31.57	\$	80.02	

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7	APPENDIX A
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11	2013 REGULATORY ASSET CONTINUITY SCHEDULE
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Deferral/Variance Account Workform for 2013 Filers

Version 2.0

Service Territory	(if applicable)								
Assigned EB Number	EB-2012-0147								
Name of Contact and Title	Christine Bell, CFO								
Phone Number	705-526-9361								
Email Address	cbell@midlandpuc.on.ca								
General Notes									
1. Please ensure that your macros have been	en enabled. (Tools -> Macro -> Security)								
•	account dispositions, this model assumes that all opening rd Approved Dispositions" are deducted from the opening	• • •							
3. Please provide information in this model	since the last time your balances were disposed.								
	ase ensure that the disposition amount has the same sign ave a negative figure) as per the related Board decision.	(e.g: debit balances are to have							
Notes									
Pale green cells represent input cells.									
Pale blue cells represent drop-do	Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.								
White cells contain fixed values,	White cells contain fixed values, automatically generated values or formulae.								

Utility Name Midland Power Utility Corporation

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Deferral/Variance Account Workform for 2013 Filers

								:	2005							
Account Descriptions	Account Number	Pri Amoun	ening ncipal s as of Jan- -05	(C:	ansactions Debit/ redit) during 2005 luding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	В	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05		rest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	An	sing Interest mounts as of Dec-31-05
Group 1 Accounts																
LV Variance Account	1550							\$	-						\$	-
RSVA - Wholesale Market Service Charge	1580							\$	-						\$	-
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586							\$ \$	-						\$	-
RSVA - Power (excluding Global Adjustment)	1588							\$	-						\$	-
RSVA - Power - Sub-account - Global Adjustment	1588							\$	-						\$	-
Recovery of Regulatory Asset Balances	1590			-\$	903,891			-\$	903,891		-\$	52,433			-\$	52,433
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595							\$	-						\$	-
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595							\$	-						\$	-
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595							\$	-						\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		s	_	-\$	903.891	۹ .	s -	-\$	903.891	s -	-\$	52.433	٩ .	s -	-\$	52.433
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		s		-\$		\$ -	\$ -	-\$		\$ -	-\$	52,433		\$ -	-\$	52,433
RSVA - Power - Sub-account - Global Adjustment	1588	\$	-	\$		\$ -	\$ -	\$		\$ -	\$	-		\$ -	\$	-
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$	6,470	\$	12,613			\$	19,083	\$ 87	\$	524			\$	611
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$	47,094			\$			\$	761			\$	761
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508							\$	-						\$	-
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508															
Variance - Ontario Clean Energy Benefit Act ⁸	1508															
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1300															
Carrying Charges	1508															
Other Regulatory Assets - Sub-Account - Other 4	1508							\$							\$	-
Retail Cost Variance Account - Retail	1518	\$	50,718	-\$	2,788			\$							\$	-
Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1525 1531							\$ \$	-						\$ \$	-
Renewable Generation Connection OM&A Deferral Account	1532							\$	-						s	
Renewable Generation Connection Funding Adder Deferral Account	1533							\$	-						\$	-
Smart Grid Capital Deferral Account	1534							\$	-						\$	-
Smart Grid OM&A Deferral Account	1535							\$							\$	-
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548							\$ \$							\$	-
Board-Approved CDM Variance Account	1567							ų.							٠	
Extra-Ordinary Event Costs	1572							\$	-						\$	-
Deferred Rate Impact Amounts	1574							\$	-						\$	-
RSVA - One-time	1582							\$	-						\$	-
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592							s	_						s	_
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	4500							پ							Ψ	
Input Tax Credits (ITCs)	1592							\$	-						\$	-
Other Deferred Credits	2425							\$	-						\$	-
Group 2 Sub-Total		\$	57,188	\$	56,919	\$ -	\$ -	\$	114,107	\$ 87	\$	1,285	\$ -	\$ -	\$	1,372
Deferred Payments in Lieu of Taxes	1562	-\$	233,595	-\$	176,550			-\$	410,145	-\$ 534	-\$	21,936			-\$	22,470
•															-	
Total of Group 1 and Group 2 Accounts (including 1562)		-\$	176,407	-\$	1,023,522	s -	s -	-\$	1,199,929	-\$ 447	-\$	73,084	\$ -	s -	-\$	73,531
		~	,,	*	1,020,022	•	*	Ÿ	.,.00,020		Ψ	. 0,004	-	•	•	. 0,001

							2005					
Account Descriptions	Account Number	Ope Prine Amounts 1-	cipal as of Jan-	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ³	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ²	Closing Interest Amounts as of Dec-31-05
Special Purpose Charge Assessment Variance Account ⁹	1521											
LRAM Variance Account	1568											
Total including Account 1521 and Account 1568		-\$ 1	176,407 -	\$ 1,023,522	\$ -	\$ -	-\$ 1,199,929	-\$ 447	-\$ 73,084	\$ -	\$ -	-\$ 73,531
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 11	1555						\$ -					\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555 1555						\$ - \$ -					\$ - \$ -
Smart Meter OM&A Variance ¹¹	1556						\$ -					\$ -
The following is not included in the total claim but are included on a memo basis:					1.	1.		١.	1.	1.		
Deferred PILs Contra Account ⁵ IFRS-CGAAP Transition PP&E Amounts ¹⁰	1563 1575	\$ 2	233,595	\$ 176,550	\$ -	\$ -	\$ 410,145 \$ -	\$ 534	\$ 21,936	\$ -	\$ -	\$ 22,470 \$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592						\$ -					\$ -
Disposition and Recovery of Regulatory Balances ⁷	1595						\$ -					\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

¹A Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

³ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁴ Please describe "other" components of 1508 and add more component lines if necessary.

⁵ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

⁶ If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to December 31, 2012 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded from January 1, 2012 to April 30, 2013 on the December 31, 2011 balance adjusted for the disposed balances approved by the Board in the 2012 rate decision.

⁷ Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).

⁸ As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:

[&]quot;By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

⁹ The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would have resulted in non-compliance with the timeline set out in section 8 of the SPC regulation.

¹⁰ Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall be cleared as an adjustment to the distributor's revenue requirement.

