

Grimsby Power Incorporated

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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:

OEB File No. EB-2012-0127 - 2013 IRM Electricity Rate Application RE:

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.

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EB-2012-0127 Grimsby Power Inc. Responses to VECC Interrogatories September 26, 2012 Page 2 of 8

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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:

<u>Preamble:</u> 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 Revenue Offsets A	Percentage Split C= A / B	Allocated Revenue 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.



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

Sheet O1 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

Total Paperson Total Paperson Pape			1	1	1	1		
Colar Cola				1	2	3	7	9
Miscollancous Revenue (mi)			Total	Residential	GS <50	GS>50-Regular	Street Light	
Total Revenue at Existing Rates	crev	Distribution Revenue at Existing Rates	\$3,430,927	\$2,555,823	\$392,621	\$432,269	\$34,428	\$15,786
Total Revenue at Existing Rates \$3,777,788 \$2,005,469 \$440,007 \$441,300 \$453,441 \$18,409 Exactor registed to recover deficiency (1 + 0) \$1,2237 \$1,2337 \$1	mi	Miscellaneous Revenue (mi)		\$250,026	\$33,585	\$49,031	\$11,517	\$2,682
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Total Revenue at Status Quo Rates								
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Dairbuildino Costs (di) \$474,721 \$551,615 \$111,689 \$170,583 \$38,802 \$2,432		Total Revenue at Status Quo Rates	\$4,579,534	\$3,403,113	\$517,957	\$582,316	\$53,990	\$22,158
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Status Rate Base \$16,323,217 \$10,152,698 \$1,947,491 \$3,592,410 \$592,886 \$37,731								
Rate Base Input equals Output		Working Capital	\$2,965,405	\$1,596,667	\$299,019	\$1,029,221	\$32,594	\$7,903
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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)								
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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)		Not Income	¢eas soc	\$62E 200	\$00.1E6	(\$20.790)	(\$E0.210)	\$140
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\$12,963 \$12,96		EXISTING REVENUE MINUS ALLOCATED COSTS	(\$801,765)	(\$362,708)	(\$78,788)	(\$251,831)	(\$103,492)	(\$4,946)
\$12,963 \$12,96			Deficie	ency Input equals	Output			
		STATUS OUR REVENUE MINUS ALLOCATED COSTS				(\$1E0 046)	(COE 447)	(\$4.257)
RETURN ON EQUITY COMPONENT OF RATE BASE 9.58% 15.64% 11.57% -2.14% -29.18% 0.92%		STATUS QUO REVENUE WIINUS ALLUCATED COSTS	\$0	\$234,55b	\$12,963	(\$150,01b)	(\$95,447)	(\$1,257)
		RETURN ON FOLITY 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 Boardapproved 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:

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Data Class	Rev/Cost Ratio - 2013
Rate Class	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 O1 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 Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$3,478,213	\$2,572,886	\$396,545	\$436,132	\$53,994	\$18,657
mi	Miscellaneous Revenue (mi)	\$346,841	\$249,184	\$33,797	\$49,472	\$11,648	\$2,740
			ellaneous Revenu				
	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	\$20,840
	Miscellaneous Revenue (mi)	\$346,841 \$4,232,036	\$249,184	\$33,797	\$49,472	\$11,648	\$2,740
	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	\$2,321
cu	Customer Related Costs (cu)	\$559,892	\$480,350	\$35,859	\$34,166	\$948	\$8,569
ad	General and Administration (ad)	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675	\$7,894
dep	Depreciation and Amortization (dep)	\$692,103	\$462,852	\$81,697	\$120,107	\$25,845	\$1,601
INPUT	PILs (INPUT)	\$37,898	\$24,309	\$4,677	\$7,246	\$1,584	\$82
INT	Interest	\$436,171	\$279,772	\$53,830	\$83,392	\$18,233	\$944
	Total Expenses	\$3,604,992	\$2,527,615	\$390,360	\$554,128	\$111,478	\$21,411
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$627,044	\$402,203	\$77,386	\$119,886	\$26,211	\$1,358
	, ,						
	Revenue Requirement (includes NI)	\$4,232,036	\$2,929,818	\$467,746	\$674,014	\$137,689	\$22,769
		Revenue Rec	quirement Input ec	quals 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	\$54,703
gp	General Plant - Gross	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069	\$6,686
accum dep	Accumulated Depreciation	(\$13,673,200)	(\$8,387,179)	(\$1,745,668)	(\$2,865,500)	(\$642,865)	(\$31,988)
co	Capital Contribution	\$0	\$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	\$0
COP	Coat of Power (COP)	\$47.070.47E	¢0 407 420	\$4.046.044	#c 70c co7	¢452.277	#24 F00
COP	Cost of Power (COP)	\$17,978,475	\$9,187,139	\$1,816,944	\$6,786,607	\$153,277	\$34,508
	OM&A Expenses Directly Allocated Expenses		£4 700 000	POEO 4EO			
		\$2,438,820	\$1,760,682	\$250,156	\$343,382	\$65,816	\$18,784
		\$0	\$0	\$0	\$0	\$0	\$18,784 \$0
	Subtotal						\$18,784
		\$0	\$0	\$0	\$0	\$0	\$18,784 \$0
	Subtotal	\$0 \$20,417,296	\$0 \$10,947,821	\$0 \$2,067,100	\$0 \$7,129,989	\$0 \$219,093	\$18,784 \$0 \$53,292
	Subtotal Working Capital	\$0 \$20,417,296 \$3,062,594 \$16,641,297	\$0 <i>\$10,947,821</i> \$1,642,173	\$2,067,100 \$310,065 \$1,985,869	\$0 \$7,129,989 \$1,069,498	\$0 \$219,093 \$32,864	\$18,784 \$0 \$53,292 \$7,994
	Subtotal Working Capital	\$0 \$20,417,296 \$3,062,594 \$16,641,297	\$0 \$10,947,821 \$1,642,173 \$10,351,922	\$2,067,100 \$310,065 \$1,985,869	\$0 \$7,129,989 \$1,069,498	\$0 \$219,093 \$32,864	\$18,784 \$0 \$53,292 \$7,994
	Subtotal Working Capital Total Rate Base	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0	\$0 \$2,067,100 \$310,065 \$1,985,869 Output	\$0 \$7,129,989 \$1,069,498 \$3,665,639	\$0 \$219,093 \$32,864 \$600,472	\$18,784 \$0 \$53,292 \$7,994 \$37,395
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769	\$0 \$2,067,100 \$310,065 \$1,985,869 Output \$794,348	\$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256	\$0 \$219,093 \$32,864 \$600,472 \$240,189	\$18,784 \$0 \$53,292 \$7,994 \$37,395
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519 \$627,044	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769 \$595,505	\$2,067,100 \$310,065 \$1,985,869 Dutput \$794,348 \$86,381	\$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256 (\$17,493)	\$0 \$219,093 \$32,864 \$600,472 \$240,189 (\$39,518)	\$18,784 \$0 \$53,292 \$7,994 \$37,395 \$14,958 \$2,168
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519 \$627,044 \$0	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769 \$595,505	\$0 \$2,067,100 \$310,065 \$1,985,869 Output \$794,348 \$86,381	\$0 \$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256 (\$17,493) \$0	\$0 \$219,093 \$32,864 \$600,472 \$240,189 (\$39,518)	\$18,784 \$0 \$53,292 \$7,994 \$37,395 \$14,958 \$2,168 \$0
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519 \$627,044 \$0	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769 \$595,505	\$0 \$2,067,100 \$310,065 \$1,985,869 Output \$794,348 \$86,381	\$0 \$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256 (\$17,493) \$0	\$0 \$219,093 \$32,864 \$600,472 \$240,189 (\$39,518)	\$18,784 \$0 \$53,292 \$7,994 \$37,395 \$14,958 \$2,168 \$0
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519 \$627,044 \$0	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769 \$595,505 \$0 \$595,505	\$0 \$2,067,100 \$310,065 \$1,985,869 Dutput \$794,348 \$86,381 \$0 \$86,381	\$0 \$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256 (\$17,493) \$0 (\$17,493)	\$0 \$219,093 \$32,864 \$600,472 \$240,189 (\$39,518) \$0 (\$39,518)	\$18,784 \$0 \$53,292 \$7,994 \$37,395 \$14,958 \$2,168 \$0 \$2,168
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519 \$627,044 \$0 \$627,044	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769 \$595,505 \$0 \$595,505	\$0 \$2,067,100 \$310,065 \$1,985,869 Output \$794,348 \$86,381 \$0 \$86,381	\$0 \$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256 (\$17,493) \$0 (\$17,493)	\$0 \$219,093 \$32,864 \$600,472 \$240,189 (\$39,518) \$0 (\$39,518)	\$18,784 \$0 \$53,292 \$7,994 \$37,395 \$14,958 \$2,168 \$0 \$2,168
	Subtotal Working Capital Total Rate Base Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	\$0 \$20,417,296 \$3,062,594 \$16,641,297 Rate B \$6,656,519 \$627,044 \$0 \$627,044	\$0 \$10,947,821 \$1,642,173 \$10,351,922 ase Input equals 0 \$4,140,769 \$595,505 \$0 \$595,505	\$0 \$2,067,100 \$310,065 \$1,985,869 Output \$794,348 \$86,381 \$0 \$86,381	\$0 \$7,129,989 \$1,069,498 \$3,665,639 \$1,466,256 (\$17,493) \$0 (\$17,493)	\$0 \$219,093 \$32,864 \$600,472 \$240,189 (\$39,518) \$0 (\$39,518)	\$18,784 \$0 \$53,292 \$7,994 \$37,395 \$14,958 \$2,168 \$0 \$2,168

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 21					2	2	7	
21				1		3	,	9
		ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
22 23								- Countries Evan
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	-
	Forecast kW, included in CDEM, of							
27	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
	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	

Conveight

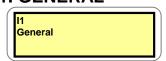
This cost allocation model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an cost allocation filing. You may use and copy this cost allocation model for that purpose, and provide a copy of this cost allocation model to any person that is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

**Please Note: Co	olour Coding Legend **
Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Diagnostic	

Brief Description of Each Worksheet's Function

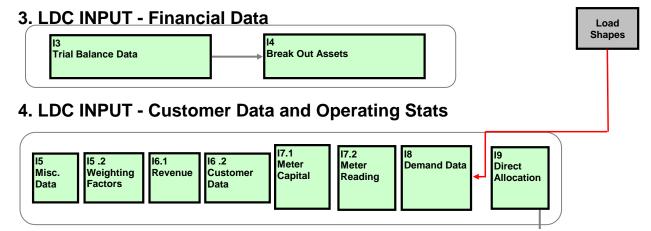
INPUTS	I 1	Intro	Brief explanation of what the pages do.
	12	LDC data and Classes	Enter LDC specific information and number of classes etc
	13	TB Data	Forecast Trial Balance
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	15.1	Misc Data	Input for miscellaneous data where necessary - TBD
	15.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	16.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	19	Direct Allocation	
OUTPUTS	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	02.1	Line Transformer PLCC Adjustment	
	02.2	Primary Cost PLCC Adjustment	
	02.3	Secondary Cost PLCC Adjustment	
	03.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	03.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	04	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	06	Source Data for E2	
	07	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
LAIIIDITO	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

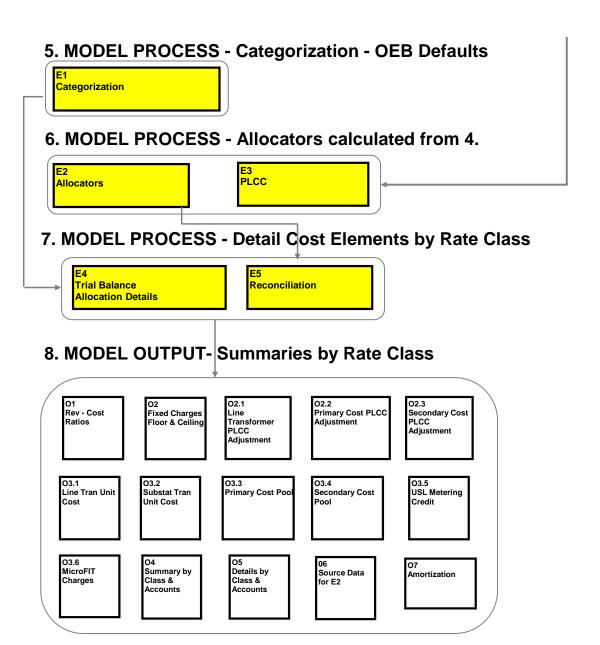
1. GENERAL



2. LDC INPUT - Rate Classes









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

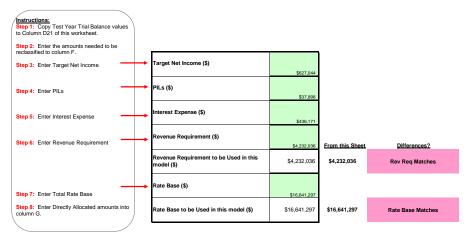
		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		NO
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate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



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

Sheet I3 Trial Balance Data - Response to Board Staff Interrogatory X



Uniform System of Accounts - Detail Accounts

Account Accounts Forecast Pinneral Relement Nocid Apjantment Nocid Accounts Noc	Omiomi	System of Accounts - Detail Accounts								
	USoA			Forecast Financial		Paclaceifu				
1010	Account	Accounts			Model Adjustments		Direct Allocation	Reclassified Balance		
1000 Interest Section (Special Packet 1000 Interest Section (Spe		0.1	_					60		-:CI A4
1000 2000			\dashv							
1900 Dicherd Special Decodes 100 Dicherd Special Proposed										
1960 Chee Second Decorate 190 Unclosed Asset 190 Unclose										
1000 Server Investments 50 Unclosefied Asset 100 Unclosefied Asset 100 Server Investments 50 Unclosefied Asset 110 Accounts Receivable - Service 50 Unclosefied Asset 110 Unclosefied Asset 110 Receivable - Service 50 Unclosefied Asset 110 Unclosefied Asset 110 Receivable - Service								\$0		
100 Celebrate Account Recembrale Secretaria Secre	1060	Term Deposits		\$0					Unclass	sified Asset
1012 Accounts Receivable - Services 50 Unclose field A seet 101 Account S										
1101. Account Receivable Memorials (1907) 40. 50. 10.								\$0		
1110 Chee Accounts Receivable Morbandine, Jabbing etc.			_					\$0		
1110 Abstract of Milk Revenues 90 90 90 90 90 90 90 9										
1300			-							
1930								\$0	Unclass	sified Asset
Committee Processor Control of Unclosus Control Control of Contr				•					Onoido	miod / tooot
1910 Check Receivable		Accumulated Provision for Uncollectible AccountsCredit		\$0				\$0	Unclass	sified Asset
1970 Unclassified Asset										
1900 Recomments										
1900 Miscolamous Current and Accused Assets 50 50 Unclassified Asset 1200 Accuser Receivable From Associated Companies 50 Unclassified Asset Unclassified Ass										
1200 Accounter Reconsider from Associated Companies 50 50 Unclassified Asset 1210 Noter Reconsider Companies 50 50 Unclassified Asset		Prepayments	_							
1305 Fuel Strick 50 1305 13										
1306 Fuel Stock 50 Uncleas field Asset 1300 Uncleas field Asse			-							
1330 Plear Materials and Operating Supplies 50 50 50 50 50 50 50 5			-							
1300 Merchandse 50 Unclassified Asset 1405 Unclassified Asset 1406 Long Term Investments in Non-Associated Companies 50 Unclassified Asset 1406 Long Term Recorable System Unclassified Asset 1406 Long Term Device System										
1405										
1405 Long Term Investments in Non-Associated Companies \$0 1416 Long Term Receivable - Street Lighting Transfer \$0 1410 Other Special of Colateral Funds \$0 1411 Shrikmer Funds \$0 1415 Shrikmer Funds \$0 1416 Shrikmer Funds \$0 1417 Shrikmer Funds \$0 1418 Shrikmer Funds \$0 1419 Shrikmer Funds \$0 1410 Shrikmer Funds \$0 1410										
1-08 Long Term Receivable Service Uniting Transfer S0 S0 Unclassified Asset Unclassified Asset 1-10				**						
1415 Sinker Funds		Long Term Investments in Non-Associated Companies		\$0					Unclass	sified Asset
1415 Sinking Funds	1408									
1456 Unamortized Discourt on LonaTerm Dabt—Dabt 50 Unclassified Asset 1450 Unamortized Discourt on LonaTerm Dabt—Dabt 50 Unclassified Asset 1450 Unamortized Deferred Foreign Currency Translation 50 Unclassified Asset 1460 Unamortized Deferred Foreign Currency Translation 50 Unclassified Asset 1460 Unc		Other Special or Collateral Funds								
1455 Unamortized Deferred Foreign Currency Translation So										
1450 Unanomized Deferred Foreign Currency Translation So			_							
Gains and Losses		Unamortized Discount on Long-Term DebtDebit	-	\$0				\$0	Unclass	ified Asset
1460 Other Non-Current Asserts	1455			eo.						-: #: - d A 4
1470	1460		-							
1475										
1490		Past Service Costs - Employee Future Benefits								
1480 Investment in Associated Companies - Significant Influence \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		Past Service Costs - Other Pension Plans								
Influence	1480			\$0				\$0	Unclass	sified Asset
1490 Investment in Subsidiary Companies 50	1485									
1505 Unrecovered Plant and Regulatory Study Costs 50 Unclassified Asset			_							
1508 Steff Regulatory Assets 50			_					\$0		
1510 Preliminary Survey and Investigation Charges 50 Unclassified Asset Unclassified Asset 1516 Emission Allowances Withheld 50 50 50 50 50 50 50 5								\$0		
1515 Emission Allowance Inventory 50 50 50 50 50 50 50 5			\dashv							
1516 Emission Allowances Withheld \$0								\$0		
1518 RCVARetail 50								\$0		
1520 Power Purchase Variance Account 50 Unclassified Asset 1525 Miscellaneous Deferred Debits 50 Unclassified Asset 1536 Unclassified Debit 50 Unclassified Asset 1540 Unamortized Loss on Reacquired Debit 50 Unclassified Asset 1545 Development Charge Deposits Receivables 50 Unclassified Asset 1548 RCVASTR 50 Unclassified Asset 1548 RCVASTR 50 Unclassified Asset 1548 RCVASTR 50 Unclassified Asset 1549 Unclassified Asset Unclassified Asset 1560 Deferred Development Costs 50 Unclassified Asset 1562 Deferred Payments in Lieu of Taxes 50 1563 Account 1563 - Deferred Plac Contra Account 50 1565 Oncervation and Demand Management Expenditures 50 1570 Unclassified Asset 1571 Pre-market Opening Energy Variance 50 1571 Pre-market Opening Energy Variance 50 1572 Extraorfiancy Evert Costs 50 1573 Unclassified Asset Unclassified Asset 1574 Deferred Rate Impact Amounts 50 1575 Unclassified Asset Unclassified Asset 1576 Unclassified Asset Unclassified Asset 1577 Unclassified Asset Unclassified Asset 1578 Unclassified Asset Unclassified Asset 1579 Unclassified Asset Unclassified Asset 1570 Unclassified Asset Unclassified Asset 1570 Unclassified Asset Unclassified Asset 1571 Unclassified Asset Unclassified Asset 1572 Unclassified Asset Unclassified Asset 1573 Unclassified Asset Unclassified Asset 1574 Unclassified Asset Unclassified Asset 1575 Unclassified Asset Unclassified Asset Unclassified Asset 1576 Unclassified Asset Unclassifi								\$0		
1525		Power Purchase Variance Account		\$0				\$0	Unclass	sified Asset
1543 Unamortized Loss on Reacquired Debt 50 Unclassified Asset 1548 RCVASTR 50 S0 Unclassified Asset Unclassified A		Miscellaneous Deferred Debits						\$0		
1545 Development Charge Deposis Receivables 50										
1548 RCVASTR			_							
1560 Deferred Development Costs 50 Unclassified Asset			_							
1562 Deferred Payments in Lieu of Taxes \$0 Unclassified Asset			-							
1563 Account 1563 - Deferred PILE Contra Account \$0			-							
1550 Conservation and Demand Management Expenditures and Recoveries										
and Recoveries S0 CDM Expenditures and Recoverie S0 CDM Expenditures and Recoverie S0 CDM Expenditures and Recoverie S0 S1 CDM Expenditures and Recoverie S0 S1 CDM Expenditures and Recoverie S0 S1 CDM Expenditures S0 S1 CDM Expenditures S0 S0 CDM Expenditures S0 S0 S0 S0 S0 S0 S0 S				90					O I I I I I I I I I I I I I I I I I I I	
1570 Qualifying Transition Costs \$0 Unclassified Asset								\$0	CDM E	xpenditures and Recoveries
1571 Pre-market Opening Energy Variance \$0 Unclassified Asset	1570	Qualifying Transition Costs	_						Unclass	sified Asset
1574 Deferred Rate Impact Amounts \$0 Unclassified Asset 1580 RSVAVMMS \$0 \$0 Unclassified Asset 1582 RSVAVMMS \$0 \$0 Unclassified Asset 1584 RSVAVMW \$0 \$0 Unclassified Asset 1584 RSVAVMW \$0 \$0 Unclassified Asset 1586 RSVACN \$0 \$0 Unclassified Asset 1588 RSVACN \$0 \$0 Unclassified Asset 1588 Unclassified Asset		Pre-market Opening Energy Variance		\$0				\$0	Unclass	sified Asset
1580 RSVAWMS \$0 Unclassified Asset 1582 RSVAONE-TIME \$0 Unclassified Asset 1584 RSVAONE-TIME \$0 Unclassified Asset 1584 RSVAON \$0 Unclassified Asset Unclassified Asset 1586 RSVACN \$0 Unclassified Asset Uncl										
1582 RSVACNE-TIME \$0 Unclassified Asset 1584 RSVACNE \$0 Unclassified Asset 1586 RSVACN \$0 \$0 Unclassified Asset 1586 RSVACN \$0 \$0 Unclassified Asset			_							
1584 RSVANW \$0 \$0 Unclassified Asset 1596 RSVACN \$0 Unclassified Asset 1588 RSVAPOWER \$0 Unclassified Asset			_							
1586 RSVACN \$0 Unclassified Asset 1588 RSVAPOWER \$0 Unclassified Asset			_					\$0		
1588 RSVAPOWER \$0 Unclassified Asset			-							
			-							
	.000			Ų.				•••		

