



Grimsby Power Incorporated

231 Roberts Road
Grimsby, ON L3M 5N2
PH: 905.945.5437
FX: 905.945.9933

September 26, 2012

Public Interest Advocacy Centre
Le Centre Pour La Defense De L'Interet Public
One Nicholas Street
Suite 1204
Ottawa, Ontario
K1N 7B7
Attn: Mr. Michael Janigan, Counsel for VECC

Dear Mr. Janigan:

**RE: OEB File No. EB-2012-0127 - 2013 IRM Electricity Rate Application
Grimsby Power Incorporated
Response to VECC Interrogatories**

In accordance with the Notice of Application and Hearing, please find attached Grimsby Power's responses to VECC Interrogatories in the above proceeding.

As a result of the VECC Interrogatories, Grimsby Power has submitted a revised version of the Cost Allocation model to match with the Revised Draft Rate Order from February 3, 2012 (EB-2011-0273).

This letter is sent by courier, e-mail and RESS. Should there be any questions, please do not hesitate to contact me.

Yours truly,

David Kelly
Financial & Regulatory Analyst
Grimsby Power Inc.
Tel: (905) 945-5437 ext. 259
Fax: (905) 945-9933
E-mail: davidk@grimsbypower.com

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ONTARIO ENERGY BOARD

IN THE MATTER OF

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

AND IN THE MATTER OF an Application by
Grimsby Power Incorporated for an order or orders
approving or fixing just and reasonable
distribution rates to be effective January 1, 2013.

Information Requests of the Vulnerable Energy Consumers Coalition (VECC)

Revenue-to-Cost Ratio Adjustments

VECC Question # 1

Reference:

Preamble: Grimsby indicates the source for the allocation of revenue offsets was GPI's Cost of Service Application (EB-2011-0273).

a) Please confirm the reference in EB-2011-0273 for the allocation of revenue offsets by customer class shown on Sheet 7 of the model.

Grimsby Power Inc.'s Response:

Grimsby Power confirms that the reference to EB-2011-0273 for the allocation of revenue offsets by customer class is correct, although the final allocations were derived but not re-submitted to the OEB.

The following shows the allocation of Revenue Offsets by customer class in this IRM3 application (Sheet 7 of the Revenue-to-Cost Ratio Adjustments model):

Rate Class	Informational Filing	Percentage Split	Allocated Revenue
	Revenue Offsets A		Offsets E = D * C
Residential	249,184	71.84%	249,184
General Service Less Than 50 kW	33,797	9.74%	33,797
General Service 50 to 4,999 kW	49,472	14.26%	49,472
Street Lighting	11,648	3.36%	11,648
Unmetered Scattered Load	2,740	0.79%	2,740
	346,841	100.00%	346,841

Shown below is the worksheet tab 'O1 Revenue to cost|RR' of the Cost Allocation model (version 2) submitted Nov 14, 2011 as part of the Cost of Service application. This shows the allocation of the Revenue Offsets (i.e. Miscellaneous Revenue) as they were determined at the time.

EB-2011-0273
September-30-11

Instructions:

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
crev mi	Distribution Revenue at Existing Rates	\$3,430,927	\$2,555,823	\$392,621	\$432,269	\$34,428	\$15,786
	Miscellaneous Revenue (mi)	\$346,841	\$250,026	\$33,585	\$49,031	\$11,517	\$2,682
		Miscellaneous Revenue Input equals Output					
Total Revenue at Existing Rates		\$3,777,768	\$2,805,849	\$426,207	\$481,300	\$45,944	\$18,469
Factor required to recover deficiency (1 + D)		1.2337					
Distribution Revenue at Status Quo Rates		\$4,232,693	\$3,153,087	\$484,372	\$533,285	\$42,473	\$19,475
Miscellaneous Revenue (mi)		\$346,841	\$250,026	\$33,585	\$49,031	\$11,517	\$2,682
Total Revenue at Status Quo Rates		\$4,579,534	\$3,403,113	\$517,957	\$582,316	\$53,990	\$22,158
Expenses							
di	Distribution Costs (di)	\$874,721	\$551,815	\$111,689	\$170,583	\$38,202	\$2,432
cu	Customer Related Costs (cu)	\$641,131	\$554,238	\$41,059	\$36,048	\$955	\$8,831
ad	General and Administration (ad)	\$1,096,705	\$795,687	\$111,663	\$152,321	\$29,149	\$7,884
dep	Depreciation and Amortization (dep)	\$708,897	\$460,982	\$85,325	\$132,770	\$28,361	\$1,458
INPUT	PILs (INPUT)	\$62,344	\$39,933	\$7,694	\$11,963	\$2,615	\$139
INT	Interest	\$570,230	\$365,247	\$70,371	\$109,420	\$23,918	\$1,273
Total Expenses		\$3,954,028	\$2,767,904	\$427,801	\$613,105	\$123,200	\$22,018
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$625,506	\$400,653	\$77,193	\$120,026	\$26,237	\$1,397
	Revenue Requirement (includes NI)	\$4,579,534	\$3,168,556	\$504,994	\$733,132	\$149,436	\$23,415
		Revenue Requirement Input equals Output					
Rate Base Calculation							
Net Assets							
dp	Distribution Plant - Gross	\$24,373,078	\$15,216,164	\$3,066,645	\$4,943,134	\$1,091,525	\$55,611
gp	General Plant - Gross	\$3,191,653	\$2,044,338	\$393,878	\$612,436	\$133,874	\$7,127
accum dep	Accumulated Depreciation	(\$14,206,919)	(\$8,704,470)	(\$1,812,051)	(\$2,992,382)	(\$665,106)	(\$32,910)
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Plant		\$13,357,812	\$8,556,031	\$1,648,472	\$2,563,189	\$560,292	\$29,827
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$17,156,811	\$8,742,709	\$1,729,049	\$6,502,523	\$148,988	\$33,542
	OM&A Expenses	\$2,612,557	\$1,901,741	\$264,411	\$358,952	\$68,306	\$19,147
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$19,769,368	\$10,644,450	\$1,993,460	\$6,861,476	\$217,293	\$52,689
Working Capital		\$2,965,405	\$1,596,667	\$299,019	\$1,029,221	\$32,594	\$7,903
Total Rate Base		\$16,323,217	\$10,152,698	\$1,947,491	\$3,592,410	\$592,886	\$37,731
		Rate Base Input equals Output					
Equity Component of Rate Base		\$6,529,287	\$4,061,079	\$778,996	\$1,436,964	\$237,155	\$15,092
Net Income on Allocated Assets		\$625,506	\$635,209	\$90,156	(\$30,789)	(\$69,210)	\$140
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$625,506	\$635,209	\$90,156	(\$30,789)	(\$69,210)	\$140
RATIOS ANALYSIS							
REVENUE TO EXPENSES STATUS QUO%		100.00%	107.40%	102.57%	79.43%	36.13%	94.63%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$801,765)	(\$362,708)	(\$78,788)	(\$251,831)	(\$103,492)	(\$4,946)
		Deficiency Input equals Output					
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	\$234,556	\$12,963	(\$150,816)	(\$95,447)	(\$1,257)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.58%	15.64%	11.57%	-2.14%	-29.18%	0.92%

During the Settlement period, at the Interveners' request, Grimsby Power agreed to make the following changes to the Revenue to Cost ratios. These changes affected the Miscellaneous Revenue allocations by customer class:

- i) The Revenue to Cost ratio for the GS > 50 kW rate class was to be moved from 79.6% up to 80% to meet the bottom of the Board-approved range. Incremental revenue forecasted from that adjustment was to be allocated to the Residential customer class, the effect of which was to reduce the Residential Revenue to Cost ratio from 106.6% as proposed in the Application to 106.1%, in order to maintain revenue neutrality.
- ii) The Revenue to Cost ratio for the Street Light rate class was to be increased over a two year period by moving the Revenue to Cost ratio to the Board approved lower limit of 70% in two equal instalments. The resultant Street Light Revenue to Cost ratio in 2013 would be 65.6% and in 2014 would be 70%.

The following table shows the final Revenue to Cost ratios as printed in the Revised Draft Rate Order, as compared to the original application.

Rate Class	Rev/Cost Ratio - Cost of Service Application (Aug 16, 2011)	Rev/Cost Ratio - Revised Draft Rate Order (Feb 3, 2012)
Residential	106.6%	106.1%
GS < 50 kW	101.9%	101.9%
GS > 50	79.6%	80.0%
Street Lighting	52.3%	61.1%
USL	103.6%	103.6%

Source: Revised Draft Rate Order, February 3, 2012 - Table 15, Page 15
EB-2011-0273

The 2013 projected Revenue to Cost ratios, showing the increase in the Street Light Revenue to Cost ratio, are as follows:

Rate Class	Rev/Cost Ratio - 2013 Projected
Residential	105.9%
GS < 50 kW	101.9%
GS > 50	80.0%
Street Lighting	65.6%
USL	103.6%

Attached with this response is the revised Cost Allocation work-form incorporating the requested Revenue to Cost changes mentioned above. The worksheet tab 'O1 Revenue to cost|RR' below shows the Miscellaneous Revenue allocations as entered in this application.



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet 01 Revenue to Cost Summary Worksheet - Response to Board Staff Interrogatory

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
Rate Base		Total	Residential	GS <50	GS>50-Regular	Street Light
Assets						Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$3,478,213	\$2,572,886	\$396,545	\$436,132	\$53,994
mi	Miscellaneous Revenue (mi)	\$346,841	\$249,184	\$33,797	\$49,472	\$11,648
		Miscellaneous Revenue Input equals Output				
Total Revenue at Existing Rates		\$3,825,054	\$2,822,070	\$430,342	\$485,603	\$65,642
Factor required to recover deficiency (1 + D)		1.1170				
Distribution Revenue at Status Quo Rates		\$3,885,195	\$2,873,936	\$442,945	\$487,163	\$60,312
Miscellaneous Revenue (mi)		\$346,841	\$249,184	\$33,797	\$49,472	\$11,648
Total Revenue at Status Quo Rates		\$4,232,036	\$3,123,120	\$476,742	\$536,635	\$71,960
Expenses						
di	Distribution Costs (di)	\$832,660	\$527,376	\$106,361	\$160,409	\$36,193
cu	Customer Related Costs (cu)	\$559,892	\$480,350	\$35,859	\$34,166	\$948
ad	General and Administration (ad)	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675
dep	Depreciation and Amortization (dep)	\$692,103	\$462,852	\$81,697	\$120,107	\$25,845
INPUT	PILs (INPUT)	\$37,898	\$24,309	\$4,677	\$7,246	\$1,584
INT	Interest	\$436,171	\$279,772	\$53,830	\$83,392	\$18,233
Total Expenses		\$3,604,992	\$2,527,615	\$390,360	\$554,128	\$111,478
Direct Allocation		\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$627,044	\$402,203	\$77,386	\$119,886	\$26,211
Revenue Requirement (includes NI)		\$4,232,036	\$2,929,818	\$467,746	\$674,014	\$137,689
		Revenue Requirement Input equals Output				
Rate Base Calculation						
Net Assets						
dp	Distribution Plant - Gross	\$24,164,218	\$15,116,403	\$3,040,409	\$4,871,299	\$1,081,403
gp	General Plant - Gross	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069
accum dep	Accumulated Depreciation	(\$13,673,200)	(\$8,387,179)	(\$1,745,668)	(\$2,865,500)	(\$642,865)
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0
Total Net Plant		\$13,578,703	\$8,709,749	\$1,675,804	\$2,596,141	\$567,608
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$17,978,475	\$9,187,139	\$1,816,944	\$6,786,607	\$153,277
OM&A Expenses		\$2,438,820	\$1,760,682	\$250,156	\$343,382	\$65,816
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0
Subtotal		\$20,417,296	\$10,947,821	\$2,067,100	\$7,129,989	\$219,093
Working Capital		\$3,062,594	\$1,642,173	\$310,065	\$1,069,498	\$32,864
Total Rate Base		\$16,641,297	\$10,351,922	\$1,985,869	\$3,665,639	\$600,472
		Rate Base Input equals Output				
Equity Component of Rate Base		\$6,656,519	\$4,140,769	\$794,348	\$1,466,256	\$240,189
Net Income on Allocated Assets		\$627,044	\$595,505	\$86,381	(\$17,493)	(\$39,518)
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0
Net Income		\$627,044	\$595,505	\$86,381	(\$17,493)	(\$39,518)
RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%		100.00%	106.60%	101.92%	79.62%	52.26%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$406,982)	(\$107,748)	(\$37,404)	(\$188,410)	(\$72,047)
		Deficiency Input equals Output				
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$193,302	\$8,995	(\$137,379)	(\$65,729)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.42%	14.38%	10.87%	-1.19%	-16.45%

b) Please confirm the reference in EB-2011-0273 for the transformer allowance information shown in columns A and C on Sheet 8 of the model.

Grimsby Power Inc.'s Response:

Grimsby Power confirms that the reference to EB-2011-0273 for the transformer allowance information in Sheet 8 of the Revenue to Cost Ratio Adjustment model, as shown, is correct:

Rate Class	Transformer Allowance In Rate	Transformer Allowance A	Transformer Allowance kW's C
Residential	No		
General Service Less Than 50 kW	No		
General Service 50 to 4,999 kW	Yes	33,000	55,000
Street Lighting	No		
Unmetered Scattered Load	No		
		33,000	55,000

Below is an excerpt from the 'I6.1 Revenue' worksheet of the Cost Allocation model (version 2) submitted Nov 14, 2011 as part of the Cost of Service application (*some rows hidden*). Referring to rows 27 and 40, the Forecast kW is 55,000 kW, and the Transformer Ownership Allowance is \$33,000 for the GS>50 rate class, representing a proposed Transformer Allowance of (\$0.60) per kW for this rate class.

20				1	2	3	7	9
21				Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
22								
23								
24	Billing Data							
25	Forecast kWh	CEN	181,732,931	92,606,843	18,314,894	68,877,755	1,578,145	355,293
26	Forecast kW	CDEM	193,126	-	-	188,723	4,403	-
27	Forecast kW, included in CDEM, of customers receiving line transformer allowance		55,000			55,000		
39	Distribution Revenue from Rates		\$3,463,927	\$2,555,823	\$392,621	\$465,269	\$34,428	\$15,786
40	Transformer Ownership Allowance		\$33,000	\$0	\$0	\$33,000	\$0	\$0
41	Net Class Revenue	CREV	\$3,430,927	\$2,555,823	\$392,621	\$432,269	\$34,428	\$15,786

The OEB accepted the (\$0.60) per kW Transformer Allowance in its Tariff of Rates and Charges as filed Feb 16, 2012. Therefore the amounts entered in this application are consistent with the values depicted in the Cost of Service rate application.



Ontario Energy Board

2012 COST ALLOCATION

Sheet I1 Utility Information Sheet

Name of LDC: Grimsby Power Incorporated

License Number: ED-2002-0554

Application EB Number: EB-2011-0273

Date of Submission: September-30-11

Version: 2.0

Contact Information

Name: Mioara Domokos

Title: Director of Finance





Phone Number: 905-945-5437 x 232

E-Mail Address: mioarad@grimsbypower.com

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

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

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Input for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
OUTPUTS	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	O7	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

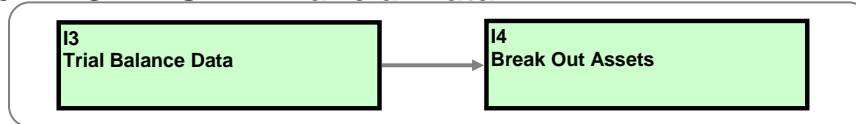
1. GENERAL



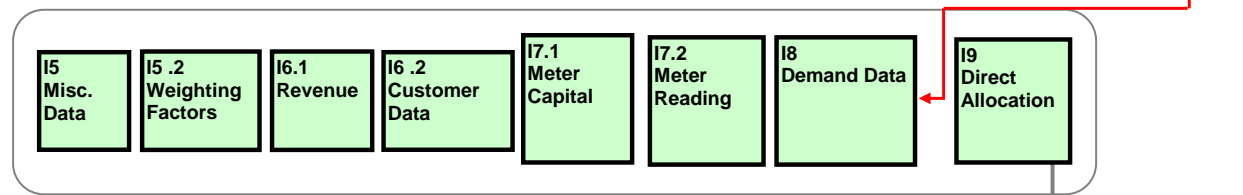
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



4. LDC INPUT - Customer Data and Operating Stats



5. MODEL PROCESS - Categorization - OEB Defaults

E1
Categorization

6. MODEL PROCESS - Allocators calculated from 4.

E2
Allocators

E3
PLCC

7. MODEL PROCESS - Detail Cost Elements by Rate Class

E4
Trial Balance
Allocation Details

E5
Reconciliation

8. MODEL OUTPUT- Summaries by Rate Class

O1
Rev - Cost
Ratios

O2
Fixed Charges
Floor & Ceiling

O2.1
Line
Transformer
PLCC
Adjustment

O2.2
Primary Cost PLCC
Adjustment

O2.3
Secondary Cost
PLCC
Adjustment

O3.1
Line Tran Unit
Cost

O3.2
Substat Tran
Unit Cost

O3.3
Primary Cost Pool

O3.4
Secondary Cost
Pool

O3.5
USL Metering
Credit

O3.6
MicroFIT
Charges

O4
Summary by
Class &
Accounts

O5
Details by
Class &
Accounts

O6
Source Data
for E2

O7
Amortization



2012 COST ALLOCATION
Grimsby Power Incorporated

EB-2011-0273

September-30-11

Sheet I2 Class Selection - Response to Board Staff Interrogatory X

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

Response to Board Staff Interrogatory X

	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

Update

**** Space available for additional information about this run**



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet 13 Trial Balance Data - Response to Board Staff Interrogatory X

Instructions:

Step 1: Copy Test Year Trial Balance values to Column D21 of this worksheet.

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

Step 3: Enter Target Net Income

Step 4: Enter PILs

Step 5: Enter Interest Expense

Step 6: Enter Revenue Requirement

Step 7: Enter Total Rate Base

Step 8: Enter Directly Allocated amounts into column G.

Target Net Income (\$)	\$627,044
PILs (\$)	\$37,888
Interest Expense (\$)	\$436,171
Revenue Requirement (\$)	\$4,232,036
Revenue Requirement to be Used in this model (\$)	\$4,232,036
Rate Base (\$)	\$16,641,297
Rate Base to be Used in this model (\$)	\$16,641,297

From this Sheet

Differences?

Rev Req Matches

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				\$0	Unclassified Asset
1010	Cash Advances and Working Funds	\$0				\$0	Unclassified Asset
1020	Interest Special Deposits	\$0				\$0	Unclassified Asset
1030	Dividend Special Deposits	\$0				\$0	Unclassified Asset
1040	Other Special Deposits	\$0				\$0	Unclassified Asset
1060	Term Deposits	\$0				\$0	Unclassified Asset
1070	Current Investments	\$0				\$0	Unclassified Asset
1100	Customer Accounts Receivable	\$0				\$0	Unclassified Asset
1102	Accounts Receivable - Services	\$0				\$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	\$0				\$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0	Unclassified Asset
1110	Other Accounts Receivable	\$0				\$0	Unclassified Asset
1120	Accrued Utility Revenues	\$0				\$0	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit	\$0				\$0	Unclassified Asset
1140	Interest and Dividends Receivable	\$0				\$0	Unclassified Asset
1150	Rents Receivable	\$0				\$0	Unclassified Asset
1170	Notes Receivable	\$0				\$0	Unclassified Asset
1180	Prepayments	\$0				\$0	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	\$0				\$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies	\$0				\$0	Unclassified Asset
1210	Notes Receivable from Associated Companies	\$0				\$0	Unclassified Asset
1305	Fuel Stock	\$0				\$0	Unclassified Asset
1330	Plant Materials and Operating Supplies	\$0				\$0	Unclassified Asset
1340	Merchandise	\$0				\$0	Unclassified Asset
1350	Other Materials and Supplies	\$0				\$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	\$0				\$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	\$0				\$0	Unclassified Asset
1410	Other Special or Collateral Funds	\$0				\$0	Unclassified Asset
1415	Sinking Funds	\$0				\$0	Unclassified Asset
1425	Unamortized Debt Expense	\$0				\$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit	\$0				\$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	\$0				\$0	Unclassified Asset
1460	Other Non-Current Assets	\$0				\$0	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	\$0				\$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	\$0				\$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans	\$0				\$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies	\$0				\$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	\$0				\$0	Unclassified Asset
1490	Investment in Subsidiary Companies	\$0				\$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	\$0				\$0	Unclassified Asset
1508	Other Regulatory Assets	\$0				\$0	Unclassified Asset
1510	Preliminary Survey and Investigation Charges	\$0				\$0	Unclassified Asset
1515	Emission Allowance Inventory	\$0				\$0	Unclassified Asset
1516	Emission Allowances Withheld	\$0				\$0	Unclassified Asset
1518	RCV/ARetail	\$0				\$0	Unclassified Asset
1520	Power Purchase Variance Account	\$0				\$0	Unclassified Asset
1525	Miscellaneous Deferred Debits	\$0				\$0	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	\$0				\$0	Unclassified Asset
1540	Unamortized Loss on Recquired Debt	\$0				\$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables	\$0				\$0	Unclassified Asset
1548	RCV/ASTR	\$0				\$0	Unclassified Asset
1560	Deferred Development Costs	\$0				\$0	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	\$0				\$0	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	\$0				\$0	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	\$0				\$0	CDM Expenditures and Recoveries
1570	Qualifying Transition Costs	\$0				\$0	Unclassified Asset
1571	Pre-market Opening Energy Variance	\$0				\$0	Unclassified Asset
1572	Extraordinary Event Costs	\$0				\$0	Unclassified Asset
1574	Deferred Rate Impact Amounts	\$0				\$0	Unclassified Asset
1580	RSVAWMS	\$0				\$0	Unclassified Asset
1582	RSVAONE-TIME	\$0				\$0	Unclassified Asset
1584	RSVANW	\$0				\$0	Unclassified Asset
1586	RSVACN	\$0				\$0	Unclassified Asset
1588	RSVAPOWER	\$0				\$0	Unclassified Asset
1590	Recovery of Regulatory Asset Balances	\$0				\$0	Unclassified Asset