¹¹ Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

Account Descriptions	Account Number	Pri	pening incipal its as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{1,1A}	Adjustments during 2006 - other ²	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts												
LV Variance Account RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) RSVA - Power - Sub-account - Global Adjustment Recovery of Regulatory Asset Balances Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1550 1580 1584 1586 1588 1588 1590 1595	****	903,891	-\$ 684,042	-\$ 957,616	\$ 1,129,431	\$ - \$ - \$ - \$ - \$ - \$ 499,114 \$ -	\$ - \$ - \$ - \$ - \$ - - \$ 52,433 \$ -		-\$ 469,919	\$ 79,645	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷ Group 1 Sub-Total (including Account 1588 - Global Adjustment)	1595	\$	903,891	-\$ 684,042	-\$ 957.616	\$ 1.129.431	\$ -	\$ - -\$ 52.433	s -	-\$ 469.919	\$ 79.645	\$ - \$ 497.131
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-account - Global Adjustment	1588	-\$ \$	903,891					-\$ 52,433 \$ -		-\$ 469,919 \$ -		
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act [®] Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508 1508 1508 1508 1508	\$ \$ \$	19,083 47,094 -		\$ 6,470		\$ 63,744	\$ 611 \$ 761 \$ -	\$ 472 \$ 2,509			\$ 371 \$ 3,270 \$ -
varrying charges Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail Misc. Deferred Debits	1508 1508 1518 1525	\$ \$	47,930	-\$ 4,581	\$ 50,718		\$ - -\$ 7,369	\$ - \$ - \$ -	\$ 5,455	\$ 5,833		\$ - -\$ 378
Renewable Generation Connection Capital Deferral Account Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1531 1532 1533 1534 1535	Ψ					\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -				\$ - \$ - \$ - \$ -
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR Board-Approved CDM Variance Account Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1536 1548 1567 1572 1574	\$	- - -				\$ - \$ - \$ - \$ -	\$ - \$ - \$ -				\$ - \$ - \$ -
RSVA - One-time PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT input Tax Credits (ITCs) Other Deferred Credits	1582 1592 1592 2425	\$ \$	- - -				\$ - \$ - \$ -	\$ - \$ - \$ - \$ -				\$ - \$ - \$ -
oner Deferred Creats Group 2 Sub-Total	2425	\$	114,107	\$ 13,497	\$ 57,188	\$ -	\$ 70,416		\$ 8,436	\$ 6,545	\$ -	\$ 3,263
Deferred Payments in Lieu of Taxes	1562	-\$	410,145	\$ 68,916			-\$ 341,229	-\$ 22,470	-\$ 29,980			-\$ 52,450
Total of Group 1 and Group 2 Accounts (including 1562)		-\$ 1	1,199,929	-\$ 601,629	-\$ 900,428	\$ 1,129,431	\$ 228,301	-\$ 73,531	-\$ 21,544	-\$ 463,374	\$ 79,645	\$ 447,944

								20	06							
Account Descriptions	Account Number	Pr Amour	pening incipal nts as of Jan- 1-06	(Cı	ansactions Debit/ redit) during 2006 luding interest and adjustments ³	Board-Approved Disposition during 2006 ^{1,1A}	nents during - other ²	Pri: Balar	osing ncipal nce as of c-31-06	Opening Interest Amounts as of Jan-1-06		st Jan-1 to	Board-Approved Disposition during 2006 ^{1,1A}	during 2006 -	Amo	ing Interest ounts as of Jec-31-06
Special Purpose Charge Assessment Variance Account ⁹	1521															
LRAM Variance Account	1568															
Total including Account 1521 and Account 1568		-\$	1,199,929	-\$	601,629	-\$ 900,428	\$ 1,129,431	\$	228,301 -	\$ 73,531	-\$	21,544	-\$ 463,374	\$ 79,645	\$	447,944
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$	-	\$	485			\$	485	\$ -					\$	-
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$	-	-\$	11,643			-\$	11,643	\$ -	-\$	38			-\$	38
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$	-					\$	-	\$ -					\$	-
Smart Meter OM&A Variance ¹¹	1556	\$	-					\$	-	\$ -					\$	-
The following is not included in the total claim but are included on a memo basis:																i
Deferred PILs Contra Account 5	1563	\$	410,145	-\$	68,916	\$ -	\$ -	\$	341,229	\$ 22,470	s	29,980	\$ -	s -	s	52,450
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$	-					\$		\$ -		.,			\$	-
PILs and Tax Variance for 2006 and Subsequent Years -	1592	_														
Sub-Account HST/OVAT Contra Account		\$	-					\$		\$ -					\$	-
Disposition and Recovery of Regulatory Balances	1595	Þ	-					Ф	-	3 -					Þ	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sig have a negative figure) as per the related Board decision.

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the belances in Account 1521 were to be addressed as part of the pri on-compliance with the timeline set out in section 8 of the SPC regulation.

Account 1575 shall not be cleared through the distributor's deferral and variance account rate rider. Account 1575 shall b Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

									2007							
Account Descriptions	Account Number	Pr Amour	pening incipal its as of Jan- 1-07	Transactions Debi (Credit) during 20 excluding interest a adjustments ³	07	Board-Approved Disposition during 2007	Adjustments dur 2007 - other ²		Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as Jan-1-07		terest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Am	sing Interest nounts as of Dec-31-07
Group 1 Accounts																
LV Variance Account RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) RSVA - Power - Sub-account - Global Adjustment Recovery of Regulatory Asset Balances Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1550 1580 1584 1586 1588 1588 1590 1595 1595	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - 499,114 - - -	\$ 690,	,497			9999	5 - 5 - 5 - 5 - 5 - 5 191,383	\$ - \$ - \$ - \$ - \$ - \$ - \$ 497,11 \$ - \$ -	31 \$	30,084			\$ \$ \$ \$ \$ \$ \$ \$	527,215
Group 1 Sub-Total (including Account 1588 - Global Adjustment) Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-account - Global Adjustment	1588	\$ \$	499,114 499,114	-\$ 690,		\$ - \$ - \$ -	\$ \$ \$	9 9	191,383	\$ 497,11 \$ 497,11 \$ -		30,084	\$ -	\$ - \$ - \$ -	\$ \$ \$	527,215 527,215 -
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Delerred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508 1508 1508	\$ \$	14,041 63,744						63,744	\$ 3,2 \$ -	71 \$ 70 \$				\$ \$	1,035 6,284 -
Carrying Charges Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1508 1508 1518 1525 1531	\$ -\$ \$	7,369	-\$	304			97 97 97	7,673	\$ - -\$ 3° \$ -	'8 -\$	296			\$ -\$ \$	- 674 -
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1532 1533 1534 1535 1536 1548	\$	_						5 - 5 - 5 -	\$ -					\$ \$ \$ \$ \$	- - - -
Board-Approved CDM Variance Account Extra-Ordinary Event Costs Deferred Rate Impact Amounts RSVA - One-time PILs and Tax Variance for 2006 and Subsequent Years	1567 1572 1574 1582 1592	\$ \$ \$	- - -					9 9 9	5 - 5 -	\$ - \$ - \$ -					\$ \$	- - -
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) Other Deferred Credits Group 2 Sub-Total	1592 2425	\$ \$	70,416	-\$	304	\$ -	\$	- 9	- 5 -	\$ - \$ -	3 \$	3,382	\$ -	\$ -	\$ \$	- - 6,645
Deferred Payments in Lieu of Taxes	1562	-\$	341,229		,897	•	•	-9			io -\$				-\$	70,051
Total of Group 1 and Group 2 Accounts (including 1562)		\$	228,301	-\$ 711,	,698	\$ -	\$ -	\$	\$ 483,397	\$ 447,9	14 \$	15,865	\$ -	\$ -	\$	463,809