1605						
1000	Electric Plant in Service - Control Account		\$0		\$0	Unclassified Asset
1606	Organization		\$0		\$0	Non-Distribution Asset
1608 1610	Franchises and Consents		\$0 \$0		\$0 \$0	Other Distribution Assets Non-Distribution Asset
1615	Miscellaneous Intangible Plant Land		\$0		\$0	Non-Distribution Asset
1616	Land Rights		\$0		\$0	Non-Distribution Asset
1620	Buildings and Fixtures		\$0		\$0	Non-Distribution Asset
1630 1635	Leasehold Improvements Boiler Plant Equipment		\$0 \$0		\$0 \$0	Non-Distribution Asset 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 1660	Water Wheels, Turbines and Generators Roads, Railroads and Bridges		\$0 \$0		\$0 \$0	Non-Distribution Asset 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 1685	Accessory Electric Equipment Miscellaneous Power Plant Equipment		\$0 \$0		\$0 \$0	Non-Distribution Asset Non-Distribution Asset
1705	Land		\$0		\$0	Non-Distribution Asset
1706	Land Rights		\$0		\$0	Non-Distribution Asset
1708 1710	Buildings and Fixtures		\$0 \$0		\$0 \$0	Non-Distribution Asset Non-Distribution Asset
1715	Leasehold Improvements 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 1735	Overhead Conductors and Devices Underground Conduit		\$0 \$0		\$0 \$0	Non-Distribution Asset Non-Distribution Asset
1740	Underground Conductors and Devices		\$0		\$0	Non-Distribution Asset
1745	Roads and Trails		\$0		\$0	Non-Distribution Asset
1805	Land Birth		\$0		\$0	Land and Buildings
1806 1808	Land Rights Buildings and Fixtures	Н	\$0 \$0		\$0 \$0	Land and Buildings Land and Buildings
1810	Leasehold Improvements		\$0		\$0	Land and Buildings
	Transformer Station Equipment - Normally Primary above	П			-	
1815	50 kV Distribution Station Equipment - Normally Primary below	H	\$0		\$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$143,555		\$143,555	DS
1825	Storage Battery Equipment		\$145,555		\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures	П	\$7,838,985		\$7,838,985	Poles, Wires
1835 1840	Overhead Conductors and Devices	H	\$2,311,471 \$4,293,188		\$2,311,471 \$4,293,188	Poles, Wires
1840	Underground Conduit Underground Conductors and Devices	Н	\$4,293,188 \$1,217,550		\$4,293,188 \$1,217,550	Poles, Wires Poles, Wires
1850	Line Transformers		\$6,188,780		\$6,188,780	Line Transformers
1855	Services	П	\$427,140		\$427,140	Services and Meters
1860 1880	Meters IEPS Placeholder Asset Account	H	\$1,743,548 \$0		\$1,743,548 \$0	Services and Meters IFRS Placeholder Asset Accord
1865	IFRS Placeholder Asset Account Other Installations on Customer's Premises		\$0 \$0		\$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 1908	Land Rights Buildings and Fixtures		\$0 \$869,466		\$0 \$869,466	Land and Buildings General Plant
1910	Leasehold Improvements		\$005,400		\$0	General Plant
1915	Office Furniture and Equipment		\$137,239		\$137,239	Equipment
1920	Computer Equipment - Hardware		\$149,603		\$149,603	IT Assets
1925 1930	Computer Software Transportation Equipment		\$592,196 \$925,093		\$592,196 \$925,093	IT Assets Equipment
1935	Stores Equipment		\$925,093		\$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 1955	Power Operated Equipment Communication Equipment		\$0 \$22,519		\$0 \$22,519	Equipment Equipment
1960	Miscellaneous Equipment		\$22,519		\$0	Equipment
1965	Water Heater Rental Units		\$0		\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises		\$0		\$0	Other Distribution Assets
1975 1980	Load Management Controls - Utility Premises System Supervisory Equipment		\$0 \$0		\$0 \$0	Other Distribution Assets 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 2010	Property Under Capital Leases Electric Plant Purchased or Sold		\$0 \$0		\$0 \$0	Other Distribution Assets 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 2055	Completed Construction Not ClassifiedElectric Construction Work in ProgressElectric		\$0 \$0		\$0	Other Distribution Assets
2060	Electric Plant Acquisition Adjustment	1	\$0		SO SO	Non-Distribution Asset
2065	Other Electric Plant Adjustment				\$0 \$0	Non-Distribution Asset Unclassified Asset
2070	Other Electric Flant Adjustment		\$0		\$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset
	Other Utility Plant		\$0 \$0		\$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset
2075	Other Utility Plant Non-Utility Property Owned or Under Capital Leases		\$0		\$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset
2075 2105	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		\$0 \$0		\$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset
2075	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant -		\$0 \$0 \$0 (\$13,673,200)		\$0 \$0 \$0 \$0 \$0 (\$13,673,200)	Nor-Distribution Asset Unclassified Asset Nor-Distribution Asset Nor-Distribution Asset Nor-Distribution Asset Nor-Distribution Asset
2075 2105 2120	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles		\$0 \$0 \$0		\$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset
2075 2105	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant -		\$0 \$0 \$0 \$0 (\$13,673,200)		\$0 \$0 \$0 \$0 \$0 (\$13,673,200)	Nor-Distribution Asset Unclassified Asset Nor-Distribution Asset Nor-Distribution Asset Nor-Distribution Asset Nor-Distribution Asset
2075 2105 2120 2140 2160	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intancibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant		\$0 \$0 \$0 (\$13,673,200) \$0 \$0		\$0 \$0 \$0 \$0 \$0 \$0 \$13,673,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset
2075 2105 2120 2140 2160 2180	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intancibles Accumulated Amortization of Electric Plant Acquisition Accumulated Amortization of Electric Plant Acquisition Agiustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property		\$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset
2075 2105 2120 2140 2160 2180 2205	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Plant Acquisition Accumulated Amortization of Non-Utility Property Accounts Plant Accumulated Amortization of Non-Utility Property		\$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$0 \$350,000)	\$0	\$0 \$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2160 2180	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intancibles Accumulated Amortization of Electric Plant Acquisition Accumulated Amortization of Electric Plant Acquisition Agiustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property		\$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset
2075 2105 2120 2140 2160 2180 2205 2208 2210 2215	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Coubrement Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Current Portion of Customer Deposits Dividends Declared		\$0 \$0 \$0 \$13,673,200) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$13,673,200) \$0 \$0 \$0 \$350,000) \$0 \$350,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability Liability Liability Liability Liability
2075 2105 2120 2140 2160 2180 2205 2208 2210 2215 2220	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant. & Equipment Accumulated Amortization of Electric Utility Plant - Intancibles Accumulated Amortization of Electric Plant Acquisition Acquisitement Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Current Portion of Customer Deposits Dividends Declared Miscollaneous Current and Accrued Liabilities		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$350,000 \$350,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$350,000 \$350,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2160 2180 2205 2208 2210 2215 2215 2220 2220	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Property Accounts Payable Customer Credit Balances Customer Credit Balances Current Portion of Customer Deposits Dividends Declared Miscellaneous Current and Accrued Liabilities Notes and Loans Payable		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$0 \$13,673,200) \$0 \$0 \$0 \$350,000) \$0 \$350,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2160 2180 2205 2208 2210 2215 2220	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant. & Equipment Accumulated Amortization of Electric Utility Plant - Intancibles Accumulated Amortization of Electric Plant Acquisition Acquisitement Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Current Portion of Customer Deposits Dividends Declared Miscollaneous Current and Accrued Liabilities		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$350,000 \$350,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	so	\$0 \$0 \$0 \$1,673,200 \$0 \$0 \$0 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$3,5000 \$4,5000 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2140 2180 2205 2208 2210 2215 2220 2225 2240 2242 2250	Other Utility Plant Non-Utility Poperty Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant. & Equipment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Property Accumulated Amortization of Non-Utility Property Accument Polyale Outstant Of Customer Deposits Dividends Declared Notes and Loans Payable Notes and Loans Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5	\$0	\$0 \$0 \$0 \$1 (\$13,673,200) \$0 \$0 \$0 \$3 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2140 2180 2205 2208 2210 2215 2220 2225 2240 2242 2252 2252	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Coubrement Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Intanquibles Accumulated Amortization of Onn-Utility Property Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Util		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$13,673,200 \$0 \$0 \$0 \$35,000 \$35,000 \$1,023,387 \$1,023,387 \$1,023,000 \$1,023,000 \$1,	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2140 2180 2205 2208 2210 2215 2220 2225 2240 2242 2250	Other Utility Plant Non-Utility Poperty Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant. & Equipment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Customer Deposits Dividends Declared Miscellaneous Current and Accrued Liabilities Notes and Loans Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5 \$5	so	\$0 \$0 \$0 \$1 (\$13,673,200) \$0 \$0 \$0 \$3 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2140 2160 2180 2205 2208 2215 2215 2225 2242 2252 2252 2252 2252	Other Utility Plant Non-Utility Plant Non-Utility Ploperty Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant. & Equipment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Customer Deposits Dividends Declared Notes and Loans Payable Accumulated Amortization of Customer Deposits Notes Payable to Associated Companies Notes Payable to Associated Companies Debt Retirement Charges (DRO) Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 (\$13,673,200) \$0 \$0 \$0 \$3 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2160 2180 2205 2205 2205 2225 2225 2225 225 225	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Coubrement Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Intanquibles Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of N		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$13,673,200 \$0 \$0 \$0 \$350,000 \$350,000 \$1,023,397 \$1,023,397 \$1,023,397 \$1,023,397 \$1,023,397 \$1,023,000 \$1,0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2160 2180 2205 2208 2210 2215 2225 2240 2242 2252 2252 2254 2262 2262 2262 2263 2264 2264 2265 2266 2266 2266 2266 2266	Other Utility Plant Non-Utility Plant Non-Utility Plant Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intanqibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Current Portion of Customer Deposits Dividends Declared Miscellaneous Current and Accrued Liabilities Notes and Loans Payable Notes and Loans Payable Notes Payable to Associated Companies Notes Payable to Associated Companies Notes Payable to Associated Companies Notes The Companies Notes Payable Transmission Charges Payable Transmission Charges Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Current Portion of Long Term Debt Current Portion of Long Term Debt		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$1,022,387 \$1,022,387 \$1,020,000 \$1,022,387 \$1,020,000 \$1,	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2120 2140 2140 2180 2205 2208 2210 2212 2225 2225 2242 2252 2252 2252 2256 2266	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Coubrement Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Intanquibles Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Customer Credit Balances Customer Credit Balances Gustomer Credit Balances Miscellaneous Current and Accumulated Miscellaneous Current and Accumulated Miscellaneous Current and Accumulated Amortization Miscellaneous Current and Accumulation Miscellaneous Current and Accumulation Transmission Charges (DRC) Payable Transmission Charges Payable Electrical Safety Authority Fees Payable Electrical Safety Authority Fees Payable Electrical Safety Authority Fees Payable Current Portion of Long Term Debt Ontario Hydro Debt - Current Portion Pensions and Employee Benefits - Current Portion		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$13,673,200 \$0 \$0 \$0 \$350,000 \$350,000 \$1,023,397 \$1,023,397 \$1,023,397 \$1,023,397 \$1,023,397 \$1,023,000 \$1,0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Liability Lia
2075 2105 2120 2140 2160 2180 2205 2208 2210 2215 2225 2240 2242 2252 2252 2254 2262 2262 2262 2263 2264 2264 2265 2266 2266 2266 2266 2266	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Caubroment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Intangibles Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Uti		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$1,022,387 \$1,022,387 \$1,020,000 \$1,022,387 \$1,020,000 \$1,	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2140 2140 2180 2205 2205 2215 2225 2226 2220 2220 225 225 226 226 226 227 226 226 227 227 228 228 229 229 229 229 229 229 229 229	Other Utility Piant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intanoibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Notes Payable 10 Associated Companies Notes Payable 10 Associated Companies Notes Payable 10 Associated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Outrand Hydro Debt - Current Portion Pensions and Employee Benefits - Current Portion Pensions and Employee Benefits - Current Portion Pensions and Femployee Benefits - Current Portion Accrued Interest on Long Term Debt Matured Interest on Long Term Debt Matured Interest on Long Term Debt Matured Interest on Long Term Debt		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$1,022,387 \$1,022,387 \$1,020,000 \$1,022,387 \$1,022,387 \$1,022,387 \$1,022,387 \$1,022,387 \$1,022,000	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000) \$350,000) \$350,000 \$350,00	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2120 2140 2140 2180 2208 2215 2220 2215 2225 2242 2252 2252 2254 2260 2262 2262 2262 2262 2262 2262 226	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Coubment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Mortization of Non-Utility Property Accumulated Mortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Plant Accumul		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$2 \$2 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3	\$0	\$0 \$0 \$0 \$0 \$13,673,200 \$0 \$0 \$0 \$0 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,000 \$1,023,0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2106 2140 2140 2160 2180 2205 2205 2210 2215 2220 225 2242 2242 225 2262 2262 2262 2264 2270 2277 2277 2277 2277 2277 2277 227	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intanoibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Notes Payable 10 Associated Companies Notes Payable 10 Associated Companies Notes Payable 10 Associated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Ontario Hydro Debt - Current Portion Pensions and Employee Benefits - Current Portion Pensions and Employee Benefits - Current Portion Pensions and Femployee Benefits - Current Portion Accured Interest on Long Term Debt Matured Interest on Long Term Debt Matured Interest on Long Term Debt Matured Interest on Long Term Debt Obligations Under Capital Leases—Current		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$1,022,387 \$1,020,387 \$1,020,387 \$1,020,387 \$1,020,387 \$1,020,387 \$1,000 \$	so	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000) \$30 \$350,000) \$30 \$350,000) \$30 \$350,000) \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30 \$30	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2120 2140 2140 2180 2208 2215 2220 2215 2225 2242 2252 2252 2254 2260 2262 2262 2262 2262 2262 2262 226	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Coubment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Mortization of Non-Utility Property Accumulated Mortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Plant Accumulated Amortization of Non-Utility Plant Accumul		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$2 \$2 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3	\$0	\$0 \$0 \$0 \$0 \$13,673,200 \$0 \$0 \$0 \$0 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,387 \$1,023,000 \$1,023,0	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2105 2140 2140 2180 2208 2208 2215 2225 2242 2252 2252 2252 2263 2262 2262 2262 2272 2272 2288 2272 2289 2299 2299 229	Other Utility Plant Non-Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accounts Payable Customer Credit Balances Miscellaneous Current and Accrued Liabilities Notes and Loans Payable Accounts Payable to Associated Companies Notes Payable to Associated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable Electrical Safety Authority Fees Payable Electrical Safety Authority Fees Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Ontario Hydro Debt - Current Portion Accrued Interest on Long Term Debt Matured Long Term Debt Matured Interest on Long Term Sees Current Commodity Taxes Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Future Income Texes -		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	\$0	\$0 \$0 \$0 \$1 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$2 \$1 \$1 \$1 \$1 \$2 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2106 2140 2140 2140 2160 2180 2205 2205 2205 2210 2215 2224 2242 2242 2252 2252 2252 2252	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Clectric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Property Accounts Payable Customer Credit Balances Miscellaneous Current and Accrued Liabilities Notes Payable to Associated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Outraic Hydro Debt - Current Portion Pensions and Employee Benefits - Current Portion Pensions and Employee Benefits - Current Portion Accrued Interest on Long Term Debt Matured Interest on Long Term Debt Matured Long Term Debt Matured Interest on Long Term Debt Obligations Under Capital Leases-Current Commodity Taxes Payable Payable Payable Accumulated Praxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$1,022,387	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2105 2140 2140 2180 2205 2208 2215 2225 2242 225 225 225 225 226 226 227 227 227 227 227 227 227 227	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Caubroment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant - Intangibles Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumunts Pavable Customer Credit Balances United States Accumulated Companies Notes and Loans Pavable Accumulated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable Electrical Safety Authority Fees Payable Electrical Safety Authority Fees Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Ontario Hydro Debt - Current Portion Accrued Interest on Long Term Debt Matured Long Term Debt Matured Long Term Debt Obliqations Under Capital Leases—Current Commodity Taxes Payroll Deductions / Expenses Payable Accumulated Provision for Injuries and Damages Employee Future Benefits Employee Future Benefits		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2106 2140 2140 2140 2160 2180 2205 2205 2205 2210 2215 2224 2242 2242 2252 2252 2252 2252	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Electric Utility Plant - Intanquibles Accumulated Amortization of Clectric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Property Accounts Payable Customer Credit Balances Miscellaneous Current and Accrued Liabilities Notes Payable to Associated Companies Debt Retirement Charges (DRC) Payable Transmission Charges Payable Independent Market Operator Fees and Penalties Payable Current Portion of Long Term Debt Outraic Hydro Debt - Current Portion Pensions and Employee Benefits - Current Portion Pensions and Employee Benefits - Current Portion Accrued Interest on Long Term Debt Matured Interest on Long Term Debt Matured Long Term Debt Matured Interest on Long Term Debt Obligations Under Capital Leases-Current Commodity Taxes Payable Payable Payable Accumulated Praxes, Payments in Lieu of Taxes, Etc. Future Income Taxes - Current Accumulated Provision for Injuries and Damages		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2105 2105 2105 2105 2105 2205 22	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Clectric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Property Accumulated Amortization of On-Utility Property Accumulated Amortization of Non-Utility Property Accumulated Propertion Of Non-Utility Property Accumulated Amortization of Non-Utility Property Accumulated Propertion Of Non-Utility Property Accumulated Provision for Injuries and Damages Employee Future Benefits Other Pensions - Past Service Liability Vested Sick Leave Liability Accumulated Provision for Rate Refunds		\$0 \$0 \$13,673,200) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000) \$5350,000) \$5350,000] \$5	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000 \$35	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2105 2140 2140 2180 2205 2208 2215 2225 2225 2242 2242 2252 2252 2262 226	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Caubroment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Cliectric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulate Accumulated Amortization Electrical Electric Elec		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,000 \$15,000 \$0 \$15,000 \$0 \$0 \$15,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2105 2105 2105 2105 2205 220	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Clectric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of One-Utility Property Accounts Payable Accumulated Amortization of One-Utility Property Accumulated Amortization of One-Utility Property Accumulated Mamortization of Non-Utility Property Accumulated Mamortization of Non-Utility Property Accumulated Amortization of Non-Utility Property Accumulated Plant Property Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Property Accumulated Amortization of Non-Utility Property Accumulated Plant Property Accumulated Plant Plant Non-Utility Property Accumulated Plant Plant Non-Utility Property Accumulated Plant Non-Utility Plant Non-Utility Accumulated Plant Non-Utility Plant Non-Utility Plant Non-Utility Accumulated Plant Non-Utility Plant Non-Utility Accumulated Plant Non-Utility Plant Non-Utility Plant Non-Utility Plant Non-Utility Plant Non-Utility Accumulated Plant Plant Non-Utility Plant Non-Utility Plant Non-Utility Plant Non-Utility Plant Non-Utility Plant Non-Utility Accumulated Plant Plant Non-Utility Plant Non-Utility Plant Non-		\$0 \$0 \$13,673,200) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$350,000) \$5350,000) \$5350,000] \$5350	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability
2075 2105 2105 2105 2140 2140 2180 2205 2208 2215 2225 2225 2242 2252 2252 2262 2262 226	Other Utility Plant Non-Utility Property Owned or Under Capital Leases Accum. Amortization of Electric Utility Plant - Property, Plant, & Caubroment Accumulated Amortization of Electric Utility Plant - Intangibles Accumulated Amortization of Electric Plant Acquisition Adjustment Accumulated Amortization of Cliectric Plant Acquisition Adjustment Accumulated Amortization of Other Utility Plant Accumulated Amortization of Other Utility Plant Accumulated Amortization of Non-Utility Property Accumulate Accumulated Amortization Electrical Electric Elec		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,000 \$15,000 \$0 \$15,000 \$0 \$0 \$15,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Non-Distribution Asset Unclassified Asset Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Accumulated Amortization Accumulated Amortization Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability

10.00 10.0							
Section Company Comp							
Column C	2348	\$0			\$0		Liability
Section Company Comp	O.M.E.R.S Past Service Liability - Long Term Portion	\$0			\$0		
1							
March Marc					\$0		Liability
Section Sect	2415 Unamortized Gain on Reacquired Debt						
Section Company Comp					\$0 \$0		
1.50		\$0			\$0		Liability
1.00 1.00							
Column C	2520 Other Long Term Debt						
April Company Compan	2525 Term Bank Loans - Long Term Portion						
March Marc				-			
19.00 19.0							
Section Control of							
Section Compare Transferred Compare Co							
100 100	3022 Development Charges Transferred to Equity				\$0		
100 100				-	\$0 \$0		
Section							
Section Sect					\$0		
200 Department of Restance Engines Courted Printed Department of Printed			\$0	\$0	(\$627,044)		
1.000 1.00	3047 Appropriations of Retained Earnings - Current Period						
100 100							
Marchant Promp Sens							
### Comment from Basis ### 1500 Process Set 15 Proces							
Column C							
Section Sect	4015 Industrial Energy Sales	(\$6,336,998)			(\$6,336,998)		Sales of Electricity
April Apri					\$0 (\$6.453)		
Colored Factory State Colo	4030 Sentinel Lighting Energy Sales	\$0					Sales of Electricity
Section Sect	4035 General Energy Sales						
Accordance Part P							
Section	4050 Revenue Adjustment	\$0			\$0		Sales of Electricity
Section Sect							
Add Not	4062 Billed WMS				(\$1,266,481)		Sales of Electricity
Same of St.	4064 Billed-One-Time						Sales of Electricity
Column C							
180 180	4080 Distribution Services Revenue	(\$3,651,176)					Distribution Services Revenue
1.50 1.50	4080-1 Revenue from Rates		(\$146,213)		(\$3,478,213)		
General Transmission Calegos Revenues 18	4082 Retail Services Revenues				(\$25,750)	OM&A	Other Distribution Revenue
14/10 Transmission Dispose Revenue 150 Control	4084 Service Transaction Requests (STR) Revenues						
401 Description Descript	4090 Electric Services Incidental to Energy Sales 4105 Transmission Charges Revenue					UM&A	
Dest Time Parts Proposed Dest Time Parts Parts Proposed Dest Time Parts	4110 Transmission Services Revenue	\$0			\$0		Other Revenue - Unclassified
Column Mary Content Section	4205 Interdepartmental Rents				\$0 (\$65,000)		
Column Design Response Column Design Column	4215 Other Utility Operating Income				\$0	OM&A	Other Distribution Revenue
Solice of Water and Water Powers 100,000							
Manufacture Branch	4225 Late Payment Charges 4230 Sales of Water and Water Power			-		LPHA	
40.00 Control Tensense Standard Control Tensense Sta	4235 Miscellaneous Service Revenues	(\$55,000)					Specific Service Charges
Processor for Rate Relateds	4235-1 Account Set Up Charges						
400 Requisitory Debts 50 50 50 50 50 50 50 5	4240 Provision for Rate Refunds	\$0			\$0	OM&A	Other Distribution Revenue
### 15. Reputative Circles 50 0.004.0. Other broome & Deductions 50.004.0. Other broome & Deductions							
400. General Common March Park Leavest D. Christ. 400. General Common March Selections 400. General Common March Selection						OM&A	Other Income & Deductions
SCHOOL STATE	4315 Revenues from Electric Plant Leased to Others						
Auto- Control Contro	4320 Expenses of Electric Plant Leased to Others 4325 Revenues from Merchandise, Jobbing, Etc.						
See Designation of Control Con	4330 Costs and Expenses of Merchandising, Jobbing, Etc.	\$0			\$0	OM&A	Other Income & Deductions
Treatment Trea	4335 Profits and Losses from Financial Instrument Hedges	\$0			\$0	OM&A	Other Income & Deductions
Solid	Investments	\$0				OM&A	Other Income & Deductions
Society Soci	4345 Gains from Disposition of Future Use Utility Plant	\$0				OM&A	Other Income & Deductions
Soc Company Company Soc Soc Company Soc Soc Company Soc Soc Company Soc So	4350 Losses from Disposition of Future Use Utility Plant 4355 Gain on Disposition of Utility and Other Property						
Solid Soli	4360 Loss on Disposition of Utility and Other Property	\$0			\$0	OM&A	Other Income & Deductions
Special Section Special Se	4365 Gains from Disposition of Allowances for Emission						
Special Section Special Se	4375 Revenues from Non-Utility Operations					OM&A	Other Revenue - Unclassified
(\$5,000) CMAA Other Income & Deductions	4380 Expenses of Non-Utility Operations					OM&A	Other Revenue - Unclassified
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						OM&A	
Autoritization So	4395 Rate-Payer Benefit Including Interest				\$0	OM&A	Other Income & Deductions
4505 Operation Supervision and Engineering 50 Non-Distribution Expenses 50 Non-Distribu	4398 Proreign Exchange Gains and Losses, Including Amortization	\$0			\$0	OM&A	Other Income & Deductions
4505 Operation Supervision and Engineering 50 Non-Distribution Expenses 50 Non-Distribu	4405 Interest and Dividend Income	(\$10,100)			(\$10,100)	OM&A	Other Income & Deductions
4510 Fue						OM&A	Other Income & Deductions
4515 Steam From Other Sources 50 Non-Distribution Expenses					\$0		
4525 Steam Transferred-Credit 50 Non-Distribution Expenses	4515 Steam Expense				\$0		Non-Distribution Expenses
4530 Electric Expenses 50 Non-Distribution Expenses 50	4520 Steam From Other Sources 4525 Steam TransferredCredit						
4535 Water For Power So	4530 Electric Expense	\$0			\$0		Non-Distribution Expenses
455 Moralic Expenses 50 Non-Distribution Expenses 50 N					\$0		
4550 Generation Expenses 50 Non-Distribution Expenses 50	4545 Hydraulic Expenses	\$0			\$0		Non-Distribution Expenses
4566	4550 Generation Expense	\$0			\$0		Non-Distribution Expenses
4665 Allowances for Emissions \$0 Non-Distribution Expenses							
4610 Maintenance of Structures \$0 Non-Distribution Expenses \$0 Non-Distribution Expense	4565 Allowances for Emissions	\$0			\$0		Non-Distribution Expenses
4615					\$0 \$0		
4620 Maintenance of Electric Plant 50 Non-Distribution Expenses 4621 Maintenance of Reservoirs, Dams and Waterways 50 Non-Distribution Expenses 4630 Maintenance of Reservoirs, Dams and Waterways 50 Non-Distribution Expenses 4631 Maintenance of Water Wheels, Turbines and Generators 50 Non-Distribution Expenses 4640 Maintenance of Generating and Electric Plant 50 Non-Distribution Expenses 4640 Maintenance of Miscellaneous Power Generation Plant 50 Non-Distribution Expenses 4700 Power Purchased \$1,266.481 \$1,266.481 \$1,266.481 4710 Cost of Power Adjustments \$0 Power Supple Expenses (Working Capital) 4711 Charges-NW \$0 \$1,266.481 \$0 4715 System Control and Load Dispatching \$1,261.033 \$1,261.033 Power Supple Expenses (Working Capital)	4615 Maintenance of Boiler Plant				\$0		Non-Distribution Expenses
4630 Maintenance of Water Wheels, Turbines and Generators \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	4620 Maintenance of Electric Plant	\$0			\$0		Non-Distribution Expenses
Maintenance of Water Wheels, Turbnes and Generators S0 Non-Distribution Expenses S1 S1 S1 S1 S1 S1 S1 S	4630	\$0			\$0		Non-Distribution Expenses
A643	Maintenance of Water Wheels, Turbines and Generators						
So So Non-Distribution Expenses		\$0			\$0		
4705 Power Purchased \$14,316,251 \$14,316,251 Power Supply Expenses (Working Capital) 4708 Charges-WMS \$1,266,481 \$1,2	Maintenance of Miscellaneous Power Generation Plant	\$0			\$0		Non-Distribution Expenses
4710 Cost of Power Adjustments S0 Power Supply Expenses (Working Capital) Fower Supply Expenses (Working Capital) 4712 Charges-Nu S1 261,033 S1 261,033 Power Supply Expenses (Working Capital) 4714 Charges-Nu S1 261,033 Power Supply Expenses (Working Capital) S1 261,033 Power Supply Expenses (Wor		\$14,316,251			\$14,316,251		Power Supply Expenses (Working Capital)
4712 Charges-One-Time \$0 \$0 Power Supply Expenses (Working Capital) 4714 Charges-NW \$1.261,033 Power Supply Expenses (Working Capital) 4715 System Control and Load Dispatching \$0 Other Power Supply Expenses (Working Capital) 4715 System Control and Load Dispatching \$0 Other Power Supply Expenses Working Capital) 4716 Working Capital \$0 Other Power Supply Expenses \$0 Other Power Supply							Power Supply Expenses (Working Capital)
4714 Charges-NW \$1.261,033 Power Supply Expenses (Working Capital) 4715 System Control and Load Dispatching \$0 Other Power Supply Expenses							
47.10 System Current and Load Dispatching So St. Other Power Supply Expenses (A716 Charges-CN St.,004,710 St.,004,	4714 Charges-NW	\$1,261,033					Power Supply Expenses (Working Capital)
, and depth depends (it demand depth)	4715 System Control and Load Dispatching 4716 Charges-CN				\$0 \$1,004.710		

			las a sa sa
4720 Other Expenses 4725 Competition Transition Expense	\$0 \$0	\$0 \$0	Other Power Supply Expenses 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 4810 Load Dispatching	\$0 \$0	\$0 \$0	Non-Distribution Expenses 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 4845 Miscellaneous Transmission Expense	\$0 \$0	\$0 \$0	Non-Distribution Expenses 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 4940 Maintenance of Overhead Lines - Right of Way	\$0 \$0	\$0 \$0	Non-Distribution Expenses Non-Distribution Expenses
4945 Maintenance of Overhead Lines - Roads and Trails	30		Non-Distribution Expenses
Repairs	\$0	\$0	Non-Distribution Expenses
4950 Maintenance of Overhead Lines - Snow Removal from Roads and Trails		\$0	Non-Distribution Expenses
4960 Maintenance of Underground Lines	\$0 \$0	\$0	Non-Distribution Expenses 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 5012 Station Buildings and Fixtures Expense	\$0 \$0	\$0 \$0	Operation (Working Capital) Operation (Working Capital)
5014 Transformer Station Equipment - Operation Labour	\$0	\$0	Operation (Working Capital)
5015 Transformer Station Equipment - Operation Supplies and			Oti (Madding C. 7. 7.
Expenses 5016 Distribution Station Equipment - Operation Labour	\$0 \$0	\$0 \$0	Operation (Working Capital) Operation (Working Capital)
5017 Distribution Station Equipment - Operation Supplies and	1		
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	401,000		oporation (orining capital)
Supplies and Expenses	\$12,010	\$12,010	Operation (Working Capital)
5030 Overhead Subtransmission Feeders - Operation 5035 Overhead Distribution Transformers- Operation	\$0 \$0	\$0 \$0	Operation (Working Capital) Operation (Working Capital)
5040 Underground Distribution Lines and Feeders - Operation	30		operation (** oraning capital)
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	\$0	Operation (Working Capital) 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 Operation (Working Capital)
5065 Meter Expense 5070 Customer Premises - Operation Labour	\$0 \$4.701	\$0 \$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	\$o	\$0	Operation (Working Capital)
5095 Overhead Distribution Lines and Feeders - Rental Paid			
	\$25,758	\$25,758	Operation (Working Capital)
5096 Other Rent 5105 Maintenance Supervision and Engineering	\$0 \$51,441	\$0 \$51,441	Operation (Working Capital) Maintenance (Working Capital)
5110 Maintenance of Buildings and Fixtures - Distribution			, , , , , , , , , , , , , , , , , , ,
Stations	\$0	\$0	Maintenance (Working Capital)
5112 Maintenance of Transformer Station Equipment 5114 Maintenance of Distribution Station Equipment	\$0 \$816	\$0 \$816	Maintenance (Working Capital) 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)
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	so	\$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 5170 Sentinel Lights - Labour	\$0 \$0	\$0 \$0	Non-Distribution Expenses Non-Distribution Expenses
5170 Sentinel Lights - Labour 5172 Sentinel Lights - Materials and Expenses	\$0	\$0	Non-Distribution Expenses
5175 Maintenance of Meters	\$48,178	\$48,178	Maintenance (Working Capital)
5178 Customer Installations Expenses- Leased Property 5185 Water Heater Rentals - Labour	\$0 \$0	\$0 \$0	Non-Distribution Expenses Non-Distribution Expenses
5186 Water Heater Rentals - Labour 5186 Water Heater Rentals - Materials and Expenses	\$0	\$0	Non-Distribution Expenses Non-Distribution Expenses
5190 Water Heater Controls - Labour	\$0	\$0	Non-Distribution Expenses
5192 Water Heater Controls - Materials and Expenses 5195 Maintenance of Other Installations on Customer	\$0	\$0	Non-Distribution Expenses
Premises Premises	\$0	\$0	Non-Distribution Expenses
5205 Purchase of Transmission and System Services	\$0	\$0	Other Power Supply Expenses
5210 Transmission Charges 5215 Transmission Charges Recovered	\$0 \$0	\$0 \$0	Other Power Supply Expenses Other Power Supply Expenses
5305 Supervision	\$0 \$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 5320 Collecting	\$348,320 \$43,983	\$348,320 \$43,983	Billing and Collection (Working Capital) Billing and Collection (Working Capital)
5325 Collecting- Cash Over and Short	\$43,983 \$0	\$43,983	Billing and Collection (Working Capital) Billing and Collection (Working Capital)
5330 Collection Charges	\$6,630	\$6,630	Billing and Collection (Working Capital)
5335 Bad Debt Expense 5340 Miscellaneous Customer Accounts Expenses	\$6,000 \$0	\$6,000	Bad Debt Expense (Working Capital) Billing and Collection (Working Capital)
540 Miscellaneous Customer Accounts Expenses 5405 Supervision	\$0	\$0	Community Relations (Working Capital)
5410 Community Relations - Sundry	\$9,000	\$9,000	Community Relations (Working Capital)
5415 Energy Conservation 5420 Community Safety Program	\$0 \$0	\$0 \$0	Community Relations - CDM (Working Capital) Community Relations (Working Capital)
5425 Miscellaneous Customer Service and Informational	30	\$0	Community (Volume (Volume Capital)
Expenses	\$0	\$0	Community Relations (Working Capital)
5505 Supervision 5510 Demonstrating and Selling Expense	\$0 \$0	\$0 \$0	Other Distribution Expenses Other Distribution Expenses
5510 Demonstrating and Selling Expense 5515 Advertising Expense	\$3,500	\$3,500	Advertising Expenses
5520 Miscellaneous Sales Expense	\$0	\$0	Other Distribution Expenses
5605 Executive Salaries and Expenses 5610 Management Salaries and Expenses	\$158,196	\$158,196 \$225,931	Administrative and General Expenses (Working Capital)
5610 Management Salaries and Expenses 5615 General Administrative Salaries and Expenses	\$225,931 \$207,675	\$225,931 \$207,675	Administrative and General Expenses (Working Capital) 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 5635 Property Insurance	\$66,696 \$23,307	\$66,696 \$23,307	Administrative and General Expenses (Working Capital) Insurance Expense (Working Capital)
5640 Injuries and Damages	\$0	\$0	Administrative and General Expenses (Working Capital)
5645 Employee Pensions and Benefits	\$5,998	\$5,998	Administrative and General Expenses (Working Capital)
5650 Franchise Requirements 5655 Regulatory Expenses	\$0 \$59,520	\$0 \$59,520	Administrative and General Expenses (Working Capital) 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 5675 Maintenance of General Plant	\$0 \$105,593	\$0 \$105,593	Administrative and General Expenses (Working Capital) Administrative and General Expenses (Working Capital)
		\$100,000	, and the same of

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						
0.00	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 - Unclassifed
6010	Amortization of Debt Discount and Expense		\$0	(+110,022)		\$0	Interest Expense - Unclassifed
6015	Amortization of Premium on Debt Credit		\$0			\$0	Interest Expense - Unclassifed
6020	Amortization of Loss on Reacquired Debt		\$0			\$0	Interest Expense - Unclassifed
6025	Amortization of Gain on Reacquired DebtCredit		\$0			\$0	Interest Expense - Unclassifed
6030	Interest on Debt to Associated Companies		\$0			\$0	Interest Expense - Unclassifed
6035	Other Interest Expense		\$52,655			\$52.655	Interest Expense - Unclassifed
6040	Allowance for Borrowed Funds Used During Construction-						
0010	-Credit		\$0			\$0	Interest Expense - Unclassifed
6042			90			40	interest Expense - Oriclassilled
0042	Allowance For Other Funds Used During Construction		\$0			\$0	Interest Expense - Unclassifed
6045	Interest Expense on Capital Lease Obligations	\vdash	\$0			\$0	Interest Expense - Unclassifed
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)	\$00,001	40	(\$13,000)	Income Tax Expense - Unclassified
6205	Donations 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	Н	\$0			\$0	Unclassified Expenses
6310	Extraordinary Income Extraordinary Deductions	Н	\$0			\$0	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	Н	\$0			\$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	Н	\$0			\$0	Unclassified Expenses
6410	Discontinued Operations - Income/ Gains Discontinued Operations - Deductions/ Losses	Н	\$0 \$0			\$0 \$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	Н	\$0			\$0	Unclassified Expenses
0415	income raxes, discontinued Operations	ш	\$0			30	Оповазаной Ехропаез

A Declaration For

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

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

Grouped Accounts	Financial Statement R	eclassified 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 - Unclassifed	\$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)	\$353,666