1605	Electric Plant in Service - Control Account	\$0		\$0	Unclassified Asset
1606	Organization	\$0		\$0	Non-Distribution Asset
1608	Franchises and Consents	\$0		\$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant	\$0		\$0	Non-Distribution Asset
1615	Land	\$0		\$0	Non-Distribution Asset
1616	Land Rights	\$0		\$0	Non-Distribution Asset
1620	Buildings and Fixtures	\$0		\$0	Non-Distribution Asset
1630	Leasehold Improvements	\$0		\$0	Non-Distribution Asset
1635	Boiler Plant Equipment	\$0		\$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators	\$0		\$0	Non-Distribution Asset
1645	Turbogenerator Units	\$0		\$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways	\$0		\$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	\$0		\$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges	\$0		\$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	\$0		\$0	Non-Distribution Asset
1670	Prime Movers	\$0		\$0	Non-Distribution Asset
1675	Generators	\$0		\$0	Non-Distribution Asset
1680	Accessory Electric Equipment	\$0		\$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	\$0		\$0	Non-Distribution Asset
1705	Land	\$0		\$0	Non-Distribution Asset
1706	Land Rights	\$0		\$0	Non-Distribution Asset
1708	Buildings and Fixtures	\$0		\$0	Non-Distribution Asset
1710	Leasehold Improvements	\$0		\$0	Non-Distribution Asset
1715	Station Equipment	\$0		\$0	Non-Distribution Asset
1720	Towers and Fixtures	\$0		\$0	Non-Distribution Asset
1725	Poles and Fixtures	\$0		\$0	Non-Distribution Asset
1730	Overhead Conductors and Devices	\$0		\$0	Non-Distribution Asset
1735	Underground Conduit	\$0		\$0	Non-Distribution Asset
1740	Underground Conductors and Devices	\$0		\$0	Non-Distribution Asset
1745	Roads and Trails	\$0		\$0	Non-Distribution Asset
1805	Land	\$0		\$0	Land and Buildings
1806	Land Rights	\$0		\$0	Land and Buildings
1808	Buildings and Fixtures	\$0		\$0	Land and Buildings
1810	Leasehold Improvements	\$0		\$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$143,555		\$143,555	DS
1825	Storage Battery Equipment	\$0		\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures	\$7,838,985		\$7,838,985	Poles, Wires
1835	Overhead Conductors and Devices	\$2,311,471		\$2,311,471	Poles, Wires
1840	Underground Conduit	\$4,293,188		\$4,293,188	Poles, Wires
1845	Underground Conductors and Devices	\$1,217,550		\$1,217,550	Poles, Wires
1850	Line Transformers	\$6,188,780		\$6,188,780	Line Transformers
1855	Services	\$427,140		\$427,140	Services and Meters
1860	Meters	\$1,743,548		\$1,743,548	Services and Meters
1880	IFRS Placeholder Asset Account	\$0		\$0	IFRS Placeholder Asset Account
1885	Other Installations on Customer's Premises	\$0		\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises	\$0		\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems	\$0		\$0	Non-Distribution Asset
1905	Land	\$111,556		\$111,556	Land and Buildings
1906	Land Rights	\$0		\$0	Land and Buildings
1908	Buildings and Fixtures	\$869,466		\$869,466	General Plant
1910	Leasehold Improvements	\$0		\$0	General Plant
1915	Office Furniture and Equipment	\$137,299		\$137,299	Equipment
1920	Computer Equipment - Hardware	\$149,603		\$149,603	IT Assets
1925	Computer Software	\$592,196		\$592,196	IT Assets
1930	Transportation Equipment	\$925,093		\$925,093	Equipment
1935	Stores Equipment	\$47,086		\$47,086	Equipment
1940	Tools, Shop and Garage Equipment	\$157,478		\$157,478	Equipment
1945	Measurement and Testing Equipment	\$75,448		\$75,448	Equipment
1950	Power Operated Equipment	\$0		\$0	Equipment
1955	Communication Equipment	\$22,519		\$22,519	Equipment
1960	Miscellaneous Equipment	\$0		\$0	Equipment
1965	Water Heater Rental Units	\$0		\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises	\$0		\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises	\$0		\$0	Other Distribution Assets
1980	System Supervisory Equipment	\$0		\$0	Other Distribution Assets
1985	Sentinel Lighting Rental Units	\$0		\$0	Non-Distribution Asset
1990	Other Tangible Property	\$0		\$0	Other Distribution Assets
1995	Contributions and Grants - Credit	\$0		\$0	Contributions and Grants
2005	Property Under Capital Leases	\$0		\$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold	\$0		\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified	\$0		\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	\$0		\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use	\$0		\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	\$0		\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric	\$0		\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	\$0		\$0	Unclassified Asset
2065	Other Electric Plant Adjustment	\$0		\$0	Non-Distribution Asset
2070	Other Utility Plant	\$0		\$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	\$0		\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$13,673,200)		(\$13,673,200)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0		\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	\$0		\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	\$0		\$0	Non-Distribution Asset
2205	Accounts Payable	(\$350,000)	\$0	(\$350,000)	Liability
2208	Customer Credit Balances	\$0		\$0	Liability
2210	Current Portion of Customer Deposits	\$0		\$0	Liability
2215	Dividends Declared	\$0		\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities	(\$1,023,387)		(\$1,023,387)	Liability
2225	Notes and Loans Payable	\$0		\$0	Liability
2240	Accounts Payable to Associated Companies	(\$15,000)		(\$15,000)	Liability
2242	Notes Payable to Associated Companies	\$0		\$0	Liability
2250	Debt Retirement Charges (DRC) Payable	(\$100,000)		(\$100,000)	Liability
2252	Transmission Charges Payable	\$0		\$0	Liability
2254	Electrical Safety Authority Fees Payable	\$0		\$0	Liability
2256	Independent Market Operator Fees and Penalties Payable	\$0		\$0	Liability
2260	Current Portion of Long Term Debt	(\$206,667)		(\$206,667)	Liability
2262	Ontario Hydro Debt - Current Portion	\$0		\$0	Liability
2264	Pensions and Employee Benefits - Current Portion	\$0		\$0	Liability
2268	Accrued Interest on Long Term Debt	(\$419,249)		(\$419,249)	Liability
2270	Matured Long Term Debt	\$0		\$0	Liability
2272	Matured Interest on Long Term Debt	\$0		\$0	Liability
2285	Obligations Under Capital Leases--Current	\$0		\$0	Liability
2290	Commodity Taxes	\$0		\$0	Liability
2292	Payroll Deductions / Expenses Payable	(\$25,000)		(\$25,000)	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	\$0		\$0	Liability
2296	Future Income Taxes - Current	\$0		\$0	Liability
2305	Accumulated Provision for Injuries and Damages	\$0		\$0	Liability
2306	Employee Future Benefits	\$0		\$0	Liability
2308	Other Pensions - Past Service Liability	\$0		\$0	Liability
2310	Vested Sick Leave Liability	\$0		\$0	Liability
2315	Accumulated Provision for Rate Refunds	\$0		\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities	(\$179,779)		(\$179,779)	Liability
2325	Obligations Under Capital Lease--Non-Current	\$0		\$0	Liability
2330	Development Charge Fund	\$0		\$0	Liability
2335	Long Term Customer Deposits	(\$325,000)		(\$325,000)	Liability

2340	Collateral Funds Liability																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			</
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4720	Other Expenses	\$0		\$0	Other Power Supply Expenses
4725	Competition Transition Expense	\$0		\$0	Other Power Supply Expenses
4730	Rural Rate Assistance Expense	\$0		\$0	Power Supply Expenses (Working Capital)
4750	Charges-LV	\$130,000		\$130,000	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	\$0		\$0	Non-Distribution Expenses
4810	Load Dispatching	\$0		\$0	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	\$0		\$0	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	\$0		\$0	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	\$0		\$0	Non-Distribution Expenses
4830	Overhead Line Expenses	\$0		\$0	Non-Distribution Expenses
4835	Underground Line Expenses	\$0		\$0	Non-Distribution Expenses
4840	Transmission of Electricity by Others	\$0		\$0	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	\$0		\$0	Non-Distribution Expenses
4850	Rents	\$0		\$0	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	\$0		\$0	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	\$0		\$0	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	\$0		\$0	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	\$0		\$0	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	\$0		\$0	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	\$0		\$0	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	\$0		\$0	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$0		\$0	Non-Distribution Expenses
4960	Maintenance of Underground Lines	\$0		\$0	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	\$0		\$0	Non-Distribution Expenses
5005	Operation Supervision and Engineering	\$60,649		\$60,649	Operation (Working Capital)
5010	Load Dispatching	\$0		\$0	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	\$0		\$0	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	\$0		\$0	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0		\$0	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	\$0		\$0	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0		\$0	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$37,599		\$37,599	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$12,010		\$12,010	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	\$0		\$0	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	\$31,158		\$31,158	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0		\$0	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	\$0		\$0	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	\$0		\$0	Operation (Working Capital)
5060	Street Lighting and Signal System Expense	\$0		\$0	Non-Distribution Expenses
5065	Meter Expense	\$0		\$0	Operation (Working Capital)
5070	Customer Premises - Operation Labour	\$4,701		\$4,701	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	\$0		\$0	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	\$281,699		\$281,699	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0		\$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$25,758		\$25,758	Operation (Working Capital)
5096	Other Rent	\$0		\$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	\$51,441		\$51,441	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0		\$0	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	\$0		\$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	\$816		\$816	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	\$40,114		\$40,114	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	\$74,676		\$74,676	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	\$66,743		\$66,743	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	\$77,653		\$77,653	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	\$0		\$0	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	\$0		\$0	Maintenance (Working Capital)
5155	Maintenance of Underground Services	\$13,817		\$13,817	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	\$58,527		\$58,527	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems	\$0		\$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour	\$0		\$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	\$0		\$0	Non-Distribution Expenses
5175	Maintenance of Meters	\$48,178		\$48,178	Maintenance (Working Capital)
5179	Customer Installations Expenses- Leased Property	\$0		\$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour	\$0		\$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	\$0		\$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour	\$0		\$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	\$0		\$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	\$0		\$0	Non-Distribution Expenses
5205	Purchase of Transmission and System Services	\$0		\$0	Other Power Supply Expenses
5210	Transmission Charges	\$0		\$0	Other Power Supply Expenses
5215	Transmission Charges Recovered	\$0		\$0	Other Power Supply Expenses
5305	Supervision	\$4,284		\$4,284	Billing and Collection (Working Capital)
5310	Meter Reading Expense	\$97,796		\$97,796	Billing and Collection (Working Capital)
5315	Customer Billing	\$348,320		\$348,320	Billing and Collection (Working Capital)
5320	Collecting	\$43,963		\$43,963	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	\$0		\$0	Billing and Collection (Working Capital)
5330	Collection Charges	\$6,630		\$6,630	Billing and Collection (Working Capital)
5335	Bad Debt Expense	\$6,000		\$6,000	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0	Billing and Collection (Working Capital)
5405	Supervision	\$0		\$0	Community Relations (Working Capital)
5410	Community Relations - Sundry	\$9,000		\$9,000	Community Relations (Working Capital)
5415	Energy Conservation	\$0		\$0	Community Relations - CDM (Working Capital)
5420	Community Safety Program	\$0		\$0	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0	Community Relations (Working Capital)
5505	Supervision	\$0		\$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense	\$0		\$0	Other Distribution Expenses
5515	Advertising Expense	\$3,500		\$3,500	Advertising Expenses
5520	Miscellaneous Sales Expense	\$0		\$0	Other Distribution Expenses
5605	Executive Salaries and Expenses	\$158,196		\$158,196	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses	\$225,931		\$225,931	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	\$207,675		\$207,675	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	\$44,694		\$44,694	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	\$0		\$0	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	\$66,696		\$66,696	Administrative and General Expenses (Working Capital)
5635	Property Insurance	\$23,307		\$23,307	Insurance Expense (Working Capital)
5640	Injuries and Damages	\$0		\$0	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	\$5,988		\$5,988	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	\$0		\$0	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	\$59,520		\$59,520	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses	\$0		\$0	Advertising Expenses
5665	Miscellaneous General Expenses	\$99,401		\$99,401	Administrative and General Expenses (Working Capital)
5670	Rent	\$0		\$0	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	\$105,593		\$105,593	Administrative and General Expenses (Working Capital)

5680	Electrical Safety Authority Fees	\$5,100			\$5,100	Administrative and General Expenses (Working Capital)
5681	IFRS Placeholder Expense Account	\$0			\$0	IFRS Placeholder Expense Account
5682	IFRS Placeholder Expense Account	\$0			\$0	IFRS Placeholder Expense Account
5683	IFRS Placeholder Expense Account	\$0			\$0	IFRS Placeholder Expense Account
5684	IFRS Placeholder Expense Account	\$0			\$0	IFRS Placeholder Expense Account
5685	Independent Market Operator Fees and Penalties	\$0			\$0	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	\$692,103		\$0	\$692,103	Amortization of Assets
5710	Amortization of Limited Term Electric Plant	\$0			\$0	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	\$0			\$0	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	\$0			\$0	Other Amortization - Unclassified
5725	Miscellaneous Amortization	\$0			\$0	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0			\$0	Amortization of Assets
5735	Amortization of Deferred Development Costs	\$0			\$0	Amortization of Assets
5740	Amortization of Deferred Charges	\$0			\$0	Amortization of Assets
6005	Interest on Long Term Debt	\$383,516	(\$443,322)	\$0	\$436,171	Interest Expense - Unclassified
6010	Amortization of Debt Discount and Expense	\$0			\$0	Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit	\$0			\$0	Interest Expense - Unclassified
6020	Amortization of Loss on Reacquired Debt	\$0			\$0	Interest Expense - Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	\$0			\$0	Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies	\$0			\$0	Interest Expense - Unclassified
6035	Other Interest Expense	\$52,655			\$52,655	Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$0			\$0	Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction	\$0			\$0	Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations	\$0			\$0	Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	\$27,540			\$27,540	Other Distribution Expenses
6110	Income Taxes	(\$36,612)	\$63,681	\$0	\$37,898	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	(\$13,000)			(\$13,000)	Income Tax Expense - Unclassified
6205	Donations	\$4,117			\$4,117	Charitable Contributions
6210	Life Insurance	\$0			\$0	Insurance Expense (Working Capital)
6215	Penalties	\$0			\$0	Other Distribution Expenses
6225	Other Deductions	\$0			\$0	Other Distribution Expenses
6305	Extraordinary Income	\$0			\$0	Unclassified Expenses
6310	Extraordinary Deductions	\$0			\$0	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	\$0			\$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	\$0			\$0	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	\$0			\$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	\$0			\$0	Unclassified Expenses

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

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

Grouped Accounts	Financial Statement	Reclassified Balance	
Land and Buildings	\$111,556	\$111,556	\$0
TS Primary Above 50	\$0	\$0	\$0
DS	\$143,555	\$143,555	\$0
Poles, Wires	\$15,661,194	\$15,661,194	\$0
Line Transformers	\$6,188,780	\$6,188,780	\$0
Services and Meters	\$2,170,688	\$2,170,688	\$0
General Plant	\$869,466	\$869,466	\$0
Equipment	\$1,364,864	\$1,364,864	\$0
IT Assets	\$741,800	\$741,800	\$0
CDM Expenditures and Recoveries	\$0	\$0	\$0
Other Distribution Assets	\$0	\$0	\$0
Contributions and Grants	\$0	\$0	\$0
Accumulated Amortization	(\$13,673,200)	(\$13,673,200)	\$0
Non-Distribution Asset	\$0	\$0	\$0
Unclassified Asset	\$0	\$0	\$0
Liability	(\$11,216,386)	(\$11,216,386)	\$0
Equity	(\$6,761,963)	(\$7,389,007)	\$627,044
Sales of Electricity	(\$17,848,474)	(\$17,848,474)	\$0
Distribution Services Revenue	(\$7,275,603)	(\$7,129,389)	(\$146,213)
Late Payment Charges	(\$55,000)	(\$55,000)	\$0
Specific Service Charges	(\$110,000)	(\$110,000)	\$0
Other Distribution Revenue	(\$118,141)	(\$118,141)	\$0
Other Revenue - Unclassified	(\$3,600)	(\$3,600)	\$0
Other Income & Deductions	(\$115,100)	(\$115,100)	\$0
Power Supply Expenses (Working Capital)	\$17,978,475	\$17,978,475	\$0
Other Power Supply Expenses	\$0	\$0	\$0
Operation (Working Capital)	\$453,574	\$453,574	\$0
Maintenance (Working Capital)	\$431,965	\$431,965	\$0
Billing and Collection (Working Capital)	\$501,013	\$501,013	\$0
Community Relations (Working Capital)	\$9,000	\$9,000	\$0
Community Relations - CDM (Working Capital)	\$0	\$0	\$0
Administrative and General Expenses (Working Capital)	\$978,804	\$978,804	\$0
Insurance Expense (Working Capital)	\$23,307	\$23,307	\$0
Bad Debt Expense (Working Capital)	\$6,000	\$6,000	\$0
Advertising Expenses	\$3,500	\$3,500	\$0
Charitable Contributions	\$4,117	\$4,117	\$0
Amortization of Assets	\$692,103	\$692,103	\$0
Other Amortization - Unclassified	\$0	\$0	\$0
Interest Expense - Unclassified	\$436,171	\$488,826	(\$52,655)
Income Tax Expense - Unclassified	(\$49,612)	\$24,898	(\$74,510)
Other Distribution Expenses	\$27,540	\$27,540	\$0
Non-Distribution Expenses	\$0	\$0	\$0
Unclassified Expenses	\$0	\$0	\$0
Total	(\$8,429,608)	(\$8,783,273)	\$363,666



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Sheet 14 Break Out Worksheet - Response to Board Staff Interrogatory X

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, Cell B14	\$13,578,703
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS										EXPENSE ITEMS				
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contribution	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments		
1805	Conservation and Demand Management	\$0		\$0	-					-						
1805-1	Land	\$0		\$0	-					-						
1805-2	Land Station <50 kV	\$0		\$0	-					-						
1805-3	Land Station <50 kV	\$0	100.00%	\$0	-					-						
1805-4	Land Station <50 kV	\$0		\$0	-					-						
1805-5	Land Station <50 kV	\$0		\$0	-					-						
1805-6	Land Station <50 kV	\$0	100.00%	\$0	-					-						
1805-7	Land Station <50 kV	\$0		\$0	-					-						
1805-8	Land Station <50 kV	\$0		\$0	-					-						
1805-9	Land Station <50 kV	\$0		\$0	-					-						
1805-10	Land Station <50 kV	\$0	100.00%	\$0	-					-						
1805-11	Land Station <50 kV	\$0		\$0	-					-						
1805-12	Land Station <50 kV	\$0		\$0	-					-						
1805-13	Land Station <50 kV	\$0		\$0	-					-						
1805-14	Land Station <50 kV	\$0		\$0	-					-						
1805-15	Land Station <50 kV	\$0		\$0	-					-						
1805-16	Land Station <50 kV	\$0		\$0	-					-						
1805-17	Land Station <50 kV	\$0		\$0	-					-						
1805-18	Land Station <50 kV	\$0		\$0	-					-						
1805-19	Land Station <50 kV	\$0		\$0	-					-						
1805-20	Land Station <50 kV	\$0		\$0	-					-						
1805-21	Land Station <50 kV	\$0		\$0	-					-						
1805-22	Land Station <50 kV	\$0		\$0	-					-						
1805-23	Land Station <50 kV	\$0		\$0	-					-						
1805-24	Land Station <50 kV	\$0		\$0	-					-						
1805-25	Land Station <50 kV	\$0		\$0	-					-						
1805-26	Land Station <50 kV	\$0		\$0	-					-						
1805-27	Land Station <50 kV	\$0		\$0	-					-						
1805-28	Land Station <50 kV	\$0		\$0	-					-						
1805-29	Land Station <50 kV	\$0		\$0	-					-						
1805-30	Land Station <50 kV	\$0		\$0	-					-						
1805-31	Land Station <50 kV	\$0		\$0	-					-						
1805-32	Land Station <50 kV	\$0		\$0	-					-						
1805-33	Land Station <50 kV	\$0		\$0	-					-						
1805-34	Land Station <50 kV	\$0		\$0	-					-						
1805-35	Land Station <50 kV	\$0		\$0	-					-						
1805-36	Land Station <50 kV	\$0		\$0	-					-						
1805-37	Land Station <50 kV	\$0		\$0	-					-						
1805-38	Land Station <50 kV	\$0		\$0	-					-						
1805-39	Land Station <50 kV	\$0		\$0	-					-						
1805-40	Land Station <50 kV	\$0		\$0	-					-						
1805-41	Land Station <50 kV	\$0		\$0	-					-						
1805-42	Land Station <50 kV	\$0		\$0	-					-						
1805-43	Land Station <50 kV	\$0		\$0	-					-						
1805-44	Land Station <50 kV	\$0		\$0	-					-						
1805-45	Land Station <50 kV	\$0		\$0	-					-						
1805-46	Land Station <50 kV	\$0		\$0	-					-						
1805-47	Land Station <50 kV	\$0		\$0	-					-						
1805-48	Land Station <50 kV	\$0		\$0	-					-						
1805-49	Land Station <50 kV	\$0		\$0	-					-						
1805-50	Land Station <50 kV	\$0		\$0	-					-						
1805-51	Land Station <50 kV	\$0		\$0	-					-						
1805-52	Land Station <50 kV	\$0		\$0	-					-						
1805-53	Land Station <50 kV	\$0		\$0	-					-						
1805-54	Land Station <50 kV	\$0		\$0	-					-						
1805-55	Land Station <50 kV	\$0		\$0	-					-						
1805-56	Land Station <50 kV	\$0		\$0	-					-						
1805-57	Land Station <50 kV	\$0		\$0	-					-						
1805-58	Land Station <50 kV	\$0		\$0	-					-						
1805-59	Land Station <50 kV	\$0		\$0	-					-						
1805-60	Land Station <50 kV	\$0		\$0	-					-						
1805-61	Land Station <50 kV	\$0		\$0	-					-						
1805-62	Land Station <50 kV	\$0		\$0	-					-						
1805-63	Land Station <50 kV	\$0		\$0	-					-						
1805-64	Land Station <50 kV	\$0		\$0	-					-						
1805-65	Land Station <50 kV	\$0		\$0	-					-						
1805-66	Land Station <50 kV	\$0		\$0	-					-						
1805-67	Land Station <50 kV	\$0		\$0	-					-						
1805-68	Land Station <50 kV	\$0		\$0	-					-						
1805-69	Land Station <50 kV	\$0		\$0	-					-						
1805-70	Land Station <50 kV	\$0		\$0	-					-						
1805-71	Land Station <50 kV	\$0		\$0	-					-						
1805-72	Land Station <50 kV	\$0		\$0	-					-						
1805-73	Land Station <50 kV	\$0		\$0	-					-						
1805-74	Land Station <50 kV	\$0		\$0	-					-						
1805-75	Land Station <50 kV	\$0		\$0	-					-						
1805-76	Land Station <50 kV	\$0		\$0	-					-						
1805-77	Land Station <50 kV	\$0		\$0	-					-						
1805-78	Land Station <50 kV	\$0		\$0	-					-						
1805-79	Land Station <50 kV	\$0		\$0	-					-						
1805-80	Land Station <50 kV	\$0		\$0	-					-						
1805-81	Land Station <50 kV	\$0		\$0	-					-						
1805-82	Land Station <50 kV	\$0		\$0	-					-						
1805-83	Land Station <50 kV	\$0		\$0	-					-						
1805-84	Land Station <50 kV	\$0		\$0	-					-						
1805-85	Land Station <50 kV	\$0		\$0	-					-						
1805-86	Land Station <50 kV	\$0		\$0	-					-						
1805-87	Land Station <50 kV	\$0		\$0	-					-						
1805-88	Land Station <50 kV	\$0		\$0	-					-						
1805-89	Land Station <50 kV	\$0		\$0	-					-						
1805-90	Land Station <50 kV	\$0		\$0	-					-						
1805-91	Land Station <50 kV	\$0		\$0	-					-						
1805-92	Land Station <50 kV	\$0		\$0	-					-						
1805-93	Land Station <50 kV	\$0		\$0	-					-						
1805-94	Land Station <50 kV	\$0		\$0	-					-						
1805-95	Land Station <50 kV	\$0		\$0	-					-						
1805-96	Land Station <50 kV	\$0		\$0	-					-						
1805-97	Land Station <50 kV	\$0		\$0	-					-						
1805-98	Land Station <50 kV	\$0		\$0	-					-						
1805-99	Land Station <50 kV	\$0		\$0	-					-						
1805-100	Land Station <50 kV	\$0		\$0	-					-						
1805-101	Land Station <50 kV	\$0		\$0	-					-						
1805-102	Land Station <50 kV	\$0		\$0	-					-						
1805-103	Land Station <50 kV	\$0		\$0	-					-						
1805-104	Land Station <50 kV	\$0		\$0	-					-						
1805-105	Land Station <50 kV	\$0		\$0	-					-						
1805-106	Land Station <50 kV	\$0		\$0	-					-						
1805-107	Land Station <50 kV	\$0		\$0	-					-						
1805-108	Land Station <50 kV	\$0		\$0	-					-						
1805-109	Land Station <50 kV	\$0		\$0	-					-						
1805-110	Land Station <50 kV	\$0		\$0	-					-						
1805-111	Land Station <50 kV	\$0		\$0	-					-						
1805-112	Land Station <50 kV	\$0		\$0	-					-						
1805-113	Land Station <50 kV	\$0		\$0	-					-						
1805-114	Land Station <50 kV	\$0		\$0	-					-						
1805-115	Land Station <50 kV	\$0		\$0	-					-						
1805-116	Land Station <50 kV	\$0		\$0	-					-						
1805-117	Land Station <50 kV	\$0		\$0	-					-						
1805-118	Land Station <50 kV	\$0		\$0	-					-						
1805-119	Land Station <50 kV	\$0		\$0	-					-						
1805-120	Land Station <50 kV	\$0		\$0	-					-						
1805-121	Land Station <50 kV	\$0		\$0	-					-						
1805-122	Land Station <50 kV	\$0		\$0	-					-						
1805-123	Land Station <50 kV	\$0		\$0	-					-						
1805-124	Land Station <50 kV	\$0		\$0	-					-						
1805-125	Land Station <50 kV	\$0		\$0	-					-						
1805-126	Land Station <50 kV	\$0		\$0	-					-						
1805-127	Land Station <50 kV	\$0		\$0	-					-						
1805-128	Land Station <50 kV	\$0		\$0	-					-						
1805-129	Land Station <50 kV	\$0		\$0	-					-						
1805-130	Land Station <50 kV	\$0		\$0	-					-						
1805-131	Land Station <50 kV	\$0		\$0	-					-						



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Sheet 15.1 Miscellaneous Data Worksheet - Response to Board Staff Interrogatory X

kMs of Roads in Service Area Where
Distribution Lines Exist

172.8

Deemed Equity Component
of Rate Base (%)

40%

Working Capital Allowance to be
included in Rate Base

15%

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

20%

Insert Approved Monthly Service
Charge

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
15.11	25.56	165.08	1.30	15.77



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Sheet 15.2 Weighting Factors Worksheet - Response to Board Staff Interrogatory X

Insert Weighting Factor for Services

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
1	1.5	0	0.1	1

Insert Weighting Factor for Billing and Collecting

1	1	7	3	3
---	---	---	---	---



2012 COST ALLOCATION
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Sheet I6.1 Revenue Worksheet - Response to Board Staff Interrogatory X

Total kWhs from Load Forecast	185,106,615
-------------------------------	-------------

Total kWhs from Load Forecast	195,858
-------------------------------	---------

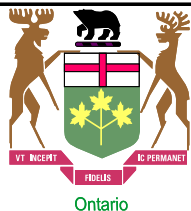
Deficiency from RRWF	- 406,982
----------------------	-----------