							2	007						
Account Descriptions	Account Number	Openi Princij Amounts a 1-07	pal s of Jan-	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	g P Bal	Closing rincipal ance as of ec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ²	Am	sing Interest nounts as of Dec-31-07
Special Purpose Charge Assessment Variance Account ⁹	1521													
LRAM Variance Account	1568													
Total including Account 1521 and Account 1568		\$ 22	8,301	-\$ 711,698	\$ -	\$ -	-\$	483,397	\$ 447,944	\$ 15,865	\$ -	\$ -	\$	463,809
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$	485	\$ 18,766			\$	19,251	\$ -				\$	-
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 1	1,643	-\$ 21,040			-\$	32,683	-\$ 38	-\$ 1,145			-\$	1,183
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$	-				\$	-	\$ -				\$	-
Smart Meter OM&A Variance ¹¹	1556	\$	-				\$	-	\$ -				\$	-
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account ⁵	1563	\$ 34	1,229	\$ 20,897	\$ -	\$ -	s	362,126	\$ 52,450	\$ 17,601	\$ -	s -	s	70,051
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$	-,220	20,007	•	•	\$	-	\$ -	Ų 17,001		•	s	-
PILs and Tax Variance for 2006 and Subsequent Years -	1592												ĺ	
Sub-Account HST/OVAT Contra Account		\$	-				\$	-	\$ -				\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$	-				\$	-	\$ -				\$	-

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot if the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pronon-compliance with the timeline set out in section 8 of the SPC regulation.

									2008							
Account Descriptions	Account Number	Amou:	pening rincipal nts as of Jan- 1-08	Transactions De (Credit) during: excluding interes adjustments	2008 st and	Board-Approved Disposition during 2008		ments during 08 - other ²	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as o Jan-1-08	Interest Ja f Dec-31-	n-1 to	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	Am	ing Interest ounts as of Dec-31-08
Group 1 Accounts																
LV Variance Account RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) RSVA - Power - Sub-account - Global Adjustment Recovery of Regulatory Asset Balances Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1550 1580 1584 1586 1588 1588 1590 1595 1595	* * * * * * * * * *	- - - - - - 191,383 - -	\$ 31	12,845		-\$	28,743 -	\$ - \$ - \$ - \$ - \$ - \$ 532,971 \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ 527,21 \$ - \$ -	i -\$ 7	,432			\$ \$ \$ \$ \$ \$ \$ \$ \$	519,783
Group 1 Sub-Total (including Account 1588 - Global Adjustment) Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-account - Global Adjustment	1588	-\$ -\$ \$	191,383 191,383			\$ - \$ - \$ -	-\$ -\$ \$		-\$ 532,971 -\$ 532,971 \$ -	\$ 527,21: \$ 527,21: \$ -		,432 ,432 -	\$ -	\$ - \$ - \$ -	\$ \$ \$	519,783 519,783 -
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - OEB Cost Assessments Other Regulatory Assets - Sub-Account - Pension Contributions Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸ Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508 1508 1508 1508	\$ \$	14,041 63,744 -						\$ 14,041 \$ 63,744 \$ -	\$ 1,03 \$ 6,28 \$ -		559 ,537			\$ \$ \$	1,594 8,821 -
Carrying Charges Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1508 1508 1518 1525 1531	\$ -\$ \$	- 7,673 -	\$	9,906			-	\$ - -\$ 17,579 \$ - \$ -	\$ - -\$ 67 \$ -	· -\$	484			\$ -\$ \$	- 1,158 -
Renewable Generation Connection Capital Derivative Account Renewable Generation Connection M&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account Smart Grid Gundan Account Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1532 1533 1534 1535 1536 1548	\$							\$ - \$ - \$ - \$ - \$ - \$ -	s -					\$ \$ \$ \$ \$	-
Board-Approved CDM Variance Account Extra-Ordinary Event Costs Deferred Rate Impact Amounts RSVA - One-time PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1567 1572 1574 1582	\$ \$ \$	- - -						\$ - \$ - \$ -	\$ - \$ - \$ -					\$ \$	- - -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs) Other Deferred Credits Group 2 Sub-Total	1592 2425	\$	70,112	\$	9,906	\$ -	\$		\$ - \$ - \$ 60,206	\$ - \$ -	s \$ 2	,612	\$ -	s -	\$ \$	9,257
Deferred Payments in Lieu of Taxes	1562	-\$	362,126					-	-\$ 362,126			,413			-\$	84,464
Total of Group 1 and Group 2 Accounts (including 1562)		 -\$ 	483,397	\$ 32	22,751	\$ -	-\$	28,743 -	-\$ 834,891	\$ 463,80) -\$ 19	,232	\$ -	\$ -	\$	444,576

									20	008								
Account Descriptions	Account Number	Pr Amour	pening incipal nts as of Jan- 1-08	(C	ransactions Debit/ Credit) during 2008 cluding interest and adjustments ³	Board-Approved Disposition durin 2008		Adjustments during 2008 - other ²	Pr Bala	losing incipal ince as of ec-31-08	In	pening terest ints as of n-1-08		st Jan-1 to :-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ²	An	sing Interest nounts as of Dec-31-08
Special Purpose Charge Assessment Variance Account ⁹	1521																	
LRAM Variance Account	1568																	
Total including Account 1521 and Account 1568		-\$	483,397	-\$	322,751	\$ -		\$ 28,743	-\$	834,891	\$	463,809	-\$	19,232	\$ -	\$ -	\$	444,576
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 11	1555	\$	19,251	\$	16,988				\$	36,239	\$	-					\$	-
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$	32,683	-\$	21,405				-\$	54,088	-\$	1,183	-\$	1,647			-\$	2,830
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$	-						\$	-	\$	-					\$	-
Smart Meter OM&A Variance ¹¹	1556	\$	-						\$	-	\$	-					\$	-
The following is not included in the total claim but are included on a memo basis:																		ı
Deferred PILs Contra Account ⁵	1563	\$	362,126	\$	-	s -		\$ -	\$	362.126	•	70,051	9	14,413	\$ -	s -	s	84,464
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$	-			•	-1	Ψ	\$	-	s		, ,	, +10	Ψ	•	s	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$	-						\$	-	\$	_					\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$	-						\$	-	\$	-					\$	-

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot if the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pronon-compliance with the timeline set out in section 8 of the SPC regulation.