2012 COST ALLOCATION Grimsby Power Incorporated EB-2011-0273 EB-2014-0273

Shoot I4 Break Out Workshoot - Response to Board Staff Interrogatory X

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

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

RATE BA	ASE AND DISTRIBUTION ASSETS				BALA	NCE SHEET IT	EMS						SEITEMS]				
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	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	-	2105 Captial Contribution Accur Depr 2012	5705 Gross Deprec		5705 Gross Deprec
1565	Conservation and Demand Management	\$0																	
1805 1805-1	Management Land Land Station >50 kV Land Station <50 kV Land Rights	\$0		\$0 \$0	- 1										1805	s	0		\$0
1805-2 1806	Land Station <50 kV Land Rights	\$0	100.00%	\$0 \$0	- :										1806	s	0		\$0
1806-1	Land Rights Station >50 kV		100.00%	\$0 \$0	- :					- :						s			
1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0	100.00%	\$0 \$0						- 1					1808	s	0	=	\$0
1810	Leasehold Improvements	\$0	100.00%	\$0 \$0											1810	s	0		\$0
1810-2 1815	Leasehold Improvements <50 kV Transformer Station Equipment -	\$n	100.00%	\$0 \$0											1815				
1820	Normally Primary above 50 kV Distribution Station Equipment -	\$143,555		(\$143,555)											1815	s	0	-	\$0
	Normally Primary below 50 kV Distribution Station	\$143,000													1620	\$143,55	5	1	\$0
182	Equipment - Normally Primary below 50 kV (Bulk) Distribution Station			\$0															
182	Equipment - Normally Primary below 50 kV		100.00%	\$143,555	143,555			\$ (143,555)											
182	Distribution Station Equipment - Normally		0.00%	\$0															
	Primary below 60 kV Storage Battery Equipment Storage Battery Equipment	\$0		\$0											1825	s	0		\$0
182	> 50 kV			\$0											_				
1830		\$7,838,985	100.00%	\$0 (\$7,838,985)	- :										1830	\$4,437,06	8 \$106.272	\$25.063	\$81.209
183	Poles, Towers and Fixtures - Subtransmission Bulk			\$0															
183			80.00%	\$6,271,188	6,271,188			\$ (3,549,654)		2,721,534	64,967.58								
183	Secondary		20.00%	\$1,567,797	1,567,797			\$ (887,414)		680,383	16,241.90								
1835	Overhead Conductors and Devices	\$2,311,471		(\$2,311,471)											1835	\$467,30	8 \$38,786	\$7,390	\$31,396
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0														1	
1835-4	Overhead Conductors and Devices		80.00%	\$1,849,177	1,849,177			\$ (373,847)		1,475,330	25,116.68								
1835-5	Overhead Conductors and Devices - Secondary		20.00%	\$462,294	462,294			\$ (93,462)		368,833	6,279.17								
1840 1840-3	Underground Conduit Underground Conduit - Bulk	\$4,293,188		(\$4,293,188) \$0											1840	\$2.709.03	8 \$59.904	\$13.726	\$46.178
1840-4	Delivery Underground Conduit - Primary		90.00%	\$3.863.869	3,863,869	\$0	\$0	\$ (2.438.134)		1,425,735	41,560.18								
1840-5 1845	Underground Conduit - Secondary Underground Conductors and	\$1,217,550	10.00%	\$429,319 (\$1,217,550)	429,319	\$0	50	\$ (270.904)		158,415	4,617.80				1845				
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0												\$281.95	1 \$66,535	\$3,893	\$62,642
1845-4	Underground Conductors and Devices - Primary Underground Conductors and		99.00%	\$1,205,375	1,205,375	to.	to.	\$ (279,132)		926,243	62,015.87								
1845-5	Underground Conductors and Devices - Secondary		1.00%	\$12,176	12,176	to.	to.	\$ (2,820)		9,356	625.42								
	Line Transformers	\$6,188,780		\$0		50	50	\$ (3.381.944)		2,806,836	\$119,589				1850		4 \$139.376	\$19.787	\$119.589
1855 1860	Services Meters	\$427,140 \$1,743,548		\$0 \$0	1,743,548	\$0	\$0 \$0	\$ (118,893)		308,247 1,645,152	\$52,037 \$108,044				1855 1860	\$118,89 \$98.39	3 \$53,403 6 \$113,618	\$1,366 \$5,574	\$52,037 \$108,044
1880	IFRS Placeholder Account Total	\$0 \$24,164,218		\$0 (\$0)	\$24,164,218	\$0	\$0		\$0	12,526,064	\$501,096	\$0	\$0	\$0	_			\vdash	
	SUB TOTAL from B	\$24,164,218		(\$0)	\$24,104,210		\$0	(\$11,030,103)		12,526,064		- 0	\$0	90					
											5705	5710	5715	5720	1				
General		Break out				Contributed	Accumulated Depreciation -	Accumulated Depreciation -	Accumulated		5705 Amortization	5710 Amortization of	5715 Amortization of Intangibles and	Amortization of					
Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	5705 Amortization		5715 Amortization of Intangibles and Other Electric Plant	Amortization of					
Plant 1905 1906	Land Land Rights	Break out Functions \$111,556			111,556	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only \$	Depreciation -	Net Asset \$ 111,556 \$.	5705	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1905	\$			\$0 \$0
Plant 1905 1906 1908 1910	Leasehold Improvements	Break out Functions \$111,556 \$0 \$869,466			111,556 115,556 869,466	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only \$ - \$ 5 (375,368)	Depreciation -	\$ 111,556 \$. \$ 494,098	5705 Amortization Expense - Property, Plant, and Equinoment 50 50 \$23,862	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1908 1910	\$375,36 \$375,8	0 8		\$0 \$0 \$23,802 \$0 \$4,067
1905 1906 1908 1910 1915	Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware	Break out Functions \$111,556			111.556 	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only \$	Depreciation -		5705 Amortization Expense - Property, Plant, and Equipment 50 \$23,802 \$30 \$4,067 \$19,000 \$29,881	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1908	\$375,36 \$3719,33 \$119,33	0 8 0 4		\$4,067 \$19,600
1905 1906 1908 1910 1915	Buildings and reduces Leasehold Improvements Office Furniture and Equipment Computer Equipment - Hardware Computer Software Transportation Equipment	Break out Functions \$111,556 \$0 \$869,466 \$0 \$137,239 \$149,603 \$592,196 \$925,093			111,556 	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5	Depreciation -	\$ 111,556 \$. \$ 494,098	5705 Amortization Expense - Property, Plant, and Equipment 50 523,802 50 54,067 \$19,000	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1908 1910 1915 1920 1926	\$375,36 \$375,36 \$119,33 \$125,26 \$446,52 \$737,93	0 8 0 4 8 8 9		\$0 \$4,067
Plant 1905 1906 1908 1910 1915 1920 1925 1920 1925 1920 1935	Bullatings and Fatures Leasehold Improvement Office Furnistre and Equipment Computer Equipment - Hardware Computer Equipment - Hardware Computer Software Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment	Break out Functions \$111,556 \$0 \$869,456 \$0 \$137,239			111,556 869,466 137,239 149,603 592,196 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only \$	Depreciation -	\$ 111,556 \$. \$ 494,098	5705 Amortization Expense - Property, Plant, and Equipment 50 \$23,802 \$30 \$4,067 \$19,000 \$29,881	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1998 1910 1915 1925 1927 1928 1935 1940	\$375,36 \$3719,33 \$119,33	0 8 0 4 4 8 9 6 6		\$4,067 \$19,600
Plant 1905 1906 1908 1910 1915 1926 1926 1926 1926 1926 1926 1926 1940	soutings and a sources Leasehold Improvements Office Furniture and Equipment Conniquer Equipment Conniquer Equipment Transportation Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment	Break out Functions \$111,556 \$0 \$969,466 \$137,239 \$149,603 \$592,196 \$925,093 \$47,086			869,466 137,239 149,603 592,196 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	Depreciation -	\$ 111,556 \$. \$ 494,098 \$. \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$.	5705 Amortization Expense - Property, Plant, and Equipment 50 50 51,002 50,007 51,000 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001 50,001	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1908 1910 1915 1907 1907 1907 1907 1940	\$375,36 \$119,33 \$1125,26 \$446,52 \$737,93 \$47.08	0 8 0 4 4 8 8 9 6 6		\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0
Plant 1905 1906 1908 1910 1915 1926 1926 1926 1926 1926 1926 1926 1940	superigis and insured superigistations and superigistations and superigistations are superigistations and superigi	Break out Functions \$111,556 \$0, \$859,465 \$137,239 \$149,603 \$592,196 \$925,033 \$47,086 \$157,478			137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147.085 5 - 447.085	Depreciation -	\$ 111,556 \$ \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ \$ 40,216	5705 Amortization Expense - Property, Plant, and Equipment 5 50 5 50 5 100 5 1	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1908 1910 1915 1925 1925 1935 1940 1945	\$ \$375,36 \$ \$119,33 \$125,26 \$446,52 \$737,93 \$47.08	0 8 0 0 4 4 8 8 9 6 6 6 6		\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634
Plant 1905 1906 1908 1910 1915 1920 1925 1920 1925 1920 1935	suiloright after sources Leasehold improvements Office Furnishes and Equipment Comounite Sources Leasehold improvements Office Furnishes and Equipment Comounite Sourceser Lorendor Software Transportation Equipment Lorendor Software Transportation Equipment Lorendor Leasehold Lorendor Lorend	Break out Functions \$111,556 \$0 \$89,466 \$0 \$137,239 \$149,603 \$925,039 \$47,086 \$157,478			137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1908 1910 1915 1915 1925 1927 1935 1940	\$ \$375,36 \$ \$375,36 \$ \$119,33 \$ \$125,26 \$ \$446,52 \$ \$737,93 \$ \$47,08 \$ \$117,26	0 8 0 0 4 4 8 8 9 6 6 6 6		\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114
Plant 1905 1906 1906 1910 1915 1920 1915 1920 1927 1927 1927 1927 1940 1945 1950 1950 1970	suitation and resident suitation and resident formation and continues an	Break out Functions \$111,556 \$0.0 \$899,466 \$0.0 \$137,239 \$149,600 \$925,000 \$47,086 \$157,478 \$75,448 \$25,000 \$22,519 \$22,519			137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1908 1909 1910 1915 1905 1905 1905 1940 1945 1955 1956 1957	\$ \$375,36 \$ \$375,36 \$ \$119,33 \$ \$125,26 \$ \$446,52 \$ \$737,93 \$ \$47,08 \$ \$117,26	0 8 8 8 9 9 6 6 6 6 9 9 9 9 9 9 9 9 9 9 9		\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114
Plant 1905 1906 1906 1910 1915 1920 1915 1920 1927 1927 1927 1927 1940 1945 1950 1950 1970	substance and resource Office Furnishes and Egypment Companie Fauthorier Companie Fauthorier Companie Schwiese Stores Gasterner Tools, Shop and Garage Equipment Equipment Fools Shop and Garage Equipment Equipment Fools Shop and Garage Equipment Coult Shop and Garage C	Break out Functions \$111,556 \$0.0 \$869,466 \$0.0 \$137,239 \$149,600 \$125,239 \$47,086 \$157,478 \$75,448 \$25,500 \$22,519 \$2			137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1906 1910 1915 1905 1905 1906 1906 1906 1940 1945 1950 1950 1950	\$ \$375,36 \$ \$19,33 \$ \$125,26 \$ \$46,55 \$ \$737,93 \$ \$47,00 \$ \$117,26 \$ \$3,22 \$ \$3,04 \$ \$	0 8 8 8 8 9 9 6 6 6 6 6 6 6 6 6 6 6 6 6 6		\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114
Plant 1905 1906 1906 1910 1915 1920 1915 1920 1927 1927 1927 1927 1940 1945 1950 1950 1970	suitation and resident suitation and resident formation and continues an	Break out Functions \$111,556 \$0.0 \$869,466 \$0.0 \$137,239 \$149,600 \$125,239 \$47,086 \$157,478 \$75,448 \$25,500 \$22,519 \$2			137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1908 1909 1910 1915 1905 1905 1905 1940 1945 1955 1956 1957	\$ \$375.36 \$ \$119.33 \$125.26 \$446.52 \$737.39 \$47.08 \$117.26 \$63.22 \$ \$33.42 \$ \$30.42 \$ \$30.42 \$ \$30.42	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114
Plant 1905 1906 1906 1908 1910 1910 1915 1920 1920 1935 1945 1950 1970 1975 1980 1990 2005 2010	selection for a result of the control of the contro	Break out Functions 511.56.6 515.6 5		50	137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1905 1906 1906 1908 1910 1910 1915 1920 1920 1935 1945 1950 1970 1975 1980 1990 2005 2010	solicità di sori sotte il sono di controli. Olfice Funtano and Galagneria Compatir Fastiment Hardware Compatir Galagneria Compatir Galagneria Hardware Stores Galagneria Hardware Stores Galagneria Hardware Hard	Break out Functions \$111,556 \$0.0 \$899,466 \$0.0 \$137,239 \$149,600 \$125,239 \$47,086 \$157,478 \$75,448 \$25,500 \$22,519 \$2		10	137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,796	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1905 1906 1908 1908 1910 1915 1907 1915 1927 1928 1935 1945 1950 1970 1977 1970 1980 2005 2010	Indicated by Engineering Conference of the Conference of the Conference of Conference	Break out Functions \$115,000		10.	137,239 149,603 592,169 925,093 47,086	Contributed Capital - 1995	Depreciation - 2105 Capital	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation -	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
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Plant 1905 1906 1908 1908 1919 1919 1919 1925 1935 1945 1955 1960 1975 1980 1990 2005 2010 To be I	Indicated by an automatic process and linear control of the contro	Break out \$115,066,046 \$115,066,046 \$115,066,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$15,0		\$0	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Contribution	Depreciation - 2105 Fixed Assets Only 5 - 5 - 5 - 5 - 5 - 125 265 5 - 125 265 5 - 147 265	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 513,002 54,007 518,000 538,881 528,825 538,841 538,841 54,144	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1905 1906 1908 1908 1908 1919 1919 1915 1925 1925 1945 1945 1950 1950 1975 1980 1990 2010 To be I	Indicated Linguistics (Control Linguistics Control Linguistics Con	Break out \$111,555 \$11,555 \$11		10	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Contribution	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,556 \$. \$ 494,098 \$ 17,905 \$ 24,335 \$ 145,668 \$ 187,158 \$ 40,216 \$ 12,227	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 523,802 54,007 518,000 528,801 528,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1905 1906 1908 1908 1908 1919 1919 1940 1940 1940 1940 1940 1950 1990 1975 1980 1990 2005 2010 To be I	Indicated in Execution (Indicated Interest Indicated Interest Indicated Interest Indicated Indicated Interest Interest Interest Interest Interest Interest Interest Interest Interest In	Break out \$115,066,046 \$115,066,046 \$115,066,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$13,067,046 \$15,0	Net Find Assets	10	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Contribution	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 523,802 54,007 518,000 528,801 528,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1905 1906 1906 1906 1906 1906 1906 1906 1906	Indicated to an automatic control of the control of	Break out Break		50	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Contribution	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 523,802 54,007 518,000 528,801 528,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1995 1990 1990 1990 1990 1990 1990 1990	Indicated by an automatic and a second a second and a second a second and a second and a second and a second and a second a sec	Break out Break		50	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Contribution	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	5705 Amortization Expense - Property, Plant, and Enulmonat 50 50 523,802 54,007 518,000 528,801 528,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801 538,801	Amortization of Limited Term	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant 1995 1995 2105 Amortizat Amort	Telegraphic University of the Control of the Contro	Break out Frunction \$11.50.60 \$11.50.60 \$25.50 \$25.		10 (0)	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection - 2105 Capital Protection - 2105 Capital Pro	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	### \$700 ### Amortization ### Property Flant, and Fusioness. ### \$100 ###	Amortization of Linited Term Blectric Plant	Amortization of	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant Plant	Indicated the process of the control	Break out \$110.566 \$110.566 \$100.203 \$		\$60	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection - 2105 Capital Protection - 2105 Capital Pro	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	### \$700 ### Amortization ### Property Flant, and Fusioness. ### \$100 ###	Amortization of Linited Female Bectric Plant	Americanion of intragalize and distribution of the control of the	Amortization of Electric Plant Acquisition	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$70,796	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant Plant	Interest for the Section of the Sect	Break out Functions \$111.556. \$111.556. \$101.250. \$101.2		\$0	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection - 2105 Capital Protection - 2105 Capital Pro	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	### \$700 ### Amortization ### Property Flant, and Fusioness. ### \$100 ###	Amortization of Linited Female Bectric Plant	Amortization of humanitaria and disharation and disharation and disharation plant in the plant i	Americation of Electric Plant Advantage of the Control of the Cont	1906 1907 1908 1907 1907 1907 1908 1908 1940 1940 1956 1960 1970	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$76,798	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Plant Plant	Comment (September 1996) Comment (September 1996) Comment (September 1996) Comment (September 1996) Transcontino (September 1996) Transcontino (September 1996) Transcontino (September 1996) Tools, Stop and Garage Endament Mancallamosis Endament Mancallamosis Endament Mancallamosis Endament Local Management Combo Local Management Combo Local Management Endament Stop (September 1996) Sale TOTAL from 13 1 Oberool Accounted Tools (September 1996) Accomment (September 1996) Total (September 1996) Accomment (September 1996) References (Sep	Break out \$111.00.00.00.00.00.00.00.00.00.00.00.00.		10. (60)	137,239 149,603 592,169 925,093 47,086	\$0 \$0	Depreciation - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection of the Contribution - 2105 Capital Protection - 2105 Capital Protection - 2105 Capital Pro	Depreciation - 2105 Fixed Research Color - 2105 Fixed Rese	Depreciation - 2120	\$ 111,598 \$ 49,098 \$ 17,905 \$ 17,905 \$ 146,698 \$ 161,668 \$ 161,668 \$ 161,068 \$ 161,068	### \$700 ### Amortization ### Property Flant, and Fusioness. ### \$100 ###	Amortization of Linited Female Bectric Plant	Amortization of humanitaria and disharation and disharation and disharation plant in the plant i	Ameritzation of Electric Pland Adultstments Solution S	1300. 1930. 1930. 1930. 1930. 1930. 1930. 1930. 1940. 1940. 1940. 1960. 1960. 1960. 1960. 1960. 1960. 1960. 1960. 1960. 1960. 1960. 1960.	\$ \$375,36 \$ \$119,33 \$ \$125,26 \$46,55 \$47,36 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$47,08 \$48,08	0 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$70,700	\$0 \$4,067 \$19,600 \$98,881 \$23,825 \$0 \$10,634 \$4,114 \$0 \$6,084 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0



Grimsby Power Incorporated EB-2011-0273

September-30-11

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

kMs of Roads in Service Area Where
Distribution Lines Exist

Deemed Equity Component
of Rate Base (%)

Working Capital Allowance to be
included in Rate Base

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

20%

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

Insert Approved Monthly Service Charge



Grimsby Power Incorporated EB-2011-0273

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

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 Services

Insert Weighting Factor for Billing and Collecting

1	1	7	3	3



September-30-11

Ontario Sheet	I6.1 Revenue	e Workshe	et - Respon	ise to Boar	d Staff Into	errogatory	X
Total kWhs from Load Forecast	185,106,615						
Total kWs from Load Forecast	195,858						
Deficiency from RRWF	- 406,982						
Miscellaneous Revenue	346,841						
		Г	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	355,29
Forecast kW	CDEM	195,858	04,000,000	10,101,202	191,455	4,403	000,20
Forecast kW, included in CDEM, of sustomers receiving line transformer allowance	CDEIW	55,000	-	-	55,000	4,403	
Optional - Forecast kWh, included in CEN, from customers that receive a ine 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	355,29
www. Wh - 30 year weather normalized amount		185,106,615	94,590,900	18,707,282	69,874,994	1,578,145	355,29
Existing Monthly Charge			\$15.11	\$25.56	\$165.08	\$1.30	\$15.
Existing Distribution kWh Rate Existing Distribution kW Rate			\$0.0086	\$0.0100	\$1.4136	\$3.2363	\$0.00
Existing Distribution KW Rate					\$0.60	φ3.2303	
Additional Charges							
Distribution Revenue from Rates		\$3,511,213	\$2,572,886	\$396,545	\$469,132	\$53,994	\$18,6
Transformer Ownership Allowance Net Class Revenue	CREV	\$33,000 \$3,478,213	\$0 \$2,572,886	\$0 \$396,545	\$33,000 \$436,132	\$0 \$53,994	\$18,65
Oata Mismatch Analysis	OILLA	ψυ,470,213	ΨΖ,31Ζ,000	ψυσυ,υ40	ψ400,102	ψ55,594	ψ10,00
Revenue with 30 year weather							
normalized kWh		3,478,213	2,572,886	396,545	436,132	53,994	18,65
Weather Normalized Data 1	from Hydro	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered
<u>One</u>							Scattered Loa
kWh - 30 year weather normalized amo	ount	185,106,615	94,590,900	18,707,282	69,874,994	1,578,145	355,29
Loss Factor			1.0000	1.0000	1.0000	1.0000	1.000



Grimsby Power Incorporated

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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
Historic Year: 2010
Historic Year: 2011
Three-year average

6,000	1,639	521	3,839
6,000	1,639	521	3,839
6,000	1,639	521	3,839
6,000	1,639	521	3,839



2012 COST ALLOCATION

Grimsby Power Incorporated EB-2011-0273 September-30-11

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	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	200						
updated)	225		0			0	
Three-phase - No demand	210		0			0	
Smart Meters	300		0			0	
Demand without IT (usually	500		0			0	
three-phase) Demand with IT	2,100		0			0	
Demand with IT and Interval	2,100		0			U	
Capability - Secondary	2,300		0			0	
Demand with IT and Interval	=,000						
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 \$200	9,703	1261430.228		000	0	
LDC Specific 3	\$206		0		683	140686.4074	



2012 COST ALLOCATION

Grimsby Power Incorpor EB-2011-0273 September-30-11

Sheet I7.1 Meter Capital

			GS>50-Regular			Street Light	
		1	2	3	1	2	3
	ŀ	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			0			0	
Central Meter Network Meter (Costs to be	250		0			0	
updated)	225	0	0			0	
Three-phase - No demand Smart Meters	210 300	0	0			0	
Demand without IT (usually	300	U	U			U	
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	



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Sheet I7.1 Meter Capital

		Unm	netered Scattered L	oad		TOTAL	
		1	2	3	1	2	3
	•	Number of	Weighted	Weighted	Number of	Weighted	Weighted
		Meters	Metering Costs	Average Costs	Meters	Metering Costs	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	
Orban	30		0		0	0	
Single Phase 200 Amp - Rural	150		0		0	0	
Central Meter	250		0		0	0	
Network Meter (Costs to be							
updated) Three-phase - No demand	225 210		0		0	0	
Smart Meters	300		0		0		
Demand without IT (usually	300		0		<u> </u>	U	
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.	40,000		U		U	U	
Trans type			0		0	0	
Smart Meters	\$130		0		9,703	1261430.228	
LDC Specific 3	\$206		0		683	140686.4074	



September-30-11 Sheet I7.2 Meter Reading Worksheet - Response to Board Staff Interrogatory X

Weighting Factors based on

Contractor Pricing	=										
				1			2			3	
Description				Residential			GS <50			GS>50-Regular	
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
l	Weig	on Percentage			91.91%			6.47%			1.62%
-		ive to Residential erage 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		1.00		0			0			0	
with other services Residential - Urban - Inside		2.00		0			0			0	
Residential - Urban - Inside -		1.00		0			0			0	
with other services Residential - Rural - Outside		3.00		-			0			0	
Residential - Rural - Outside Residential - Rural - Outside		7.77		0							
with other services		2.00		0			0			0	
Residential - Rural - Inside		1.00		0			0			0	
LDC Specific 2 GS - Walking		2.00		0			0			0	
GS - Walking - with other											
services		3.00		0			0			0	
GS - Vehicle with other		1.00		0			0			0	
services TOU Read 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	



2012 COST ALLO Grimsby Power EB-2011-0273 September-30-11 Sheet I7-2 Meta

Weighting Factors based on

Contractor Pricing											
				7			9				
Description			Street Light			Unmetered Scattered Load			TOTAL		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
ı	Weia	on Percentage hted Factor			0.00%			0.00%			100.00%
		ve to Residential rage 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 -		1.00		0			0				
with other services Residential - Rural - Outside		3.00		0			0		-		
Residential - Rural - Outside		2.00		0			0				
with other services							-		-	-	
Residential - Rural - Inside LDC Specific 2		1.00		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 LDC Specific 6				0			0		-		



Grimsby Power Incorporated

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Sheet IS 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

		-					
	_		1	2	3	7	9
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
CO-INCIDENT	PEAK						
1 CP	TCD4	20.052	24.247	F 44.4	42.404		20
Transformation CP Bulk Delivery CP	TCP1 BCP1	38,953 38,953	21,317 21,317	5,414 5,414	12,184 12,184	<u>-</u>	39 39
Total Sytem CP	DCP1	38,953	21,317	5,414	12,184	<u> </u>	39
Total Sylem CF	DOFT	30,933	21,317	5,414	12,104	<u>-</u>	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 INCIDE	NT PFAK						
NON GO_INGIDE	INTT EAR						
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	24.740	48,210	1,525	192
Primary NCP	PNCP4	153,867	82,220	21,719 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
Occordary NOI	SINOI 4	100,000	02,220	21,719	-	1,020	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 19 Direct Allocation Worksheet - Response to Board Staff Interrogatory X

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

USoA Accoun #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 letered Scattered Loa
	ictions: locate Capital Contributions by Rate Cl Line	assification, Input Al	location on					

<u>Instructions:</u>
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					
	Transformer Station Equipment -	Ψ0						
1815	Normally Primary above 50 kV	\$0	Yes					
	Distribution Station Equipment -	7-						
1820	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							
1970	Premises	\$0	Yes					
1975	Load Management Controls - Utility							
1975	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-							
2030	Electric	\$0	Yes					
l	Accum. Amortization of Electric Utility							
2105	Plant - Property, Plant, & Equipment							
	1 1 1	\$0	Yes	\$0	\$0	\$0		
2120	Accumulated Amortization of Electric							
2120	Utility Plant - Intangibles	\$0	Yes					
	Directly Allocated Net Fixed Assets			\$0	\$0	\$0	\$0	\$0
<u> </u>	Directly Allocated Net 1 ixed Assets			Ų.	ΨŪ	V	Ų.	Ψ
5005	Operation Supervision and Engineering							
		\$0	Yes					
5010	Load Dispatching	\$0	Yes					
5012	Station Buildings and Fixtures Expense	4.						
	· · ·	\$0	Yes					
5014	Transformer Station Equipment -	r.c	V					
	Operation Labour	\$0	Yes					
5015	Transformer Station Equipment -	r.c	V					
	Operation Supplies and Expenses	\$0	Yes					
5016	Distribution Station Equipment -	ro.	V					
	Operation Labour	\$0	Yes					
5017	Distribution Station Equipment -	ro.	V					
	Operation Supplies and Expenses	\$0	Yes					

E022	Overhead Distribution Lines and						
5020	Feeders - Operation Labour	\$0	Yes				
	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes				
	Overhead Subtransmission Feeders - Operation	\$0	Yes				
5035	Overhead Distribution Transformers-	\$0					
5040	Operation Underground Distribution Lines and		Yes				
	Feeders - Operation Labour Underground Distribution Lines &	\$0	Yes				
	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				
	Customer Premises - Operation Labour	\$0	Yes				
5075	Customer Premises - Materials and Expenses	\$0	Yes				
	Miscellaneous Distribution Expense Underground Distribution Lines and	\$0	Yes				
5090	Feeders - Rental Paid Overhead Distribution Lines and	\$0	Yes				
5095	Feeders - Rental Paid Other Rent	\$0 \$0	Yes Yes				
5105	Maintenance Supervision and						
5110	Engineering Maintenance of Buildings and Fixtures -	\$0	Yes				
-	Distribution Stations Maintenance of Transformer Station	\$0	Yes				
5112	Equipment Maintenance of Distribution Station	\$0	Yes				
5114	Equipment Maintenance of Poles, Towers and	\$0	Yes				
5120	Fixtures	\$0	Yes				
	Maintenance of Overhead Conductors and Devices	\$0	Yes				
	Maintenance of Overhead Services Overhead Distribution Lines and	\$0	Yes				
5135	Feeders - Right of Way Maintenance of Underground Conduit	\$0 \$0	Yes Yes				
5150	Maintenance of Underground	·					
-	Conductors and Devices Maintenance of Underground Services	\$0	Yes				
	Maintenance of Line Transformers	\$0 \$0	Yes Yes				
	Maintenance of Meters Supervision	\$0 \$0	Yes Yes				
	Meter Reading Expense	\$0 \$0	Yes				
	Customer Billing	\$0	Yes				
5320 5325	Collecting Collecting- Cash Over and Short	\$0 \$0	Yes Yes				
5330	Collection Charges	\$0	Yes				
	Bad Debt Expense	\$0	Yes				
	Miscellaneous Customer Accounts	••	,				
	Expenses Supervision	\$0 \$0	Yes Yes				
	Community Relations - Sundry	\$0 \$0	Yes				
5415	Energy Conservation	\$0	Yes				
	Community Safety Program	\$0	Yes				
	Miscellaneous Customer Service and Informational Expenses	\$0	Yes				
5505	Supervision	\$0	Yes				
	Demonstrating and Selling Expense	\$0 \$0	Yes				
	Advertising Expense Miscellaneous Sales Expense	\$0 \$0	Yes Yes				
	Executive Salaries and Expenses	\$0	Yes				
5610	Management Salaries and Expenses	\$0	Yes				
	General Administrative Salaries and	60	Voc				
	Expenses Office Supplies and Expenses	\$0 \$0	Yes Yes				
5625	Administrative Expense Transferred						
	Credit Outside Services Employed	\$0 \$0	Yes Yes				
	Property Insurance	\$0 \$0	Yes				
5640	Injuries and Damages	\$0	Yes				
5645	Employee Pensions and Benefits	\$0	Yes				
	Franchise Requirements	\$0 \$0	Yes				
	Regulatory Expenses General Advertising Expenses	\$0 \$0	Yes Yes				
	Miscellaneous General Expenses	\$0 \$0	Yes				
5670	Rent	\$0	Yes				
	Maintenance of General Plant	\$0	Yes				
	Electrical Safety Authority Fees IFRS Placeholder Expense Account	\$0 \$0	Yes Yes				
	Amortization Expense - Property, Plant,	ΨΟ	100				
-	and Equipment Amortization of Limited Term Electric	\$0	Yes	\$0	\$0	\$0	
	Plant	\$0	Yes				