Miscellaneous Revenue	346,841
-----------------------	---------

			1	2	3	7	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
Forecast kWh	CEN	185,106,615	94,590,900	18,707,282	69,874,994	1,578,145	355,293
Forecast kW	CDEM	195,858	-	-	191,455	4,403	-
Forecast kW, included in CDEM, of customers receiving line transformer allowance		55,000			55,000		
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	185,106,615	94,590,900	18,707,282	69,874,994	1,578,145	355,293
kWh - 30 year weather normalized amount		185,106,615	94,590,900	18,707,282	69,874,994	1,578,145	355,293
Existing Monthly Charge			\$15.11	\$25.56	\$165.08	\$1.30	\$15.77
Existing Distribution kWh Rate			\$0.0086	\$0.0100			\$0.0099
Existing Distribution kW Rate					\$1.4136	\$3.2363	
Existing TFOA Rate					\$0.60		
Additional Charges							
Distribution Revenue from Rates		\$3,511,213	\$2,572,886	\$396,545	\$469,132	\$53,994	\$18,657
Transformer Ownership Allowance		\$33,000	\$0	\$0	\$33,000	\$0	\$0
Net Class Revenue	CREV	\$3,478,213	\$2,572,886	\$396,545	\$436,132	\$53,994	\$18,657
Data Mismatch Analysis							
Revenue with 30 year weather normalized kWh		3,478,213	2,572,886	396,545	436,132	53,994	18,657

Weather Normalized Data from Hydro One

	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
kWh - 30 year weather normalized amount	185,106,615	94,590,900	18,707,282	69,874,994	1,578,145	355,293
Loss Factor		1.0000	1.0000	1.0000	1.0000	1.0000



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Sheet I6.2 Customer Data Worksheet - Response to Board Staff Interrogatory X

			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	\$6,000	\$1,639	\$521	\$3,839	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$55,000	\$38,095	\$4,920	\$11,519	\$180	\$287
Number of Bills	CNB	126,821	116,440	8,195	1,202	24	960
Number of Devices						2,548	80
Number of Connections (Unmetered)	CCON	2,037				1,957	80
Total Number of Customers	CCA	10,486	9,703	683	100		
Bulk Customer Base	CCB	-					
Primary Customer Base	CCP	10,486	9,703	683	100		
Line Transformer Customer Base	CCLT	10,479	9,703	683	93		
Secondary Customer Base	CCS	10,386	9,703	683	-		
Weighted - Services	CWCS	11,003	9,703	1,024	-	196	80
Weighted Meter -Capital	CWMC	1,520,517	1,261,430	140,686	118,400	-	-
Weighted Meter Reading	CWMR	10,557	9,703	683	171	-	-
Weighted Bills	CWNB	136,004	116,440	8,195	8,417	72	2,880

Bad Debt Data

Historic Year: 2009	6,000	1,639	521	3,839		
Historic Year: 2010	6,000	1,639	521	3,839		
Historic Year: 2011	6,000	1,639	521	3,839		
Three-year average	6,000	1,639	521	3,839	-	-



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Sheet 17.1 Meter Capital Worksheet - Response to Board Staff Interrogatory X

	Residential			GS <50		
	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			82.96%			9%
Cost Relative to Residential Average Cost			1.00			1.58
Total	9703.309444	1261430.228	130	682.9437253	140686.4074	206

Meter Types

Single Phase 200 Amp - Urban
 Single Phase 200 Amp - Rural
 Central Meter
 Network Meter (Costs to be updated)
 Three-phase - No demand
 Smart Meters
 Demand without IT (usually three-phase)
 Demand with IT
 Demand with IT and Interval Capability - Secondary
 Demand with IT and Interval Capability - Primary
 Demand with IT and Interval Capability -Special (WMP)
 LDC Specific 1, single ph.
 Trans type
 Smart Meters
 LDC Specific 3

Cost per Meter (Installed)

50		0			0	
150		0			0	
250		0			0	
225		0			0	
210		0			0	
300		0			0	
500		0			0	
2,100		0			0	
2,300		0			0	
10,000		0			0	
40,000		0			0	
		0			0	
\$130	9,703	1261430.228			0	
\$206		0		683	140686.4074	



2012 COST ALLOCATION
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Sheet I7.1 Meter Capital

	GS>50-Regular			Street Light		
	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			8%			0%
Cost Relative to Residential Average Cost			9.11			-
Total	100	118400	1184	0	0	-
Meter Types	Cost per Meter (Installed)					
Single Phase 200 Amp - Urban	50		0		0	
Single Phase 200 Amp - Rural	150		0		0	
Central Meter	250		0		0	
Network Meter (Costs to be updated)	225	0	0		0	
Three-phase - No demand	210	0	0		0	
Smart Meters	300	0	0		0	
Demand without IT (usually three-phase)	500	62	31000		0	
Demand with IT	2,100		0		0	
Demand with IT and Interval Capability - Secondary	2,300	38	87400		0	
Demand with IT and Interval Capability - Primary	10,000		0		0	
Demand with IT and Interval Capability -Special (WMP)	40,000		0		0	
LDC Specific 1, single ph. Trans type			0		0	
Smart Meters	\$130		0		0	
LDC Specific 3	\$206		0		0	



2012 COST ALLOCATION
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Sheet 17.1 Meter Capital

	Unmetered Scattered Load			TOTAL		
	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			0%			100%
Cost Relative to Residential Average Cost			-			1.12
Total	0	0	-	10486.25317	1520516.635	145.0009465
Meter Types	Cost per Meter (Installed)					
Single Phase 200 Amp - Urban	50	0	0	0	0	
Single Phase 200 Amp - Rural	150	0	0	0	0	
Central Meter	250	0	0	0	0	
Network Meter (Costs to be updated)	225	0	0	0	0	
Three-phase - No demand	210	0	0	0	0	
Smart Meters	300	0	0	0	0	
Demand without IT (usually three-phase)	500	0	62	31000		
Demand with IT	2,100	0	0	0		
Demand with IT and Interval Capability - Secondary	2,300	0	38	87400		
Demand with IT and Interval Capability - Primary	10,000	0	0	0		
Demand with IT and Interval Capability -Special (WMP)	40,000	0	0	0		
LDC Specific 1, single ph. Trans type		0	0	0		
Smart Meters	\$130	0	9,703	1261430.228		
LDC Specific 3	\$206	0	683	140686.4074		



2012 COST ALLOCATION

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Sheet 17.2 Meter Reading Worksheet - Response to Board Staff Interrogatory X

Weighting Factors based on
Contractor Pricing

Description		1			2			3		
		Residential			GS <50			GS>50-Regular		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage	91.91%			6.47%			1.62%		
	Weighted Factor									
	Cost Relative to Residential Average Cost	1.00			1.00			1.71		
	Total	9,703	9,703	1.00	683	683	1.00	100	171	1.71
	Factor									
Residential - Urban - Outside	1.00		0			0			0	
Residential - Urban - Outside with other services	1.00		0			0			0	
Residential - Urban - Inside	2.00		0			0			0	
Residential - Urban - Inside - with other services	1.00		0			0			0	
Residential - Rural - Outside	3.00		0			0			0	
Residential - Rural - Outside with other services	2.00		0			0			0	
Residential - Rural - Inside	1.00		0			0			0	
LDC Specific 2			0			0			0	
GS - Walking	2.00		0			0			0	
GS - Walking - with other services	3.00		0			0			0	
GS - Vehicle with other services -- TOU Read	1.00		0			0			0	
GS - Vehicle with other services	2.00		0			0		71	142	
Smart Meter	1.00	9,703	9,703		683	683			0	
LDC Specific 4	0.00		0			0			0	
Interval	1.00		0			0		29	29	
LDC Specific 5			0			0			0	
LDC Specific 6			0			0			0	



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Sheet 17.2 Met

Weighting Factors based on
 Contractor Pricing

Description		7			9			TOTAL		
		Street Light			Unmetered Scattered Load					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage	0.00%			0.00%			100.00%		
	Weighted Factor									
	Cost Relative to Residential Average Cost	0.00			0.00			3.71		
	Total	-	-	0	-	-	0	10,486	10,557	4
	Factor									
Residential - Urban - Outside	1.00	0			0			-	-	
Residential - Urban - Outside with other services	1.00	0			0			-	-	
Residential - Urban - Inside	2.00	0			0			-	-	
Residential - Urban - Inside - with other services	1.00	0			0			-	-	
Residential - Rural - Outside	3.00	0			0			-	-	
Residential - Rural - Outside with other services	2.00	0			0			-	-	
Residential - Rural - Inside	1.00	0			0			-	-	
LDC Specific 2		0			0			-	-	
GS - Walking	2.00	0			0			-	-	
GS - Walking - with other services	3.00	0			0			-	-	
GS - Vehicle with other services -- TOU Read	1.00	0			0			-	-	
GS - Vehicle with other services	2.00	0			0			71	142	
Smart Meter	1.00	0			0			10,386	10,386	
LDC Specific 4	0.00	0			0			-	-	
Interval	1.00	0			0			29	29	
LDC Specific 5		0			0			-	-	
LDC Specific 6		0			0			-	-	



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Sheet I8 Demand Data Worksheet - Response to Board Staff Interrogatory X

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1	2	3	7	9
			Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
CO-INCIDENT PEAK							
1 CP							
Transformation CP	TCP1	38,953	21,317	5,414	12,184	-	39
Bulk Delivery CP	BCP1	38,953	21,317	5,414	12,184	-	39
Total Sytem CP	DCP1	38,953	21,317	5,414	12,184	-	39
4 CP							
Transformation CP	TCP4	143,869	80,320	20,655	42,743	-	151
Bulk Delivery CP	BCP4	143,869	80,320	20,655	42,743	-	151
Total Sytem CP	DCP4	143,869	80,320	20,655	42,743	-	151
12 CP							
Transformation CP	TCP12	366,893	197,638	46,241	119,838	2,689	487
Bulk Delivery CP	BCP12	366,893	197,638	46,241	119,838	2,689	487
Total Sytem CP	DCP12	366,893	197,638	46,241	119,838	2,689	487
NON CO. INCIDENT PEAK							
1 NCP							
Classification NCP from Load Data Provider	DNCP1	42,392	22,930	5,880	13,139	387	56
Primary NCP	PNCP1	42,392	22,930	5,880	13,139	387	56
Line Transformer NCP	LTNCP1	41,474	22,930	5,880	12,221	387	56
Secondary NCP	SNCP1	29,253	22,930	5,880	-	387	56
4 NCP							
Classification NCP from Load Data Provider	DNCP4	153,867	82,220	21,719	48,210	1,525	192
Primary NCP	PNCP4	153,867	82,220	21,719	48,210	1,525	192
Line Transformer NCP	LTNCP4	150,499	82,220	21,719	44,842	1,525	192
Secondary NCP	SNCP4	105,656	82,220	21,719	-	1,525	192
12 NCP							
Classification NCP from Load Data Provider	DNCP12	387,917	203,433	48,515	131,026	4,435	509
Primary NCP	PNCP12	387,917	203,433	48,515	131,026	4,435	509
Line Transformer NCP	LTNCP12	378,764	203,433	48,515	121,873	4,435	509
Secondary NCP	SNCP12	256,891	203,433	48,515	-	4,435	509



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Sheet I9 Direct Allocation Worksheet - Response to Board Staff Interrogatory X

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

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

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

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

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

1805	Land	\$0	Yes					
1806	Land Rights	\$0	Yes					
1808	Buildings and Fixtures	\$0	Yes					
1810	Leasehold Improvements	\$0	Yes					
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes					
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes					
1825	Storage Battery Equipment	\$0	Yes					
1830	Poles, Towers and Fixtures	\$0	Yes					
1835	Overhead Conductors and Devices	\$0	Yes					
1840	Underground Conduit	\$0	Yes					
1845	Underground Conductors and Devices	\$0	Yes					
1850	Line Transformers	\$0	Yes					
1855	Services	\$0	Yes					
1860	Meters	\$0	Yes					
1880	IFRS Placeholder Asset Account	\$0	Yes					
1905	Land	\$0	Yes					
1906	Land Rights	\$0	Yes					
1908	Buildings and Fixtures	\$0	Yes					
1910	Leasehold Improvements	\$0	Yes					
1915	Office Furniture and Equipment	\$0	Yes					
1920	Computer Equipment - Hardware	\$0	Yes					
1925	Computer Software	\$0	Yes					
1930	Transportation Equipment	\$0	Yes					
1935	Stores Equipment	\$0	Yes					
1940	Tools, Shop and Garage Equipment	\$0	Yes					
1945	Measurement and Testing Equipment	\$0	Yes					
1950	Power Operated Equipment	\$0	Yes					
1955	Communication Equipment	\$0	Yes					
1960	Miscellaneous Equipment	\$0	Yes					
1970	Load Management Controls - Customer Premises	\$0	Yes					
1975	Load Management Controls - Utility Premises	\$0	Yes					
1980	System Supervisory Equipment	\$0	Yes					
1990	Other Tangible Property	\$0	Yes					
2005	Property Under Capital Leases	\$0	Yes					
2010	Electric Plant Purchased or Sold	\$0	Yes					
2050	Completed Construction Not Classified- Electric	\$0	Yes					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes	\$0	\$0	\$0		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes					
	Directly Allocated Net Fixed Assets			\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	Yes					
5010	Load Dispatching	\$0	Yes					
5012	Station Buildings and Fixtures Expense	\$0	Yes					
5014	Transformer Station Equipment - Operation Labour	\$0	Yes					
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes					
5016	Distribution Station Equipment - Operation Labour	\$0	Yes					
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes					

5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes					
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes					
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes					
5035	Overhead Distribution Transformers - Operation	\$0	Yes					
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes					
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes					
5050	Underground Subtransmission Feeders - Operation	\$0	Yes					
5055	Underground Distribution Transformers - Operation	\$0	Yes					
5065	Meter Expense	\$0	Yes					
5070	Customer Premises - Operation Labour	\$0	Yes					
5075	Customer Premises - Materials and Expenses	\$0	Yes					
5085	Miscellaneous Distribution Expense	\$0	Yes					
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes					
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes					
5096	Other Rent	\$0	Yes					
5105	Maintenance Supervision and Engineering	\$0	Yes					
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes					
5112	Maintenance of Transformer Station Equipment	\$0	Yes					
5114	Maintenance of Distribution Station Equipment	\$0	Yes					
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes					
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes					
5130	Maintenance of Overhead Services	\$0	Yes					
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes					
5145	Maintenance of Underground Conduit	\$0	Yes					
5150	Maintenance of Underground Conductors and Devices	\$0	Yes					
5155	Maintenance of Underground Services	\$0	Yes					
5160	Maintenance of Line Transformers	\$0	Yes					
5175	Maintenance of Meters	\$0	Yes					
5305	Supervision	\$0	Yes					
5310	Meter Reading Expense	\$0	Yes					
5315	Customer Billing	\$0	Yes					
5320	Collecting	\$0	Yes					
5325	Collecting- Cash Over and Short	\$0	Yes					
5330	Collection Charges	\$0	Yes					
5335	Bad Debt Expense	\$0	Yes					
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes					
5405	Supervision	\$0	Yes					
5410	Community Relations - Sundry	\$0	Yes					
5415	Energy Conservation	\$0	Yes					
5420	Community Safety Program	\$0	Yes					
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes					
5505	Supervision	\$0	Yes					
5510	Demonstrating and Selling Expense	\$0	Yes					
5515	Advertising Expense	\$0	Yes					
5520	Miscellaneous Sales Expense	\$0	Yes					
5605	Executive Salaries and Expenses	\$0	Yes					
5610	Management Salaries and Expenses	\$0	Yes					
5615	General Administrative Salaries and Expenses	\$0	Yes					
5620	Office Supplies and Expenses	\$0	Yes					
5625	Administrative Expense Transferred Credit	\$0	Yes					
5630	Outside Services Employed	\$0	Yes					
5635	Property Insurance	\$0	Yes					
5640	Injuries and Damages	\$0	Yes					
5645	Employee Pensions and Benefits	\$0	Yes					
5650	Franchise Requirements	\$0	Yes					
5655	Regulatory Expenses	\$0	Yes					
5660	General Advertising Expenses	\$0	Yes					
5665	Miscellaneous General Expenses	\$0	Yes					
5670	Rent	\$0	Yes					
5675	Maintenance of General Plant	\$0	Yes					
5680	Electrical Safety Authority Fees	\$0	Yes					
5682	IFRS Placeholder Expense Account	\$0	Yes					
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes	\$0	\$0	\$0		
5710	Amortization of Limited Term Electric Plant	\$0	Yes					



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Sheet 01 Revenue to Cost Summary Worksheet - Response to Board Staff Interrogatory X

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
Rate Base		Total	Residential	GS <50	GS>50-Regular	Street Light
Assets						Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$3,478,213	\$2,572,886	\$396,545	\$436,132	\$53,994
mi	Miscellaneous Revenue (mi)	\$346,841	\$249,184	\$33,797	\$49,472	\$11,648
		Miscellaneous Revenue Input equals Output				
Total Revenue at Existing Rates		\$3,825,054	\$2,822,070	\$430,342	\$485,603	\$65,642
						\$21,397
Factor required to recover deficiency (1 + D)		1.1170				
Distribution Revenue at Status Quo Rates		\$3,885,195	\$2,873,936	\$442,945	\$487,163	\$60,312
Miscellaneous Revenue (mi)		\$346,841	\$249,184	\$33,797	\$49,472	\$11,648
Total Revenue at Status Quo Rates		\$4,232,036	\$3,123,120	\$476,742	\$536,635	\$71,960
						\$23,580
Expenses						
di	Distribution Costs (di)	\$832,660	\$527,376	\$106,361	\$160,409	\$36,193
cu	Customer Related Costs (cu)	\$559,892	\$480,350	\$35,859	\$34,166	\$948
ad	General and Administration (ad)	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675
dep	Depreciation and Amortization (dep)	\$692,103	\$462,852	\$81,697	\$120,107	\$25,845
INPUT	PILs (INPUT)	\$37,898	\$24,309	\$4,677	\$7,246	\$1,584
INT	Interest	\$436,171	\$279,772	\$53,830	\$83,392	\$18,233
Total Expenses		\$3,604,992	\$2,527,615	\$390,360	\$554,128	\$111,478
						\$21,411
Direct Allocation		\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$627,044	\$402,203	\$77,386	\$119,886	\$26,211
Revenue Requirement (includes NI)		\$4,232,036	\$2,929,818	\$467,746	\$674,014	\$137,689
		Revenue Requirement Input equals Output				
Rate Base Calculation						
Net Assets						
dp	Distribution Plant - Gross	\$24,164,218	\$15,116,403	\$3,040,409	\$4,871,299	\$1,081,403
gp	General Plant - Gross	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069
accum dep	Accumulated Depreciation	(\$13,673,200)	(\$8,387,179)	(\$1,745,668)	(\$2,865,500)	(\$642,865)
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0
Total Net Plant		\$13,578,703	\$8,709,749	\$1,675,804	\$2,596,141	\$567,608
						\$29,401
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$17,978,475	\$9,187,139	\$1,816,944	\$6,786,607	\$153,277
	OM&A Expenses	\$2,438,820	\$1,760,682	\$250,156	\$343,382	\$65,816
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0
Subtotal		\$20,417,296	\$10,947,821	\$2,067,100	\$7,129,989	\$219,093
						\$53,292
Working Capital		\$3,062,594	\$1,642,173	\$310,065	\$1,069,498	\$32,864
						\$7,994
Total Rate Base		\$16,641,297	\$10,351,922	\$1,985,869	\$3,665,639	\$600,472
						\$37,395
Rate Base Input equals Output						
Equity Component of Rate Base		\$6,656,519	\$4,140,769	\$794,348	\$1,466,256	\$240,189
						\$14,958
Net Income on Allocated Assets		\$627,044	\$595,505	\$86,381	(\$17,493)	(\$39,518)
						\$2,168
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0
Net Income		\$627,044	\$595,505	\$86,381	(\$17,493)	(\$39,518)
						\$2,168
RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%		100.00%	106.60%	101.92%	79.62%	52.26%
						103.56%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$406,982)	(\$107,748)	(\$37,404)	(\$188,410)	(\$72,047)
		Deficiency Input equals Output				
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$193,302	\$8,995	(\$137,379)	(\$65,729)
						\$811
RETURN ON EQUITY COMPONENT OF RATE BASE		9.42%	14.38%	10.87%	-1.19%	-16.45%
						14.50%



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Response to Board Staff Interrogatory X

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

	1	2	3	7	9
	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$5.31	\$6.08	\$27.97	\$0.00	\$8.32
Customer Unit Cost per month - Directly Related	\$8.62	\$9.73	\$49.44	\$0.03	\$14.72
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$14.27	\$16.41	\$58.86	\$5.83	\$20.38
Existing Approved Fixed Charge	\$15.11	\$25.56	\$165.08	\$1.30	\$15.77

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

	1	2	3	7	9
Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$44,002
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$7,984
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$8,034,558	\$1,545,894	\$2,394,884	\$523,606
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$37,141

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load	
1860	Distribution Plant							
	Meters	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0	CWMC
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$98,396)	(\$81,630)	(\$9,104)	(\$7,662)	\$0	\$0	
	Meter Net Fixed Assets	\$1,645,152	\$1,364,828	\$152,218	\$128,105	\$0	\$0	
	Misc Revenue							
4082	Retail Services Revenues	(\$25,591)	(\$18,475)	(\$2,625)	(\$3,603)	(\$691)	(\$197)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$800)	(\$578)	(\$82)	(\$113)	(\$22)	(\$6)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$55,000)	(\$38,095)	(\$4,920)	(\$11,519)	(\$180)	(\$287)	LPHA
	Sub-total	(\$81,391)	(\$57,148)	(\$7,626)	(\$15,234)	(\$892)	(\$490)	
	Operation							
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$4,701	\$3,642	\$256	\$38	\$735	\$30	CCA
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	CCA
	Sub-total	\$4,701	\$3,642	\$256	\$38	\$735	\$30	
5175	Maintenance							
	Maintenance of Meters	\$48,178	\$39,969	\$4,458	\$3,752	\$0	\$0	1860
	Billing and Collection							
5310	Meter Reading Expense	\$97,796	\$89,886	\$6,326	\$1,584	\$0	\$0	CWMB
5315	Customer Billing	\$348,320	\$298,214	\$20,989	\$21,556	\$184	\$7,376	CWNB
5320	Collecting	\$43,983	\$37,656	\$2,650	\$2,722	\$23	\$931	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$6,630	\$5,676	\$400	\$410	\$4	\$140	CWNB
	Sub-total	\$496,729	\$431,432	\$30,365	\$26,272	\$211	\$8,448	
	Total Operation, Maintenance and Billing	\$549,608	\$475,043	\$35,079	\$30,062	\$946	\$8,478	
	Amortization Expense - Meters	\$108,044	\$89,634	\$9,997	\$8,413	\$0	\$0	
	Allocated PILs	\$4,592	\$3,809	\$425	\$358	\$0	\$0	
	Allocated Debt Return	\$52,845	\$43,841	\$4,890	\$4,115	\$0	\$0	
	Allocated Equity Return	\$75,971	\$63,026	\$7,029	\$5,916	\$0	\$0	
	Total	\$709,668	\$618,205	\$49,793	\$33,629	\$54	\$7,988	

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	9	
			Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
1860	Distribution Plant							CWMC
	Meters	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0	
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$98,396)	(\$81,630)	(\$9,104)	(\$7,662)	\$0	\$0	
	Meter Net Fixed Assets	\$1,645,152	\$1,364,828	\$152,218	\$128,105	\$0	\$0	
	Allocated General Plant Net Fixed Assets	\$138,252	\$114,694	\$12,792	\$10,765	\$0	\$0	
	Meter Net Fixed Assets Including General Plant	\$1,783,404	\$1,479,523	\$165,010	\$138,871	\$0	\$0	
4082	Misc Revenue							CWMC
	Retail Services Revenues	(\$25,591)	(\$18,475)	(\$2,625)	(\$3,603)	(\$691)	(\$197)	
	Service Transaction Requests (STR) Revenues	(\$800)	(\$578)	(\$82)	(\$113)	(\$22)	(\$6)	
	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	
	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	
	Late Payment Charges	(\$55,000)	(\$38,095)	(\$4,920)	(\$11,519)	(\$180)	(\$287)	
Sub-total		(\$81,391)	(\$57,148)	(\$7,626)	(\$15,234)	(\$892)	(\$490)	
5065	Operation							CWMC
	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	
	Customer Premises - Operation Labour	\$4,701	\$3,642	\$256	\$38	\$735	\$30	
	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
Sub-total		\$4,701	\$3,642	\$256	\$38	\$735	\$30	CCA
5175	Maintenance							1860
	Maintenance of Meters	\$48,178	\$39,969	\$4,458	\$3,752	\$0	\$0	
5310	Billing and Collection							CWMR
	Meter Reading Expense	\$97,796	\$89,886	\$6,326	\$1,584	\$0	\$0	
	Customer Billing	\$348,320	\$298,214	\$20,989	\$21,556	\$184	\$7,376	
	Collecting	\$43,983	\$37,656	\$2,650	\$2,722	\$23	\$931	
	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	
	Collection Charges	\$6,630	\$5,676	\$400	\$410	\$4	\$140	
	Sub-total	\$496,729	\$431,432	\$30,365	\$26,272	\$211	\$8,448	
	Total Operation, Maintenance and Billing	\$549,608	\$475,043	\$35,079	\$30,062	\$946	\$8,478	
	Amortization Expense - Meters	\$108,044	\$89,634	\$9,997	\$8,413	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$25,087	\$20,812	\$2,321	\$1,953	\$0	\$0	
5330	Admin and General	\$411,434	\$354,944	\$26,623	\$22,991	\$730	\$6,146	CWMR
	Allocated PILs	\$4,977	\$4,129	\$461	\$388	\$0	\$0	
	Allocated Debt Return	\$57,286	\$47,525	\$5,300	\$4,461	\$0	\$0	
	Allocated Equity Return	\$82,355	\$68,322	\$7,620	\$6,413	\$0	\$0	
Total		\$1,157,399	\$1,003,261	\$79,775	\$59,445	\$784	\$14,134	

Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	7	9	
			Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
1565	Distribution Plant							CDMPP
	Conservation and Demand Management							
1830	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	BCP
	Poles, Towers and Fixtures - Primary	\$1,881,356	\$1,457,696	\$102,596	\$15,053	\$293,994	\$12,018	
1830-5	Poles, Towers and Fixtures - Secondary	\$470,339	\$367,363	\$25,856	\$0	\$74,091	\$3,029	PNCP
	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
1835	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices - Primary	\$554,753	\$429,829	\$30,252	\$4,439	\$86,689	\$3,544	
1835-5	Overhead Conductors and Devices - Secondary	\$138,688	\$108,324	\$7,624	\$0	\$21,847	\$893	PNCP
	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	
1840	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Underground Conduit - Primary	\$1,159,161	\$898,131	\$63,213	\$9,274	\$181,138	\$7,405	
1840-5	Underground Conduit - Secondary	\$128,796	\$100,597	\$7,080	\$0	\$20,289	\$829	PNCP
	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
1845	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Underground Conductors and Devices - Primary	\$361,612	\$280,181	\$19,720	\$2,893	\$56,508	\$2,310	
1845-5	Underground Conductors and Devices - Secondary	\$3,653	\$2,853	\$201	\$0	\$575	\$24	PNCP
	Line Transformers	\$2,166,073	\$1,679,236	\$118,189	\$16,129	\$338,675	\$13,845	
1850	Services	\$427,140	\$376,671	\$39,767	\$0	\$7,597	\$3,106	LTNCP
	Meters	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0	
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	CWMC
	Sub-total	\$9,035,119	\$7,147,339	\$575,821	\$183,555	\$1,081,403	\$47,002	

Accumulated Amortization								
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters								
	(\$3,769,579)	(\$2,941,694)	(\$214,092)	(\$32,415)	(\$557,797)	(\$23,580)		
Customer Related Net Fixed Assets								
	\$5,265,540	\$4,205,645	\$361,728	\$151,139	\$523,606	\$23,421		
Allocated General Plant Net Fixed Assets								
	\$442,494	\$353,425	\$30,398	\$12,701	\$44,002	\$1,968		
Customer Related NFA Including General Plant								
	\$5,708,034	\$4,559,070	\$392,126	\$163,840	\$567,608	\$25,390		
Misc Revenue								
4082	Retail Services Revenues	(\$25,591)	(\$18,475)	(\$2,625)	(\$3,603)	(\$691)	(\$197)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$800)	(\$578)	(\$82)	(\$113)	(\$22)	(\$6)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$55,000)	(\$38,095)	(\$4,920)	(\$11,519)	(\$180)	(\$287)	LPFA
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total								
	(\$81,391)	(\$57,148)	(\$7,626)	(\$15,234)	(\$892)	(\$490)		
Operating and Maintenance								
5005	Operation Supervision and Engineering	\$18,195	\$14,225	\$1,034	\$119	\$2,698	\$117	1815-1855
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$11,280	\$8,754	\$616	\$72	\$1,765	\$72	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,603	\$2,796	\$197	\$23	\$564	\$23	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$9,347	\$7,247	\$510	\$69	\$1,462	\$60	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	1850
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$4,701	\$3,642	\$256	\$38	\$735	\$30	CCA
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	CCA
5085	Miscellaneous Distribution Expense	\$84,510	\$66,074	\$4,804	\$554	\$12,534	\$545	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$7,727	\$5,997	\$422	\$49	\$1,209	\$49	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$15,432	\$12,066	\$877	\$101	\$2,289	\$99	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$12,034	\$9,339	\$657	\$77	\$1,884	\$77	1830
5125	Maintenance of Overhead Conductors and Devices	\$22,403	\$17,386	\$1,224	\$143	\$3,506	\$143	1835
5130	Maintenance of Overhead Services	\$66,743	\$58,857	\$6,214	\$0	\$1,187	\$485	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$23,296	\$18,079	\$1,272	\$149	\$3,646	\$149	1830 & 1835
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	1840
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	1845
5155	Maintenance of Underground Services	\$13,817	\$12,184	\$1,286	\$0	\$246	\$100	1855
5160	Maintenance of Line Transformers	\$20,484	\$15,880	\$1,118	\$153	\$3,203	\$131	1850
5175	Maintenance of Meters	\$48,178	\$39,969	\$4,458	\$3,752	\$0	\$0	1860
Sub-total								
	\$361,751	\$292,496	\$24,946	\$5,299	\$36,928	\$2,082		
Billing and Collection								
5305	Supervision	\$4,284	\$3,668	\$258	\$265	\$2	\$91	CWNB
5310	Meter Reading Expense	\$97,796	\$89,886	\$6,326	\$1,584	\$0	\$0	CWNR
5315	Customer Billing	\$348,320	\$298,214	\$20,989	\$21,556	\$184	\$7,376	CWNB
5320	Collecting	\$43,983	\$37,656	\$2,650	\$2,722	\$23	\$931	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$6,630	\$5,676	\$400	\$410	\$4	\$140	CWNB
5335	Bad Debt Expense	\$6,000	\$1,639	\$521	\$3,839	\$0	\$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total								
	\$507,013	\$436,739	\$31,145	\$30,377	\$213	\$8,538		
Sub Total Operating, Maintenance and Billing								
	\$868,764	\$729,235	\$56,091	\$35,676	\$37,141	\$10,620		
Amortization Expense - Customer Related								
	\$268,365	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071		
Amortization Expense - General Plant assigned to Meters								
	\$80,293	\$64,131	\$5,516	\$2,305	\$7,984	\$357		
Admin and General								
	\$651,099	\$544,872	\$42,570	\$27,284	\$28,675	\$7,699		
Allocated PILs								
	\$15,931	\$12,724	\$1,094	\$457	\$1,584	\$71		
Allocated Debt Return								
	\$183,352	\$146,445	\$12,596	\$5,263	\$18,233	\$816		
Allocated Equity Return								
	\$263,588	\$210,531	\$18,108	\$7,566	\$26,211	\$1,172		
PLCC Adjustment for Line Transformer								
	\$51,899	\$47,687	\$3,360	\$459	\$0	\$392		
PLCC Adjustment for Primary Costs								
	\$135,966	\$124,861	\$8,805	\$1,275	\$0	\$1,026		
PLCC Adjustment for Secondary Costs								
	\$38,516	\$35,701	\$2,483	\$0	\$0	\$332		
Total								
	\$2,023,620	\$1,662,034	\$134,451	\$70,773	\$136,797	\$19,566		

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Distribution Plant						
CWMC	\$ 1,743,548	\$ 1,446,458	\$ 161,322	\$ 135,767	\$ -	\$ -
Accumulated Amortization						
Accum. Amortization of Electric Utility Plant - Meters only	\$ (98,396)	\$ (81,630)	\$ (9,104)	\$ (7,662)	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,645,152	\$ 1,364,828	\$ 152,218	\$ 128,105	\$ -	\$ -
Misc Revenue						
CWNB	\$ (26,391)	\$ (19,053)	\$ (2,707)	\$ (3,716)	\$ (712)	\$ (203)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (55,000)	\$ (38,095)	\$ (4,920)	\$ (11,519)	\$ (180)	\$ (287)
Sub-total	\$ (81,391)	\$ (57,148)	\$ (7,626)	\$ (15,234)	\$ (892)	\$ (490)
Operation						
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ 4,701	\$ 3,642	\$ 256	\$ 38	\$ 735	\$ 30
Sub-total	\$ 4,701	\$ 3,642	\$ 256	\$ 38	\$ 735	\$ 30
Maintenance						
1860	\$ 48,178	\$ 39,969	\$ 4,458	\$ 3,752	\$ -	\$ -
Billing and Collection						
CWMR	\$ 97,796	\$ 89,886	\$ 6,326	\$ 1,584	\$ -	\$ -
CWNB	\$ 398,933	\$ 341,547	\$ 24,039	\$ 24,688	\$ 211	\$ 8,448
Sub-total	\$ 496,729	\$ 431,432	\$ 30,365	\$ 26,272	\$ 211	\$ 8,448
Total Operation, Maintenance and Billing	\$ 549,608	\$ 475,043	\$ 35,079	\$ 30,062	\$ 946	\$ 8,478
Amortization Expense - Meters	\$ 108,044	\$ 89,634	\$ 9,997	\$ 8,413	\$ -	\$ -
Allocated PILs	\$ 4,592	\$ 3,809	\$ 425	\$ 358	\$ -	\$ -
Allocated Debt Return	\$ 52,845	\$ 43,841	\$ 4,890	\$ 4,115	\$ -	\$ -
Allocated Equity Return	\$ 75,971	\$ 63,026	\$ 7,029	\$ 5,916	\$ -	\$ -
Total	\$ 709,668	\$ 618,205	\$ 49,793	\$ 33,629	\$ 54	\$ 7,988

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Distribution Plant						
CWMC	\$ 1,743,548	\$ 1,446,458	\$ 161,322	\$ 135,767	\$ -	\$ -
Accumulated Amortization						
Accum. Amortization of Electric Utility Plant - Meters only	\$ (98,396)	\$ (81,630)	\$ (9,104)	\$ (7,662)	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,645,152	\$ 1,364,828	\$ 152,218	\$ 128,105	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 138,252	\$ 114,694	\$ 12,792	\$ 10,765	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 1,783,404	\$ 1,479,523	\$ 165,010	\$ 138,871	\$ -	\$ -
Misc Revenue						
CWNB	\$ (26,391)	\$ (19,053)	\$ (2,707)	\$ (3,716)	\$ (712)	\$ (203)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (55,000)	\$ (38,095)	\$ (4,920)	\$ (11,519)	\$ (180)	\$ (287)
Sub-total	\$ (81,391)	\$ (57,148)	\$ (7,626)	\$ (15,234)	\$ (892)	\$ (490)
Operation						
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ 4,701	\$ 3,642	\$ 256	\$ 38	\$ 735	\$ 30
Sub-total	\$ 4,701	\$ 3,642	\$ 256	\$ 38	\$ 735	\$ 30
Maintenance						
1860	\$ 48,178	\$ 39,969	\$ 4,458	\$ 3,752	\$ -	\$ -
Billing and Collection						
CWMR	\$ 97,796	\$ 89,886	\$ 6,326	\$ 1,584	\$ -	\$ -
CWNB	\$ 398,933	\$ 341,547	\$ 24,039	\$ 24,688	\$ 211	\$ 8,448
Sub-total	\$ 496,729	\$ 431,432	\$ 30,365	\$ 26,272	\$ 211	\$ 8,448
Total Operation, Maintenance and Billing	\$ 549,608	\$ 475,043	\$ 35,079	\$ 30,062	\$ 946	\$ 8,478
Amortization Expense - Meters	\$ 108,044	\$ 89,634	\$ 9,997	\$ 8,413	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 25,087	\$ 20,812	\$ 2,321	\$ 1,953	\$ -	\$ -
Admin and General	\$ 411,434	\$ 354,944	\$ 26,623	\$ 22,991	\$ 730	\$ 6,146
Allocated PILs	\$ 4,977	\$ 4,129	\$ 461	\$ 388	\$ -	\$ -
Allocated Debt Return	\$ 57,286	\$ 47,525	\$ 5,300	\$ 4,461	\$ -	\$ -
Allocated Equity Return	\$ 82,355	\$ 68,322	\$ 7,620	\$ 6,413	\$ -	\$ -
Total	\$ 1,157,399	\$ 1,003,261	\$ 79,775	\$ 59,445	\$ 784	\$ 14,134

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
<u>Distribution Plant</u>							
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 3,956,883	\$ 3,065,836	\$ 215,781	\$ 31,659	\$ 618,329	\$ 25,277
	SNCP	\$ 741,476	\$ 579,137	\$ 40,761	\$ -	\$ 116,803	\$ 4,775
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 2,166,073	\$ 1,679,236	\$ 118,189	\$ 16,129	\$ 338,675	\$ 13,845
	CWCS	\$ 427,140	\$ 376,671	\$ 39,767	\$ -	\$ 7,597	\$ 3,106
	CWMC	\$ 1,743,548	\$ 1,446,458	\$ 161,322	\$ 135,767	\$ -	\$ -
	Sub-total	\$ 9,035,119	\$ 7,147,339	\$ 575,821	\$ 183,555	\$ 1,081,403	\$ 47,002
<u>Accumulated Amortization</u>							
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (3,769,579)	\$ (2,941,694)	\$ (214,092)	\$ (32,415)	\$ (557,797)	\$ (23,580)
	Customer Related Net Fixed Assets	\$ 5,265,540	\$ 4,205,645	\$ 361,728	\$ 151,139	\$ 523,606	\$ 23,421
	Allocated General Plant Net Fixed Assets	\$ 442,494	\$ 353,425	\$ 30,398	\$ 12,701	\$ 44,002	\$ 1,968
	Customer Related NFA Including General Plant	\$ 5,708,034	\$ 4,559,070	\$ 392,126	\$ 163,840	\$ 567,608	\$ 25,390
<u>Misc Revenue</u>							
	CWNB	\$ (26,391)	\$ (19,053)	\$ (2,707)	\$ (3,716)	\$ (712)	\$ (203)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (55,000)	\$ (38,095)	\$ (4,920)	\$ (11,519)	\$ (180)	\$ (287)
	Sub-total	\$ (81,391)	\$ (57,148)	\$ (7,626)	\$ (15,234)	\$ (892)	\$ (490)
<u>Operating and Maintenance</u>							
	1815-1855	\$ 118,137	\$ 92,365	\$ 6,716	\$ 774	\$ 17,521	\$ 762
	1830 & 1835	\$ 45,906	\$ 35,626	\$ 2,507	\$ 294	\$ 7,185	\$ 294
	1850	\$ 20,484	\$ 15,880	\$ 1,118	\$ 153	\$ 3,203	\$ 131
	1840 & 1845	\$ 9,347	\$ 7,247	\$ 510	\$ 69	\$ 1,462	\$ 60
	CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CCA	\$ 4,701	\$ 3,642	\$ 256	\$ 38	\$ 735	\$ 30
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 12,034	\$ 9,339	\$ 657	\$ 77	\$ 1,884	\$ 77
	1835	\$ 22,403	\$ 17,386	\$ 1,224	\$ 143	\$ 3,506	\$ 143
	1855	\$ 80,560	\$ 71,041	\$ 7,500	\$ -	\$ 1,433	\$ 586
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1860	\$ 48,178	\$ 39,969	\$ 4,458	\$ 3,752	\$ -	\$ -
	Sub-total	\$ 361,751	\$ 292,496	\$ 24,946	\$ 5,299	\$ 36,928	\$ 2,082
<u>Billing and Collection</u>							
	CWNB	\$ 403,217	\$ 345,214	\$ 24,297	\$ 24,954	\$ 213	\$ 8,538
	CWMR	\$ 97,796	\$ 89,886	\$ 6,326	\$ 1,584	\$ -	\$ -
	BDHA	\$ 6,000	\$ 1,639	\$ 521	\$ 3,839	\$ -	\$ -
	Sub-total	\$ 507,013	\$ 436,739	\$ 31,145	\$ 30,377	\$ 213	\$ 8,538
	Sub Total Operating, Maintenance and Billing	\$ 868,764	\$ 729,235	\$ 56,091	\$ 35,676	\$ 37,141	\$ 10,620
	Amortization Expense - Customer Related	\$ 268,365	\$ 219,492	\$ 20,751	\$ 9,190	\$ 17,861	\$ 1,071
	Amortization Expense - General Plant assigned to Meters	\$ 80,293	\$ 64,131	\$ 5,516	\$ 2,305	\$ 7,984	\$ 357
	Admin and General	\$ 651,099	\$ 544,872	\$ 42,570	\$ 27,284	\$ 28,675	\$ 7,699
	Allocated PILs	\$ 15,931	\$ 12,724	\$ 1,094	\$ 457	\$ 1,584	\$ 71
	Allocated Debt Return	\$ 183,352	\$ 146,445	\$ 12,596	\$ 5,263	\$ 18,233	\$ 816
	Allocated Equity Return	\$ 263,588	\$ 210,531	\$ 18,108	\$ 7,566	\$ 26,211	\$ 1,172
	PLCC Adjustment for Line Transformer	\$ 51,899	\$ 47,687	\$ 3,360	\$ 459	\$ -	\$ 392
	PLCC Adjustment for Primary Costs	\$ 135,966	\$ 124,861	\$ 8,805	\$ 1,275	\$ -	\$ 1,026
	PLCC Adjustment for Secondary Costs	\$ 38,516	\$ 35,701	\$ 2,483	\$ -	\$ -	\$ 332
	Total	\$ 2,023,620	\$ 1,662,034	\$ 134,451	\$ 70,773	\$ 136,797	\$ 19,566



2012 COST ALLOCATION

Grimsby Power Incorporated

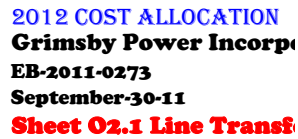
EB-2011-0273

September-30-11

Sheet 02.1 Line Transformer Worksheet - Response to Board Staff Interrogatory X

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

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50- Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$77,733	\$39,252	\$12,139	\$26,304	\$0	\$0	\$0	\$0	\$0	\$38
Depreciation on General Plant Assigned to Line Transformers	\$27,821	\$14,048	\$4,345	\$9,414	\$0	\$0	\$0	\$0	\$0	\$14
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$38,043	\$19,210	\$5,941	\$12,873	\$0	\$0	\$0	\$0	\$0	\$19
Allocation of General Expenses	\$73,294	\$37,010	\$11,446	\$24,801	\$0	\$0	\$0	\$0	\$0	\$36
Admin and General Assigned to Line Transformers	\$28,721	\$14,353	\$4,509	\$9,845	\$0	\$0	\$0	\$0	\$0	\$13
PILs on Line Transformers	\$5,520	\$2,787	\$862	\$1,868	\$0	\$0	\$0	\$0	\$0	\$3
Debt Return on Line Transformers	\$63,529	\$32,080	\$9,921	\$21,497	\$0	\$0	\$0	\$0	\$0	\$31
Equity Return on Line Transformers	\$91,330	\$46,118	\$14,263	\$30,905	\$0	\$0	\$0	\$0	\$0	\$45
Total	\$405,990	\$204,859	\$63,427	\$137,506	\$0	\$0	\$0	\$0	\$0	\$198
Line Tranformer NCP	132,079	66,695	20,627	44,693	0	0	0	0	0	64
PLCC Amount	18,420	15,525	1,093	149	0	0	0	1,525	0	128
Adjustment to Customer Related Cost for PLCC	\$51,899	\$47,687	\$3,360	\$459	\$0	\$0	\$0	\$0	\$0	\$392
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$0	\$0	\$0	\$129,069	\$0	\$6,686
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	\$0	\$0	\$0	(\$85,068)	\$0	(\$4,406)
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$0	\$0	\$0	\$44,002	\$0	\$2,279
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$0	\$0	\$0	\$7,984	\$0	\$414
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$8,034,558	\$1,545,894	\$2,394,884	\$0	\$0	\$0	\$523,606	\$0	\$27,122
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$0	\$0	\$0	\$28,675	\$0	\$7,894
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$0	\$0	\$0	\$37,141	\$0	\$10,890
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$4,022,707	\$2,031,307	\$628,221	\$1,361,215	\$0	\$0	\$0	\$0	\$0	\$1,963
Line Transformers - Accumulated Depreciation	(\$2,198,264)	(\$1,110,036)	(\$343,300)	(\$743,855)	\$0	\$0	\$0	\$0	\$0	(\$1,073)
Line Transformers - Net Fixed Assets	\$1,824,444	\$921,272	\$284,921	\$617,361	\$0	\$0	\$0	\$0	\$0	\$890
General Plant Assigned to Line Transformers - NFA	\$153,319	\$77,420	\$23,944	\$51,880	\$0	\$0	\$0	\$0	\$0	\$75
Line Transformer Net Fixed Assets Including General Plant	\$1,977,762	\$998,691	\$308,865	\$669,241	\$0	\$0	\$0	\$0	\$0	\$965
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$42,454	\$22,362	\$6,916	\$13,154	\$0	\$0	\$0	\$0	\$0	\$22
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$197,189	\$103,867	\$32,123	\$61,099	\$0	\$0	\$0	\$0	\$0	\$100
Acct 5105 - Maintenance Supervision and Engineering	\$36,009	\$18,967	\$5,866	\$11,157	\$0	\$0	\$0	\$0	\$0	\$18
Total	\$275,652	\$145,196	\$44,905	\$85,411	\$0	\$0	\$0	\$0	\$0	\$140
Acct 1850 - Line Transformers - Gross Assets	\$4,022,707	\$2,031,307	\$628,221	\$1,361,215	\$0	\$0	\$0	\$0	\$0	\$1,963
Acct 1815 - 1855	\$15,129,098	\$7,969,064	\$2,464,588	\$4,687,745	\$0	\$0	\$0	\$0	\$0	\$7,702

[illegible]



2012 COST ALLOCATION
Grimsby Power Incorp
EB-2011-0273
September-30-11
Sheet 02.1 Line Transf

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

20	
<u>Description</u>	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$0
Depreciation on General Plant Assigned to Line Transformers	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to Line Transformers	\$0
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$0
Equity Return on Line Transformers	\$0
Total	\$0
Line Tranformer NCP	0
PLCC Amount	0
Adjustment to Customer Related Cost for PLCC	\$0
General Plant - Gross Assets	\$0
General Plant - Accumulated Depreciation	\$0
General Plant - Net Fixed Assets	\$0
General Plant - Depreciation	\$0
Total Net Fixed Assets Excluding General Plant	\$0
Total Administration and General Expense	\$0
Total O&M	\$0
<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$0
Line Transformers - Accumulated Depreciation	\$0
Line Transformers - Net Fixed Assets	\$0
General Plant Assigned to Line Transformers - NFA	\$0
Line Transformer Net Fixed Assets Including General Plant	\$0
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0
Acct 1850 - Line Transformers - Gross Assets	\$0
Acct 1815 - 1855	\$0



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

[illegible]