								2	2009							
Account Descriptions	Account Number	Openir Princip Amounts as 1-09	al	Transactions Debit / (Credit) during 2009 excluding interest and adjustments ³		rd-Approved osition during 2009	Adjustments during 2009 - other ²	I Ba	Closing Principal Ilance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Dec-		Board-Approved Disposition during 2009	Adjustments during 2009 - other ²	An	sing Interest nounts as of Dec-31-09
Group 1 Accounts																
LV Variance Account	1550	\$		-\$ 63,027				-\$		\$ -	-\$	94			-\$	94
RSVA - Wholesale Market Service Charge	1580	\$		-\$ 35,207				-\$		\$ -	-\$	99			-\$	99
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	\$ \$		\$ 58,499 -\$ 370,307				\$ -\$		\$ - \$ -	\$ -\$	231 1,875			-\$	231 1,875
RSVA - Power (excluding Global Adjustment)	1588	\$		\$ 377,777				-э \$		\$ -	-ş \$	1,585			-5 S	1,585
RSVA - Power - Sub-account - Global Adjustment	1588	\$		\$ 340,493				\$		\$ -	\$	723			\$	723
Recovery of Regulatory Asset Balances	1590	-\$ 532	,971					-\$	532,971	\$ 519,783	-\$	322			\$	519,461
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$	-					\$	-	\$ -					\$	-
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$	-	\$ 64,864	\$	254,221		-\$	189,357	\$ -	\$	2,659			\$	2,659
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$	-					\$	-	\$ -					\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 532	,971	\$ 373.092	· s	254.221	s -	-\$	414,100	\$ 519.783	s	2.807	\$ -	s -	s	522,590
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)			,971			254,221	\$ -	-\$,	\$ 519,783	\$	2,084	\$ -	\$ -	\$	521,867
RSVA - Power - Sub-account - Global Adjustment	1588	\$	-	\$ 340,493	\$	-	\$ -	\$	340,493	\$ -	\$	723	\$ -	\$ -	\$	723
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 14	,041		\$	14,041		\$	_	\$ 1,594	\$	157	\$ 1,751		-\$	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		3,744		\$	63,744		\$	-	\$ 8,821	\$	712			\$	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$		\$ 7,150				\$		\$ -	-\$	3			-\$	3
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$	-	\$ 3,661				\$	3,661	\$ -	\$	4			\$	4
Variance - Ontario Clean Energy Benefit Act ⁸	1508							\$	-	\$ -					\$	-
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery								١.								
Carrying Charges	1508							\$		\$ -					\$	-
Other Regulatory Assets - Sub-Account - Other ⁴ Retail Cost Variance Account - Retail	1508 1518	\$ -\$ 17	.579	-\$ 3.871	•	7,673		\$ -\$		\$ - \$ 1,158	-\$	206	-\$ 1.066		-S	298
Misc. Deferred Debits	1525	\$,579	-\$ 3,0/1	-\$	1,013		-э \$		\$ 1,130 \$ -	- 3	200	-\$ 1,066		-5 S	- 290
Renewable Generation Connection Capital Deferral Account	1531	. *						\$	-	\$ -					\$	-
Renewable Generation Connection OM&A Deferral Account	1532							\$		\$ -					\$	-
Renewable Generation Connection Funding Adder Deferral Account	1533							\$		\$ -					\$	-
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535							\$		\$ - \$ -					\$ \$	-
Smart Grid Funding Adder Deferral Account	1536							\$		\$ -					s	
Retail Cost Variance Account - STR	1548	\$	-					\$	-	\$ -					\$	-
Board-Approved CDM Variance Account	1567														\$	-
Extra-Ordinary Event Costs	1572	\$	-					\$		\$ -					\$	-
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$ \$	-					\$		\$ - \$ -					\$ \$	-
PILs and Tax Variance for 2006 and Subsequent Years		φ						Ψ		· -					φ	
(excludes sub-account and contra account below)	1592	\$	-					\$	-	\$ -					\$	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	1.						١.								
Input Tax Credits (ITCs) Other Deferred Credits	2425	\$ \$	-					\$		\$ - \$ -					\$	-
Group 2 Sub-Total		\$ 60	,206	\$ 6,940	\$	70,112	\$ -	-\$	2,966	\$ 9,257	\$	663	\$ 10,218	\$ -	-\$	298
Deferred Payments in Lieu of Taxes	1562	-\$ 362	2,126					-\$	362,126	-\$ 84.464	-\$	4,119			-\$	88,583
	.002	1 7 002	, 0					Ψ.	302,120	. 0.,104	*	.,			•	00,000
Total of Group 1 and Group 2 Accounts (including 1562)		-\$ 834	,891	\$ 380,032	· s	324,333	\$ -	-\$	779,192	\$ 444,576	-\$	649	\$ 10,218	s -	\$	433,709
			,,,,,,,,,,	ų 300,032	Ψ	02 1 ,000	Ψ -	Ψ	773,132	÷ +++,570	¥	0-3	ψ 10,210	-	Ψ	400,700

										20	009							
Account Descriptions	Account Number	Pr Amour	pening incipal nts as of Jan- 1-09	(C	ransactions Debit/ redit) during 2009 luding interest and adjustments ³	Board-App Disposition 2009		Adjustmen 2009 - o		Pri Bala	losing incipal ince as of ec-31-09	Openin Interes Amounts a Jan-1-0	s of	Interest Jan-1 to Dec-31-09	Board-Approx Disposition during 2009	during 200	- A	osing Interest mounts as of Dec-31-09
Special Purpose Charge Assessment Variance Account ⁹	1521																	
LRAM Variance Account	1568																	
Total including Account 1521 and Account 1568		-\$	834,891	\$	380,032	\$ 32	24,333	\$	-	-\$	779,192	\$ 444,	576 -	\$ 649	\$ 10,2	8 \$	\$	433,709
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$	36,239	\$	866,695			-\$	22,674	\$	880,260	\$		\$ 3,491			\$	3,491
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$	54,088	-\$	47,579					-\$	101,667	\$ 2,	330 -	\$ 709			-\$	3,538
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$								\$		\$. 1				\$	-
Smart Meter OM&A Variance ¹¹	1556	\$	-					\$	22,674	\$	22,674	\$	-				\$	-
The following is not included in the total claim but are included on a memo basis:																		
Deferred PILs Contra Account 5	1563	\$	362,126	s	-	\$	- 1	\$	-	\$	362.126	\$ 84	164	\$ 4,119	\$ -	\$	s	88,583
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$	-	Ť		Ψ		Ψ		\$,	\$ 5.,		,,,,,	· ·	,	s	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$	-							\$.				\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$	-							\$	-	\$	- 1				\$	-

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot if the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pronon-compliance with the timeline set out in section 8 of the SPC regulation.