5715	Amortization of Intangibles and Other							
5/15	Electric Plant	\$0	Yes					
5720	Amortization of Electric Plant							
5720	Acquisition Adjustments	\$0	Yes					
6105	Taxes Other Than Income Taxes	\$0	Yes					
6205	Donations	\$0	Yes					
6210	Life Insurance	\$0	Yes					
6215	Penalties	\$0	Yes					
6225	Other Deductions	\$0	Yes					
	Total Expenses			\$0	\$0	\$0	\$0	\$0
	Depreciation Expense			\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$24,164,218	Allocated	Residential	GS <50	GS>50-Regular	Street Light	etered Scattered Lo
Approved Total PILs	\$37,898	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$436,171	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$627,044	\$0	\$0	\$0	\$0	\$0	\$0
		Total	\$0	\$0	\$0	\$0	\$0



September-30-11

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

<u>Instructions:</u>
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 Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$3,478,213	\$2,572,886	\$396,545	\$436,132	\$53,994	\$18,657
mi	Miscellaneous Revenue (mi)	\$346,841	\$249,184	\$33,797	\$49,472	\$11,648	\$2,740
	Total Revenue at Existing Rates	\$3,825,054	\$2,822,070	ue Input equals Ou \$430,342	tput \$485,603	\$65,642	\$21,397
	Factor required to recover deficiency (1 + D)	1.1170	\$2,822,070	\$430,34Z	\$465,003	\$05,042	\$21,391
	Distribution Revenue at Status Quo Rates	\$3,885,195	\$2,873,936	\$442,945	\$487,163	\$60,312	\$20,840
	Miscellaneous Revenue (mi)	\$346,841	\$249,184	\$33,797	\$49,472	\$11,648	\$2,740
	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	\$2,321
cu	Customer Related Costs (cu)	\$559,892	\$480,350	\$35,859	\$34,166	\$948	\$8,569
ad	General and Administration (ad)	\$1,046,268	\$752,956	\$107,936	\$148,807	\$28,675	\$7,894 \$1,604
dep INPUT	Depreciation and Amortization (dep) PILs (INPUT)	\$692,103 \$37,898	\$462,852 \$24,309	\$81,697 \$4,677	\$120,107 \$7,246	\$25,845 \$1,584	\$1,601 \$82
INT	Interest	\$436,171	\$279,772	\$53,830	\$83,392	\$18,233	\$944
	Total Expenses	\$3,604,992	\$2,527,615	\$390,360	\$554,128	\$111,478	\$21,411
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$627,044	\$402,203	\$77,386	\$119,886	\$26,211	\$1,358
	Revenue Requirement (includes NI)	\$4,232,036	\$2,929,818	\$467,746	\$674,014	\$137,689	\$22,769
		Revenue Re	quirement Input ed	quals 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	\$54,703
gp	General Plant - Gross	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$129,069	\$6,686
accum dep	Accumulated Depreciation Capital Contribution	(\$13,673,200) \$0	(\$8,387,179) \$0	(\$1,745,668) \$0	(\$2,865,500) \$0	(\$642,865) \$0	(\$31,988) \$0
CO	Total Net Plant	\$13,578,703	\$8,709,749	\$1,675,804	\$2,596,141	\$567,608	\$29,401
	Total Hot Flam	V.0,0.0,.00	\$0,100,110	\$1,010,00 1	\$2,000,111	4001,000	\$20,101
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
СОР	Cost of Power (COP)	\$17,978,475	\$9,187,139	\$1,816,944	\$6,786,607	\$153,277	\$34,508
COF	OM&A Expenses	\$2,438,820	\$1,760,682	\$250,156	\$343,382	\$65,816	\$18,784
	Directly Allocated Expenses	\$0	\$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
	. Stat Hate Base				ψυ,000,039	ψ000,472	Ψ51,000
		Rate E	ase Input equals (Juiput			
		_					
	Equity Component of Rate Base	\$6,656,519	\$4,140,769	\$794,348	\$1,466,256	\$240,189	\$14,958
	Equity Component of Rate Base Net Income on Allocated Assets	_	\$4,140,769 \$595,505	\$794,348 \$86,381	\$1,466,256 (\$17,493)	\$240,189 (\$39,518)	\$14,958 \$2,168
		\$6,656,519		. ,	. , ,	, ,	. ,
	Net Income on Allocated Assets	\$6,656,519 \$627,044	\$595,505	\$86,381	(\$17,493)	(\$39,518)	\$2,168
	Net Income on Allocated Assets Net Income on Direct Allocation Assets	\$6,656,519 \$627,044 \$0	\$595,505 \$0	\$86,381 \$0	(\$17,493) \$0	(\$39,518) \$0	\$2,168 \$0
	Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income	\$6,656,519 \$627,044 \$0	\$595,505 \$0	\$86,381 \$0	(\$17,493) \$0	(\$39,518) \$0	\$2,168 \$0
	Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS	\$6,656,519 \$627,044 \$0 \$627,044 100.00% (\$406,982)	\$595,505 \$0 \$595,505 106.60% (\$107,748)	\$86,381 \$0 \$86,381 101.92% (\$37,404)	(\$17,493) \$0 (\$17,493)	(\$39,518) \$0 (\$39,518)	\$2,168 \$0 \$2,168
	Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	\$6,656,519 \$627,044 \$0 \$627,044 100.00% (\$406,982)	\$595,505 \$0 \$595,505	\$86,381 \$0 \$86,381 101.92% (\$37,404)	(\$17,493) \$0 (\$17,493) 79.62%	(\$39,518) \$0 (\$39,518) 52.26%	\$2,168 \$0 \$2,168 103.56%
	Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% EXISTING REVENUE MINUS ALLOCATED COSTS	\$6,656,519 \$627,044 \$0 \$627,044 100.00% (\$406,982) Deficie	\$595,505 \$0 \$595,505 106.60% (\$107,748) ency Input equals	\$86,381 \$0 \$86,381 101.92% (\$37,404)	(\$17,493) \$0 (\$17,493) 79.62% (\$188,410)	(\$39,518) \$0 (\$39,518) 52.26% (\$72,047)	\$2,168 \$0 \$2,168 103.56% (\$1,372)



September-30-11

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Response to Board Staff Interrogatory X

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary
Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related
Customer Unit Cost per month - Minimum System with PLCC Adjustment
Existing Approved Fixed Charge

1	2	3	7	9
Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
\$5.31	\$6.08	\$27.97	\$0.00	\$8.32
\$8.62	\$9.73	\$49.44	\$0.03	\$14.72
\$14.27	\$16.41	\$58.86	\$5.83	\$20.38
\$15.11	\$25.56	\$165.08	\$1.30	\$15.77

		1	2	3	,	9
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$3,087,685 (\$2,035,047) \$1,052,638	\$1,980,525 (\$1,305,334) \$675,191	\$381,064 (\$251,154) \$129,910	\$590,341 (\$389,085) \$201,256	\$129,069 (\$85,068) \$44,002	\$6,686 (\$4,406) \$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

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

		Ī	1	2	3	7	9	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
1860	Distribution Plant Meters	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0	сwмс
	Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets	(\$98,396) \$1,645,152	(\$81,630) \$1,364,828	(\$9,104) \$152,218	(\$7,662) \$128,105	\$0 \$0	\$0 \$0	
4082	Misc Revenue 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	CWMR
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

		Ī	1 [2	3	7	9	1
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
1860	Distribution Plant Meters	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0	сwмс
	Assumed and Assumption of the							
	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	
		\$1,700,404	ψ1,473,323	ψ105,010	ψ130,071	ΨΟ	ΨΟ	
	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 4220	Electric Services Incidental to Energy Sales Other Electric Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	CWNB NFA
4220 4225	Late Payment Charges	(\$55,000)	(\$38,095)	(\$4,920)	\$0 (\$11,519)	\$0 (\$180)	(\$287)	NFA LPHA
4223	Late Fayment Charges	(\$55,000)	(\$30,093)	(ψ4,320)	(\$11,519)	(\$100)	(ψ201)	LFNA
	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	
	Maintenance							
5175	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	CWMR
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	
	Amortization Expense -							
	General Plant assigned to Meters	\$25,087	\$20,812	\$2,321	\$1,953	\$0	\$0	
	Admin and General	\$411,434	\$354,944	\$26,623	\$22,991	\$730	\$6,146	
	Allocated PILs	\$4,977	\$4,129	\$461	\$388	\$0	\$0	
					04 404	\$0	\$0	
	Allocated Debt Return	\$57,286	\$47,525	\$5,300	\$4,461			
		\$57,286 \$82,355	\$47,525 \$68,322	\$5,300 \$7,620	\$6,413	\$0	\$0	

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

		Ī	1	2	3	7	9	i
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	
	Distribution Plant							
565	Conservation and Demand Management							
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	
30	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	
	Poles, Towers and Fixtures - Subtransmission Bulk							
30-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
330-4	Poles, Towers and Fixtures - Primary	\$1,881,356	\$1,457,696	\$102,596	\$15,053	\$293,994	\$12,018	
30-5	Poles, Towers and Fixtures - Secondary	\$470,339	\$367,363	\$25,856	\$0	\$74,091	\$3,029	
35	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
	Overhead Conductors and Devices - Subtransmission							
35-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
35-4	Overhead Conductors and Devices - Primary	\$554,753	\$429,829	\$30,252	\$4,439	\$86,689	\$3,544	
35-5	Overhead Conductors and Devices - Secondary	\$138,688	\$108,324	\$7,624	\$0	\$21,847	\$893	
40	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	
340-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
40-4	Underground Conduit - Primary	\$1,159,161	\$898,131	\$63,213	\$9,274	\$181,138	\$7,405	
40-5	Underground Conduit - Secondary	\$128,796	\$100,597	\$7,080	\$0	\$20,289	\$829	
45	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
45-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	
45-4	Underground Conductors and Devices - Primary	\$361,612	\$280,181	\$19,720	\$2,893	\$56,508	\$2,310	
45-5	Underground Conductors and Devices - Secondary	\$3,653	\$2,853	\$201	\$0	\$575	\$24	
50	Line Transformers	\$2,166,073	\$1,679,236	\$118,189	\$16,129	\$338,675	\$13,845	
55	Services	\$427,140	\$376,671	\$39,767	\$0	\$7,597	\$3,106	
60	Meters	\$1,743,548	\$1,446,458	\$161,322	\$135,767	\$0	\$0	
30	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	
	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	(\$0.700.570)	(02.041.504)	(0214.002)	(622.415)	(0557.707)	(622.500)	
	Transformers, Services and Meters Customer Related Net Fixed Assets	(\$3,769,579) \$5,265,540	(\$2,941,694) \$4,205,645	(\$214,092) \$361,728	(\$32,415) \$151,139	(\$557,797) \$523,606	(\$23,580) \$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 4235	Late Payment Charges Miscellaneous Service Revenues	(\$55,000) \$ 0	(\$38,095) \$0	(\$4,920) \$0	(\$11,519) \$0	(\$180) \$0	(\$287) \$ 0	LPHA CWNB
4200	Sub-total	(\$81,391)	φ ⁰ (\$57,148)	(\$7,626)	(\$15,234)	(\$892)	(\$490)	OWNE
	Gub total	(\$01,001)	(\$61,140)	(\$7,020)	(\$10,204)	(\$652)	(\$450)	
	Operating and Maintenance							
5005	Operation Supervision and Engineering	\$18,195	\$14,225	\$1,034	\$119	\$2,698	\$117	1815-1855
5010 5020	Load Dispatching Overhead Distribution Lines and Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855 1830 & 1835
3020	Labour	\$11,280	\$8,754	\$616	\$72	\$1,765	\$72	1650 & 1655
5025	Overhead Distribution Lines & Feeders - Operation	***,===	***,	****	*	**,	*	1830 & 1835
	Supplies and Expenses	\$3,603	\$2,796	\$197	\$23	\$564	\$23	
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	1850
5040	Underground Distribution Lines and Feeders -	60.047	67.047	6540	600	04 400	***	1840 & 1845
5045	Operation Labour Underground Distribution Lines & Feeders -	\$9,347	\$7,247	\$510	\$69	\$1,462	\$60	1840 & 1845
5045	Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$0 \$0	\$0 \$0	\$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	Φ0	Φ0	φυ	φυ	Φ0	φU	1830 & 1835
5055	Paid	\$7,727	\$5,997	\$422	\$49	\$1,209	\$49	1000 & 1000
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	\$10,079	\$0	\$0	\$0	\$0	1840
5150	Maintenance of Underground Conductors and	40	Ψ	Ψ	Q U	Ψ	Ų.	1845
	Devices	\$0	\$0	\$0	\$0	\$0	\$0	
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	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	72 1,0 10	70,200	720,020	72,002	
	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 \$484	\$0 \$7.376	CWMR
5315 5320	Customer Billing Collecting	\$348,320 \$43,983	\$298,214 \$37,656	\$20,989 \$2,650	\$21,556 \$2,722	\$184 \$23	\$7,376 \$931	CWNB CWNB
5325	Collecting Collecting- Cash Over and Short	\$43,963 \$0	\$0	\$2,050	\$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 Biling	\$868.764	\$729,235	\$56,091	\$35,676	\$37,141	\$10,620	
	oub Total Operating, Maintenance and Dining	φοσο,704	ψ120,200	φου,σση	φοσ,στο	ψ01,141	ψ10,020	
	Amortization Expense - Customer Related	\$268,365	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071	
	Amortization Expense - General Plant assigned to		4-	4.	4.			
	Meters	\$80,293	\$64,131	\$5,516	\$2,305	\$7,984	\$357	
	Admin and General Allocated PILs	\$651,099	\$544,872	\$42,570	\$27,284	\$28,675	\$7,699	
		\$15,931 \$183,352	\$12,724 \$146,445	\$1,094 \$12,596	\$457 \$5,263	\$1,584 \$18,233	\$71 \$816	
	Allocated Debt Return Allocated Equity Return	\$263,588	\$210,531	\$12,596 \$18,108	\$5,263 \$7,566	\$26,211	\$1,172	
	adding moral	Q230,000	φ=.0,001	ψ.5,100	ψ,,000	ψ=3,4 I I	Ψ.,1/2	
	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	\$2,022,020.	\$1,662,034	\$134 AE4	\$70.772	\$136 707	\$10 Ecc	
	Total	\$2,023,620	\$1,002,034	\$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	F	Residential		GS <50	G	S>50-Regular		Street Light		Unmetered attered Load
<u>Distribution Plant</u> 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 Sub-total	\$	(81,391)	\$	(57,148)	\$	(7,626)	\$	(15,234)	\$	(892)	\$	(490)
<u>Operation</u>												
CWMC	\$		\$		\$		\$		\$		\$	
CCA	\$	4,701	\$	3,642	\$	256	\$	38	\$	735	\$	30
Sub-total	\$	4,701	\$	3,642	\$	256	\$	38	\$	735	\$	30
Meletenene												
Maintenance 1860	\$	48,178	¢.	39,969	e	4,458	¢.	3,752	æ		\$	
1000	Ф	40,170	Ф	39,969	Ф	4,456	Ф	3,752	Ф	-	Ф	-
Billing and Collection												
CWMR	\$	97.796	\$	89.886	\$	6.326	\$	1.584	\$	_	\$	
CWNB	\$	398,933	\$	341,547		24,039		24,688	\$	211		8,448
OWNE	Ψ	000,000	Ψ	041,041	Ψ	24,000	Ψ	24,000	Ψ	2	Ψ	0,110
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
Total Operation, Maintenance and Dining	Ψ	040,000	Ψ	470,040	Ψ	00,010	Ψ	00,002	Ψ	340	Ψ	0,470
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	unts 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 -	•	25.007	¢.	20.042	•	2 224	¢.	4.052	¢.		\$		
General Plant assigned to Meters Admin and General	\$ \$	25,087 411,434	\$	20,812 354,944		2,321 26.623	\$	1,953 22,991	\$	730		6 4 4 6	
Allocated PILs	\$	411,434	\$	354,944 4,129	\$	26,623 461	\$	22,991	\$	730	\$	6,146	
Allocated PiLs Allocated Debt Return	\$	57,286	\$	4,129	\$	5,300	\$	4,461	\$	-	\$	-	
Allocated Equity Return	\$	82,355	\$	68,322	\$	7.620	\$	6,413			\$		
raisoure Equity Noturn	Ψ	02,000	Ψ	00,022	Ψ	.,520	Ψ	5, 110	Ψ		Ψ		
Total	\$	1,157,399	\$	1,003,261	\$	79,775	\$	59,445	\$	784	\$	14,134	

<u>Scenario 3</u>

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

Accounts		Total	F	Residential	GS <50	GS	S>50-Regular		Street Light		Inmetered attered 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
	,	.,,	,	, ,	,.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,,,,
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant -Line	\$	(3,769,579)	\$	(2,941,694)	\$ (214,092)	\$	(32,415)	\$	(557,797)	\$	(23,580)
Transformers, Services and Meters		,		,	, , ,						
Customer Related Net Fixed Assets	\$	5,265,540	\$	4,205,645	\$	\$	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											
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)
Operating and Maintenance											
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	\$	4,701	\$	0,042	\$ 200	\$	-	\$	700	\$	-
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
Billing and Collection											
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 Biling	\$	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	\$	80,293	\$	64,131		\$	2,305	\$	7,984	\$	357
Meters	Ψ.										
Admin and General	\$	651,099	\$	544,872	\$	\$	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
1 Loo Adjustment for occordary ocsts											



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

		1	2	3	4	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
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		0	
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	\$0 \$0	\$0	(\$1.073)
Line Transformers - Net Fixed Assets	\$1,824,444	\$921,272	\$284,921	\$617,361	\$0 \$0	\$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 5000 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$42,454 \$0	\$22,362 \$0	\$6,916 \$0	\$13,154 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$22 \$0
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$197,189	\$103,867	\$32,123	\$61,099	\$0 \$0	\$0 \$0	\$0 \$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 \$0	\$0 \$0	\$0 \$0	\$100 \$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



2012 COST ALLOCATION Grimsby Power Incorp EB-2011-0273

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Sheet 02.1 Line Transf

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

	10	11	12	13	14	15	16	17	18	19
<u>Description</u>	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
Depreciation on Acct 1850 Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Tranformer NCP	0	0	0	0	0	0	0	0	0	0
PLCC Amount	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		•	•	•	•	•	•	•	•	•
General Plant - Gross Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MODE TO	Φ∪	φ0	\$ 0	\$ 0	Ψ0	\$ 0	Ψ0	\$ 0	φυ	Ψ0



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



2012 COST ALLOCATION
Grimsby Power Incorporated
EB-2011-0273
September-30-11
Sheet O2.2 Primary Cost PLCC Adjustment Worksheet - Response to Board Staff Interrogatory X