Allocation by Rate Classification

Description	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Residential	GS <50	GS>50-Regular	GS>50-Tou	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetter Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Deereaction on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$11,369	\$8,677	\$2,684	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deereaction on Acct 1835-5 Secondary Overhead Conductors	\$6,279	\$4,826	\$1,441	\$0	\$0	\$0	\$0	\$0	\$237	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deereaction on Acct 1840-5 Secondary Underground Conduit	\$3,618	\$3,618	\$0	\$0	\$0	\$0	\$0	\$0	\$218	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Deereaction on Acct 1845-5 Secondary Underground Conductors	\$626	\$481	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deereaction on General Plant Assigned to Secondary C&P	\$12,960	\$9,914	\$3,046	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$25,596	\$25,596	\$0	\$193	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$31,523	\$24,059	\$7,461	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$25,141	\$19,117	\$6,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Secondary C&P	\$2,577	\$1,967	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$20,664	\$22,640	\$7,002	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$42,045	\$32,548	\$10,096	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$200,956	\$153,365	\$46,879	\$0	\$0	\$0	\$0	\$545	\$0	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary NCP	\$7,396	66,895	20,627	0	0	0	0	0	0	64	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	\$15,827	\$15,827	\$0	\$0	\$0	\$0	\$1,522	\$1,288	\$0	\$0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$38,516	\$35,701	\$2,483	\$0	\$0	\$0	\$0	\$0	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$1,087,685	\$1,980,525	\$381,064	\$590,341	\$0	\$0	\$128,069	\$0	\$6,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	\$0	\$0	(\$85,068)	\$0	(\$4,406)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$0	\$0	\$44,002	\$0	\$2,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$0	\$0	\$7,984	\$0	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$12,528,064	\$8,034,558	\$1,545,894	\$2,394,884	\$0	\$0	\$523,606	\$0	\$27,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$0	\$0	\$28,675	\$0	\$7,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$0	\$0	\$137,141	\$0	\$10,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant	\$1,007,458	\$637,603	\$259,045	\$0	\$0	\$0	\$0	\$0	\$0	\$609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$323,606	\$246,083	\$76,384	\$0	\$0	\$0	\$0	\$0	\$0	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$300,523	\$229,366	\$70,936	\$0	\$0	\$0	\$0	\$0	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$6,523	\$6,505	\$18	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,730,110	\$1,320,457	\$408,377	\$0	\$0	\$0	\$0	\$0	\$1,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$821,189)	(\$474,105)	(\$146,628)	\$0	\$0	\$0	\$0	\$0	(\$1458)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$95,423)	(\$49,532)	(\$15,443)	\$0	\$0	\$0	\$0	\$0	(\$45)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$189,633)	(\$144,732)	(\$44,761)	\$0	\$0	\$0	\$0	\$0	(\$40)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$1,974)	(\$1,506)	(\$146)	\$0	\$0	\$0	\$0	\$0	(\$11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$878,219)	(\$570,275)	(\$207,296)	\$0	\$0	\$0	\$0	\$0	(\$648)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$851,891	\$650,181	\$201,081	\$0	\$0	\$0	\$0	\$0	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$71,586	\$54,638	\$16,898	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$923,480	\$704,820	\$217,979	\$0	\$0	\$0	\$0	\$0	\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$4,380,832	\$2,161,749	\$698,563	\$1,657,400	\$0	\$0	\$0	\$0	\$0	\$2,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$1,294,424	\$637,432	\$197,138	\$459,237	\$0	\$0	\$0	\$0	\$0	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$2,704,708	\$1,331,919	\$411,922	\$959,580	\$0	\$0	\$0	\$0	\$1,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$843,762	\$415,808	\$128,553	\$296,561	\$0	\$0	\$0	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$9,232,726	\$4,546,607	\$1,408,127	\$3,275,598	\$0	\$0	\$0	\$0	\$4,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5005 Overhead Distribution Lines & Feeders - Labour	\$26,319	\$14,386	\$4,448	\$7,470	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5002 Overhead Distribution Lines & Feeders - Other	\$8,407	\$4,595	\$1,421	\$2,386	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5008 Underground Distribution Lines & Feeders - Labour	\$21,811	\$11,214	\$3,468	\$7,118	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5005 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5008 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5100 Overhead Distribution Lines & Feeders - Rental Paid	\$18,031	\$9,856	\$3,048	\$5,116	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$28,080	\$15,348	\$4,747	\$7,970	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$52,273	\$28,573	\$8,637	\$14,838	\$0	\$0	\$0	\$0	\$28	\$14,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Overhead Distribution Lines & Feeders - Risk at W&W	\$54,357	\$29,712	\$9,189	\$15,057	\$0	\$0	\$0	\$0	\$29,712	\$15,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$29,278	\$113,683	\$35,159	\$60,326	\$0	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$42,454	\$22,362	\$6,916	\$13,164	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$197,189	\$103,867	\$32,123	\$61,099	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$26,009	\$18,967	\$5,866	\$11,157	\$0	\$0	\$0	\$0	\$18,967	\$11,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$275,652	\$145,196	\$44,905	\$85,411	\$0	\$0	\$0	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$1,730,110	\$1,320,457	\$408,377	\$0	\$0	\$0	\$0	\$0	\$1,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$15,120,099	\$7,969,064	\$2,464,588	\$4,687,745	\$0	\$0	\$0	\$0	\$7,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2012 COST ALLOCATION

Grimsby Power Incorporated

EB-2011-0273

September-30-11

Sheet 03.1 Line Transformers Unit Cost Worksheet - Response to Board Staff Interrogatory X

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$119,589	\$71,701	\$14,423	\$26,615	\$6,544	\$305
Depreciation on General Plant Assigned to Line Transformers	\$42,801	\$25,662	\$5,162	\$9,526	\$2,342	\$109
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$58,527	\$35,090	\$7,059	\$13,025	\$3,203	\$149
Allocation of General Expenses	\$108,681	\$64,483	\$13,383	\$25,067	\$5,487	\$261
Admin and General Assigned to Line Transformers	\$44,119	\$26,219	\$5,357	\$9,962	\$2,473	\$108
PILs on Line Transformers	\$8,492	\$5,092	\$1,024	\$1,890	\$465	\$22
Debt Return on Line Transformers	\$97,737	\$58,599	\$11,788	\$21,752	\$5,349	\$250
Equity Return on Line Transformers	\$140,508	\$84,243	\$16,946	\$31,271	\$7,689	\$359
Total	\$620,454	\$371,089	\$75,142	\$139,108	\$33,552	\$1,563
Billed kW without Line Transformer Allowance		0	0	136,455	4,403	0
Billed kWh without Line Transformer Allowance		94,590,900	18,707,282	69,874,994	1,578,145	355,293
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.0000	\$1.0194	\$7.6199	\$0.0000
Line Transformation Unit Cost (\$/kWh)	\$0.0039	\$0.0040	\$0.0040	\$0.0020	\$0.0213	\$0.0044
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069	\$6,686
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$44,002	\$2,279
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$7,984	\$414
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$8,034,558	\$1,545,894	\$2,394,884	\$523,606	\$27,122
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675	\$7,894
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$37,141	\$10,890
Line Transformer Rate Base						
Acct 1850 - Line Transformers - Gross Assets	\$6,188,780	\$3,710,543	\$746,410	\$1,377,344	\$338,675	\$15,808
Line Transformers - Accumulated Depreciation	(\$3,381,944)	(\$2,027,677)	(\$407,886)	(\$752,669)	(\$185,073)	(\$8,638)
Line Transformers - Net Fixed Assets	\$2,806,836	\$1,682,866	\$338,524	\$624,676	\$153,601	\$7,169
General Plant Assigned to Line Transformers - NFA	\$235,875	\$141,421	\$28,448	\$52,495	\$12,908	\$602
Line Transformer Net Fixed Assets Including General Plant	\$3,042,711	\$1,824,287	\$366,972	\$677,171	\$166,509	\$7,772
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$60,649	\$36,588	\$7,950	\$13,274	\$2,698	\$139
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$281,699	\$169,941	\$36,927	\$61,653	\$12,534	\$645
Acct 5105 - Maintenance Supervision and Engineering	\$51,441	\$31,033	\$6,743	\$11,258	\$2,289	\$118
Total	\$393,789	\$237,561	\$51,620	\$86,185	\$17,521	\$902
Acct 1850 - Line Transformers - Gross Assets	\$6,188,780	\$3,710,543	\$746,410	\$1,377,344	\$338,675	\$15,808
Acct 1815 - 1855	\$22,420,670	\$13,669,945	\$2,879,086	\$4,735,532	\$1,081,403	\$54,703



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet O3.2 Substation Transformers Unit Cost Worksheet - Response to Board Staff Interrogatory X

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	9
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$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	(\$2,189)	(\$1,078)	(\$333)	(\$777)	\$0	(\$1)
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5017 - Distribution Station Equipment - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$816	\$402	\$124	\$290	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$616	\$300	\$94	\$221	\$0	\$0
PILs on Substation Transformers	(\$434)	(\$214)	(\$66)	(\$154)	\$0	(\$0)
Debt Return on Substation Transformers	(\$4,999)	(\$2,462)	(\$761)	(\$1,773)	\$0	(\$2)
Equity Return on Substation Transformers	(\$7,186)	(\$3,539)	(\$1,094)	(\$2,550)	\$0	(\$3)
Total	(\$13,376)	(\$6,590)	(\$2,037)	(\$4,743)	\$0	(\$8)
Billed kW without Substation Transformer Allowance		0	0	191,455	4,403	0
Billed kWh without Substation Transformer Allowance		94,590,900	18,707,282	69,874,994	1,578,145	355,293
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	-\$0.0248	\$0.0000	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		-\$0.0001	-\$0.0001	-\$0.0001	\$0.0000	\$0.0000
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069	\$6,686
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$44,002	\$2,279
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$7,984	\$414
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$8,034,558	\$1,545,894	\$2,394,884	\$523,606	\$27,122
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675	\$7,894
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$37,141	\$10,890
Substation Transformer Rate Base Gross Plant						
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Substation Transformers - Accumulated Depreciation						
Acct 1820-2 Distribution Station Equipment	(\$143,555)	(\$70,693)	(\$21,863)	(\$50,931)	\$0	(\$68)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$143,555)	(\$70,693)	(\$21,863)	(\$50,931)	\$0	(\$68)
Substation Transformers - Net Fixed Assets	(\$143,555)	(\$70,693)	(\$21,863)	(\$50,931)	\$0	(\$68)
General Plant Assigned to Substation Transformers - NFA	(\$12,064)	(\$5,941)	(\$1,837)	(\$4,280)	\$0	(\$6)
Substation Transformer NFA Including General Plant	(\$155,619)	(\$76,634)	(\$23,700)	(\$55,211)	\$0	(\$74)
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$60,649	\$36,588	\$7,950	\$13,274	\$2,698	\$139
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$281,699	\$169,941	\$36,927	\$61,653	\$12,534	\$645
Acct 5105 - Maintenance Supervision and Engineering	\$51,441	\$31,033	\$6,743	\$11,258	\$2,289	\$118
Total	\$393,789	\$237,561	\$51,620	\$86,185	\$17,521	\$902
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$22,420,670	\$13,669,945	\$2,879,086	\$4,735,532	\$1,081,403	\$54,703



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Response to Board Staff Interrogatory X

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	9
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$64,968	\$37,496	\$7,989	\$16,290	\$3,046	\$146
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$25,117	\$14,496	\$3,089	\$6,298	\$1,177	\$57
Depreciation on Acct 1840-4 Primary Underground Conduit	\$41,560	\$23,987	\$5,111	\$10,421	\$1,948	\$93
Depreciation on Acct 1845-4 Primary Underground Conductors	\$62,016	\$35,793	\$7,626	\$15,550	\$2,907	\$140
Depreciation on General Plant Assigned to Primary C&P	\$99,862	\$57,636	\$12,280	\$25,040	\$4,682	\$225
Primary C&P Operations and Maintenance	\$251,333	\$146,679	\$31,370	\$60,909	\$11,807	\$568
Allocation of General Expenses	\$232,070	\$132,292	\$29,080	\$60,191	\$10,018	\$489
Admin and General Assigned to Primary C&P	\$189,513	\$109,596	\$23,808	\$46,582	\$9,115	\$412
PLTs on Primary C&P	\$19,814	\$11,436	\$2,436	\$4,968	\$929	\$45
Debt Return on Primary C&P	\$228,038	\$131,613	\$28,041	\$57,180	\$10,690	\$513
Equity Return on Primary C&P	\$327,829	\$189,208	\$40,313	\$82,202	\$15,369	\$737
Total	\$1,542,119	\$890,232	\$191,143	\$385,632	\$71,688	\$3,424
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069	\$6,686
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$44,002	\$2,279
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$7,984	\$414
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$8,034,558	\$1,545,894	\$2,394,884	\$523,606	\$27,122
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675	\$7,894
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$37,141	\$10,890
Primary Conductors and Poles Gross Assets						
Acct 1830-4 Primary Poles, Towers & Fixtures	\$6,271,188	\$3,619,445	\$771,159	\$1,572,483	\$293,994	\$14,107
Acct 1835-4 Primary Overhead Conductors	\$1,849,177	\$1,067,261	\$227,391	\$463,676	\$86,689	\$4,160
Acct 1840-4 Primary Underground Conduit	\$3,863,869	\$2,230,050	\$475,135	\$968,854	\$181,138	\$8,692
Acct 1845-4 Primary Underground Conductors	\$1,205,375	\$695,687	\$148,223	\$302,244	\$56,508	\$2,712
Subtotal	\$13,189,608	\$7,612,443	\$1,621,908	\$3,307,257	\$618,329	\$29,671
Primary Conductors and Poles Accumulated Depreciation						
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$3,549,654)	(\$2,048,699)	(\$436,496)	(\$890,066)	(\$166,408)	(\$7,985)
Acct 1835-4 Primary Overhead Conductors	(\$373,847)	(\$215,767)	(\$45,971)	(\$93,741)	(\$17,526)	(\$841)
Acct 1840-4 Primary Underground Conduit	(\$2,438,134)	(\$1,407,180)	(\$299,814)	(\$611,355)	(\$114,300)	(\$5,485)
Acct 1845-4 Primary Underground Conductors	(\$279,132)	(\$161,102)	(\$34,324)	(\$69,991)	(\$13,086)	(\$628)
Subtotal	(\$6,640,766)	(\$3,832,749)	(\$816,606)	(\$1,665,153)	(\$311,319)	(\$14,939)
Primary Conductor & Poles - Net Fixed Assets	\$6,548,842	\$3,779,694	\$805,302	\$1,642,104	\$307,010	\$14,732
General Plant Assigned to Primary C&P - NFA	\$550,337	\$317,630	\$67,674	\$137,996	\$25,800	\$1,238
Primary C&P Net Fixed Assets Including General Plant	\$7,099,180	\$4,097,324	\$872,976	\$1,780,099	\$332,810	\$15,970
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 1830-5 Secondary Poles, Towers & Fixtures	\$1,567,797	\$1,204,966	\$284,901	\$0	\$74,091	\$3,838
Acct 1835-5 Secondary Overhead Conductors	\$462,294	\$355,307	\$84,008	\$0	\$21,847	\$1,132
Acct 1840-5 Secondary Underground Conduit	\$429,319	\$329,963	\$78,016	\$0	\$20,289	\$1,051
Acct 1845-5 Secondary Underground Conductors	\$12,176	\$9,358	\$2,213	\$0	\$575	\$30
Subtotal	\$2,471,585	\$1,899,594	\$449,138	\$0	\$116,803	\$6,051
Operations and Maintenance						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$37,599	\$23,140	\$5,065	\$7,542	\$1,765	\$86
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$12,010	\$7,391	\$1,618	\$2,409	\$564	\$27
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$31,158	\$18,461	\$3,978	\$7,187	\$1,462	\$71
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$25,758	\$15,852	\$3,470	\$5,167	\$1,209	\$59
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$40,114	\$24,688	\$5,404	\$8,047	\$1,884	\$92
Acct 5125 Maintenance of Overhead Conductors & Devices	\$74,676	\$45,958	\$10,060	\$14,980	\$3,506	\$171
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$77,653	\$47,791	\$10,461	\$15,577	\$3,646	\$178
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$298,968	\$183,281	\$40,057	\$60,909	\$14,037	\$684
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$60,649	\$36,588	\$7,950	\$13,274	\$2,698	\$139
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$281,699	\$169,941	\$36,927	\$61,653	\$12,534	\$645
Acct 5105 - Maintenance Supervision and Engineering	\$51,441	\$31,033	\$6,743	\$11,258	\$2,289	\$118
Total	\$393,789	\$237,561	\$51,620	\$86,185	\$17,521	\$902
Primary Conductors and Poles Gross Assets	\$13,189,608	\$7,612,443	\$1,621,908	\$3,307,257	\$618,329	\$29,671
Acct 1815 - 1855	\$22,420,670	\$13,669,945	\$2,879,086	\$4,735,532	\$1,081,403	\$54,703

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
1830	\$ 40,114	\$ 24,688	\$ 5,404	\$ 8,047	\$ 1,884	\$ 92
1835	\$ 74,676	\$ 45,958	\$ 10,060	\$ 14,980	\$ 3,506	\$ 171
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 153,020	\$ 94,174	\$ 20,615	\$ 30,695	\$ 7,185	\$ 350
1840 & 1845	\$ 31,158	\$ 18,461	\$ 3,978	\$ 7,187	\$ 1,462	\$ 71
Total	\$ 298,968	\$ 183,281	\$ 40,057	\$ 60,909	\$ 14,037	\$ 684



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet 03.4 Secondary Cost Pool Worksheet - Response to Board Staff Interrogatory X

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	9
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$16,242	\$12,483	\$2,951	\$0	\$768	\$40
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$6,279	\$4,826	\$1,141	\$0	\$297	\$15
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$4,618	\$3,549	\$899	\$0	\$218	\$11
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$626	\$481	\$114	\$0	\$30	\$2
Depreciation on General Plant Assigned to Secondary C&P	\$18,558	\$14,263	\$3,372	\$0	\$877	\$45
Secondary C&P Operations and Maintenance	\$47,635	\$36,602	\$9,687	\$0	\$2,230	\$116
Allocation of General Expenses	\$43,057	\$33,012	\$8,053	\$0	\$1,892	\$100
Admin and General Assigned to Primary C&P	\$35,747	\$27,348	\$6,593	\$0	\$1,722	\$84
PILs on Secondary C&P	\$3,682	\$2,830	\$669	\$0	\$174	\$9
Debt Return on Secondary C&P	\$42,377	\$32,570	\$7,701	\$0	\$2,003	\$104
Equity Return on Secondary C&P	\$60,921	\$46,822	\$11,071	\$0	\$2,879	\$149
Total	\$279,742	\$214,787	\$51,191	\$0	\$13,089	\$675
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069	\$6,686
General Plant - Accumulated Depreciation	(\$2,035,047)	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$44,002	\$2,279
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$7,984	\$414
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$8,034,558	\$1,545,894	\$2,394,884	\$523,606	\$27,122
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675	\$7,894
Total O&M	\$1,392,552	\$1,007,726	\$142,220	\$194,575	\$37,141	\$10,890
Secondary Conductors and Poles Gross Plant						
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,567,797	\$1,204,966	\$284,901	\$0	\$74,091	\$3,838
Acct 1835-5 Secondary Overhead Conductors	\$462,294	\$355,307	\$84,008	\$0	\$21,847	\$1,132
Acct 1840-5 Secondary Underground Conduit	\$429,319	\$329,963	\$78,016	\$0	\$20,289	\$1,051
Acct 1845-5 Secondary Underground Conductors	\$12,176	\$9,358	\$2,213	\$0	\$575	\$30
Subtotal	\$2,471,585	\$1,899,594	\$449,138	\$0	\$116,803	\$6,051
Secondary Conductors and Poles Accumulated Depreciation						
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$887,414)	(\$682,042)	(\$161,261)	\$0	(\$41,938)	(\$2,173)
Acct 1835-5 Secondary Overhead Conductors	(\$93,462)	(\$71,832)	(\$16,984)	\$0	(\$4,417)	(\$229)
Acct 1840-5 Secondary Underground Conduit	(\$270,904)	(\$208,209)	(\$49,229)	\$0	(\$12,802)	(\$663)
Acct 1845-5 Secondary Underground Conductors	(\$2,820)	(\$2,167)	(\$512)	\$0	(\$133)	(\$7)
Subtotal	(\$1,254,598)	(\$964,251)	(\$227,986)	\$0	(\$59,290)	(\$3,071)
Secondary Conductor & Pools - Net Fixed Assets	\$1,216,987	\$935,343	\$221,152	\$0	\$57,513	\$2,979
General Plant Assigned to Secondary C&P - NFA	\$102,271	\$78,602	\$18,585	\$0	\$4,833	\$250
Secondary C&P Net Fixed Assets Including General Plant	\$1,319,258	\$1,013,946	\$239,736	\$0	\$62,346	\$3,230
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	\$6,271,188	\$3,619,445	\$771,159	\$1,572,483	\$293,994	\$14,107
Acct 1835-4 Primary Overhead Conductors	\$1,849,177	\$1,067,261	\$227,391	\$463,676	\$86,689	\$4,160
Acct 1840-4 Primary Underground Conduit	\$3,863,869	\$2,230,050	\$475,135	\$968,854	\$181,138	\$8,692
Acct 1845-4 Primary Underground Conductors	\$1,205,375	\$695,687	\$148,223	\$302,244	\$56,508	\$2,712
Subtotal	\$13,189,608	\$7,612,443	\$1,621,908	\$3,307,257	\$618,329	\$29,671
Operations and Maintenance						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$37,599	\$23,140	\$5,065	\$7,542	\$1,765	\$86
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$12,010	\$7,391	\$1,618	\$2,409	\$564	\$27
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$31,158	\$18,461	\$3,978	\$7,187	\$1,462	\$71
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$25,758	\$15,852	\$3,470	\$5,167	\$1,209	\$59
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$40,114	\$24,688	\$5,404	\$8,047	\$1,884	\$92
Acct 5125 Maintenance of Overhead Conductors & Devices	\$74,676	\$45,958	\$10,060	\$14,980	\$3,506	\$171
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$77,653	\$47,791	\$10,461	\$15,577	\$3,646	\$178
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$298,968	\$183,281	\$40,057	\$60,909	\$14,037	\$684
General Expenses						
Acct 5005 - Operation Supervision and Engineering	\$60,649	\$36,588	\$7,950	\$13,274	\$2,698	\$139
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$281,699	\$169,941	\$36,927	\$61,653	\$12,534	\$645
Acct 5105 - Maintenance Supervision and Engineering	\$51,441	\$31,033	\$6,743	\$11,258	\$2,289	\$118
Total	\$393,789	\$237,561	\$51,620	\$86,185	\$17,521	\$902
Secondary Conductors and Poles Gross Assets	\$2,471,585	\$1,899,594	\$449,138	\$0	\$116,803	\$6,051
Acct 1815 - 1855	\$22,420,670	\$13,669,945	\$2,879,086	\$4,735,532	\$1,081,403	\$54,703

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
1830	\$ 40,114	\$ 24,688	\$ 5,404	\$ 8,047	\$ 1,884	\$ 92
1835	\$ 74,676	\$ 45,958	\$ 10,060	\$ 14,980	\$ 3,506	\$ 171
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 153,020	\$ 94,174	\$ 20,615	\$ 30,695	\$ 7,185	\$ 350
1840 & 1845	\$ 31,158	\$ 18,461	\$ 3,978	\$ 7,187	\$ 1,462	\$ 71
Total	\$ 298,968	\$ 183,281	\$ 40,057	\$ 60,909	\$ 14,037	\$ 684



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet 03.5 USL Metering Credit Worksheet - Response to Board Staff Interrogatory X

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$9,997
Depreciation on General Plant Assigned to Metering	\$2,321
Acct 5065 - Meter expense	\$0
Acct 5070 & 5075 - Customer Premises	\$256
Acct 5175 - Meter Maintenance	\$4,458
Acct 5310 - Meter Reading	\$6,326
Admin and General Assigned to Metering	\$8,379
PILs on Metering	\$461
Debt Return on Metering	\$5,300
Equity Return on Metering	\$7,620
Total	\$45,118
Number of Customers	683
Metering Unit Cost (\$/Customer/Month)	\$5.51
General Plant - Gross Assets	\$381,064
General Plant - Accumulated Depreciation	(\$251,154)
General Plant - Net Fixed Assets	\$129,910
General Plant - Depreciation	\$23,573
Total Net Fixed Assets Excluding General Plant	\$1,545,894
Total Administration and General Expense	\$107,936
Total O&M	\$142,220
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$161,322
Metering - Accumulated Depreciation	(\$9,104)
Metering - Net Fixed Assets	\$152,218
General Plant Assigned to Metering - NFA	\$12,792
Metering Net Fixed Assets Including General Plant	\$165,010



2012 COST ALLOCATION
Grimsby Power Incorporated
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Sheet 04 Summary of Allocators by Class & Accounts - Response to Board Staff Interrogatory X

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50- Regular	7 Street Light	9 Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$143,555	\$70,693	\$21,863	\$50,931	\$0	\$68
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$6,271,188	\$3,619,445	\$771,159	\$1,572,483	\$293,994	\$14,107
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$1,567,797	\$1,204,966	\$284,901	\$0	\$74,091	\$3,838
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$1,849,177	\$1,067,261	\$227,391	\$463,676	\$86,689	\$4,160
1835-5	Overhead Conductors and Devices - Secondary	dp	\$462,294	\$355,307	\$84,008	\$0	\$21,847	\$1,132
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$3,863,869	\$2,230,050	\$475,135	\$968,854	\$181,138	\$8,692
1840-5	Underground Conduit - Secondary	dp	\$429,319	\$329,963	\$78,016	\$0	\$20,289	\$1,051
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$1,205,375	\$695,687	\$148,223	\$302,244	\$56,508	\$2,712
1845-5	Underground Conductors and Devices - Secondary	dp	\$12,176	\$9,358	\$2,213	\$0	\$575	\$30
1850	Line Transformers	dp	\$6,188,780	\$3,710,543	\$746,410	\$1,377,344	\$338,675	\$15,808
1855	Services	dp	\$427,140	\$376,671	\$39,767	\$0	\$7,597	\$3,106
1860	Meters	dp	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0
1880	IFRS Placeholder Asset Account	dp	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	gp	\$111,556	\$71,555	\$13,768	\$21,329	\$4,663	\$242
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$869,466	\$557,699	\$107,304	\$166,235	\$36,345	\$1,883
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$137,239	\$88,029	\$16,937	\$26,239	\$5,737	\$297
1920	Computer Equipment - Hardware	gp	\$149,603	\$95,960	\$18,463	\$28,603	\$6,254	\$324
1925	Computer Software	gp	\$592,196	\$379,851	\$73,085	\$113,223	\$24,755	\$1,282
1930	Transportation Equipment	gp	\$925,093	\$593,380	\$114,170	\$176,871	\$38,670	\$2,003
1935	Stores Equipment	gp	\$47,086	\$30,202	\$5,811	\$9,002	\$1,968	\$102
1940	Tools, Shop and Garage Equipment	gp	\$157,478	\$101,011	\$19,435	\$30,109	\$6,583	\$341
1945	Measurement and Testing Equipment	gp	\$75,448	\$48,395	\$9,311	\$14,425	\$3,154	\$163
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$22,519	\$14,444	\$2,779	\$4,305	\$941	\$49
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$1,673,200)	(\$8,387,179)	(\$1,745,668)	(\$2,865,500)	(\$642,865)	(\$31,988)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$627,044)	(\$402,203)	(\$77,386)	(\$119,886)	(\$26,211)	(\$1,358)
4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	CREV	(\$3,478,213)	(\$2,572,886)	(\$396,545)	(\$436,132)	(\$53,994)	(\$18,657)
4080-2	SSS Admin Charge	mi	(\$26,750)	(\$20,726)	(\$1,459)	(\$214)	(\$4,180)	(\$171)
4082	Retail Services Revenues	mi	(\$25,591)	(\$18,475)	(\$2,625)	(\$3,603)	(\$691)	(\$197)
4084	Service Transaction Requests (STR) Revenues	mi	(\$800)	(\$578)	(\$82)	(\$113)	(\$22)	(\$6)
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$65,000)	(\$40,003)	(\$8,757)	(\$13,039)	(\$3,052)	(\$149)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$55,000)	(\$38,095)	(\$4,920)	(\$11,519)	(\$180)	(\$287)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	(\$44,000)	(\$37,671)	(\$2,651)	(\$2,723)	(\$23)	(\$932)