							2010						
Account Descriptions	Account Number	Opening Principal Amounts as of Jar 1-10	Transactions Debit/ (Credit) during 2010 excluding interest an adjustments ³) ,	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 Dec-31-10	to Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Amou	g Interest nts as of -31-10
Group 1 Accounts													
LV Variance Account	1550	-\$ 63,027					-\$ 137,537			99		-\$	993
RSVA - Wholesale Market Service Charge	1580	-\$ 35,207					-\$ 272,886		-\$ 1,3			-\$	1,405
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	\$ 58,499 -\$ 370,307					\$ 96,040 -\$ 384,464	\$ 231 -\$ 1,875		88 ne		\$ -\$	719 4,971
RSVA - Power (excluding Global Adjustment)	1588	\$ 377,777					\$ 205,744					\$	2,838
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 340,493					\$ 183,552					\$	2,382
Recovery of Regulatory Asset Balances	1590	-\$ 532,971		-\$	532,971		\$ -	\$ 519,461		\$ 512,793	-\$ 6,668	\$	0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -					\$ -	\$ -				\$	-
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 189,357	\$ 126,5	84			-\$ 62,773	\$ 2,659	\$ 2,9	96		\$	5,654
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -					\$ -	\$ -				\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 414,100	-\$ 491,1	95 -\$	532,971	\$ -	-\$ 372,324	\$ 522,590	\$ 1,0	94 \$ 512,793	-\$ 6,668	\$	4,224
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 754,593	-\$ 334,2	54 -\$	532,971	\$ -	-\$ 555,876	\$ 521,867	-\$ 5	64 \$ 512,793	-\$ 6,668	\$	1,842
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 340,493	-\$ 156,9	41 \$	-	\$ -	\$ 183,552	\$ 723	\$ 1,6	58 \$ -	\$ -	\$	2,382
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -					\$ -	-\$ 0				-\$	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -					\$ -	\$ -				\$	-
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 7,150		64			\$ 6,586			97		\$	94
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$ 3,661	\$ 4,0	07			\$ 7,668	\$ 4	\$	55		\$	59
Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -					\$ -	\$ -				\$	-
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Carrying Charges	1508	\$ -					\$ -	\$ -				\$	-
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$ -	6 0.0	00			\$ -	\$ -		07		\$ -S	425
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	-\$ 13,777 \$	-\$ 3,8	28			-\$ 17,605 \$	-\$ 298 \$ -	-\$ 1.	27		-5 S	425
Renewable Generation Connection Capital Deferral Account	1531	\$ -					\$ -	\$ -				\$	
Renewable Generation Connection OM&A Deferral Account	1532	\$ -					\$ -	\$ -				\$	-
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -					\$ -	\$ -				\$	-
Smart Grid Capital Deferral Account	1534	\$ -					\$ -	\$ -				\$	-
Smart Grid OM&A Deferral Account	1535	\$ - \$ -					\$ -	\$ - \$ -				\$	-
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548	\$ - \$ -					\$ - \$ -	\$ - \$ -				\$	-
Board-Approved CDM Variance Account	1567	9					\$ -	\$ -				\$	
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -				\$	-
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -				\$	-
RSVA - One-time	1582	\$ -					\$ -	\$ -				\$	-
PILs and Tax Variance for 2006 and Subsequent Years	1592						\$ -	s -				s	
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT		Φ -					φ -	э -				Þ	-
Input Tax Credits (ITCs)	1592	\$ -					\$ -	\$ -				\$	-
Other Deferred Credits	2425	\$ -					\$ -	\$ -				\$	-
Group 2 Sub-Total		-\$ 2,966	-\$ 3	85 \$	-	\$ -	-\$ 3,352	-\$ 298	\$	25 \$ -	\$ -	-\$	273
Deferred Payments in Lieu of Taxes	1562	-\$ 362,126					-\$ 362,126	-\$ 88,583	-\$ 2,8	88		-\$	91,471
		ĺ											
Total of Group 1 and Group 2 Accounts (including 1562)		-\$ 779,192	-\$ 491,5	80 -\$	532,971	\$ -	-\$ 737,801	\$ 433,709	-\$ 1,7	69 \$ 512,793	-\$ 6,668	-\$	87,520

								2	2010							
Account Descriptions	Account Number	Opening Principal Amounts as of J. 1-10		Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ³	Board-Approved Disposition during 2010		ljustments during 2010 - other ²	Ba	Closing Principal alance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10		rest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Ar	osing Interest mounts as of Dec-31-10
Special Purpose Charge Assessment Variance Account ⁹	1521		\$	35,246				\$	35,246		\$	239			\$	239
LRAM Variance Account	1568							\$	-						\$	-
Total including Account 1521 and Account 1568		-\$ 779,19	2 -\$	456,333	-\$ 532,971	\$	-	-\$	702,555	\$ 433,709	-\$	1,530	\$ 512,793	-\$ 6,66	8 -\$	87,281
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 880,26	\$	275,484		-\$	76,705	\$	1,079,039	\$ 3,491	\$	8,512			\$	12,003
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$ 101,66	7 -\$	132,368				-\$	234,036	-\$ 3,538	-\$	1,306			-\$	4,845
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555	\$ -						\$		\$ -					\$	-
Smart Meter OM&A Variance ¹¹	1556	\$ 22,67	4 \$	24,950		\$	76,705	\$	124,329	\$ -	\$	101			\$	101
The following is not included in the total claim but are included on a memo basis:																
Deferred PILs Contra Account 5	1563	\$ 362,12	6 \$	-	\$ -	\$	-	\$	362,126	\$ 88,583	\$	2,888	\$ -	\$ -	\$	91,471
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575	\$ -				Т		\$	-	\$ -					\$	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -						\$	-	\$ -					\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -	\$	33,687	\$ 766,812			-\$	733,125	\$ -	-\$	4,698	-\$ 510,897		\$	506,199

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot if the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the balances in Account 1521 were to be addressed as part of the pronon-compliance with the timeline set out in section 8 of the SPC regulation.