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	Back-	12	13	14	15	i 16	17	1	8 1	9 20
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures Depreciation on Acct 1835-4 Primary Overhead Conductors	\$45,477 \$17,582	\$22,395 \$8,658	\$6,926 \$2,678	\$16,134 \$6,238	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$22 \$8	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	5	0 \$ 0 \$	0 \$0
Depreciation on Acct 1835-4 Primary Overness Conductors Depreciation on Acct 1840-4 Primary Underground Conduit	\$29.092	\$14.326	\$4,431	\$10.321	\$0 \$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C			
Depreciation on Acct 1845-4 Primary Underground Conductors	\$43.411	\$21.378	\$6.611	\$15.401	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C			
Depreciation on General Plant Assigned to Primary C&P	\$69,903	\$34,423	\$10,646	\$24,800	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Primary C&P Operations and Maintenance Allocation of General Expenses	\$175,754 \$168,220	\$88,097 \$82,839	\$27,246 \$25,620	\$60,326 \$59,681	\$0 \$0	\$0	\$0 \$0	\$0 60	\$0 \$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0			
Allocation of General Expenses Admin and General Assigned to Primary C&P	\$100,220	\$62,039 \$65,825	\$25,620	\$46,136	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0		\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0			
PILs on Primary C&P	\$13,870	\$6,830	\$2,112	\$4,921	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0 \$	0 \$0
Debt Return on Primary C&P	\$159,626 \$229,481	\$78,607	\$24,311 \$34,949	\$56,632	\$0 \$0	\$0	\$0	\$0 \$0	\$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0			
Equity Return on Primary C&P	4440,101	\$113,007	40.110.10	\$81,415		\$0	\$0 \$0	90	\$0		40	\$0		40		\$0	\$0				
Total	\$1,085,117	\$536,385	\$166,208	\$382,007	\$0	\$0	\$0	\$0	\$0	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$	0 \$	0 \$0
Primary NCP	135,436	66,695	20,627	48,050	0		0	0		0 64	0	0	0	0	0		0 0		0	0	0 0
PLCC Amount Adjustment to Customer Related Cost for PLCC	18,431 \$135,966	15,525 \$124,861	1,093 \$8,805	160 \$1,275	\$0		0 \$0	1,525 \$0	\$0	128	0	0 \$0	0 \$0	0 \$0	0 \$0	\$n	0 0	sc.		0 n s	0 0
Aujustilient to Customer Related Cost for FECC	\$155,500	\$124,001	\$6,003	\$1,275	30	40	40	40	90	\$1,020	φ0	40	40	40	40	40	, 40	**	,	•	0 30
Constant Constant	\$3.087.685	\$1.980.525	\$381.064	\$590.341	\$0	eo.	\$0	£4.00.000	\$0	\$6.686	en.	\$0	eo.	r.	\$0	***	\$0	sc		n s	
General Plant - Gross Assets General Plant - Accumulated Depreciation	(\$2,035,047)	\$1.980.525 (\$1,305,334)	\$381.064 (\$251,154)	\$590.341 (\$389,085)	\$0 \$0	\$0 \$0	\$0 \$0	\$129.069 (\$85.068)	\$0		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	SO SO	SI.			0 50
General Plant - Net Fixed Assets	\$1.052.638	\$675.191	\$129.910	\$201.256	\$0	\$0	\$0	\$44.002	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$c		o \$	0 \$0
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$0	\$0	\$0	\$7,984	\$0		\$0	\$0	\$0	\$0	\$0	en	\$0	\$C) S	n e	n en
							50		\$0		\$0	\$0	\$0	\$0	\$0	\$0	. 30	30			30
Total Net Fixed Assets Excluding General Plant	\$12,526,064	\$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
Total Administration and General Expense	\$1,046,268	\$752,956	\$107,936	\$148,807	\$0	\$0	\$0	\$28,675	\$0	\$7,894	\$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	\$0	\$37,141	\$0	\$10,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$	0 \$	0 \$0
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles. Towers & Fixtures	\$4,389,832	\$2,161,749	\$668,563	\$1,557,430	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$2,704,708 \$843,762	\$1,331,919 \$415.506	\$411,922 \$128.503	\$959,580 \$299.351	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$1,287 \$402	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0			
Subtotal	\$9,232,726	\$4,546,607	\$1,406,127	\$3,275,598	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Subibiai	95,232,720	\$4,540,007	\$1,400,127	\$3,273,050	30	\$0	3 0	ψU.	<i>\$0</i>	\$4,354	30	30	\$0	\$0	30	30	30	30	, ,	اچ ر	30
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles. Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	(\$2,484,758) (\$261,693)	(\$1,223,606) (\$128,869)	(\$378,424) (\$39,855)	(\$881,546) (\$92,844)	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0		\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0			0 \$0
Acct 1835-4 Primary Overnead Conductors Acct 1840-4 Primary Underground Conduit	(\$1,706,694)	(\$840,452)	(\$259,926)	(\$605,503)	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0		\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0 \$0
Acct 1845-4 Primary Underground Conductors	(\$195,392)	(\$96,220)	(\$29,758)	(\$69,321)	\$0	\$0	\$0	\$0	\$0	(\$93)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0 \$	0 \$0
Subtotal	(\$4,648,536)	(\$2,289,147)	(\$707,963)	(\$1,649,214)	\$0	\$0	\$0	\$0	\$0	(\$2,212)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$) \$i	\$0
Primary Conductor & Pools - Net Fixed Assets	\$4,584,190	\$2,257,460	\$698.163	\$1.626.385	\$0	\$0	\$0	\$0	\$0	\$2,182	\$0	\$0	\$0	\$0	\$0	\$n	\$0	\$r) 5	0 S	0 \$0
General Plant Assigned to Primary C&P - NFA	\$385,236	\$189,708	\$58,671	\$136,675	\$0 \$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C		0 S	
Primary C&P Net Fixed Assets Including General Plant	\$4,969,426	\$2,447,167	\$756,834	\$1,763,059	\$0		\$0	\$0	\$0	\$2,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0 \$0
		\$0	\$0		\$0			\$0	\$0	\$0		\$0			\$n		\$0	\$c		n s	
Acct 1830-3 Bulk Poles. Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0) \$0) \$0	\$L \$0			
Acct 1835-3 Bulk Overness Conductors Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C			
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5	0 \$	0 \$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$) \$1	\$0
							-		-		-	-		-	-					_	
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	\$1,097,458 \$323,606	\$837,603 \$246 983	\$259,045 \$76,384	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0			
Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit	\$323,606 \$300.523	\$246,983 \$229,366	\$76,384 \$70.936	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$L \$0			
Acct 1845-5 Secondary Underground Conductors	\$8,523	\$6,505	\$2,012	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Subtotal	\$1,730,110	\$1,320,457	\$408,377	\$0	\$0	\$0	\$0	\$0	\$0	\$1,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$	5 \$1	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$26,319	\$14,386	\$4,449	\$7,470	\$0	\$0	\$0 \$0	\$0 \$0	\$0		\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0			
Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour	\$8,407 \$21.811	\$4,595 \$11.214	\$1,421 \$3.468	\$2,386 \$7.118	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$n	\$0 \$n	\$0 \$0	\$0 \$n	; \$0 ; ¢n	\$0 \$0			n \$0
Acct 5045 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other	\$21.811	\$11.214	\$3.400	\$7.116	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0 \$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$18,031	\$9,856	\$3,048	\$5,118	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices	\$28,080 \$52,273	\$15,348 \$28,573	\$4,747 \$8,837	\$7,970 \$14,836	\$0 \$0	\$0 \$n	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$n	\$0 \$n	\$0 \$0	\$0 \$n	; \$0 ; ¢n	\$0 \$0	5		
Acct 5125 Maintenance of Overnead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$54,357	\$29,712	\$9,189	\$15,428	\$0	\$0	\$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	\$C		0 S	0 \$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$C) \$	0 S	
Total	\$209,278	\$113,683	\$35,159	\$60,326	\$0	\$0	\$0	\$0	\$0	\$110	\$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	\$13,154	\$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			
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$197.189 \$36.009	\$103.867 \$18.967	\$32.123 \$5.866	\$61.099 \$11,157	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	\$0 \$0	\$100 \$18	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ¢n	\$0	SC Sc		0 S	0 \$0 0 \$n
Total	\$275,652	\$145,196	\$44,905	\$85,411	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0			0 \$	0 \$0
								•						•			•				
Primary Conductors and Poles Gross Assets	\$9,232,726	\$4,546,607	\$1,406,127	\$3,275,598	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$		
Acct 1815 - 1855	\$15,129,098	\$7,969,064	\$2,464,588	\$4,687,745	\$0	\$0	\$0	\$0	\$0	\$7,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$	0 \$	0 \$0



2012 COST ALLOCATION Grimsby Power Incorporated EB-2011-0273 September-30-11 Sheet 02-3 Secondary Cost PL

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Response to Board Staff Interrogatory X

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 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
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$6,279	\$4,826	\$1,141	\$0	\$0	\$0	\$0	\$297	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit Depreciation on Acct 1845-5 Secondary Underground Conductors	\$4,618 \$626	\$3,549 \$481	\$839 \$114	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$218 \$30	\$0 \$0	\$11 \$2	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Depreciation on Acct 1845-5 Secondary Underground Conductors Depreciation on General Plant Assigned to Secondary C&P	\$626 \$12,990	\$481 \$9,914	\$114 \$3,066	S0 S0	\$0 \$0	\$0	\$0 \$0	\$30 \$0	\$0	\$2 \$10	SO SO	80	50	20	50	\$0	S0 S0	S0 S0	50	\$0 \$0	\$0 \$0
Secondary C&P Operations and Maintenance	\$33,523	\$25,586	\$7,913	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90 \$0	\$0	\$0	SO SO
Allocation of General Expenses	\$31,523	\$24,059	\$7,441	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$25.141	\$19.117	\$6.005	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$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	\$29,664 \$42,645	\$22,640 \$32,548	\$7,002 \$10.066	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$22 \$31	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
Equity Return on Secondary C&P												\$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
															0						
Secondary NCP PLCC Amount	87,386 18,271	66,695 15,525	20,627	0	0	0	0	1.525	0	64 128	0	0	0	0	0	0	0	0	U	0	0
Adjustment to Customer Related Cost for PLCC	\$38,516	\$35,701	\$2,483	\$0	\$0	\$0	\$0	1.020 \$0	\$0	\$332	\$0	sn.	\$0	en en	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					**	*-		*-		****		**		**			*-				
General Plant - Gross Assets	\$3,087,685	\$1,980,525	\$381,064	\$590,341	\$0	\$0	\$0	\$129,069	\$0	\$6,686	\$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	\$0	(\$85.068)	\$0	(\$4.406)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.
General Plant - Net Fixed Assets	\$1,052,638	\$675,191	\$129,910	\$201,256	\$0	\$0	\$0	\$44,002	\$0	\$2,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$191,007	\$122,517	\$23,573	\$36,519	\$0	\$0	\$0	\$7,984	\$0	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$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	\$0	\$28,675	\$0	\$7,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$1,392,552	\$1,007,726	\$142.220	\$194.575	60	en.	\$0	\$37.141	\$0	\$10.890	\$0	60	60	¢n	60	80	*0	60	60	en.	60
rutai vitim	\$1,392,552	\$1,007,726	\$142,220	\$194,5/5	\$0	\$0	\$0	\$37,141	\$0	\$10,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	30
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles. Towers & Fixtures	\$1,097,458	\$837,603	\$259,045	\$0	\$0	\$0	\$0	\$0	\$0	\$809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$323,606	\$246,983	\$76,384	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$239	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
Acct 1840-5 Secondary Underground Conduit	\$300,523 \$8,523	\$229,366 \$6,505	\$70,936 \$2,012	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$222 \$6	\$0 \$0	\$0	\$0 \$0								
Acct 1845-5 Secondary Underground Conductors Subtotal		40,000					\$0	\$0				\$0	\$0	\$0	\$0	\$0		\$0			
	\$1,730,110	\$1,320,457	\$408,377	\$0	\$0	\$0	30	\$0	\$0	\$1,276	\$0	\$0	\$0	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation	(6004 400)	(0474.405)	(\$146.626)	\$0	S0	\$0	\$0	\$0	\$0	(0.450)	\$0	90	\$0	\$0		\$0	\$0	\$0	\$n	\$0	so
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	(\$621,189) (\$65,423)	(\$474,105) (\$49,932)	(\$146,626) (\$15,443)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	(\$458) (\$48)	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$U \$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	\$0	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$1,974)	(\$1,506)	(\$466)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$878,219)	(\$670,275)	(\$207,296)	\$0	\$0	\$0	\$0	SO.	\$0	(\$648)	\$0	so	\$0	so.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$851,891	\$650,181	\$201,081	\$0	SO SO	\$0	SO	SO SO	\$0	\$628	SO SO	\$0	\$0	\$0	SO SO	\$0	\$0	SO.	\$0	SO SO	\$0
General Plant Assigned to Secondary C&P - NFA	\$71,589	\$54,639	\$16,898	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$53	\$0 \$0	\$0 \$0	şu \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$U \$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$923,480	\$704,820	\$217,979	\$0	\$0	\$0	\$0	\$0	\$0	\$681	\$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	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$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	SO SO	\$0	\$0	\$0	\$0	\$0	SO.	\$0	\$0	\$0	SO.	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
								-							-				-		-
Acct 1830-4 Primary Poles. Towers & Fixtures	\$4 389 832	\$2 161 749	\$668.563	\$1.557.430	\$0	\$0	\$0	\$0	\$0	\$2.089	\$0	so.	\$0	\$0	\$0	\$0	\$0	\$0	\$n	\$0	SO.
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	\$0	\$1,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$843,762	\$415,506	\$128,503	\$299,351	\$0	\$0	\$0	\$0	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$9,232,726	\$4,546,607	\$1,406,127	\$3,275,598	\$0	\$0	\$0	\$0	\$0	\$4,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other	\$26.319 \$8.407	\$14.386 \$4.595	\$4.449 \$1.421	\$7.470 \$2.386	\$0 \$0	\$0 \$0	SO SO	\$0 80	\$0 \$0	\$14 \$4	\$0 80	80	50	20	\$0	50	\$0 \$0	\$0 \$0	\$0	\$0 \$0	SO SO
Acct 5040 Underground Distribution Lines & Feeders - Other	\$21,811	\$11,214	\$3,468	\$7,118	\$0	\$0	\$0 \$0	\$0	\$0	S11	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$18,031	\$0 \$9,856	\$0 \$3,048	\$0 \$5,118	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$28,080	\$15.348	\$4,747	\$7.970	\$0	\$0 \$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$52,273	\$28,573	\$8,837	\$14,836	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$54,357	\$29,712	\$9,189	\$15,428	\$0	\$0	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0 \$0	\$0 \$0	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	SO SO	\$0 \$0	\$0	\$0 \$0	SO SO
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	90		40		Ψυ		90		40		\$0	\$0	\$0		\$0			\$0		
Total	\$209,278	\$113,683	\$35,159	\$60,326	\$0	\$0	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	1																				
General Expenses	840 454	\$22.200	80.010	649.554	S0	\$0	\$0	\$0	\$0	\$22	S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.
Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$42.454	\$22.362 \$0	\$6.916 \$0	\$13.154 \$0	\$0 \$0	\$0 \$0	\$0 \$0	SO SO	\$0	\$22 \$0	SO SO	50	SU S0	\$0	S0 S0	SU S0	SO SO	S0 S0	\$0	\$0 \$0	SO SO
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$197,189	\$103,867	\$32,123	\$61,099	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$100	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$36,009	\$18,967	\$5,866	\$11,157	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$275,652	\$145,196	\$44,905	\$85,411	\$0	\$0	\$0	\$0	\$0	\$140	\$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	\$0	\$1,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1																				
Acct 1815 - 1855	\$15,129,098	\$7,969,064	\$2,464,588	\$4,687,745	\$0	\$0	\$0	\$0	\$0	\$7,702	\$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

		1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
	0.110.500	<u></u>	0.1.100	000.015	00.511	
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	\$1.0194	\$7.6199	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0039	\$0.0040	\$0.0020	\$0.0213	\$0.0044
Our and Blant Our Annua	#0.007.005	#4 000 505	# 004.004	# 500.044	0.400.000	#0.000
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



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2012 COST ALLOCATION Grimsby Power Incorporated

EB-2011-0273 September-30-11

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Response to Board Staff Interrogatory ${\bf X}$

		1	2	3	7	9
Description	Total	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 - Distributon Station Equipment - Labour	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5017 - Distributon 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 SubstationTransformers	\$616	\$300	\$94	\$221	\$0	\$0
PILs on SubstationTransformers	(\$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	(\$6)
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance		94,590,900	0 18,707,282	191,455 69,874,994	4,403 1,578,145	0 355,293
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 -\$0.0001	\$0.0000 -\$0.0001	-\$0.0248 -\$0.0001	\$0.0000 \$0.0000	\$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	(\$143,555)	(\$70,693)	(\$21,663)	(\$50,931)	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
Acct 1806-2 Land Station <50 kV	\$0	\$0 \$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 SubstationTransformers - 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
	ψ.Σ.,720,070	ψ.ο,οοο,ο+ο	Ψ=,010,000	ψ.,100,002	Ψ.,ουτ,του	Ψ0-1,100



2012 COST ALLOCATION Grimsby Power Incorporated EB-2011-0273

EB-2011-02/3
September-30-11
Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Response to Board Staff Interrogatory X

	Ī	1	2	3	7	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$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 Depreciation on General Plant Assigned to Primary C&P	\$62,016 \$99,862	\$35,793 \$57,636	\$7,626 \$12,280	\$15,550 \$25,040	\$2,907 \$4,682	\$140 \$225
Primary C&P Operations and Maintenance	\$251,333	\$146.679	\$31,370	\$60,909	\$4,662 \$11,807	\$225 \$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
PILs 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	I					
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) (\$34,324)	(\$611,355) (\$69,991)	(\$114,300)	(\$5,485) (\$628)
Acct 1845-4 Primary Underground Conductors	(\$279,132)	(\$161,102)			(\$13,086)	
Subtotal	(\$6,640,766)	(\$3,832,749)	(\$816,606)	(\$1,665,153)	(\$311,319)	(\$14,939)
Primary Conductor & Pools - 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	1					
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 \$18.461	\$1,618 \$3,978	\$2,409	\$564 \$1,462	\$27 \$71
Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other	\$31,158 \$0	\$18,461 \$0	\$3,978 \$0	\$7,187 \$0	\$1,462 \$0	\$71
Acct 5090 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$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 \$77,652	\$45,958 \$47,701	\$10,060 \$10,461	\$14,980 \$15,577	\$3,506 \$3,646	\$171 \$178
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit	\$77,653 \$0	\$47,791 \$0	\$10,461 \$0	\$15,577 \$0	\$3,646 \$0	\$178 \$0
Acct 5145 Maintenance of Underground Conduct Acct 5150 Maintenance of Underground Conductors & Devices	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
Total	\$298,968	\$183,281	\$40,057	\$60,909	\$14,037	\$684
General Expenses	l					
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 \$51,441	\$169,941 \$31,033	\$36,927 \$6,743	\$61,653 \$11,258	\$12,534 \$2,289	\$645 \$118
Acct 5105 - Maintenance Supervision and Engineering Total						\$118 \$902
	\$393,789	\$237,561	\$51,620	\$86,185	\$17,521	\$902
Primary Conductors and Poles Gross Assets	ı					
Acct 1815 - 1855	\$13,189,608 \$22,420,670	\$7,612,443 \$13,669,945	\$1,621,908 \$2,879,086	\$3,307,257 \$4,735,532	\$618,329 \$1,081,403	\$29,671 \$54,703

Grouping of Operation and Maintenance	Total	Residential	GS <50	,	GS>50-Regular	Street Light	S	Unmetered cattered 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

			_			
<u>Description</u>	Total	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	\$839	\$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 Allocation of General Expenses	\$47,635 \$43.057	\$36,602 \$33,012	\$8,687 \$8,053	\$0 \$0	\$2,230 \$1,892	\$116 \$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 \$0	\$74,091	\$3,838
Acct 1835-5 Secondary Overhead Conductors	\$462,294 \$429,319	\$355,307 \$329,963	\$84,008 \$78,016	\$0 \$0	\$21,847 \$20,289	\$1,132 \$1,051
Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$429,319 \$12,176	\$9,358	\$2,213	\$0 \$0	\$575	\$1,051
Subtotal	\$2,471,585	\$1,899,594	\$449.138	\$0	\$116,803	\$6,051
Secondary Conductors and Poles Accumulated Depreciation	<i>\$2,411,000</i>	\$1,000,00 1	\$770,700	4 0	\$7.10,000	\$0,007
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	\$27 E00	600 440	ee 005	67 540	¢4 705	600
Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other	\$37,599 \$12,010	\$23,140 \$7,391	\$5,065 \$1,618	\$7,542 \$2,409	\$1,765 \$564	\$86 \$27
Acct 5025 Overnead distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour	\$31,158	\$18,461	\$3,978	\$7,187	\$1,462	\$27 \$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 Acct 5120 Maintenance of Poles, Towers & Fixtures	\$25,758 \$40,114	\$15,852 \$24,688	\$3,470 \$5,404	\$5,167 \$8,047	\$1,209 \$1,884	\$59 \$92
Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices	\$40,114 \$74.676	\$24,688 \$45,958	\$5, 4 04 \$10,060	\$8,047 \$14,980	\$1,88 4 \$3,506	\$92 \$171
Acct 5125 Maintenance of Overhead Conductors & Devices 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	000 010	P00 =00	67.000	640.071	00.000	
Acct 5005 - Operation Supervision and Engineering	\$60,649 \$0	\$36,588 \$0	\$7,950 \$0	\$13,274 \$0	\$2,698 \$0	\$139 \$0
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$0 \$281.699	\$0 \$169.941	\$0 \$36.927	\$0 \$61.653	\$0 \$12.534	\$0 \$645
Acct 5005 - Miscenance 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
ACCL 1013 - 1033	φ∠∠,4∠∪,6/0	\$10,009,945	φ∠,879,U86	\$4,735,53 <u>2</u>	φ1,081,403	\$54,703

Grouping of Operation and N	laintenance	Total	Residential	GS <50		GS>50-Regular	Street Light	S	Unmetered cattered 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	s	60.909	\$ 14 037	s	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

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$9,997
Depreciation on General Plant Assigned to Metering	\$2,32
Acct 5065 - Meter expense	\$
Acct 5070 & 5075 - Customer Premises	\$250
Acct 5175 - Meter Maintenance Acct 5310 - Meter Reading	\$4,45 \$6,32
Admin and General Assigned to Metering	\$8.37
PILs on Metering	\$46
Debt Return on Metering	\$5,30
Equity Return on Metering	\$7,62
Total	\$45,11
Number of Customers	68
Metering Unit Cost (\$/Customer/Month)	\$5.5
General Plant - Gross Assets	\$381,06
General Plant - Accumulated Depreciation	(\$251,15
General Plant - Net Fixed Assets	\$129,91
General Plant - Depreciation	\$23,57
Total Net Fixed Assets Excluding General Plant	\$1,545,89
Total Administration and General Expense	\$107,93
Total O&M	\$142,22
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$161,32
Metering - Accumulated Depreciation	(\$9,10
Metering - Net Fixed Assets	\$152,21
General Plant Assigned to Metering - NFA	\$12,79
Metering Net Fixed Assets Including General Plant	\$165,01



2012 COST ALLOCATION Grimsby Power Incorporated EB-2011-0273

September-30-11

Sheet 04 Summary of Allocators by Class & Accounts - Response to Board Staff Interrogatory ${\bf X}$