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50- Regular	7 Street Light	9 Unmetered Scattered Load
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$11,000)	(\$7,941)	(\$1,128)	(\$1,549)	(\$297)	(\$85)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	(\$100,000)	(\$72,194)	(\$10,257)	(\$14,080)	(\$2,699)	(\$770)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$211,600)	(\$152,763)	(\$21,704)	(\$29,793)	(\$5,710)	(\$1,630)
4380	Expenses of Non-Utility Operations	mi	\$208,000	\$150,164	\$21,335	\$29,286	\$5,613	\$1,602
4390	Miscellaneous Non-Operating Income	mi	(\$5,000)	(\$3,610)	(\$513)	(\$704)	(\$135)	(\$39)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$10,100)	(\$7,292)	(\$1,036)	(\$1,422)	(\$273)	(\$78)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$14,316,251	\$7,315,714	\$1,446,832	\$5,404,172	\$122,055	\$27,479
4708	Charges-WMS	cop	\$1,266,481	\$647,181	\$127,993	\$478,078	\$10,798	\$2,431
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$1,261,033	\$644,398	\$127,443	\$476,021	\$10,751	\$2,420
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$1,004,710	\$513,415	\$101,538	\$379,263	\$8,566	\$1,928
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$130,000	\$66,431	\$13,138	\$49,073	\$1,108	\$250
5005	Operation Supervision and Engineering	di	\$60,649	\$36,588	\$7,950	\$13,274	\$2,698	\$139
5010	Load Dispatching	di	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$37,599	\$23,140	\$5,065	\$7,542	\$1,765	\$86
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$12,010	\$7,391	\$1,618	\$2,409	\$564	\$27
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$31,158	\$18,461	\$3,978	\$7,187	\$1,462	\$71
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$4,701	\$3,642	\$256	\$38	\$735	\$30
5075	Customer Premises - Materials and Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	di	\$281,699	\$169,941	\$36,927	\$61,653	\$12,534	\$645
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$25,758	\$15,852	\$3,470	\$5,167	\$1,209	\$59
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$51,441	\$31,033	\$6,743	\$11,258	\$2,289	\$118
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$816	\$402	\$124	\$290	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	di	\$40,114	\$24,688	\$5,404	\$8,047	\$1,884	\$92
5125	Maintenance of Overhead Conductors and Devices	di	\$74,676	\$45,958	\$10,060	\$14,980	\$3,506	\$171
5130	Maintenance of Overhead Services	di	\$66,743	\$58,857	\$6,214	\$0	\$1,187	\$485
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$77,653	\$47,791	\$10,461	\$15,577	\$3,646	\$178
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	di	\$13,817	\$12,184	\$1,286	\$0	\$246	\$100
5160	Maintenance of Line Transformers	di	\$58,527	\$35,090	\$7,059	\$13,025	\$3,203	\$149
5175	Maintenance of Meters	cu	\$48,178	\$39,969	\$4,458	\$3,752	\$0	\$0
5305	Supervision	cu	\$4,284	\$3,668	\$258	\$265	\$2	\$91
5310	Meter Reading Expense	cu	\$97,796	\$89,886	\$6,326	\$1,584	\$0	\$0
5315	Customer Billing	cu	\$348,320	\$298,214	\$20,989	\$21,556	\$184	\$7,376
5320	Collecting	cu	\$43,983	\$37,656	\$2,650	\$2,722	\$23	\$931
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$6,630	\$5,676	\$400	\$410	\$4	\$140
5335	Bad Debt Expense	cu	\$6,000	\$1,639	\$521	\$3,839	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50- Regular	7 Street Light	9 Unmetered Scattered Load
5410	Community Relations - Sundry	ad	\$9,000	\$6,513	\$919	\$1,258	\$240	\$70
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$3,500	\$2,533	\$357	\$489	\$93	\$27
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$158,196	\$114,479	\$16,156	\$22,104	\$4,219	\$1,237
5610	Management Salaries and Expenses	ad	\$225,931	\$163,496	\$23,074	\$31,568	\$6,026	\$1,767
5615	General Administrative Salaries and Expenses	ad	\$207,675	\$150,285	\$21,210	\$29,017	\$5,539	\$1,624
5620	Office Supplies and Expenses	ad	\$44,694	\$32,343	\$4,565	\$6,245	\$1,192	\$350
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$66,696	\$48,265	\$6,812	\$9,319	\$1,779	\$522
5635	Property Insurance	ad	\$23,307	\$14,950	\$2,876	\$4,456	\$974	\$50
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	ad	\$5,998	\$4,340	\$613	\$838	\$160	\$47
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$59,520	\$43,072	\$6,079	\$8,316	\$1,587	\$465
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$99,401	\$71,932	\$10,152	\$13,889	\$2,651	\$777
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$105,593	\$76,413	\$10,784	\$14,754	\$2,816	\$826
5680	Electrical Safety Authority Fees	ad	\$5,100	\$3,691	\$521	\$713	\$136	\$40
5681	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$692,103	\$462,852	\$81,697	\$120,107	\$25,845	\$1,601
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$436,171	\$279,772	\$53,830	\$83,392	\$18,233	\$944
6105	Taxes Other Than Income Taxes	ad	\$27,540	\$17,665	\$3,399	\$5,265	\$1,151	\$60
6110	Income Taxes	Innnt	\$37,898	\$24,309	\$4,677	\$7,246	\$1,584	\$82
6205	Donations	ad	\$4,117	\$2,979	\$420	\$575	\$110	\$32
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0
			\$30,710,072	\$17,200,230	\$3,375,381	\$9,331,386	\$740,510	\$62,566
			\$30,710,072					

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 816	\$ 402	\$ 124	\$ 290	\$ -	\$ 0
1830	\$ 40,114	\$ 24,688	\$ 5,404	\$ 8,047	\$ 1,884	\$ 92
1835	\$ 74,676	\$ 45,958	\$ 10,060	\$ 14,980	\$ 3,506	\$ 171
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ 58,527	\$ 35,090	\$ 7,059	\$ 13,025	\$ 3,203	\$ 149
1855	\$ 80,560	\$ 71,041	\$ 7,500	\$ -	\$ 1,433	\$ 586
1860	\$ 48,178	\$ 39,969	\$ 4,458	\$ 3,752	\$ -	\$ -
1815-1855	\$ 393,789	\$ 237,561	\$ 51,620	\$ 86,185	\$ 17,521	\$ 902
1830 & 1835	\$ 153,020	\$ 94,174	\$ 20,615	\$ 30,695	\$ 7,185	\$ 350
1840 & 1845	\$ 31,158	\$ 18,461	\$ 3,978	\$ 7,187	\$ 1,462	\$ 71
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 6,000	\$ 1,639	\$ 521	\$ 3,839	\$ -	\$ -
Break Out	\$ 12,981,097	\$ 7,924,327	\$ 1,663,971	\$ 2,745,393	\$ 617,020	\$ 30,387
CCA	\$ 4,701	\$ 3,642	\$ 256	\$ 38	\$ 735	\$ 30
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,265,744	\$ 1,157,812	\$ 228,981	\$ 855,284	\$ 19,317	\$ 4,349
CEN EWMP	\$ 15,712,732	\$ 8,029,327	\$ 1,587,963	\$ 5,931,323	\$ 133,960	\$ 30,159
CREV	\$ 3,504,963	\$ 2,593,612	\$ 398,004	\$ 436,346	\$ 58,174	\$ 18,827
CWCS	\$ 427,140	\$ 376,671	\$ 39,767	\$ -	\$ 7,597	\$ 3,106
CWMC	\$ 1,743,548	\$ 1,446,458	\$ 161,322	\$ 135,767	\$ -	\$ -
CWMR	\$ 97,796	\$ 89,886	\$ 6,326	\$ 1,584	\$ -	\$ -
CWNB	\$ 376,826	\$ 326,162	\$ 21,590	\$ 21,238	\$ 499	\$ 8,335

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50- Regular	Street Light	Unmetered Scattered Load
		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		LPHA	-\$ 55,000	-\$ 38,095	-\$ 4,920	-\$ 11,519	-\$ 180	-\$ 287
		LTNCP	\$ 6,188,780	\$ 3,710,543	\$ 746,410	\$ 1,377,344	\$ 338,675	\$ 15,808
		NFA	-\$ 305,535	-\$ 203,556	-\$ 36,043	-\$ 53,227	-\$ 11,402	-\$ 1,307
		NFA ECC	\$ 3,110,992	\$ 1,995,475	\$ 383,941	\$ 594,797	\$ 130,044	\$ 6,736
		O&M	\$ 995,421	\$ 720,341	\$ 101,661	\$ 139,086	\$ 26,549	\$ 7,784
		PNCP	\$ 13,333,164	\$ 7,683,136	\$ 1,643,771	\$ 3,358,188	\$ 618,329	\$ 29,739
		SNCP	\$ 2,471,585	\$ 1,899,594	\$ 449,138	\$ -	\$ 116,803	\$ 6,051
		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total	\$ 30,768,672	\$ 17,248,440	\$ 3,379,529	\$ 9,336,165	\$ 740,927	\$ 63,610

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out Includes Acc Dep and Contributed Capital	Categorization			
				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	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0
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	\$143,555	(\$143,555)	\$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	\$143,555	\$143,555	\$143,555	\$0	\$143,555
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0
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	\$7,838,985	(\$7,838,985)	\$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	\$6,271,188	\$6,271,188	\$4,389,832	\$1,881,356	\$6,271,188
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$1,567,797	\$1,567,797	\$1,097,458	\$470,339	\$1,567,797
1835	Overhead Conductors and Devices	\$2,311,471	(\$2,311,471)	\$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	\$1,849,177	\$1,849,177	\$1,294,424	\$554,753	\$1,849,177
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$462,294	\$462,294	\$323,606	\$138,688	\$462,294
1840	Underground Conduit	\$4,293,188	(\$4,293,188)	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$3,863,869	\$3,863,869	\$2,704,708	\$1,159,161	\$3,863,869
1840-5	Underground Conduit - Secondary	\$0	\$429,319	\$429,319	\$300,523	\$128,796	\$429,319
1845	Underground Conductors and Devices	\$1,217,550	(\$1,217,550)	\$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	\$0	\$1,205,375	\$1,205,375	\$843,762	\$361,612	\$1,205,375
1845-5	Underground Conductors and Devices - Secondary	\$0	\$12,176	\$12,176	\$8,523	\$3,653	\$12,176
1850	Line Transformers	\$6,188,780	\$0	\$6,188,780	\$4,022,707	\$2,166,073	\$6,188,780
1855	Services	\$427,140	\$0	\$427,140	\$0	\$427,140	\$427,140
1860	Meters	\$1,743,548	\$0	\$1,743,548	\$0	\$1,743,548	\$1,743,548
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$111,556	\$0	\$111,556	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$869,466	\$0	\$869,466	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$137,239	\$0	\$137,239	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$149,603	\$0	\$149,603	\$0	\$0	\$0
1925	Computer Software	\$592,196	\$0	\$592,196	\$0	\$0	\$0
1930	Transportation Equipment	\$925,093	\$0	\$925,093	\$0	\$0	\$0
1935	Stores Equipment	\$47,086	\$0	\$47,086	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$157,478	\$0	\$157,478	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$75,448	\$0	\$75,448	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$22,519	\$0	\$22,519	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0	\$0	\$0	\$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 - Property, Plant, & Equipment	(\$13,673,200)		(\$13,673,200)			\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0			\$0
3046	Balance Transferred From Income	(\$627,044)		(\$627,044)	\$0	\$0	\$0
4080	Distribution Services Revenue	(\$3,651,176)		(\$3,651,176)	\$0	\$0	\$0
4080-1	Revenue from Rates	(\$3,478,213)		(\$3,478,213)	\$0	\$0	\$0
4080-2	SSS Admin Charge	(\$26,750)		(\$26,750)	\$0	\$0	\$0
4082	Retail Services Revenues	(\$25,591)		(\$25,591)	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	(\$800)		(\$800)	\$0	\$0	\$0
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	(\$65,000)		(\$65,000)	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0		\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0		\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$55,000)		(\$55,000)	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$55,000)		(\$55,000)	\$0	\$0	\$0
4235-1	Account Set Up Charges	(\$44,000)		(\$44,000)	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	(\$11,000)		(\$11,000)	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0

Uniform System of Accounts - Detail Accounts

Allocation - Demand
Related

USoA Account #	Accounts	1	2	3	7	9	Total - Demand
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$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)	\$70,693	\$21,863	\$50,931	\$0	\$68	\$143,555
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$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	\$2,161,749	\$668,563	\$1,557,430	\$0	\$2,089	\$4,389,832
1830-5	Poles, Towers and Fixtures - Secondary	\$837,603	\$259,045	\$0	\$0	\$809	\$1,097,458
1835	Overhead Conductors and Devices	\$0	\$0	\$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	\$637,432	\$197,138	\$459,237	\$0	\$616	\$1,294,424
1835-5	Overhead Conductors and Devices - Secondary	\$246,983	\$76,384	\$0	\$0	\$239	\$323,606
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	\$1,331,919	\$411,922	\$959,580	\$0	\$1,287	\$2,704,708
1840-5	Underground Conduit - Secondary	\$229,366	\$70,936	\$0	\$0	\$222	\$300,523
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	\$415,506	\$128,503	\$299,351	\$0	\$402	\$843,762
1845-5	Underground Conductors and Devices - Secondary	\$6,505	\$2,012	\$0	\$0	\$6	\$8,523
1850	Line Transformers	\$2,031,307	\$628,221	\$1,361,215	\$0	\$1,963	\$4,022,707
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0
1880	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	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0	\$0	\$0	\$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 - Property, Plant, & Equipment	(\$4,140,151)	(\$1,280,422)	(\$2,443,999)	\$0	(\$4,001)	(\$7,868,574)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	\$0	\$0	\$0	\$0	\$0	\$0
4080-2	SSS Admin Charge	\$0	\$0	\$0	\$0	\$0	\$0
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
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Allocation - Customer Related					Allocation of Miscellaneous Revenue		
		1	2	3	7	9	1	2	
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Customer	Residential	GS <50
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$1,457,696	\$102,596	\$15,053	\$293,994	\$12,018	\$1,881,356	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$367,363	\$25,856	\$0	\$74,091	\$3,029	\$470,339	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$429,829	\$30,252	\$4,439	\$86,689	\$3,544	\$554,753	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$108,324	\$7,624	\$0	\$21,847	\$893	\$138,688	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$898,131	\$63,213	\$9,274	\$181,138	\$7,405	\$1,159,161	\$0	\$0
1840-5	Underground Conduit - Secondary	\$100,597	\$7,080	\$0	\$20,289	\$829	\$128,796	\$0	\$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
1845-4	Underground Conductors and Devices - Primary	\$280,181	\$19,720	\$2,893	\$56,508	\$2,310	\$361,612	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$2,853	\$201	\$0	\$575	\$24	\$3,653	\$0	\$0
1850	Line Transformers	\$1,679,236	\$118,189	\$16,129	\$338,675	\$13,845	\$2,166,073	\$0	\$0
1855	Services	\$376,671	\$39,767	\$0	\$7,597	\$3,106	\$427,140	\$0	\$0
1860	Meters	\$1,446,458	\$161,322	\$135,767	\$0	\$0	\$1,743,548	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396.50
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$2,941,694)	(\$214,092)	(\$32,415)	(\$557,797)	(\$23,580)	(\$3,769,579)		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0		
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0	(\$402,203)	(\$77,386)
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,572,886)	(\$396,545)
4080-2	SSS Admin Charge	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,726)	(\$1,459)
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,475)	(\$2,625)
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$578)	(\$82)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	(\$40,003)	(\$8,757)
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0	(\$38,095)	(\$4,920)
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	\$0	\$0	\$0	\$0	\$0	\$0	(\$37,671)	(\$2,651)
4235-90	Miscellaneous Service Revenues - Residual	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,941)	(\$1,128)
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	3	7	9	Total - Mis
		GS>50-Regular	Street Light	Unmetered Scattered Load	
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$119,886)	(\$26,211)	(\$1,358)	(\$627,044)
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	(\$436,132)	(\$53,994)	(\$18,657)	(\$3,478,213)
4080-2	SSS Admin Charge	(\$214)	(\$4,180)	(\$171)	(\$26,750)
4082	Retail Services Revenues	(\$3,603)	(\$691)	(\$197)	(\$25,591)
4084	Service Transaction Requests (STR) Revenues	(\$113)	(\$22)	(\$6)	(\$800)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$13,039)	(\$3,052)	(\$149)	(\$65,000)
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$11,519)	(\$180)	(\$287)	(\$55,000)
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	(\$2,723)	(\$23)	(\$932)	(\$44,000)
4235-90	Miscellaneous Service Revenues - Residual	(\$1,549)	(\$297)	(\$85)	(\$11,000)
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0

Uniform System of Accounts - Detail Accounts

Allocation of General
Plant and
Administration

USoA Account #	Accounts	1	2	3	7	9	Total - A&G	
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load		
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$71,555	\$13,768	\$21,329	\$4,663	\$242	\$111,556	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$557,699	\$107,304	\$166,235	\$36,345	\$1,883	\$869,466	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$88,029	\$16,937	\$26,239	\$5,737	\$297	\$137,239	\$0
1920	Computer Equipment - Hardware	\$95,960	\$18,463	\$28,603	\$6,254	\$324	\$149,603	\$0
1925	Computer Software	\$379,851	\$73,085	\$113,223	\$24,755	\$1,282	\$592,196	\$0
1930	Transportation Equipment	\$593,380	\$114,170	\$176,871	\$38,670	\$2,003	\$925,093	\$0
1935	Stores Equipment	\$30,202	\$5,811	\$9,002	\$1,968	\$102	\$47,086	\$0
1940	Tools, Shop and Garage Equipment	\$101,011	\$19,435	\$30,109	\$6,583	\$341	\$157,478	\$0
1945	Measurement and Testing Equipment	\$48,395	\$9,311	\$14,425	\$3,154	\$163	\$75,448	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$14,444	\$2,779	\$4,305	\$941	\$49	\$22,519	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)	(\$2,035,047)	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,651,176)
4080-1	Revenue from Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-2	SSS Admin Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,000)
4235-1	Account Set Up Charges	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
4235-90	Miscellaneous Service Revenues - Residual	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$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
4245	Government Assistance Directly Credited to Income	\$0		\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0
4315		\$0		\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0
4325	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$100,000)		(\$100,000)	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0
4355		\$0		\$0	\$0	\$0	\$0
4360	Gain on Disposition of Utility and Other Property	\$0		\$0	\$0	\$0	\$0
4365	Loss on Disposition of Utility and Other Property	\$0		\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0		\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$211,600)		(\$211,600)	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$208,000		\$208,000	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	(\$5,000)		(\$5,000)	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$10,100)		(\$10,100)	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0	\$0	\$0	\$0
4705	Power Purchased	\$14,316,251		\$14,316,251	\$0	\$0	\$0
4708	Charges-WMS	\$1,266,481		\$1,266,481	\$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	\$1,261,033		\$1,261,033	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0		\$0	\$0	\$0	\$0
4716	Charges-CN	\$1,004,710		\$1,004,710	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0		\$0	\$0	\$0	\$0
4750	Charges-LV	\$130,000		\$130,000	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$60,649		\$60,649	\$42,454	\$18,195	\$60,649
5010	Load Dispatching	\$0		\$0	\$0	\$0	\$0
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 Labour	\$0		\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0		\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$37,599		\$37,599	\$26,319	\$11,280	\$37,599
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$12,010		\$12,010	\$8,407	\$3,603	\$12,010
5030		\$0		\$0	\$0	\$0	\$0
5035	Overhead Subtransmission Feeders - Operation	\$0		\$0	\$0	\$0	\$0
5040	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour	\$31,158		\$31,158	\$21,811	\$9,347	\$31,158
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0		\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0		\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0		\$0	\$0	\$0	\$0
5065	Meter Expense	\$0		\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$4,701		\$4,701	\$0	\$4,701	\$4,701
5075		\$0		\$0	\$0	\$0	\$0
5085	Customer Premises - Materials and Expenses	\$0		\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$281,699		\$281,699	\$197,189	\$84,510	\$281,699
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0		\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$25,758		\$25,758	\$18,031	\$7,727	\$25,758
5096	Other Rent	\$0		\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$51,441		\$51,441	\$36,009	\$15,432	\$51,441
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0		\$0	\$0	\$0	\$0
5112		\$0		\$0	\$0	\$0	\$0
5114	Maintenance of Transformer Station Equipment	\$816		\$816	\$816	\$0	\$816
5120	Maintenance of Distribution Station Equipment	\$40,114		\$40,114	\$28,080	\$12,034	\$40,114
5125	Maintenance of Poles, Towers and Fixtures	\$74,676		\$74,676	\$52,273	\$22,403	\$74,676
5130	Maintenance of Overhead Conductors and Devices	\$66,743		\$66,743	\$0	\$66,743	\$66,743
5135	Maintenance of Overhead Services	\$77,653		\$77,653	\$54,357	\$23,296	\$77,653
5145	Overhead Distribution Lines and Feeders - Right of Way	\$0		\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conduit	\$0		\$0	\$0	\$0	\$0
5155	Maintenance of Underground Conductors and Devices	\$13,817		\$13,817	\$0	\$13,817	\$13,817
5160	Maintenance of Underground Services	\$58,527		\$58,527	\$38,043	\$20,484	\$58,527
5175	Maintenance of Line Transformers	\$48,178		\$48,178	\$0	\$48,178	\$48,178
5305	Maintenance of Meters	\$4,284		\$4,284	\$0	\$4,284	\$4,284
5310	Supervision	\$97,796		\$97,796	\$0	\$97,796	\$97,796
5315	Meter Reading Expense	\$348,320		\$348,320	\$0	\$348,320	\$348,320

USoA Account #	Accounts	1	2	3	7	9	Total - Demand
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0			\$0
4310	Regulatory Credits	\$0	\$0	\$0			\$0
4315		\$0	\$0	\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0
4325	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$22,362	\$6,916	\$13,154	\$0	\$22	\$42,454
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$14,386	\$4,449	\$7,470	\$0	\$14	\$26,319
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$4,595	\$1,421	\$2,386	\$0	\$4	\$8,407
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$11,214	\$3,468	\$7,118	\$0	\$11	\$21,811
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$103,867	\$32,123	\$61,099	\$0	\$100	\$197,189
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$9,856	\$3,048	\$5,118	\$0	\$10	\$18,031
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$18,967	\$5,866	\$11,157	\$0	\$18	\$36,009
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$402	\$124	\$290	\$0	\$0	\$816
5120	Maintenance of Poles, Towers and Fixtures	\$15,348	\$4,747	\$7,970	\$0	\$15	\$28,080
5125	Maintenance of Overhead Conductors and Devices	\$28,573	\$8,837	\$14,836	\$0	\$28	\$52,273
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$29,712	\$9,189	\$15,428	\$0	\$29	\$54,357
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$19,210	\$5,941	\$12,873	\$0	\$19	\$38,043
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	1	2	3	7	9	Total - Customer	1	2
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load		Residential	GS <50
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	(\$72,194)	(\$10,257)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	(\$152,763)	(\$21,704)
4380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$150,164	\$21,335
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,610)	(\$513)
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,292)	(\$1,036)
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$14,225	\$1,034	\$119	\$2,698	\$117	\$18,195	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$8,754	\$616	\$72	\$1,765	\$72	\$11,280	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$2,796	\$197	\$23	\$564	\$23	\$3,603	\$0	\$0
5030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour	\$7,247	\$510	\$69	\$1,462	\$60	\$9,347	\$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 - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$3,642	\$256	\$38	\$735	\$30	\$4,701	\$0	\$0
5075		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Customer Premises - Materials and Expenses	\$66,074	\$4,804	\$554	\$12,534	\$545	\$84,510	\$0	\$0
5090	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	\$5,997	\$422	\$49	\$1,209	\$49	\$7,727	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$12,066	\$877	\$101	\$2,289	\$99	\$15,432	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Distribution Station Equipment	\$9,339	\$657	\$77	\$1,884	\$77	\$12,034	\$0	\$0
5125	Maintenance of Poles, Towers and Fixtures	\$17,386	\$1,224	\$143	\$3,506	\$143	\$22,403	\$0	\$0
5130	Maintenance of Overhead Conductors and Devices	\$58,857	\$6,214	\$0	\$1,187	\$485	\$66,743	\$0	\$0
5135	Maintenance of Overhead Services	\$18,079	\$1,272	\$149	\$3,646	\$149	\$23,296	\$0	\$0
5145	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Conductors and Devices	\$12,184	\$1,286	\$0	\$246	\$100	\$13,817	\$0	\$0
5160	Maintenance of Line Transformers	\$15,880	\$1,118	\$153	\$3,203	\$131	\$20,484	\$0	\$0
5175	Maintenance of Meters	\$39,969	\$4,458	\$3,752	\$0	\$0	\$48,178	\$0	\$0
5305	Supervision	\$3,668	\$258	\$265	\$2	\$91	\$4,284	\$0	\$0
5310	Meter Reading Expense	\$89,886	\$6,326	\$1,584	\$0	\$0	\$97,796	\$0	\$0
5315	Customer Billing	\$298,214	\$20,989	\$21,556	\$184	\$7,376	\$348,320	\$0	\$0