							201	1						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Other ² Adjustments during Q1 2011	Other ² Adjustments during Q2 2011	s Other ² Adjustments during Q3 2011	Other ² Adjustments during Q4 2011	Principal Balance as of An	Opening Interest nounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts														
LV Variance Account	1550	-\$ 137,537							-\$ 59,510 -\$					
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	-\$ 272,886 \$ 96,040							-\$ 459,179 -\$ \$ 63,584 \$	1,405 719				
RSVA - Retail Transmission Network Charge	1586	-\$ 384,464							-\$ 18,388 -\$	4,971				
RSVA - Power (excluding Global Adjustment)	1588	\$ 205,744							\$ 235.283 \$	2,838				
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 183,552							-\$ 59,807 \$	2,382				
Recovery of Regulatory Asset Balances	1590	\$ -							\$ - \$	0				\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595	\$ -							\$ - \$	-				\$ -
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$ 62,773	\$ 53,047						-\$ 9,726 \$	5,654	-\$ 338			\$ 5,317
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ -							\$ - \$	-				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 372.324	\$ 372.809	\$ 308.229	s -	\$ -	s -	s -	-\$ 307.744 \$	4.224	-\$ 8.527	\$ 3,596	\$ 667	-\$ 7,233
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 555,876				\$ -	\$ -	\$ -	-\$ 247,937 \$	1,842			-\$ 70	
RSVA - Power - Sub-account - Global Adjustment	1588	\$ 183,552	\$ 97,134	\$ 340,493	\$ -	\$ -	\$ -	\$ -	-\$ 59,807 \$	2,382	-\$ 1,203	\$ 4,176	\$ 737	-\$ 2,261
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -							\$\$	0				-\$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -							\$ - \$	-				\$ -
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 6,586 \$ 7,668	\$ 38,580						\$ 45,166 \$ \$ 7.668 \$		\$ 207 \$ 113			\$ 301 \$ 171
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$ 7,008							\$ 7,008 \$	59	\$ 113			\$ 171
Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$ -							\$ - \$	-				\$ -
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery														
Carrying Charges	1508	\$ -							\$ - \$	-				\$ -
Other Regulatory Assets - Sub-Account - Other 4	1508	\$ -							\$ - \$	-				\$ -
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	-\$ 17,605 \$ -	-\$ 4,729						-\$ 22,334 -\$ \$ - \$	425	-\$ 293			-\$ 718
Renewable Generation Connection Capital Deferral Account	1525	\$ -							\$ - \$ \$ - \$	-				\$ - \$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -							\$ - \$	_				s -
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -							\$ - \$	-				\$ -
Smart Grid Capital Deferral Account	1534	\$ -							\$ - \$	-				\$ -
Smart Grid OM&A Deferral Account	1535	\$ -							\$ - \$	-				\$ -
Smart Grid Funding Adder Deferral Account	1536 1548	\$ -							\$ - \$	-				\$ -
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548	\$ - \$ -							\$ - \$ \$ - \$	-				\$ -
Extra-Ordinary Event Costs	1572	\$ -							\$ - \$	-				s -
Deferred Rate Impact Amounts	1574	\$ -							\$ - \$	-				\$ -
RSVA - One-time	1582	\$ -							\$ - \$	-				\$ -
PILs and Tax Variance for 2006 and Subsequent Years	1592													•
(excludes sub-account and contra account below) PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT		\$ -							\$ - \$	-				\$ -
Input Tax Credits (ITCs)	1592	s -	-\$ 34,109						-\$ 34.109 \$	_	-\$ 343			-\$ 343
Other Deferred Credits	2425	\$ -	54,100						\$ - \$	-	, 545			\$ -
Group 2 Sub-Total		-\$ 3,352	-\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 3,610 -\$	273	-\$ 317	\$ -	\$ -	-\$ 590
Deferred Payments in Lieu of Taxes	1562	-\$ 362,126							-\$ 362,126 -\$	91,471	-\$ 5,323			-\$ 96,794
									, •	*.,	,,,,,,			
Total of Group 1 and Group 2 Accounts (including 1562)		-\$ 737,801	\$ 372,551	\$ 308,229	\$ -	\$ -	\$ -	\$ -	-\$ 673,480 -\$	87,520	-\$ 14,167	\$ 3,596	\$ 667	-\$ 104,616

								201	1						
Account Descriptions	Account Number	Pr Amour	pening rincipal nts as of Jan- 1-11	Transactions Debit/ (Credit) during 2011 excluding interest and adjustments ³	Board-Approved Disposition during 2011	Other ² Adjustments during Q1 2011	Other ² Adjustments during Q2 2011	Other ² Adjustments during Q3 2011	Other ² Adjustments during Q4 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
Special Purpose Charge Assessment Variance Account ⁹	1521	\$	35,246 -	-\$ 35,635						\$ 389	\$ 239	\$ 125			\$ 364
LRAM Variance Account	1568	\$	-							\$ -	\$ -				\$ -
Total including Account 1521 and Account 1568		-\$	702,555	\$ 336,915	\$ 308,229	\$ -	\$ -	\$ -	\$ -	\$ 673,868	-\$ 87,281	-\$ 14,042	\$ 3,596	\$ 667	-\$ 104,253
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹ Smart Meter OM&A Variance ¹¹	1555 1555 1555 1556	\$ -\$ \$ \$	1,079,039 234,036 - 124,329	\$ 168,169						\$ 1,071,842 \$ 402,205 \$ - \$ 306,151	-\$ 4,845 \$ -	-\$ 4,570			\$ 29,965 -\$ 9,415 \$ - \$ 1,147
The following is not included in the total claim but are included on a memo basis: Deferred PILs Contra Account ⁵ IFRS-CGAAP Transition PP&E Amounts ¹⁰ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account Disposition and Recovery of Regulatory Balances ⁷	1563 1575 1592 1595	\$ \$ \$ \$	362,126 - 733,125	\$ 34,109	\$ -	\$ -	\$ -	\$ -		\$ 362,126 \$ - \$ 34,109 \$ 347,225	\$ - \$ -	\$ 343		\$ -	\$ 96,794 \$ - \$ 343 \$ 501,617

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the belances in Account 1521 were to be addressed as part of the pri on-compliance with the timeline set out in section 8 of the SPC regulation.