			ļ						
					1	2	3	7	9
Section Sect		Accounts	O1 Grouping	Total	Residential	GS <50		Street Light	
Section	1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0
180-1 Lard Steins - SO W		Franchises and Consents	gp						
1806-2 Land Billance GBM			dp						
Larch Burlats Section 20 95 95 95 95 95 95 95 9			dp						
Bind Lord Braint South South Sou									
Lose Fight Solator CoV									
Buildings and Finances 6									
Baldeline am Finance - 20 N									
Billion Bill									
Destructions Station Equipment - Normally Primary below 50 V (PA) 60									
Description Description States (Excellent - Normally Primary before SIV (Filman) Description States (Explaned - Normally Primary before SIV (Filman) Description States (Explaned - Normally Primary before SIV (Filman) Description States (Explaned - Normally Primary before SIV (Filman) Description States (Explaned - Normally Primary before SIV (Filman) Description States (Explaned - Normally Primary before SIV (Filman) Description States (Explaned - Normally Primary before SIV (Filman) Description SIV (Filman) De									
Description Statistic Equipment - Normally Primary below 60 NV Primary de 100 30 50 50 50 50 50 50	1820-1			\$0	\$0	\$0	\$0	\$0	\$0
Destroy Dest			dp						
1900-30 1900	1820-2			\$143,555	\$70,693	\$21,863	\$50,931	\$0	\$68
Storage Battery Equipment 3 DN So So So So So So So S			dp						
Servage Balteury Equipment color Vary									
Poles, Towes and Fixtures de							* * *		
Politics Power and Fitures - Subtrammission Bulk Delivery									
Palest Towers and Fintures - Pirmany									
1935 Polite, Towers and Fautures - Secondary									
1855 Overhead Conductors and Devices - Substrammission Bulk Delivery dp \$1,89 177 \$1,90 271 \$27,20 1 \$27,20									
1835-4 Overhead Conductors and Devices - Exchangements on Bulk Delivery dp									
1835-5 Overhead Conductors and Devices - Feorchary do				\$0					
1835 Overhead Conductors and Devices - Secondary do \$442,294 \$85,5307 \$84,008 \$0 \$21,647 \$1,132 \$1,000 \$1,0								\$86,689	
1940-3 Underground Conduct - Blakb Cellevery dp \$3,863,888 \$2,200 \$0 \$0 \$0 \$0 \$10	1835-5	Overhead Conductors and Devices - Secondary		\$462,294	\$355,307	\$84,008	\$0	\$21,847	\$1,132
1840-4 Underground Conduit - Primary dp \$3,863,889 \$2,230,050 \$475,135 \$968,854 \$181,138 \$8,8692 \$10,51 \$10,50 \$10	1840		dp	\$0	\$0		\$0	\$0	\$0
1940-5 Underground Conductors and Devices - Pitch Policy de \$3.29.918 \$3.29.963 \$7.016 \$0.50 \$			dp						
1945 Underground Conductors and Devices - Bulk Delivery dp 5.0									
1945-3 Underground Conductors and Devices - Bulk Delivery dp S 12,05,375 S S S S S S S S S							* * *		
1945-4 Underground Conductors and Devices - Firmary dip \$1,205,3775 \$586,687 \$148,223 \$302,244 \$56,506 \$2,712 \$445-5 Underground Conductors and Devices - Secondary dip \$1,2176 \$3.98,58 \$2.213 \$0.575 \$53,008 \$505									
1945-5 Underground Conductors and Devices - Secondary dip \$12,178 \$0 \$3.775 \$3.00 \$0.00 \$0.00 \$3.775 \$3.00 \$3.775 \$3.00 \$3.775 \$3.00 \$3.775 \$3.00 \$3.775 \$3.00 \$3.775 \$3.00 \$3.775 \$3.00 \$3.00 \$3.775 \$3.00 \$3.00 \$3.775 \$3.00 \$3.									
1860 Line Transformers									
1956 Services									
1860 Meters									
1880 IFRS Praceholder Asset Account									
1906 Land Rights	1880	IFRS Placeholder Asset Account	dp	\$0	\$0	\$0	\$0	\$0	\$0
1908 Buildings and Fixtures			gp						
1910 Leasehold Improvements			qp						
1915 Office Furniture and Equipment									
1920 Computer Equipment - Hardware gp \$149,603 \$05,960 \$18,463 \$28,603 \$6,254 \$3241 1925 Computer Software gp \$925,196 \$373,955 \$373,085 \$113,223 1930 Transportation Equipment gp \$925,093 \$593,380 \$114,170 \$176,871 \$38,670 \$2,003 1940 Tools, Shop and Garage Equipment gp \$44,086 \$32,022 \$5,811 \$9,002 \$1,968 \$2,003 1945 Measurement and Testing Equipment gp \$75,448 \$48,395 \$3,011 \$19,435 \$30,109 \$6,583 \$3414 1950 Power Operated Equipment gp \$75,448 \$48,395 \$9,311 \$14,425 \$3,154 \$163 1950 Power Operated Equipment gp \$75,448 \$48,395 \$9,311 \$14,425 \$3,154 \$163 1950 Miscellaneous Equipment gp \$75,448 \$48,395 \$9,311 \$14,425 \$3,154 \$163 1950 Miscellaneous Equipment gp \$75,448 \$48,395 \$3,144 \$2,779 \$4,305 \$30 \$0 \$0 \$0 1970 Ladd Management Controls - Customer Premises gp \$50 \$0 \$0 \$0 \$0 \$0 \$0 \$				***					
1925 Computer Software gp \$92,968 \$379,851 \$73,085 \$113,223 \$24,755 \$1,282 \$1930 Trinsportation Equipment gp \$47,086 \$30,202 \$5,811 \$9,002 \$1,968 \$102 \$1,945 \$1005, Shop and Garage Equipment gp \$47,086 \$30,202 \$5,811 \$9,002 \$1,968 \$102 \$1,945 \$30,109 \$6,583 \$341 \$1945 \$105, Shop and Garage Equipment gp \$75,448 \$48,395 \$9,311 \$14,425 \$3,154 \$163 \$105 \$1955 \$0 own Operated Equipment gp \$75,448 \$48,395 \$9,311 \$14,425 \$3,154 \$163 \$1955 \$0 own Operated Equipment gp \$75,448 \$48,395 \$9,311 \$14,425 \$3,154 \$495 \$1950 \$1950 \$0 own Operated Equipment gp \$50 \$0 own Operated Equipment \$1000 \$1950 \$1950 \$14,444 \$2,779 \$4,305 \$341 \$495 \$1950 \$1950 \$1950 \$1950 \$14,444 \$2,779 \$4,305 \$341 \$495 \$1950 \$19									
1930 Transportation Equipment 9p \$925,033 \$593,380 \$114,170 \$176,871 \$38,670 \$2,030 \$1935 \$\$1075 \$\$1075 \$90 \$47,086 \$30,202 \$5,811 \$9,002 \$1,986 \$102,031 \$1945 \$90 \$176,478 \$101,011 \$19,435 \$30,109 \$6,583 \$341 \$1945 \$90 \$157,478 \$101,011 \$19,435 \$30,109 \$6,583 \$341 \$1945 \$90 \$157,478 \$101,011 \$19,435 \$30,109 \$6,583 \$341 \$1950 \$90 \$75,448 \$48,395 \$9,311 \$14,425 \$31,545 \$136,570 \$90 \$75,448 \$48,395 \$9,311 \$14,425 \$31,545 \$136,570 \$90 \$75,448 \$48,395 \$9,311 \$14,425 \$31,545 \$101,545 \$90 \$90 \$90 \$14,444 \$2,779 \$4,305 \$941 \$494 \$960 \$1970 \$1044 \$1990 \$1044 \$14,444 \$2,779 \$4,305 \$941 \$494 \$1970 \$1044 \$1990 \$									
1935 Stores Equipment gp \$47,086 \$30,202 \$5,811 \$9,002 \$1,968 \$102 1940 Tools, Shop and Garage Equipment gp \$75,448 \$48,395 \$33,111 \$14,425 \$33,154 \$163 1945 Measurement and Testing Equipment gp \$75,448 \$48,395 \$33,111 \$14,425 \$31,154 \$163 1950 Power Operated Equipment gp \$75,448 \$48,395 \$33,111 \$14,425 \$31,154 \$163 1950 Power Operated Equipment gp \$75,448 \$48,395 \$33,111 \$14,425 \$31,154 \$163 1950 Power Operated Equipment gp \$75,448 \$48,395 \$31,111 \$14,425 \$31,154 \$163 1960 Miscellaneous Equipment gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Customer Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Unity Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Unity Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Unity Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Unity Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Unity Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1970 Load Maragement Controls - Unity Premises gp \$30 \$0 \$0 \$0 \$0 \$0 \$0 1990 Other Tangible Property gp \$0 \$0 \$0 \$0 \$0 \$0 \$0 1990 Other Tangible Property gp \$0 \$0 \$0 \$0 \$0 \$0 \$0 1995 Contributions and Grants - Credit \$0 \$0 \$0 \$0 \$0 \$0 1995 Contributions and Grants - Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 1995 Contributions and Grants - Credit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
1940 Tools, Shop and Carage Equipment gp \$157.478 \$101.011 \$19.435 \$30.109 \$6.583 \$341 \$144.25 \$3.154 \$163 \$1950 Power Operated Equipment gp \$75.448 \$48,395 \$9.311 \$14.425 \$3.154 \$163 \$1950 Power Operated Equipment gp \$0.00 \$0									
1950 Power Operated Equipment 1955 1	1940			\$157,478	\$101,011	\$19,435	\$30,109	\$6,583	\$341
1955 Communication Equipment 1960 1970 1980 1970 1980 1970 1980 1970 1980 1970 1980 1970 1980 1970 1980 1970 1980 19	1945	Measurement and Testing Equipment	gp	\$75,448	\$48,395	\$9,311	\$14,425	\$3,154	\$163
1950 Miscellaneous Equipment 1970 Load Management Controls - Customer Premises 1975 Load Management Controls - Customer Premises 1975 Load Management Controls - Utility Premises 1975			gp		* * *	* * *	* * *	* -	
1975 Load Management Controls - Customer Premises 9p \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
1975 Load Management Controls - Utility Premises qp \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
1980 System Supervisory Equipment 9p \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
1990 Other Tangible Property 9p \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
1995 Contributions and Grants - Credit Co \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
Property Under Capital Leases gp									
Description Electric Plant Purchased or Sold Sign									
Accum Amortization of Electric Utility Plant - Property, Plant, & Equipment Equipment									
Equipment Communication of Electric Utility Plant - Intangibles CREV S0 S0 S0 S0 S0 S0 S0 S									
Solida Balance Transferred From Income NI (\$627,044) (\$402,203) (\$77,386) (\$119,886) (\$26,211) (\$1,358)		Equipment	-	(\$13,673,200)	(\$8,387,179)	(\$1,745,668)	(\$2,865,500)		
CREV \$0		Accumulated Amortization of Electric Utility Plant - Intangibles		\$0	\$0	\$0	\$0	\$0	\$0
A080-1 Revenue from Rates CREV (\$3,478,213) (\$2,572,886) (\$396,545) (\$436,132) (\$53,994) (\$18,657)		Balance Transferred From Income	NI	(\$627,044)	(\$402,203)	(\$77,386)	(\$119,886)	(\$26,211)	(\$1,358)
A080-1 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)	4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$0
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 (\$61 4090 Electric Services Incidental to Energy Sales mi \$0	4080-1	Revenue from Rates	CREV						
Mag2 Retail Services Revenues mi (\$25,591) (\$18,475) (\$2,625) (\$3,603) (\$991) (\$197)	4080-2		mi						***
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 4205 Interdepartmental Rents mi \$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 4220 Other Electric Revenues mi \$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									
A090 Electric Services Incidental to Energy Sales mi \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
4205 Interdepartmental Rents mi \$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									
4210 Rent from Electric Property mi (\$65,000) (\$40,003) (\$8,757) (\$13,039) (\$3,052) (\$149) 4215 Other Ulitify Operating Income mi \$0 \$0 \$0 \$0 \$0 4220 Other Electric Revenues mi \$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									
4215 Other Utility Operating Income mi \$0		· · · · · · · · · · · · · · · · · · ·		\$0			\$0	\$0	\$0
4215 Other Utility Operating Income mi \$0 \$0 \$0 \$0 \$0 4220 Other Electric Revenues mi \$0 \$0 \$0 \$0 \$0 4225 Late Payment Charges mi (\$55,000) (\$38,095) (\$4,920) (\$11,519) (\$180) (\$287) 4225 Miscellaneous Service Revenues mi \$0 \$0 \$0 \$0 \$0 \$0		Rent from Electric Property	mi	(\$65,000)	(\$40,003)	(\$8,757)	(\$13,039)	(\$3,052)	(\$149)
4220 Other Electric Revenues mi \$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	4215	Other Utility Operating Income	mi	\$0	\$0				
4225 Late Payment Charges mi (\$55,000) (\$38,095) (\$4,920) (\$11,519) (\$80) (\$267) 4225 Miscellaneous Service Revenues mi \$0 \$0 \$0 \$0 \$0 \$0	4220	The state of the s	mi						
4235 Miscellaneous Service Revenues mi \$0 \$0 \$0 \$0 \$0									
Account Set Up Charges (\$44,000) (\$37,671) (\$2,651) (\$2,723) (\$23) (\$932)									
	4233-T	Account Set Up Charges	ını	(\$44,000)	(\$37,671)	(\$2,651)	(\$2,723)	(\$23)	(\$932)

				1	2	3	7	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50- Regular	Street Light	Unmetered Scattered Load
4235-90 4240	Miscellaneous Service Revenues - Residual	mi :	(\$11,000)	(\$7,941)	(\$1,128)	(\$1,549)	(\$297)	(\$85)
4245	Provision for Rate Refunds Government Assistance Directly Credited to Income	mi mi	\$0 \$0	\$0 \$0	\$0 \$0	\$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 4325	Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc.	mi mi	\$0 (\$100,000)	\$0 (\$72,194)	\$0 (\$10,257)	\$0 (\$14,080)	\$0 (\$2,699)	\$0 (\$770)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	(\$100,000)	(\$72,194)	(\$10,237)	(\$14,080)	(\$2,099) \$0	(\$770) \$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0
4340 4345	Profits and Losses from Financial Instrument Investments	mi mi	\$0	\$0	\$0	\$0	\$0	\$0
4350	Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0
4365 4370	Gains from Disposition of Allowances for Emission	mi mi	\$0	\$0	\$0	\$0	\$0	\$0
4375	Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations	mi	\$0 (\$211,600)	\$0 (\$152,763)	\$0 (\$21,704)	\$0 (\$29,793)	\$0 (\$5,710)	\$0 (\$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 mi	\$0 •0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
4398 4405	Foreign Exchange Gains and Losses, Including Amortization Interest and Dividend Income	mi mi	\$0 (\$10,100)	\$0 (\$7,292)	\$0 (\$1,036)	\$0 (\$1,422)	\$0 (\$273)	\$0 (\$78)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	сор	\$14,316,251	\$7,315,714	\$1,446,832	\$5,404,172	\$122,055	\$27,479
4708 4710	Charges-WMS Cost of Power Adjustments	cop	\$1,266,481	\$647,181	\$127,993 \$0	\$478,078 \$0	\$10,798	\$2,431 \$0
4712	Charges-One-Time	сор	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4714	Charges-NW	сор	\$1,261,033	\$644,398	\$127,443	\$476,021	\$10,751	\$2,420
4715	System Control and Load Dispatching	сор	\$0	\$0	\$0	\$0	\$0	\$0
4716 4730	Charges-CN	cop cop	\$1,004,710	\$513,415	\$101,538	\$379,263	\$8,566	\$1,928
4750	Rural Rate Assistance Expense Charges-LV	сор	\$0 \$130,000	\$0 \$66,431	\$0 \$13,138	\$0 \$49,073	\$0 \$1,108	\$0 \$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 5014	Station Buildings and Fixtures Expense Transformer Station Equipment Operation Labour	di di	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses	di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5016	Distribution Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0
5017 5020	Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	di di	\$0 \$37,599	\$0 \$23,140	\$0 \$5,065	\$0 \$7,542	\$0 \$1,765	\$0 \$86
5025	Overhead Distribution Lines & Feeders - Operation Supplies and	di						
5030	Expenses Overhead Subtransmission Feeders - Operation	di	\$12,010	\$7,391	\$1,618	\$2,409	\$564 \$0	\$27 \$0
5035	Overhead Distribution Transformers- Operation	di	\$0 \$0	\$0 \$0	\$0 \$0	\$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 5070	Meter Expense Customer Premises - Operation Labour	cu cu	\$0 \$4.701	\$0 \$3,642	\$0 \$256	\$0 \$38	\$0 \$735	\$0 \$30
5075	Customer Premises - Materials and Expenses	cu	\$4,701 \$0	\$3,042	\$250	\$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 5096	Overhead Distribution Lines and Feeders - Rental Paid Other Rent	di di	\$25,758 \$0	\$15,852 \$0	\$3,470 \$0	\$5,167 \$0	\$1,209 \$0	\$59 \$0
5105	Maintenance Supervision and Engineering	di	\$0 \$51,441	\$31,033	\$0 \$6,743	\$0 \$11,258	\$2,289	\$0 \$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 5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	di di	\$816 \$40.114	\$402	\$124	\$290	\$0	\$0 \$03
5125	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices	di	\$40,114 \$74,676	\$24,688 \$45,958	\$5,404 \$10,060	\$8,047 \$14,980	\$1,884 \$3,506	\$92 \$171
5130	Maintenance of Overhead Services	di	\$66,743	\$58,857	\$6,214	\$14,380	\$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 5150	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Conductors and Devices Maintenance of Underground Services	di di	\$0 \$13,817	\$0 \$12,184	\$0 \$1,286	\$0 \$0	\$0 \$246	\$0 \$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 5315	Meter Reading Expense Customer Billing	cu cu	\$97,796 \$348.330	\$89,886	\$6,326	\$1,584 \$21,556	\$0 \$184	\$0 \$7.376
5320	Collecting	cu	\$348,320 \$43,983	\$298,214 \$37,656	\$20,989 \$2,650	\$21,556 \$2,722	\$184 \$23	\$7,376 \$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 5340	Bad Debt Expense	cu cu	\$6,000	\$1,639	\$521	\$3,839	\$0	\$0
5405	Miscellaneous Customer Accounts Expenses Supervision	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
			\$0	\$0	Φ0	\$0	\$0	\$ 0

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
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 5510	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0
5515	Demonstrating and Selling Expense	ad ad	\$0	\$0	\$0	\$0	\$0	\$0
5520	Advertising Expense	ad ad	\$3,500	\$2,533	\$357	\$489	\$93	\$27
5605	Miscellaneous Sales Expense Executive Salaries and Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	ad	\$158,196	\$114,479	\$16,156	\$22,104	\$4,219	\$1,237
5615	General Administrative Salaries and Expenses	ad	\$225,931 \$207,675	\$163,496 \$150,285	\$23,074 \$21,210	\$31,568 \$29,017	\$6,026 \$5,539	\$1,767 \$1,624
5620	Office Supplies and Expenses	ad	\$207,675 \$44,694	\$32,343	\$21,210 \$4,565	\$29,017 \$6,245	\$5,539 \$1,192	\$1,624 \$350
5625	Administrative Expense Transferred Credit	ad	\$44,694 \$0	\$32,343 \$0	\$4,565 \$0	\$6,245	\$1,192	\$350 \$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 Pees and Penalties	сор	\$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 6205	Income Taxes Donations	Input ad	\$37,898	\$24,309	\$4,677	\$7,246	\$1,584	\$82
6210	Life Insurance	ad	\$4,117 \$0	\$2,979 \$0	\$420 \$0	\$575 \$0	\$110 \$0	\$32 \$0
6215	Penalties Penalties	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6225	Other Deductions	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
0220	Other Deductions	au	\$0	\$0	\$0	\$0	\$0	\$0

\$30,710,072

\$17,200,230 \$3,375,381 \$9,331,386 \$30,710,072

Grouping by Allocator		Total		Residential		GS <50	G	S>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

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

					Categorization		
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0
1608	Expenditures and Recoveries Franchises and Consents	\$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 Station - FO W	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1806-1 1806-2	Land Rights Station >50 kV 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 1810-1	Leasehold Improvements Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0
1815	Primary above 50 kV 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 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$7,838,985	\$0 (\$7,838,985)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
.000	Poles, Towers and Fixtures - Subtransmission				\$0	\$0	\$0
1830-3	Bulk Delivery	\$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 1835	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$0 \$2.311.471	\$1,567,797 (\$2,311,471)	\$1,567,797 \$0	\$1,097,458 \$0	\$470,339 \$0	\$1,567,797 \$0
.000	Overhead Conductors and Devices -	\$2,511,471	\$0	\$0	\$0	\$0	\$0
1835-3	Subtransmission Bulk Delivery						
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 1840-5	Underground Conduit - Primary Underground Conduit - Secondary	\$0 \$0	\$3,863,869	\$3,863,869 \$429,319	\$2,704,708 \$300,523	\$1,159,161 \$128,796	\$3,863,869 \$429,319
1845	Underground Conductors and Devices	\$1,217,550	\$429,319 (\$1,217,550)	\$429,319	\$300,523	\$120,790	\$429,319 \$0
	Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Delivery						
1845-4	Underground Conductors and Devices - Primary Underground Conductors and Devices -	\$0	\$1,205,375	\$1,205,375	\$843,762	\$361,612	\$1,205,375
1845-5	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 1860	Services Meters	\$427,140 \$1,743,548	\$0 \$0	\$427,140 \$1,743,548	\$0 \$0	\$427,140 \$1,743,548	\$427,140 \$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	\$0
1908 1910	Buildings and Fixtures Leasehold Improvements	\$869,466 \$0	\$0 \$0	\$869,466 \$0	\$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 \$0	\$592,196 \$925.093	\$0 \$0	\$0 \$0	\$0 \$0
1930 1935	Transportation Equipment Stores Equipment	\$925,093 \$47,086	\$0 \$0	\$925,093 \$47.086	\$0 \$0	\$0 \$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 \$22.510	\$0 \$0	\$0 \$22.510	\$0 \$0	\$0 \$0	\$0 \$0
1955 1960	Communication Equipment Miscellaneous Equipment	\$22,519 \$0	\$0 \$0	\$22,519 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0
1975		\$0	\$0	\$0	\$0	\$0	\$0
4000	Load Management Controls - Utility Premises						
1980 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1995	Contributions and Grants - Credit	\$0	ΨΟ	\$0	Ų.		\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0
2010 2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant -	\$0	\$0	\$0	\$0	\$0	\$0
2120	Property, Plant, & Equipment Accumulated Amortization of Electric Utility	(\$13,673,200)		(\$13,673,200)			\$0
2120	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 60	\$0 \$0	\$0 \$0
4080-1 4080-2	Revenue from Rates SSS Admin Charge	(\$3,478,213) (\$26,750)		(\$3,478,213) (\$26,750)	\$0 \$0	\$0 \$0	\$0 \$0
4082	Retail Services Revenues	(\$25,591)		(\$25,591)	\$0	\$0	\$0
4084	Sonice Transaction Reguests (CTR) December 1	(\$800)		(\$800)	\$0	\$0	\$0
4090	Service Transaction Requests (STR) Revenues 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 4225	Other Electric Revenues Late Payment Charges	\$0 (\$55,000)		\$0 (\$55,000)	\$0 \$0	\$0 \$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) \$0		(\$11,000)	\$0 \$0	\$0 \$0	\$0 \$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0