USoA Account #	Accounts	3	7	9	Total - Mis
		GS>50-Regular	Street Light	Unmetered Scattered Load	
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0
4315		\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0
4325	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$14,080)	(\$2,699)	(\$770)	(\$100,000)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0
4355		\$0	\$0	\$0	\$0
4360	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0
4365	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$29,793)	(\$5,710)	(\$1,630)	(\$211,600)
4380	Expenses of Non-Utility Operations	\$29,286	\$5,613	\$1,602	\$208,000
4390	Miscellaneous Non-Operating Income	(\$704)	(\$135)	(\$39)	(\$5,000)
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$1,422)	(\$273)	(\$78)	(\$10,100)
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0
5030		\$0	\$0	\$0	\$0
5035	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0
5040	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0
5075		\$0	\$0	\$0	\$0
5085	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0
5112		\$0	\$0	\$0	\$0
5114	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0
5120	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0
5125	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0

USoA Account #	Accounts	1	2	3	7	9	Total - A&G
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0
4315		\$0	\$0	\$0	\$0	\$0	\$0
4320	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0
4325	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0
4355		\$0	\$0	\$0	\$0	\$0	\$0
4360	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0
4365	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	(\$0)
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$7,315,714	\$1,446,832	\$5,404,172	\$122,055	\$27,479	\$14,316,251
4708	Charges-WMS	\$647,181	\$127,993	\$478,078	\$10,798	\$2,431	\$1,266,481
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$644,398	\$127,443	\$476,021	\$10,751	\$2,420	\$1,261,033
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$513,415	\$101,538	\$379,263	\$8,566	\$1,928	\$1,004,710
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$66,431	\$13,138	\$49,073	\$1,108	\$250	\$130,000
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	(\$0)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	(\$0)
5030		\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5040	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
5075		\$0	\$0	\$0	\$0	\$0	\$0
5085	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5090	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 Paid	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0
5112		\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	(\$0)
5130	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	(\$0)
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$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
5320	Collecting	\$43,983		\$43,983	\$0	\$43,983	\$43,983
5325	Collecting- Cash Over and Short	\$0		\$0	\$0	\$0	\$0
5330	Collection Charges	\$6,630		\$6,630	\$0	\$6,630	\$6,630
5335	Bad Debt Expense	\$6,000		\$6,000	\$0	\$6,000	\$6,000
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0			\$0
5410	Community Relations - Sundry	\$9,000		\$9,000			\$0
5415	Energy Conservation	\$0		\$0			\$0
5420	Community Safety Program	\$0		\$0			\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0			\$0
5505	Supervision	\$0		\$0			\$0
5510	Demonstrating and Selling Expense	\$0		\$0			\$0
5515	Advertising Expense	\$3,500		\$3,500			\$0
5520	Miscellaneous Sales Expense	\$0		\$0			\$0
5605	Executive Salaries and Expenses	\$158,196		\$158,196			\$0
5610	Management Salaries and Expenses	\$225,931		\$225,931			\$0
5615	General Administrative Salaries and Expenses	\$207,675		\$207,675			\$0
5620	Office Supplies and Expenses	\$44,694		\$44,694			\$0
5625	Administrative Expense Transferred Credit	\$0		\$0			\$0
5630	Outside Services Employed	\$66,696		\$66,696			\$0
5635	Property Insurance	\$23,307		\$23,307			\$0
5640	Injuries and Damages	\$0		\$0			\$0
5645	Employee Pensions and Benefits	\$5,998		\$5,998			\$0
5650	Franchise Requirements	\$0		\$0			\$0
5655	Regulatory Expenses	\$59,520		\$59,520			\$0
5660	General Advertising Expenses	\$0		\$0			\$0
5665	Miscellaneous General Expenses	\$99,401		\$99,401			\$0
5670	Rent	\$0		\$0			\$0
5675	Maintenance of General Plant	\$105,593		\$105,593			\$0
5680	Electrical Safety Authority Fees	\$5,100		\$5,100			\$0
5681	IFRS Placeholder Expense Account	\$0		\$0			\$0
5682	IFRS Placeholder Expense Account	\$0		\$0			\$0
5683	IFRS Placeholder Expense Account	\$0		\$0			\$0
5684	IFRS Placeholder Expense Account	\$0		\$0			\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0			\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$692,103	\$0	\$692,103			\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0			\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0			\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0			\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0			

USoA Account #	Accounts	1	2	3	7	9	Total - Demand
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$120,843	\$37,373	\$74,399	\$0	\$117	\$232,731
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs						

USoA Account #	Accounts	1	2	3	7	9	Total - Customer	1	2
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load		Residential	GS <50
5320	Collecting	\$37,656	\$2,650	\$2,722	\$23	\$931	\$43,983	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$5,676	\$400	\$410	\$4	\$140	\$6,630	\$0	\$0
5335	Bad Debt Expense	\$1,639	\$521	\$3,839	\$0	\$0	\$6,000	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071	\$268,365		
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0		
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0		
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs							\$0	\$0

USoA Account #	Accounts	3	7	9	Total - Mis
		GS>50-Regular	Street Light	Unmetered Scattered Load	
5320	Collecting	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment				
5710	Amortization of Limited Term Electric Plant				
5715	Amortization of Intangibles and Other Electric Plant				
5720	Amortization of Electric Plant Acquisition Adjustments				
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0

USoA Account #	Accounts	1	2	3	7	9	Total - A&G	
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load		
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$6,513	\$919	\$1,258	\$240	\$70	\$9,000	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$2,533	\$357	\$489	\$93	\$27	\$3,500	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$114,479	\$16,156	\$22,104	\$4,219	\$1,237	\$158,196	\$0
5610	Management Salaries and Expenses	\$163,496	\$23,074	\$31,568	\$6,026	\$1,767	\$225,931	\$0
5615	General Administrative Salaries and Expenses	\$150,285	\$21,210	\$29,017	\$5,539	\$1,624	\$207,675	\$0
5620	Office Supplies and Expenses	\$32,343	\$4,565	\$6,245	\$1,192	\$350	\$44,694	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$48,265	\$6,812	\$9,319	\$1,779	\$522	\$66,696	\$0
5635	Property Insurance	\$14,950	\$2,876	\$4,456	\$974	\$50	\$23,307	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$4,340	\$613	\$838	\$160	\$47	\$5,998	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$43,072	\$6,079	\$8,316	\$1,587	\$465	\$59,520	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$71,932	\$10,152	\$13,889	\$2,651	\$777	\$99,401	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$76,413	\$10,784	\$14,754	\$2,816	\$826	\$105,593	\$0
5680	Electrical Safety Authority Fees	\$3,691	\$521	\$713	\$136	\$40	\$5,100	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$122,517	\$23,573	\$36,519	\$7,984	\$414	\$191,007	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Categorization							
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out Includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
5735	Amortization of Deferred Development Costs	\$0		\$0			
5740	Amortization of Deferred Charges	\$0		\$0			
6005	Interest on Long Term Debt	\$436,171		\$436,171			
6105	Taxes Other Than Income Taxes	\$27,540		\$27,540	\$0	\$0	\$0
6110	Income Taxes	\$37,898		\$37,898			\$0
6205	Donations	\$4,117		\$4,117	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0
		\$27,003,895	(\$0)	\$27,003,895	\$15,652,887	\$9,903,883	\$25,556,770
O5 Summary							
				\$7,635,843		\$3,501,214	\$30,710,072
							(\$3,706,176)
				(\$0)			\$27,003,895

Grouping by Allocator							
	Adjusted TB	Demand	Customer	Total	Residential	GS <50	
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1820	\$ 816.00	\$ 816.00	\$ -	\$ 816.00	\$ 401.83	\$ 124.28	-
1830	\$ 40,114.00	\$ 28,079.80	\$ 12,034.20	\$ 40,114.00	\$ 15,348.42	\$ 4,746.80	-
1835	\$ 74,676.00	\$ 52,273.20	\$ 22,402.80	\$ 74,676.00	\$ 28,572.53	\$ 8,836.61	-
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1850	\$ 58,527.00	\$ 38,042.55	\$ 20,484.45	\$ 58,527.00	\$ 19,209.98	\$ 5,941.06	-
1855	\$ 80,560.00	\$ -	\$ 80,560.00	\$ 80,560.00	\$ -	\$ -	-
1860	\$ 48,178.00	\$ -	\$ 48,178.00	\$ 48,178.00	\$ -	\$ -	-
1815-1855	\$ 393,789.00	\$ 275,652.30	\$ 118,136.70	\$ 393,789.00	\$ 145,196.41	\$ 44,904.82	-
1830 & 1835	\$ 153,020.00	\$ 107,114.00	\$ 45,906.00	\$ 153,020.00	\$ 58,548.51	\$ 18,107.27	-
1840 & 1845	\$ 31,158.00	\$ 21,810.60	\$ 9,347.40	\$ 31,158.00	\$ 11,213.66	\$ 3,468.04	-
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
BDHA	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	-
Break Out	\$ (12,981,097.24)	\$ -	\$ -	\$ -	\$ (4,019,308.49)	\$ (1,243,049.36)	-
CCA	\$ 4,701.00	\$ -	\$ 4,701.00	\$ 4,701.00	\$ -	\$ -	-
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CEN	\$ 2,265,743.52	\$ -	\$ -	\$ -	\$ -	\$ -	-
CEN EWMP	\$ 15,582,731.95	\$ -	\$ -	\$ -	\$ -	\$ -	-
CREV	\$ (3,651,176.28)	\$ -	\$ -	\$ -	\$ -	\$ -	-
CWCS	\$ 427,140.35	\$ -	\$ 427,140.35	\$ 427,140.35	\$ -	\$ -	-
CWMC	\$ 1,743,547.69	\$ -	\$ 1,743,547.69	\$ 1,743,547.69	\$ -	\$ -	-
CWMR	\$ 97,796.00	\$ -	\$ 97,796.00	\$ 97,796.00	\$ -	\$ -	-
CWNB	\$ 321,826.00	\$ -	\$ 403,217.00	\$ 403,217.00	\$ -	\$ -	-
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LPHA	\$ (55,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	-
LTNCP	\$ 6,188,780.43	\$ 4,022,707.28	\$ 2,166,073.15	\$ 6,188,780.43	\$ 2,031,307.35	\$ 628,221.32	-
NFA	\$ (305,535.16)	\$ -	\$ -	\$ -	\$ -	\$ -	-
NFA ECC	\$ 3,110,992.17	\$ -	\$ -	\$ -	\$ -	\$ -	-
O&M	\$ 995,421.11	\$ -	\$ -	\$ -	\$ -	\$ -	-
PNCP	\$ 13,333,163.63	\$ 9,376,281.11	\$ 3,956,882.52	\$ 13,333,163.63	\$ 4,617,299.79	\$ 1,427,989.80	-
SNCP	\$ 2,471,585.50	\$ 1,730,109.85	\$ 741,475.65	\$ 2,471,585.50	\$ 1,320,456.76	\$ 408,376.95	-
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 30,437,459	\$ 15,652,887	\$ 9,903,883	\$ 25,556,770	\$ 4,228,247	\$ 1,307,668	-

		1	2	3	7	9	
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
5735	Amortization of Deferred Development Costs						
5740	Amortization of Deferred Charges						
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0
		\$4,228,247	\$1,307,668	\$2,477,043	\$0	\$4,086	\$8,017,044
	O4 Summary						
		\$30,710,072					

Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Back-up/Standby Power	GS <50
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 289.50	\$ -	\$ -	\$ 0.39	\$ -	\$ -
1830	\$ 7,969.75	\$ -	\$ -	\$ 14.83	\$ -	\$ 657.32
1835	\$ 14,836.44	\$ -	\$ -	\$ 27.61	\$ -	\$ 1,223.67
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ 12,872.95	\$ -	\$ -	\$ 18.57	\$ -	\$ 1,117.71
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.11
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,457.69
1815-1855	\$ 85,410.75	\$ -	\$ -	\$ 140.32	\$ -	\$ 6,715.62
1830 & 1835	\$ 30,401.64	\$ -	\$ -	\$ 56.58	\$ -	\$ 2,507.44
1840 & 1845	\$ 7,118.06	\$ -	\$ -	\$ 10.84	\$ -	\$ 510.07
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521.33
Break Out	\$ (2,369,600.86)	\$ -	\$ -	\$ (3,884.43)	\$ -	\$ (193,340.92)
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256.36
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,766.64
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,322.44
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,326.38
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,297.08
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 1,361,215.47	\$ -	\$ -	\$ 1,963.14	\$ -	\$ 118,188.92
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 3,326,529.17	\$ -	\$ -	\$ 4,462.35	\$ -	\$ 215,781.40
SNCP	\$ -	\$ -	\$ -	\$ 1,276.14	\$ -	\$ 40,761.15
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,477,043	\$ -	\$ -	\$ 4,086	\$ -	\$ 438,570

USoA Account #	Accounts	1	2	3	7	9	Total - Customer	1	2
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load		Residential	GS <50
5735	Amortization of Deferred Development Costs							\$0	\$0
5740	Amortization of Deferred Charges							\$0	\$0
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$5,154,373	\$438,570	\$196,005	\$578,608	\$35,113	\$6,402,669	(\$3,224,273)	(\$507,728)

Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 77.03	\$ -	\$ -	\$ 77.00	\$ -	\$ -	\$ -	\$ -
1835	\$ 143.39	\$ -	\$ -	\$ 143.34	\$ -	\$ -	\$ -	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ 152.53	\$ -	\$ -	\$ 130.93	\$ -	\$ -	\$ -	\$ -
1855	\$ -	\$ -	\$ -	\$ 585.71	\$ -	\$ -	\$ -	\$ -
1860	\$ 3,751.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 774.25	\$ -	\$ -	\$ 761.51	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 293.83	\$ -	\$ -	\$ 293.72	\$ -	\$ -	\$ -	\$ -
1840 & 1845	\$ 68.80	\$ -	\$ -	\$ 59.75	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 3,839.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ (23,225.79)	\$ -	\$ -	\$ (22,509.48)	\$ -	\$ -	\$ -	\$ -
CCA	\$ 37.61	\$ -	\$ -	\$ 30.03	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ 3,105.51	\$ -	\$ -	\$ -	\$ -
CWMC	\$ 135,767.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$ 1,584.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 24,953.53	\$ -	\$ -	\$ 8,538.48	\$ -	\$ (2,706.99)	\$ (3,715.81)	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,919.50)	\$ (11,518.62)	\$ -
LTNCP	\$ 16,128.90	\$ -	\$ -	\$ 13,844.65	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,948.97)	\$ (149,130.64)	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 31,658.76	\$ -	\$ -	\$ 25,276.62	\$ -	\$ -	\$ -	\$ -
SNCP	\$ -	\$ -	\$ -	\$ 4,774.76	\$ -	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 196,005	\$ -	\$ -	\$ 35,113	\$ -	\$ 105,575	\$ 164,365	\$ -

USoA Account #	Accounts	3	7	9	Total - Mis
		GS>50-Regular	Street Light	Unmetered Scattered Load	
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0
		(\$605,489)	(\$91,853)	(\$22,754)	(\$4,452,098)

Grouping by Allocator	GS >50-		Unmetered	Back-up/Standby	GS <50
	Intermediate	Scattered Load	Power		
1808	\$ -	\$ -	\$ -	\$ -	-
1815	\$ -	\$ -	\$ -	\$ -	-
1820	\$ -	\$ -	\$ -	\$ -	-
1830	\$ -	\$ -	\$ -	\$ -	-
1835	\$ -	\$ -	\$ -	\$ -	-
1840	\$ -	\$ -	\$ -	\$ -	-
1845	\$ -	\$ -	\$ -	\$ -	-
1850	\$ -	\$ -	\$ -	\$ -	-
1855	\$ -	\$ -	\$ -	\$ -	-
1860	\$ -	\$ -	\$ -	\$ -	-
1815-1855	\$ -	\$ -	\$ -	\$ -	-
1830 & 1835	\$ -	\$ -	\$ -	\$ -	-
1840 & 1845	\$ -	\$ -	\$ -	\$ -	-
BCP	\$ -	\$ -	\$ -	\$ -	-
BDHA	\$ -	\$ -	\$ -	\$ -	-
Break Out	\$ -	\$ -	\$ -	\$ (227,580.67)	-
CCA	\$ -	\$ -	\$ -	\$ -	-
CDMPP	\$ -	\$ -	\$ -	\$ -	-
CEN	\$ -	\$ -	\$ -	\$ 228,981.03	-
CEN EWMP	\$ -	\$ -	\$ -	\$ 1,574,825.21	-
CREV	\$ -	\$ -	\$ -	\$ -	-
CWCS	\$ -	\$ -	\$ -	\$ -	-
CWMC	\$ -	\$ -	\$ -	\$ -	-
CWMR	\$ -	\$ -	\$ -	\$ -	-
CWNB	\$ -	\$ (203.26)	\$ -	\$ -	-
DCP	\$ -	\$ -	\$ -	\$ -	-
LPHA	\$ -	\$ (286.51)	\$ -	\$ -	-
LTNCP	\$ -	\$ -	\$ -	\$ -	-
NFA	\$ -	\$ (2,393.00)	\$ -	\$ 61,905.65	-
NFA ECC	\$ -	\$ -	\$ -	\$ 383,940.54	-
O&M	\$ -	\$ -	\$ -	\$ 101,661.15	-
PNCP	\$ -	\$ -	\$ -	\$ -	-
SNCP	\$ -	\$ -	\$ -	\$ -	-
TCP	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 2,883	\$ -	\$ 2,123,733	-

		1	2	3	7	9		
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - A&G	
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$279,772	\$53,830	\$83,392	\$18,233	\$944	\$436,171	\$0
6105	Taxes Other Than Income Taxes	\$17,665	\$3,399	\$5,265	\$1,151	\$60	\$27,540	\$0
6110	Income Taxes	\$24,309	\$4,677	\$7,246	\$1,584	\$82	\$37,898	\$0
6205	Donations	\$2,979	\$420	\$575	\$110	\$32	\$4,117	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$11,041,883	\$2,136,871	\$7,263,828	\$253,755	\$46,121	\$20,742,458	(\$3,706,176)

Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Back-up/Standby Power
1808	\$ -	\$ -	\$ -	\$ -	-
1815	\$ -	\$ -	\$ -	\$ -	-
1820	\$ -	\$ -	\$ -	\$ -	-
1830	\$ -	\$ -	\$ -	\$ -	-
1835	\$ -	\$ -	\$ -	\$ -	-
1840	\$ -	\$ -	\$ -	\$ -	-
1845	\$ -	\$ -	\$ -	\$ -	-
1850	\$ -	\$ -	\$ -	\$ -	-
1855	\$ -	\$ -	\$ -	\$ -	-
1860	\$ -	\$ -	\$ -	\$ -	-
1815-1855	\$ -	\$ -	\$ -	\$ -	-
1830 & 1835	\$ -	\$ -	\$ -	\$ -	-
1840 & 1845	\$ -	\$ -	\$ -	\$ -	-
BCP	\$ -	\$ -	\$ -	\$ -	-
BDHA	\$ -	\$ -	\$ -	\$ -	-
Break Out	\$ (352,565.86)	\$ -	\$ -	\$ (3,992.78)	-
CCA	\$ -	\$ -	\$ -	\$ -	-
CDMPP	\$ -	\$ -	\$ -	\$ -	-
CEN	\$ 855,284.48	\$ -	\$ -	\$ 4,348.87	-
CEN EWMP	\$ 5,882,249.57	\$ -	\$ -	\$ 29,909.48	-
CREV	\$ -	\$ -	\$ -	\$ -	-
CWCS	\$ -	\$ -	\$ -	\$ -	-
CWMC	\$ -	\$ -	\$ -	\$ -	-
CWMR	\$ -	\$ -	\$ -	\$ -	-
CWNB	\$ -	\$ -	\$ -	\$ -	-
DCP	\$ -	\$ -	\$ -	\$ -	-
LPHA	\$ -	\$ -	\$ -	\$ -	-
LTNCP	\$ -	\$ -	\$ -	\$ -	-
NFA	\$ 95,903.66	\$ -	\$ -	\$ 1,086.10	-
NFA ECC	\$ 594,797.12	\$ -	\$ -	\$ 6,736.02	-
O&M	\$ 139,085.74	\$ -	\$ -	\$ 7,784.09	-
PNCP	\$ -	\$ -	\$ -	\$ -	-
SNCP	\$ -	\$ -	\$ -	\$ -	-
TCP	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 7,214,755	\$ -	\$ -	\$ 45,872	\$ -



						Demand Allocation					Customer Allocation					A & G Allocation							
						1	2	3	7	9	Sub-total	1	2	3	7	9	Sub-total	1	2	3	7	9	Sub-total
Account	Description	Accumulated Depreciation	Demand	Customer	Total	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	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub-total
1565	Conservation and Demand Managemement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					

[illegible]

1830-3	Poles, Towers and Fittings - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fittings - Primary	\$64,968	\$45,477	\$19,490	\$64,968	\$22,395	\$6,926	\$16,134	\$0	\$22	\$45,477	\$15,101	\$1,063	\$156	\$3,046	\$125	\$19,490				
1830-4	Poles, Towers and Fittings - Secondary	\$16,242	\$11,369	\$4,973	\$16,242	\$6,677	\$2,684	\$0	\$0	\$0	\$11,369	\$0	\$0	\$768	\$0	\$31	\$4,973				
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$25,117	\$17,582	\$7,535	\$25,117	\$6,658	\$2,678	\$6,238	\$0	\$8	\$17,582	\$6,838	\$411	\$60	\$1,177	\$48	\$7,535				
1835-5	Overhead Conductors and Devices - Secondary	\$6,279	\$4,305	\$1,884	\$6,279	\$3,355	\$1,037	\$0	\$0	\$3	\$4,305	\$1,471	\$104	\$0	\$297	\$12	\$1,884				
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1840-4	Underground Conduit - Primary	\$41,560	\$29,082	\$12,468	\$41,560	\$14,326	\$4,431	\$10,321	\$0	\$14	\$29,082	\$9,660	\$960	\$100	\$1,948	\$80	\$12,468				
1840-5	Underground Conduit - Secondary	\$4,618	\$3,232	\$1,385	\$4,618	\$2,467	\$763	\$0	\$0	\$0	\$3,232	\$1,062	\$76	\$0	\$216	\$0	\$1,385				
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary	\$62,016	\$43,411	\$18,605	\$62,016	\$21,378	\$6,611	\$15,401	\$0	\$21	\$43,411	\$14,415	\$1,015	\$149	\$2,907	\$119	\$18,605				
1845-5	Underground Conductors and Devices - Secondary	\$626	\$438	\$188	\$626	\$335	\$104	\$0	\$0	\$0	\$438	\$147	\$10	\$0	\$30	\$1	\$188				
1850	Line Transformers	\$119,589	\$77,733	\$41,856	\$119,589	\$39,252	\$12,139	\$26,304	\$0	\$38	\$77,733	\$22,284	\$312	\$6,544	\$268	\$41,856					
1855	Services	\$52,037	\$0	\$52,037	\$52,037	\$0	\$0	\$0	\$0	\$0	\$45,889	\$4,845	\$0	\$926	\$378	\$52,037					
1860	Meters	\$108,044	\$0	\$108,044	\$108,044	\$0	\$0	\$0	\$0	\$0	\$89,634	\$9,997	\$9,413	\$0	\$0	\$108,044					
1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub - Total		\$501,696	\$232,731	\$268,365	\$501,696	\$120,843	\$37,373	\$74,399	\$0	\$117	\$232,731	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071	\$268,365	\$0	\$0	\$0	\$0

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

						Demand Allocation						Customer Allocation						A & G Allocation																							
						1		2		3		7		9		Sub-total		1		2		3		7		9		Sub-total		1		2		3		7		9		Sub-total	
Account	Description	Depreciation	Demand	Customer	Total	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	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	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub-total						
1865	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1830-3	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									

1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <=50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures - Poles, Towers and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																		
1905	Land	\$0														\$0	\$0	\$0
1906	Land Rights	\$0														\$0	\$0	\$0
1908	Buildings and Fixtures	\$0														\$0	\$0	\$0
1910	Leasehold Improvements	\$0														\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0														\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0														\$0	\$0	\$0
1925	Computer Software	\$0														\$0	\$0	\$0
1930	Transportation Equipment	\$0														\$0	\$0	\$0
1935	Stores Equipment	\$0														\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0														\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0														\$0	\$0	\$0
1950	Power Operated Equipment	\$0																

1980	System Supervisory Equipment	100%	64%	12%	19%	4%	0%	100%
1990	Other Tangible Property	100%	64%	12%	19%	4%	0%	100%
2005	Property Under Capital Leases	100%	64%	12%	19%	4%	0%	100%
2010	Electric Plant Purchased or Sold	100%	64%	12%	19%	4%	0%	100%



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet E1 Categorization Worksheet - Response to Board Staff Interrogatory X

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

Density of Utility

Density	Number of Customers	kM of Lines
61	10486	173

Deemed Customer Cost Component based on Survey Results

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

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%
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 - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - 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%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	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%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	Maintenance			
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%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet E2 Allocator Worksheet - Response to Board Staff Interrogatory X

Details:
The worksheet below details how allocators are derived.