				2	2012			Projected Inter	rest on Dec-31-1	11 Balances	2.1.7 RRF	1	
Account Descriptions	Account Number	Principal Dispositio during 2012 instructed l Board	n E	Interest Disposition uring 2012 - astructed by Board	Closing Pri Balances as of Adjusted Dispositions 2012	Dec 31-11 1 1 for s during	Closing Interest 3alances as of Dec 31-11 Adjusted for Dispositions during 2012	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim	As of Dec 31-11		Variance RR vs. 2011 Balance Principal + Interest)
Group 1 Accounts													
LV Variance Account	1550	-\$ 74,5	09 -\$	1,720	\$ 1	14,999						29 \$	
RSVA - Wholesale Market Service Charge	1580		79 -\$	5,608		21,500 -		-\$ 3,256				29 -\$	
RSVA - Retail Transmission Network Charge	1584		41 \$	631		26,043		\$ 383				18 \$	
RSVA - Retail Transmission Connection Charge	1586 1588		57 \$ 33 -\$	382 5,949		4,231 - 07,316		-\$ 62 \$ 5,988				70 -\$	
RSVA - Power (excluding Global Adjustment) RSVA - Power - Sub-account - Global Adjustment	1588		33 -\$ 41 -\$	4,870		97,134		\$ 5,988 \$ 1,428				68 \$	
Recovery of Regulatory Asset Balances	1590	-φ 130,3	+ι -φ	4,070	S		\$ 2,009	φ 1,420		\$ 101,047	-\$ 02,0	-\$	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁷	1595				\$		\$ -			s -		s	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					9,726		-\$ 143		•	-\$ 4,4	09 \$	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595				S		\$ -	\$ -	\$ -		,-	\$	
-,,	.000						-	•	•	•		, w	_
Group 1 Sub-Total (including Account 1588 - Global Adjustment)			78 -\$	17,134		10,034		\$ 4,558				76 \$	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 460,8		12,264		12,900						08 \$	
RSVA - Power - Sub-account - Global Adjustment	1588	-\$ 156,9	41 -\$	4,870	\$ 9	97,134	\$ 2,609	\$ 1,428	\$ 476	\$ 101,647	-\$ 62,0	68 \$	0
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508				\$		\$ 0			\$ 0		s	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508				\$		\$ -			\$ -		\$	- 1
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508				\$ 4	45,166	\$ 301	\$ 664	\$ 221	\$ 46,352	\$ 45,4	67 \$	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508				\$	7,668	\$ 171	\$ 113	\$ 38	\$ 7,989	\$ 7,8	39 \$	0
Variance - Ontario Clean Energy Benefit Act ⁸	1508				\$	-	\$ -			\$ -		\$	-
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Carrying Charges	1508				\$		\$ -			\$ -		\$	-
Other Regulatory Assets - Sub-Account - Other ⁴	1508				\$		\$ -			\$ -		\$	-
Retail Cost Variance Account - Retail	1518					22,334 -		-\$ 328		\$ 23,491	-\$ 23,0		
Misc. Deferred Debits Renewable Generation Connection Capital Deferral Account	1525 1531				\$ \$		\$ - \$ -			\$ - \$ -		\$	
Renewable Generation Connection OM&A Deferral Account	1531				\$		ъ - \$ -			s -		\$	
Renewable Generation Connection Funding Adder Deferral Account	1533				S		\$ -			s -		s	
Smart Grid Capital Deferral Account	1534				\$	-	\$ -			\$ -		\$	-
Smart Grid OM&A Deferral Account	1535				\$	-	\$ -			\$ -		\$	-
Smart Grid Funding Adder Deferral Account	1536				\$		\$ -			\$ -		\$	
Retail Cost Variance Account - STR	1548				\$		\$ -			\$ -		\$	
Board-Approved CDM Variance Account	1567 1572				\$		\$ - \$ -			\$ - \$ -		\$	
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1574				\$		\$ - \$ -			s -		\$	
RSVA - One-time	1582				\$		\$ -			\$ -		\$	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				\$	_	\$ -			s -		¢	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1505				Ť		*			•		P	
Input Tax Credits (ITCs) Other Deferred Credits	1592 2425				-\$ 3 \$	34,109 -	\$ 343 \$ -	-\$ 501	•	\$ 35,121 \$ -		\$	34,452
Group 2 Sub-Total	2420	s -	s			3,610 -	•	-\$ 53		•	\$ 20.5	53 \$	
	4505	*						ψ 53					
Deferred Payments in Lieu of Taxes	1562	-\$ 402,5	74 -\$	82,799	\$ 4	40,448 -	\$ 13,995			\$ 26,453	-\$ 458,9	20 -\$	0
Total of Group 1 and Group 2 Accounts (including 1562)		-\$ 1,020,3	52 -\$	99,933	\$ 34	46,872 -	\$ 4,683	\$ 4,504	\$ 1,501	\$ 348,195	 -\$ 743,6	\$ i43 \$	34,453

					2	012)			Projected Inte	rest on Dec-31-	11 Balances	2	.1.7 RRR		
Account Descriptions	Account Number	Dis duri instr	rincipal sposition ing 2012 - ructed by Board	Dis _l durii instr	nterest position ng 2012 - ucted by Board	Balances Ad	ing Principal s as of Dec 31-11 ljusted for sitions during 2012	Closing Interest Balances as of Dec 31- Adjusted for Dispositions during 2012	11 2	Projected Interest from Jan 1, 2012 to December 31, 2012 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 -11 balance adjusted for disposition during 2012 ⁶	Total Claim		As of Dec 31-11	Variano RRR vs. 2011 (Principal + In	Balance
Special Purpose Charge Assessment Variance Account ⁹	1521	-\$	389	\$	364	\$	0	-\$	0			\$ 0	-\$	25	-\$	0
LRAM Variance Account	1568					\$	-	\$ -				\$ -			\$	-
Total including Account 1521 and Account 1568		-\$ 1	1,020,741	-\$	99,569	\$	346,873	-\$ 4,684	4 \$	\$ 4,504	\$ 1,501	\$ 348,195	-\$	743,668	\$	34,453
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 11	1555	\$ 1	1,071,842	\$	29,965	\$	0	\$	0			\$ 1	\$	1,112,572	\$	10,764
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	-\$	402,205	-\$	9,415	\$	0	\$	0			\$ 1	-\$	411,619	\$	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ¹¹	1555					\$		\$ -				\$ -			\$	-
Smart Meter OM&A Variance ¹¹	1556	\$	306,151	\$	1,147	-\$	0	\$ -				-\$ 0	\$	296,533	-\$	10,765
The following is not included in the total claim but are included on a memo basis:																
Deferred PILs Contra Account 5	1563	\$	402,574	\$	82,799	-\$	40,448	\$ 13,995	5 \$	-	\$ -	-\$ 26,453	\$	458,920	\$	0
IFRS-CGAAP Transition PP&E Amounts ¹⁰	1575					\$	-	\$ -				\$ -			\$	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$	34,109	\$ 343	3			\$ 34,452			-\$	34,452
Disposition and Recovery of Regulatory Balances ⁷	1595	-\$	402,574	-\$	82,799	\$	55,349	\$ 584,416	6			\$ 639,765	\$	154,392	\$	-

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transificates describe "other" components of 1509 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the ot If the LDC's 2013 rate year begins January 1, 2013, the projected interest is recorded from January 1, 2012 to Decembe the Board in the 2012 rate decision. If the LDC's 2013 rate year begins May 1, 2013 the projected interest is recorded fro disposed balances approved by the Board in the 2012 rate decision.

Include Account 1595 as part of Group 1 accounts (lines 31, 32 and 33) for review and disposition if the recovery (or refubalances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will The Board expected that requests for disposition of the belances in Account 1521 were to be addressed as part of the pri on-compliance with the timeline set out in section 8 of the SPC regulation.