			1	2	3	7	9
Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Unmetered Scattered Load
Demand Allocators							
1 cp							
Transformation CP	TCP1	100.00%	54.72%	13.90%	31.28%	0.00%	0.10%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	54.72%	13.90%	31.28%	0.00%	0.10%
Distribution CP (Total System)	DCP1	100.00%	54.72%	13.90%	31.28%	0.00%	0.10%
4 cp							
Transformation CP	TCP4	100.00%	55.83%	14.36%	29.71%	0.00%	0.10%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	55.83%	14.36%	29.71%	0.00%	0.10%
Distribution CP (Total System)	DCP4	100.00%	55.83%	14.36%	29.71%	0.00%	0.10%
12 cp							
Transformation CP	TCP12	100.00%	53.87%	12.60%	32.66%	0.73%	0.13%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	53.87%	12.60%	32.66%	0.73%	0.13%
Distribution CP (Total System)	DCP12	100.00%	53.87%	12.60%	32.66%	0.73%	0.13%
NON CO_INCIDENT PEAK							
1 NCP							
Distribution NCP (Total System)	DNCP1	100.00%	54.63%	14.01%	31.30%	0.00%	0.06%
Primary NCP	PNCP1	100.00%	50.42%	14.84%	34.67%	0.00%	0.06%
Line Transformer NCP	LTNCP1	100.00%	51.67%	15.21%	33.05%	0.00%	0.07%
Secondary NCP	SNCP1	100.00%	77.18%	22.72%	0.00%	0.00%	0.10%
4 NCP							
Distribution NCP (Total System)	DNCP4	100.00%	54.02%	14.27%	31.67%	0.00%	0.04%
Primary NCP	PNCP4	100.00%	49.24%	15.23%	35.48%	0.00%	0.05%
Line Transformer NCP	LTNCP4	100.00%	50.50%	15.62%	33.84%	0.00%	0.05%
Secondary NCP	SNCP4	100.00%	76.32%	23.60%	0.00%	0.00%	0.07%
12 NCP							
Distribution NCP (Total System)	DNCP12	100.00%	53.10%	12.66%	34.20%	0.00%	0.03%
Primary NCP	PNCP12	100.00%	47.14%	13.59%	39.23%	0.00%	0.04%
Line Transformer NCP	LTNCP12	100.00%	48.47%	13.98%	37.52%	0.00%	0.04%
Secondary NCP	SNCP12	100.00%	77.57%	22.37%	0.00%	0.00%	0.06%
Demand Allocators - Composite							
DEMAND 1815-1855	1815-1855 D	100.00%	52.67%	16.29%	30.98%	0.00%	0.05%
DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	1820 D	100.00%	49.24%	15.23%	35.48%	0.00%	0.05%
	1815 & 1820						
DEMAND 1815 & 1820	D	100.00%	49.24%	15.23%	35.48%	0.00%	0.05%
DEMAND 1830	1830 D	100.00%	54.66%	16.90%	28.38%	0.00%	0.05%
DEMAND 1835	1835 D	100.00%	54.66%	16.90%	28.38%	0.00%	0.05%
	1830 & 1835						
DEMAND 1830 & 1835	D	100.00%	54.66%	16.90%	28.38%	0.00%	0.05%
DEMAND 1840	1840 D	100.00%	51.95%	16.07%	31.93%	0.00%	0.05%
DEMAND 1845	1845 D	100.00%	49.52%	15.31%	35.12%	0.00%	0.05%
	1840 & 1845						
DEMAND 1840 & 1845	D	100.00%	51.41%	15.90%	32.64%	0.00%	0.05%
DEMAND 1850	1850 D	100.00%	50.50%	15.62%	33.84%	0.00%	0.05%
DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER ALLOCATORS							
Billing Data							
kWh	CEN	100.00%	51.10%	10.11%	37.75%	0.85%	0.19%
kW	CDEM	100.00%	0.00%	0.00%	97.75%	2.25%	0.00%

			1	2	3	7	9
Explanation	ID and Factors	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
kWh - Excl WMP	CEN EWMP	100.00%	51.10%	10.11%	37.75%	0.85%	0.19%
Dollar Billed	CREV	100.00%	73.97%	11.40%	12.54%	1.55%	0.54%
Bad Debt 3 Year Historical Average	BDHA	100.00%	27.32%	8.69%	63.99%	0.00%	0.00%
Late Payment 3 Year Historical Average	LPHA	100.00%	69.26%	8.94%	20.94%	0.33%	0.52%
Number of Bills	CNB	100.00%	91.81%	6.46%	0.95%	0.02%	0.76%
Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	96.07%	3.93%
Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Number of Customer	CCA	100.00%	77.48%	5.45%	0.80%	15.63%	0.64%
Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	96.07%	3.93%
Primary Feeder Customer Base	CCP	100.00%	77.48%	5.45%	0.80%	15.63%	0.64%
Line Transformer Customer Base	CCLT	100.00%	77.52%	5.46%	0.74%	15.64%	0.64%
Secondary Feeder Customer Base	CCS	100.00%	78.11%	5.50%	0.00%	15.75%	0.64%
Weighted - Services	CWCS	100.00%	88.18%	9.31%	0.00%	1.78%	0.73%
Weighted Meter -Capital	CWMC	100.00%	82.96%	9.25%	7.79%	0.00%	0.00%
Weighted Meter Reading	CWMR	100.00%	91.91%	6.47%	1.62%	0.00%	0.00%
Weighted Bills	CWNB	100.00%	85.62%	6.03%	6.19%	0.05%	2.12%
CUSTOMER ALLOCATORS - Composite							
CUSTOMER 1815-1855	1815-1855 C	100.00%	78.18%	5.68%	0.66%	14.83%	0.64%
CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%
	1815 & 1820						
CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1830	1830 C	100.00%	77.61%	5.46%	0.64%	15.65%	0.64%
CUSTOMER 1835	1835 C	100.00%	77.61%	5.46%	0.64%	15.65%	0.64%
	1830 & 1835						
CUSTOMER 1830 & 1835	C	100.00%	77.61%	5.46%	0.64%	15.65%	0.64%
CUSTOMER 1840	1840 C	100.00%	77.54%	5.46%	0.72%	15.64%	0.64%
CUSTOMER 1845	1845 C	100.00%	77.49%	5.45%	0.79%	15.63%	0.64%
	1840 & 1845						
CUSTOMER 1840 & 1845	C	100.00%	77.53%	5.46%	0.74%	15.64%	0.64%
CUSTOMER 1850	1850 C	100.00%	77.52%	5.46%	0.74%	15.64%	0.64%
CUSTOMER 1855	1855 C	100.00%	88.18%	9.31%	0.00%	1.78%	0.73%
CUSTOMER 1860	1860 C	100.00%	82.96%	9.25%	7.79%	0.00%	0.00%
Composite Allocators							
Net Fixed Assets	NFA	100.00%	64.14%	12.34%	19.12%	4.18%	0.22%
Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	64.14%	12.34%	19.12%	4.18%	0.22%
5005-5340	O&M	100.00%	72.37%	10.21%	13.97%	2.67%	0.78%
Account Setup	Acct	100.00%	72.37%	10.21%	13.97%	2.67%	0.78%
Access to Poles	POLE	100.00%	61.54%	13.47%	20.06%	4.70%	0.23%
5005-6225	OM&A	100.00%	72.19%	10.26%	14.08%	2.70%	0.77%



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet E3 Demand Allocator Worksheet - Response to Board Staff Interrogatory X

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

		1	2	3	7	9
Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
CCA	12,523	9,703	683	100	1,957	80
CCB	2,037	0	0	0	1,957	80
CCP	12,523	9,703	683	100	1,957	80
CCLT	12,516	9,703	683	93	1,957	80
CCS	12,423	9,703	683	0	1,957	80
PLCC-CCA	5,009	3,881	273	40	783	32
PLCC-CCB	815	0	0	0	783	32
PLCC-CCP	5,009	3,881	273	40	783	32
PLCC-CCLT	5,007	3,881	273	37	783	32
PLCC-CCS	4,969	3,881	273	0	783	32
1NCP						
DNCP1	42,392	22,930	5,880	13,139	387	56
PNCP1	42,392	22,930	5,880	13,139	387	56
LTNCP1	41,474	22,930	5,880	12,221	387	56
SNCP1	29,253	22,930	5,880	0	387	56
PLCC - 1NCP						
DNCP1A	41,973	22,930	5,880	13,139	0	24
PNCP1A	37,779	19,048	5,607	13,099	0	24
LTNCP1A	36,864	19,048	5,607	12,184	0	24
SNCP1A	24,680	19,048	5,607	0	0	24

4 NCP						
DNCP4	153,867	82,220	21,719	48,210	1,525	192
PNCP4	153,867	82,220	21,719	48,210	1,525	192
LTNCP4	150,499	82,220	21,719	44,842	1,525	192
SNCP4	105,656	82,220	21,719	0	1,525	192
PLCC - 4NCP						
DNCP4A	152,214	82,220	21,719	48,210	0	64
PNCP4A	135,436	66,695	20,627	48,050	0	64
LTNCP4A	132,079	66,695	20,627	44,693	0	64
SNCP4A	87,386	66,695	20,627	0	0	64
12NCP						
DNCP12	387,917	203,433	48,515	131,026	4,435	509
PNCP12	387,917	203,433	48,515	131,026	4,435	509
LTNCP12	378,764	203,433	48,515	121,873	4,435	509
SNCP12	256,891	203,433	48,515	0	4,435	509
PLCC - 12NCP						
DNCP12A	383,099	203,433	48,515	131,026	0	125
PNCP12A	332,764	156,857	45,236	130,545	0	125
LTNCP12A	323,644	156,857	45,236	121,425	0	125
SNCP12A	202,218	156,857	45,236	0	0	125



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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet 01 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		dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP4			TCP4			
1805-2	Land Station <50 kV		dp	DCP	DCP4			DCP4			
1806	Land Rights		dp	DDCP							
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4			TCP4			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4			DCP4			
1806	Buildings and Fixtures		dp	DDCP							
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4			TCP4			
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4			DCP4			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4			TCP4			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4			DCP4			
1815	Transformer Station Equipment - Normally Primarv above 50 kV		dp	TCP	TCP4			TCP4			
1820	Distribution Station Equipment - Normally Primarv below 50 kV		dp	DCP	DCP4			DCP4			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4			DCP4			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primarv)		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	TCP4			TCP4			
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4			DCP4			
1830	Poles, Towers and Fixtures		dp	DDNCP							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Deliverv		dp	BCP	BCP4			BCP4			
1830-4	Poles, Towers and Fixtures - Primarv		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1830-5	Poles, Towers and Fixtures - Secondarv		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		
1835	Overhead Conductors and Devices		dp	DDNCP							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Deliverv		dp	BCP	BCP4			BCP4			
1835-4	Overhead Conductors and Devices - Primarv		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1835-5	Overhead Conductors and Devices - Secondarv		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		
1840	Underground Conduit		dp	DDNCP							
1840-3	Underground Conduit - Bulk Deliverv	Land and Buildings	dp	BCP	BCP4			BCP4			
1840-4	Underground Conduit - Primarv	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1840-5	Underground Conduit - Secondarv	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP							
1845-3	Underground Conductors and Devices - Bulk Deliverv	TS Primary Above 50	dp	BCP	BCP4			BCP4			
1845-4	Underground Conductors and Devices - Primarv	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1845-5	Underground Conductors and Devices - Secondarv	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT		
1855	Services	Services and Meters	dp			CWCS			CWCS		
1860	Meters	Services and Meters	dp			CWMC			CWMC		
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0			0		
1905	Land	Land and Buildings	gp							NFA ECC	
1906	Land Rights	Land and Buildings	gp							NFA ECC	
1908	Buildings and Fixtures	General Plant	ap							NFA ECC	
1910	Leasehold Improvements	General Plant	ap							NFA ECC	
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC	
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC	
1925	Computer Software	IT Assets	ap							NFA ECC	
1930	Transportation Equipment	Equipment									

[illegible]

Uniform System of Accounts - Detail Accounts					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet 01 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV												
4080-1	Revenue from Rates	Distribution Services Revenue	CREV								CREV				
4080-2	SSS Admin Charge	Other Distribution Revenue	mi								CCA				
4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A				
4084	Service Transaction Requests (STR) Revenues	Other Distribution 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 Income	Other Distribution Revenue	mi								OM&A				
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service 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 & Deductions	mi								OM&A				
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								OM&A				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A				
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					

Uniform System of Accounts - Detail Accounts					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet 01 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN					
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 C	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 C	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 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 C	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 C	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C		1830 & 1835 C	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x	1840 & 1845 C	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x	1840 & 1845 C	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C		1840 & 1845 C	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	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 D	1840 & 1845 C	1840 & 1845 C	x	1840 & 1845 C	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 C	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 C	1815-1855 C					1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5112	Maintenance of Transformer 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 (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C					1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 C	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	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	x	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	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					

Uniform System of Accounts - Detail Accounts					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet 01 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5681	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0					
5682	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad							0					
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)	cop							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 - Unclassified	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205	Donations	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11

Sheet E5 Reconciliation Worksheet - Response to Board Staff Interrogatory X

Details:

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management										
	Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
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)		\$143,555	\$143,555		\$0	\$143,555	\$143,555	\$0	\$143,555	\$0
	Distribution Station Equipment - Normally										
1820-3	Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$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
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -										
1830-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$6,271,188	\$6,271,188		\$0	\$6,271,188	\$6,271,188	\$0	\$6,271,188	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$1,567,797	\$1,567,797		\$0	\$1,567,797	\$1,567,797	\$0	\$1,567,797	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$1,849,177	\$1,849,177		\$0	\$1,849,177	\$1,849,177	\$0	\$1,849,177	\$0
	Overhead Conductors and Devices -										
1835-5	Secondary		\$462,294	\$462,294		\$0	\$462,294	\$462,294	\$0	\$462,294	\$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		\$3,863,869	\$3,863,869		\$0	\$3,863,869	\$3,863,869	\$0	\$3,863,869	\$0
1840-5	Underground Conduit - Secondary		\$429,319	\$429,319		\$0	\$429,319	\$429,319	\$0	\$429,319	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk										
1845-3	Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -										
1845-4	Primary		\$1,205,375	\$1,205,375		\$0	\$1,205,375	\$1,205,375	\$0	\$1,205,375	\$0
	Underground Conductors and Devices -										
1845-5	Secondary		\$12,176	\$12,176		\$0	\$12,176	\$12,176	\$0	\$12,176	\$0
1850	Line Transformers		\$6,188,780	\$6,188,780		\$0	\$6,188,780	\$6,188,780	\$0	\$6,188,780	\$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
1855	Services		\$427,140	\$427,140		\$0	\$427,140	\$427,140	\$0	\$427,140	\$0
1860	Meters		\$1,743,548	\$1,743,548		\$0	\$1,743,548	\$1,743,548	\$0	\$1,743,548	\$0
1880	IFRS Placeholder Asset Account		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$111,556	\$111,556		\$0	\$111,556	\$111,556	\$0	\$111,556	\$0
1906	Land Rights	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$869,466	\$869,466		\$0	\$869,466	\$869,466	\$0	\$869,466	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$137,239	\$137,239		\$0	\$137,239	\$137,239	\$0	\$137,239	\$0
1920	Computer Equipment - Hardware	\$0	\$149,603	\$149,603		\$0	\$149,603	\$149,603	\$0	\$149,603	\$0
1925	Computer Software	\$0	\$592,196	\$592,196		\$0	\$592,196	\$592,196	\$0	\$592,196	\$0
1930	Transportation Equipment	\$0	\$925,093	\$925,093		\$0	\$925,093	\$925,093	\$0	\$925,093	\$0
1935	Stores Equipment	\$0	\$47,086	\$47,086		\$0	\$47,086	\$47,086	\$0	\$47,086	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$157,478	\$157,478		\$0	\$157,478	\$157,478	\$0	\$157,478	\$0
1945	Measurement and Testing Equipment	\$0	\$75,448	\$75,448		\$0	\$75,448	\$75,448	\$0	\$75,448	\$0
1950	Power Operated Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$22,519	\$22,519		\$0	\$22,519	\$22,519	\$0	\$22,519	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$13,673,200)	#####			\$0	#####	(\$13,673,200)	\$0	#####	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$627,044)	(\$627,044)			\$0	(\$627,044)	(\$627,044)	\$0	(\$627,044)	\$0
4080	Distribution Services Revenue	(\$3,651,176)	(\$3,651,176)			\$0	(\$3,651,176)	(\$3,651,176)	\$0	\$0	(\$3,651,176)
4080-1	Revenue from Rates	(\$3,478,213)	(\$3,478,213)			\$0	(\$3,478,213)	(\$3,478,213)	\$0	(\$3,478,213)	\$0
4080-2	SSS Admin Charge	(\$26,750)	(\$26,750)			\$0	(\$26,750)	(\$26,750)	\$0	(\$26,750)	\$0
4082	Retail Services Revenues	(\$25,591)	(\$25,591)			\$0	(\$25,591)	(\$25,591)	\$0	(\$25,591)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$800)	(\$800)			\$0	(\$800)	(\$800)	\$0	(\$800)	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$65,000)	(\$65,000)			\$0	(\$65,000)	(\$65,000)	\$0	(\$65,000)	\$0
4215	Other Utility Operating Income	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$55,000)	(\$55,000)			\$0	(\$55,000)	(\$55,000)	\$0	(\$55,000)	\$0
4235	Miscellaneous Service Revenues	(\$55,000)	(\$55,000)			\$0	(\$55,000)	(\$55,000)	\$0	\$0	(\$55,000)
4240	Provision for Rate Refunds	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	(\$100,000)	(\$100,000)			\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	\$0
4330	Profits and Losses from Financial Instrument Hedges	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Investments	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4340	Gains from Disposition of Future Use Utility Plant	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0

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
4355	Gain on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$211,600)		(\$211,600)		\$0	(\$211,600)	(\$211,600)	\$0	(\$211,600)	\$0
4380	Expenses of Non-Utility Operations	\$208,000		\$208,000		\$0	\$208,000	\$208,000	\$0	\$208,000	\$0
4390	Miscellaneous Non-Operating Income	(\$5,000)		(\$5,000)		\$0	(\$5,000)	(\$5,000)	\$0	(\$5,000)	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$10,100)		(\$10,100)		\$0	(\$10,100)	(\$10,100)	\$0	(\$10,100)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$14,316,251		\$14,316,251		\$0	\$14,316,251	\$14,316,251	\$0	\$14,316,251	\$0
4708	Charges-WMS	\$1,266,481		\$1,266,481		\$0	\$1,266,481	\$1,266,481	\$0	\$1,266,481	\$0
4710	Cost of Power Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$1,261,033		\$1,261,033		\$0	\$1,261,033	\$1,261,033	\$0	\$1,261,033	\$0
4715	System Control and Load Dispatching	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$1,004,710		\$1,004,710		\$0	\$1,004,710	\$1,004,710	\$0	\$1,004,710	\$0
4730	Rural Rate Assistance Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$130,000		\$130,000		\$0	\$130,000	\$130,000	\$0	\$130,000	\$0
5005	Operation Supervision and Engineering	\$60,649		\$60,649		\$0	\$60,649	\$60,649	\$0	\$60,649	\$0
5010	Load Dispatching	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$37,599		\$37,599		\$0	\$37,599	\$37,599	\$0	\$37,599	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$12,010		\$12,010		\$0	\$12,010	\$12,010	\$0	\$12,010	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$31,158		\$31,158		\$0	\$31,158	\$31,158	\$0	\$31,158	\$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 - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$4,701		\$4,701		\$0	\$4,701	\$4,701	\$0	\$4,701	\$0
5075	Customer Premises - Materials and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$281,699		\$281,699		\$0	\$281,699	\$281,699	\$0	\$281,699	\$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	\$25,758		\$25,758		\$0	\$25,758	\$25,758	\$0	\$25,758	\$0
5096	Other Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$51,441		\$51,441		\$0	\$51,441	\$51,441	\$0	\$51,441	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$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
5112	Maintenance of Transformer Station Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$816		\$816		\$0	\$816	\$816	\$0	\$816	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$40,114		\$40,114		\$0	\$40,114	\$40,114	\$0	\$40,114	\$0
5125	Maintenance of Overhead Conductors and Devices	\$74,676		\$74,676		\$0	\$74,676	\$74,676	\$0	\$74,676	\$0
5130	Maintenance of Overhead Services	\$66,743		\$66,743		\$0	\$66,743	\$66,743	\$0	\$66,743	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$77,653		\$77,653		\$0	\$77,653	\$77,653	\$0	\$77,653	\$0
5145	Maintenance of Underground Conduit	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$13,817		\$13,817		\$0	\$13,817	\$13,817	\$0	\$13,817	\$0
5160	Maintenance of Line Transformers	\$58,527		\$58,527		\$0	\$58,527	\$58,527	\$0	\$58,527	\$0
5175	Maintenance of Meters	\$48,178		\$48,178		\$0	\$48,178	\$48,178	\$0	\$48,178	\$0
5305	Supervision	\$4,284		\$4,284		\$0	\$4,284	\$4,284	\$0	\$4,284	\$0
5310	Meter Reading Expense	\$97,796		\$97,796		\$0	\$97,796	\$97,796	\$0	\$97,796	\$0
5315	Customer Billing	\$348,320		\$348,320		\$0	\$348,320	\$348,320	\$0	\$348,320	\$0
5320	Collecting	\$43,983		\$43,983		\$0	\$43,983	\$43,983	\$0	\$43,983	\$0
5325	Collecting- Cash Over and Short	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$6,630		\$6,630		\$0	\$6,630	\$6,630	\$0	\$6,630	\$0
5335	Bad Debt Expense	\$6,000		\$6,000		\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$9,000		\$9,000		\$0	\$9,000	\$9,000	\$0	\$9,000	\$0
5415	Energy Conservation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$3,500		\$3,500		\$0	\$3,500	\$3,500	\$0	\$3,500	\$0
5520	Miscellaneous Sales Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$158,196		\$158,196		\$0	\$158,196	\$158,196	\$0	\$158,196	\$0
5610	Management Salaries and Expenses	\$225,931		\$225,931		\$0	\$225,931	\$225,931	\$0	\$225,931	\$0
5615	General Administrative Salaries and Expenses	\$207,675		\$207,675		\$0	\$207,675	\$207,675	\$0	\$207,675	\$0
5620	Office Supplies and Expenses	\$44,694		\$44,694		\$0	\$44,694	\$44,694	\$0	\$44,694	\$0
5625	Administrative Expense Transferred Credit	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$66,696		\$66,696		\$0	\$66,696	\$66,696	\$0	\$66,696	\$0
5635	Property Insurance	\$23,307		\$23,307		\$0	\$23,307	\$23,307	\$0	\$23,307	\$0
5640	Injuries and Damages	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$5,998		\$5,998		\$0	\$5,998	\$5,998	\$0	\$5,998	\$0
5650	Franchise Requirements	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$59,520		\$59,520		\$0	\$59,520	\$59,520	\$0	\$59,520	\$0
5660	General Advertising Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$99,401		\$99,401		\$0	\$99,401	\$99,401	\$0	\$99,401	\$0
5670	Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$105,593		\$105,593		\$0	\$105,593	\$105,593	\$0	\$105,593	\$0
5680	Electrical Safety Authority Fees	\$5,100		\$5,100		\$0	\$5,100	\$5,100	\$0	\$5,100	\$0
5681	IFRS Placeholder Expense Account	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$692,103		\$692,103		\$0	\$692,103	\$692,103	\$0	\$692,103	\$0
5710	Amortization of Limited Term Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0