Accounts that produced a variance on the 2013 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Varian RRR vs. 2011 (Principal + I	Balance	Explanation
Group 1 Accounts				
LV Variance Account	1550	\$	0.02	
RSVA - Wholesale Market Service Charge	1580	\$	(0.18)	
RSVA - Retail Transmission Network Charge	1584	\$	0.49	
RSVA - Retail Transmission Connection Charge	1586	\$	(0.01)	
RSVA - Power	1588	\$	0.51	
RSVA - Power - Sub-account - Global Adjustment	1588	\$	0.38	
Recovery of Regulatory Asset Balances	1590	\$	(0.26)	
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$	0.22	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$	0.27	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$	0.20	
Retail Cost Variance Account - Retail	1518	\$	(0.48)	
Deferred Payments in Lieu of Taxes	1562	\$	(0.42)	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ 3	4,452.03	Due to inadvertence this account was not reported on the Dec 31, 2011 RRR Filing. RRR filing balance was updated Jun 30, 2012.
Special Purpose Charge Assessment Variance Account ⁹	1521	\$	(0.15)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ¹¹	1555	\$ 1	0,764.19	During Smart Meter IRM Prudence Review and subsequent approval of Smart Meter Application several expenses were reallocated to OM&A from Capital. Variance offset with line 63 below.
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ¹¹	1555	\$	0.41	
Smart Meter OM&A Variance ¹¹	1556	\$ (1	0,764.67)	See explanation in line 60 above
Deferred PILs Contra Account ⁵ PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1563 1592	\$ \$ (3	0.42 (4,452.27)	See explanation in line 58 above



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)		# of Customers	Metered kWh	Metered kW	Billed kWh for Non- RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²	1595 Recovery Share Proportion (2010) ²	1568 LRAM Variance Account Class Allocation (\$ amounts)
Residential	kWh	6,092	47,493,182		7,272,045		\$ 1,832,476			14.0%		
General Service <50 kW	kW	741	23,984,554		3,207,683		\$ 488,977			11.3%		
General Service >50 kW	kW	118	127,711,880	325,169	120,463,132	306,713	\$ 980,294			74.6%		
Streetlights	kW	4	1,402,281	3,813	1,411,443	3,838	\$ 118,109			0.0%		
Unmetered Scattered Load	kWh	12	451,666		8,722		\$ 17,115			0.1%		
						-						
						-						
						-						
				,								
				,								
Total	1	6,967	201,043,563	328,982	132,363,025	310,551	\$ 3,436,970	0%	0%	100%	0%	-

Balance as per Sheet 2 \$
Variance \$

¹ For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



		Amounts from Sheet 2	Allocator	Residential	General Service <50 kW	General Service >50 kW	Streetlights	Unmetered Scattered Load		
LV Variance Account	1550	15,394	kWh	3,637	1,837	9,779	107	35	0	0
RSVA - Wholesale Market Service Charge 15		(226,383)	kWh	(53,479)	(27,008)	(143,809)	(1,579)	(509)	0	0
RSVA - Retail Transmission Network Charge		26,656	kWh	6,297	3,180	16,933	186	60	0	0
RSVA - Retail Transmission Connection Charge		(5,178)	kWh	(1,223)	(618)	(3,289)	(36)	(12)	0	0
RSVA - Power (excluding Global Adjustment)	1586 1588	418,475	kWh	98,858	49.924	265.834	2.919	940	0	0
RSVA - Power - Sub-account - Global Adjustment	1588	101,647	Non-RPP kWh	5.584	2.463	92,508	1.084	7	0	0
Recovery of Regulatory Asset Balances	1590	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(4.600)		(642)	(520)	(3.431)	(2)	(6)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1588 sub-account)		224,365		53,447	26,796	142,018	1,595	508	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	(0)		(0)	(0)	(0)	(0)	(0)	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	46.352		40,531	4.930	785	27	80	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	7,989	Distribution Rev.	4.260	1.137	2,279	275	40	0	0
Other Regulatory Assets - Sub-Account - Inclemental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1000	,,,,,,	Distribution (CV.	,		, ,				
Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0		0	0	0	0	0	0	0
Recovery Carrying Charges	1508	U		0	0	Ü	0	Ü	0	O O
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(23,491)	# of Customers	(20,540)	(2,498)	(398)	(13)	(40)	0	0
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	0		0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0		0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0
Total of Group 2 Accounts		30,850		24,250	3,568	2,666	288	79	0	0
Deferred Payments in Lieu of Taxes	1562	1		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years		1				-		_		, , , , , , , , , , , , , , , , , , ,
(excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - 159		(17,560)		(15,355)	(1,868)	(297)	(10)	(30)	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)					* * *	, ,		` '	·	0
Total of Account 1562 and Account 1592	(17,560)		(15,355)	(1,868)	(297)	(10)	(30)	0	U	
Special Purpose Charge Assessment Variance Account	1521	0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0								
(Account 1568 - total amount allocated to classes) 0 Variance 0										
Total Balance Allocated to each class (excluding 1588 sub	-account)	237,654		62,342	28,496	144,386	1,872	557	0	0
Total Balance in Account 1588 - sul		101,647		5,584	2,463	92,508	1,084	7	0	0
Total Balance Allocated to each class (including 1588 sub		339,301		67.927	30.960	236.894	2.956	564	0	0



Please indicate the Rate Rider Recovery Period (in years)	1
rease maiotic the rease recovery relied (in years)	•

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588 sub- account)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	47,493,182	\$ 62,342	0.00131	\$/kWh
General Service <50 kW	kWh	23,984,554	\$ 28,496	0.00119	\$/kWh
General Service >50 kW	kW	325,169	\$ 144,386	0.44403	\$/kW
Streetlights	kW	3,813	\$ 1,872	0.49104	\$/kW
Unmetered Scattered Load	kWh	451,666	\$ 557	0.00123	\$/kWh
		-	\$ -	-	
		-	\$ -	-]
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_		-	\$ -	-]
Total			\$ 237,654		1

Rate Rider Calculation for RSVA - Power - Sub-account - Global Adjustment

Rate Class	Units	kW / kWh / # of	Balance of RSVA -	Rate Rider for	
(Enter Rate Classes in cells below)	Units	Customers	Power - Sub-account	RSVA - Power -	
Residential	kWh	7,272,045	\$ 5,584	0.0008	\$/kW
General Service <50 kW	kWh	3,207,683	\$ 2,463	0.0008	\$/kW
General Service >50 kW	kW	306,713	\$ 92,508	0.3016	\$/kW
Streetlights	kW	3,838	\$ 1,084	0.2824	\$/kW
Unmetered Scattered Load	kWh	8,722	\$ 7	0.0008	\$/kWl
			\$ -		
			\$ -	•	
		-	\$ -	•	
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_		-	\$ -	•	
		-	\$ -	•	
-		-	\$ -	-	
		-	\$ -	-	
Total			\$ 101.647		