Allocation - Demand

		Related					
	1	1	2	3	7	9	T
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
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	\$0	\$0
1805-2 1806	Land Station <50 kV Land Rights	\$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
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808-1 1808-2	Buildings and Fixtures > 50 KV	\$0 \$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
1810-2	Leasehold Improvements <50 kV Transformer Station Equipment - Normally	\$0	\$0	\$0		\$0	
1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0
4000	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0
1820	Primary below 50 kV Distribution Station Equipment - Normally	·					
1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally	\$70,693	\$21,863	\$50,931	\$0	\$68	\$143,555
1820-2	Primary below 50 kV (Primary) Distribution Station Equipment - Normally						
1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1825-1 1825-2	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1830	Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Poles, Towers and Fixtures - Subtransmission	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Bulk Delivery		• •				
1830-4 1830-5	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$2,161,749 \$837,603	\$668,563 \$259,045	\$1,557,430 \$0	\$0 \$0	\$2,089 \$809	\$4,389,832 \$1,097,458
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0
1835-3 1835-4	Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary	\$637,432	\$197,138	\$459,237	\$0	\$616	\$1,294,424
1000 4	Overhead Conductors and Devices 1 filliary						
1835-5	Overhead Conductors and Devices - Secondary	\$246,983	\$76,384	\$0	\$0	\$239	\$323,606
1840 1840-3	Underground Conduit Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	\$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
1040 0	Delivery	\$415,506	\$128,503	\$299,351	\$0	\$402	\$843,762
1845-4	Underground Conductors and Devices - Primary	\$415,500	\$120,303	φ299,331	ΨΟ	ψ40Z	φ043,70Z
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 1880	Meters IFRS Placeholder Asset Account	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
1908 1910	Buildings and Fixtures Leasehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0 \$0	\$0 \$0	\$0 \$0
1930 1935	Transportation Equipment Stores Equipment	\$0	\$0	\$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	\$0 \$0	\$0 \$0	\$0 \$0
1950 1955	Power Operated Equipment Communication Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$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	i ioniaca	**	60	¢o.	* ^	eo.	60
	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment Other Tangible Property	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990 1995	Contributions and Grants - Credit	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
0045	Plant - Intangibles						
3046 4080	Balance Transferred From Income Distribution Services Revenue	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4080-1	Revenue from Rates	\$0 \$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 4215	Rent from Electric Property Other Utility Operating Income	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4215	Other Electric Revenues	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues Account Set Up Charges	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4235-1 4235-90	Miscellaneous Service Revenues - Residual	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	•	•	\$0

		1	2	3	7	9		1	2
USoA Account #	Accounts	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 1805-2	Land Station >50 kV Land Station <50 kV	\$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
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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808 1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$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
1810 1810-1	Leasehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1810-1	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$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
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	\$0	\$0
1825-2 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
.003	Poles, Towers and Fixtures - Subtransmission	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Bulk Delivery	• •							
1830-4 1830-5	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$1,457,696 \$367,363	\$102,596 \$25,856	\$15,053 \$0	\$293,994 \$74,091	\$12,018 \$3,029	\$1,881,356 \$470,339	\$0 \$0	\$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
1835-3	Overhead Conductors and Devices - Primary	\$429,829	\$30,252	\$4,439	\$86,689	\$3,544	\$554,753	\$0	\$0
		\$108,324	\$7,624	\$0	\$21,847	\$893	\$138,688	\$0	\$0
1835-5 1840	Overhead Conductors and Devices - Secondary 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 1845	Underground Conduit - Secondary Underground Conductors and Devices	\$100,597 \$0	\$7,080 \$0	\$0 \$0	\$20,289 \$0	\$829 \$0	\$128,796 \$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 -	\$2,853	\$201	\$0	\$575	\$24	\$3,653	\$0	\$0
1850	Secondary 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 1880	Meters IFRS Placeholder Asset Account	\$1,446,458 \$0	\$161,322 \$0	\$135,767 \$0	\$0 \$0	\$0 \$0	\$1,743,548 \$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 1910	Buildings and Fixtures Leasehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 1930	Computer Software Transportation Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 1950	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1955	Communication Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990	Contributions and Grants - Credit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	υQU	υU
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010 2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Property, Plant, & Equipment Accumulated Amortization of Electric Utility	(\$2,941,694)	(\$214,092)	(\$32,415)	(\$557,797)	(\$23,580)	(\$3,769,579)		
2120	Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0		
3046	Balance Transferred From Income	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$402,203) \$0	(\$77,386) \$0
4080 4080-1	Distribution Services Revenue Revenue from Rates	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 (\$2,572,886)	\$0 (\$396,545)
4080-2	SSS Admin Charge	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,726)	(\$1,459)
4082 4084	Retail Services Revenues	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$18,475)	(\$2,625)
4090	Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$578) \$0	(\$82) \$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 4220	Other Utility Operating Income Other Electric Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0 \$0	\$0 \$0	\$0 (\$37,671)	\$0 (\$2.651)
4235-1 4235-90	Account Set Up Charges Miscellaneous Service Revenues - Residual	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$37,671) (\$7,941)	(\$2,651) (\$1,128)
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		3	7	9	
USoA Account #	Accounts	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
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 1805-2	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1806	Land Rights	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0 \$0	\$0 \$0	\$0
1806-2 1808	Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0
1808-2 1810	Buildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1810-1	Leasehold Improvements Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0
1820	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 1825-2	Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1825-2 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Poles, Towers and Fixtures - Subtransmission	\$0	\$0	\$0	\$0
1830-3 1830-4	Bulk Delivery 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 Overhead Conductors and Devices -	\$0	\$0	\$0	\$0
1835-3	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 1840-5	Underground Conduit - Primary Underground Conduit - Secondary	\$0 \$0	\$0 \$0	\$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 Underground Conductors and Devices -	\$0	\$0	\$0	\$0
1845-5	Secondary	\$0	\$0	\$0	\$0
1850 1855	Line Transformers Services	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1860	Meters	\$0	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1905 1906	Land Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0
1910 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0 \$0	\$0 \$0	\$0
1930 1935	Transportation Equipment Stores Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0
1945 1950	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1955	Communication Equipment	\$0	\$0	\$0	\$0
1960 1970	Miscellaneous Equipment	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0
	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990 1995	Other Tangible Property Contributions and Grants - Credit	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0
2010 2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant -	\$0	\$0	\$0	\$0
2120	Property, Plant, & Equipment Accumulated Amortization of Electric Utility				
3046	Plant - Intangibles 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 4082	SSS Admin Charge Retail Services Revenues	(\$214) (\$3,603)	(\$4,180) (\$691)	(\$171) (\$197)	(\$26,750) (\$25,591)
4084		(\$113)	(\$22)	(\$6)	(\$800)
4000	Service Transaction Requests (STR) Revenues				
4090 4205	Electric Services Incidental to Energy Sales Interdepartmental Rents	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4210	Rent from Electric Property	(\$13,039)	(\$3,052)	(\$149)	(\$65,000)
4215	Other Utility Operating Income Other Electric Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4220 4225	Late Payment Charges	\$0 (\$11,519)	\$0 (\$180)	\$0 (\$287)	\$0 (\$55,000)
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0
4235-1 4235-90	Account Set Up Charges Miscellaneous Service Revenues - Residual	(\$2,723) (\$1,549)	(\$23) (\$297)	(\$932) (\$85)	(\$44,000) (\$11,000)
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0

		1	2	3	7	9		
USoA	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered	Total - A&G	
Account #		Residential	G3 C30	G3230-Regulai	Street Light	Scattered Load	Total - Add	
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	\$0 \$0
1805 1805-1	Land Land Station >50 kV	\$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
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1 1806-2	Land Rights Station >50 kV Land Rights Station <50 kV	\$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
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 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1810 1810-1	Leasehold Improvements Leasehold Improvements >50 kV	\$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
1815	Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1015	Primary above 50 kV Distribution Station Equipment - Normally							
1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	***	**	40	***	••		(00)
1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1920.2	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-3 1825	Primary below 50 kV (Wholesale Meters) 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 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1830	Poles, Towers and Fixtures Poles, Towers and Fixtures - Subtransmission	\$0 \$0	\$0 ©0	\$0	\$0 ©0	\$0	\$0	
1830-3	Bulk Delivery	\$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
1830-5 1835	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
1835-4	Overhead Conductors and Devices - Primary							
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1840-3 1840-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
.0.00		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	ΨΟ	ΨΟ	ΨΟ	ΨΟ	Ψ0	ΨΟ	ΨO.
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 1860	Services Meters	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1880	IFRS Placeholder Asset Account	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
1905	Land	\$71,555	\$13,768	\$21,329	\$4,663	\$242	\$111,556	\$0
1906 1908	Land Rights Buildings and Fixtures	\$0 \$557,699	\$0 \$107,304	\$0 \$166,235	\$0 \$36,345	\$0 \$1,883	\$0 \$869,466	\$0 \$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 1925	Computer Equipment - Hardware Computer Software	\$95,960 \$379,851	\$18,463 \$73,085	\$28,603 \$113,223	\$6,254 \$24,755	\$324 \$1,282	\$149,603 \$592,196	\$0 \$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 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$101,011 \$48,395	\$19,435 \$9,311	\$30,109 \$14,425	\$6,583 \$3,154	\$341 \$163	\$157,478 \$75,448	\$0 \$0
1945	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 1970	Miscellaneous Equipment Load Management Controls - Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Lord Management Cont. 1 1977. Do. 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	Load Management Controls - Utility Premises 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 \$0	\$0 \$0	\$0 60	\$0
2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2105	Accum. Amortization of Electric Utility Plant -	(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)	(\$2,035,047)	\$0
	Property, Plant, & Equipment	(\$1,505,554)	(ψευ 1, 104)	(4909,009)	(900,000)	(ψ 4,4 00)	(44,000,047)	30
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 Revenue from Rates	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$3,651,176)
4080-1 4080-2	Revenue from Rates SSS Admin Charge	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Service Transaction Requests (STR) Revenues 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 4220	Other Utility Operating Income Other Electric Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4220 4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,000)
4235-1 4235-90	Account Set Up Charges Miscellaneous Service Revenues - Residual	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$0) \$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	\$0		\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0
4310 4315	Regulatory Credits	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4320	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	\$0		\$0	\$0 \$0	\$0	\$0
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	\$0		\$0	\$0	\$0	\$0
4340	Hedges Profits and Losses from Financial Instrument				\$0		
	Investments Gains from Disposition of Future Use Utility	\$0		\$0	\$0	\$0	\$0
4345	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 Gains from Disposition of Allowances for	Φ0		\$0	ФО	ΦΟ	\$0
	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 4390	Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	\$208,000 (\$5,000)		\$208,000 (\$5,000)	\$0 \$0	\$0 \$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 4415	Interest and Dividend Income Equity in Earnings of Subsidiary Companies	(\$10,100) \$0		(\$10,100) \$0	\$0 \$0	\$0 \$0	\$0 \$0
4705	Power Purchased	\$14,316,251		\$14,316,251	\$0	\$0	\$0
4708 4710	Charges-WMS Cost of Power Adjustments	\$1,266,481 \$0		\$1,266,481 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4712 4714	Charges-One-Time	\$0 \$1,261,033		\$0	\$0 \$0	\$0 \$0	\$0 \$0
4714	Charges-NW System Control and Load Dispatching	\$0		\$1,261,033 \$0	\$0	\$0	\$0
4716 4730	Charges-CN Rural Rate Assistance Expense	\$1,004,710 \$0		\$1,004,710 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4750	Charges-LV	\$130,000		\$130,000	\$0	\$0	\$0
5005 5010	Operation Supervision and Engineering Load Dispatching	\$60,649 \$0		\$60,649 \$0	\$42,454 \$0	\$18,195 \$0	\$60,649 \$0
5012 5014	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	\$0		\$0	\$0	\$0	\$0
	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	\$0		\$0	\$0	\$0	\$0
5020	Supplies and Expenses Overhead Distribution Lines and Feeders -						
5025	Operation Labour Overhead Distribution Lines & Feeders -	\$37,599		\$37,599	\$26,319	\$11,280	\$37,599
	Operation Supplies and Expenses	\$12,010		\$12,010	\$8,407	\$3,603	\$12,010
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0		\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders -	\$31,158		\$31,158	\$21,811	\$9,347	\$31,158
5045	Operation Labour 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 5075	Customer Premises - Operation Labour	\$4,701		\$4,701	\$0	\$4,701	\$4,701
5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	\$0 \$281,699		\$0 \$281,699	\$0 \$197,189	\$0 \$84,510	\$0 \$281.699
5090	Underground Distribution Lines and Feeders -	\$201,099		\$201,099	\$0	\$04,510	\$0
5095	Rental Paid Overhead Distribution Lines and Feeders -						
	Rental Paid	\$25,758		\$25,758	\$18,031	\$7,727	\$25,758
5096 5105	Other Rent Maintenance Supervision and Engineering	\$0 \$51,441		\$0 \$51,441	\$0 \$36,009	\$0 \$15,432	\$0 \$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						
	Maintenance of Distribution Station Equipment	\$816		\$816	\$816	\$0	\$816
5120 5125	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and	\$40,114 \$74,676		\$40,114 \$74,676	\$28,080	\$12,034 \$22,403	\$40,114 \$74,676
	Devices Maintenance of Overhead Services	\$74,676 \$66,743		\$74,676 \$66,743	\$52,273 \$0	\$22,403 \$66,743	\$74,676 \$66,743
5130 5135	Overhead Distribution Lines and Feeders - Right	\$66,743 \$77,653		\$66,743 \$77,653	\$0 \$54,357	\$66,743 \$23,296	\$66,743 \$77,653
5145	of Way Maintenance of Underground Conduit	\$77,653		\$77,653	\$54,357 \$0	\$23,296 \$0	\$77,653 \$0
5150	Maintenance of Underground Conductors and	\$0		\$0	\$0 \$0	\$0 \$0	\$0 \$0
5155	Devices Maintenance of Underground Services	\$13,817		\$13,817	\$0	\$13,817	\$13,817
5160	Maintenance of Line Transformers	\$58,527 \$48,178		\$58,527 \$48,178	\$38,043 \$0	\$20,484 \$48,178	\$58,527 \$48,178
5175 5305	Maintenance of Meters Supervision	\$4,284		\$4,284	\$0	\$4,284	\$4,284
5310 5315	Meter Reading Expense Customer Billing	\$97,796 \$348,320		\$97,796 \$348,320	\$0 \$0	\$97,796 \$348,320	\$97,796 \$348,320
20.0		40,020		ψο το,οευ	Ψ	-5.0,020	-0.0,020

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USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
1245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0
1305	Regulatory Debits	\$0	\$0	\$0			\$0
1310 1315	Regulatory Credits	\$0	\$0	\$0			\$0
	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0
1320 1325	Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc.	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0
335	Profits and Losses from Financial Instrument	\$0	\$0	\$0	\$0	\$0	\$0
340	Hedges Profits and Losses from Financial Instrument						
	Investments	\$0	\$0	\$0	\$0	\$0	\$0
345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0
350	Losses from Disposition of Future Use Utility	\$0	\$0	\$0	\$0	\$0	\$0
355	Plant						
	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0
360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0
365	Gains from Disposition of Allowances for	\$0	\$0	\$0	\$0	\$0	\$0
370	Emission Losses from Disposition of Allowances for	\$0	\$0	\$0	\$0	\$0	\$0
375	Emission Revenues from Non-Utility Operations	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0
390 395	Miscellaneous Non-Operating Income Rate-Payer Benefit Including Interest	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
398	Foreign Exchange Gains and Losses, Including	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0
405	Amortization Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0
415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0
705 708	Power Purchased Charges-WMS	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
712 714	Charges-One-Time Charges-NW	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0
716 730	Charges-CN Rural Rate Assistance Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
750	Charges-LV	\$0 \$22,362	\$0 \$6,916	\$0	\$0 \$0	\$0 \$22	\$0 \$42,454
005 010	Operation Supervision and Engineering Load Dispatching	\$22,362 \$0	\$6,916 \$0	\$13,154 \$0	\$0 \$0	\$22 \$0	\$42,454 \$0
012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0
014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
015	Transformer Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0
016	Supplies and Expenses Distribution Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0
017	Labour Distribution Station Equipment - Operation						
1017	Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
020	Overhead Distribution Lines and Feeders - Operation Labour	\$14,386	\$4,449	\$7,470	\$0	\$14	\$26,319
025	Overhead Distribution Lines & Feeders -	\$4,595	\$1,421	\$2,386	\$0	\$4	\$8,407
030	Operation Supplies and Expenses						
	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0
040	Underground Distribution Lines and Feeders -	\$11,214	\$3,468	\$7,118	\$0	\$11	\$21,811
045	Operation Labour Underground Distribution Lines & Feeders -				Ψū		
	Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0
050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0
055	Underground Distribution Transformers -	\$0	\$0	\$0	\$0	\$0	\$0
065	Operation Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0
070 075	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
085 090	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$103,867	\$32,123	\$61,099	\$0	\$100	\$197,189
	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
095	Overhead Distribution Lines and Feeders - Rental Paid	\$9,856	\$3,048	\$5,118	\$0	\$10	\$18,031
096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0
105 110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$18,967	\$5,866	\$11,157	\$0	\$18	\$36,009
	Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0
112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0
114		\$402	\$124	\$290	\$0	\$0	\$816
120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$15,348	\$4,747	\$7,970	\$0	\$15	\$28,080
125	Maintenance of Overhead Conductors and	\$28,573	\$8,837	\$14,836	\$0	\$28	\$52,273
130	Devices Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0
135	Overhead Distribution Lines and Feeders - Right	\$29,712	\$9,189	\$15,428	\$0	\$29	\$54,357
145	of Way Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
150	Maintenance of Underground Conductors and	\$0	\$0	\$0	\$0	\$0	\$0
155	Devices Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0
160 175	Maintenance of Line Transformers Maintenance of Meters	\$19,210 \$0	\$5,941 \$0	\$12,873 \$0	\$0 \$0	\$19 \$0	\$38,043 \$0
175 305	Supervision	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$0
310	Meter Reading Expense	\$0			\$0	\$0	\$0

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USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Customer	Residential	GS <50
245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305 310	Regulatory Debits Regulatory Credits	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325 330	Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing,	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$72,194)	(\$10,257)
335	Etc. Profits and Losses from Financial Instrument	\$0	\$0	\$0				\$0	\$0
340	Hedges Profits and Losses from Financial Instrument	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
365	Gains from Disposition of Allowances for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370	Emission Losses from Disposition of Allowances for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Emission Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	(\$152,763)	(\$21,704)
380 390	Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$150,164 (\$3,610)	\$21,335 (\$513)
395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405 415	Interest and Dividend Income Equity in Earnings of Subsidiary Companies	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$7,292) \$0	(\$1,036) \$0
705 708	Power Purchased Charges-WMS	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
710 712	Cost of Power Adjustments Charges-One-Time	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
715 716	System Control and Load Dispatching Charges-CN	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
730 750	Rural Rate Assistance Expense Charges-LV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
005 010	Operation Supervision and Engineering Load Dispatching	\$14,225 \$0	\$1,034 \$0	\$119 \$0	\$2,698 \$0	\$117 \$0	\$18,195 \$0	\$0 \$0	\$0 \$0
012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
017	Distribution Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
020	Supplies and Expenses Overhead Distribution Lines and Feeders -	\$8,754	\$616	\$72	\$1,765	\$72	\$11,280	\$0	\$0
025	Operation Labour Overhead Distribution Lines & Feeders -	\$2,796	\$197	\$23	\$564	\$23	\$3,603	\$0	\$0
030	Operation Supplies and Expenses								
035	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
040	Underground Distribution Lines and Feeders - Operation Labour	\$7,247	\$510	\$69	\$1,462	\$60	\$9,347	\$0	\$0
045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)70)75	Customer Premises - Operation Labour	\$3,642 \$0	\$256 \$0	\$38 \$0	\$735 \$0	\$30 \$0	\$4,701 \$0	\$0 \$0	\$0 \$0
085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	\$66,074	\$0 \$4,804	\$0 \$554	\$0 \$12,534	\$0 \$545	\$0 \$84,510	\$0 \$0	\$0 \$0
090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
095	Overhead Distribution Lines and Feeders -	\$5,997	\$422	\$49	\$1,209	\$49	\$7,727	\$0	\$0
096	Rental Paid Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$12,066	\$877	\$101	\$2,289	\$99	\$15,432	\$0 \$0	\$0 \$0
112	Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120 125	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and	\$9,339	\$657 \$1.224	\$77 \$142	\$1,884	\$77 \$142	\$12,034 \$22,403	\$0 \$0	\$0 \$0
130	Devices Maintenance of Overhead Services	\$17,386 \$58,857	\$1,224 \$6,214	\$143 \$0	\$3,506 \$1,187	\$143 \$485	\$22,403 \$66,743	\$0 \$0	\$0 \$0
135	Overhead Distribution Lines and Feeders - Right	\$18,079	\$1,272	\$149	\$3,646	\$149	\$23,296	\$0	\$0
145	of Way Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155 160	Maintenance of Underground Services Maintenance of Line Transformers	\$12,184 \$15,880	\$1,286 \$1,118	\$0 \$153	\$246 \$3,203	\$100 \$131	\$13,817 \$20,484	\$0 \$0	\$0 \$0
175	Maintenance of Meters	\$39,969	\$4,458	\$3,752	\$0	\$0	\$48,178	\$0 \$0	\$0
305 310	Supervision Meter Reading Expense	\$3,668 \$89,886	\$258 \$6,326	\$265 \$1,584	\$2 \$0	\$91 \$0	\$4,284 \$97,796	\$0	\$0 \$0
315	Customer Billing	\$298,214	\$20,989	\$21,556	\$184	\$7,376	\$348,320	\$0	\$0

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USoA Account #	Accounts	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0
305 310	Regulatory Debits Regulatory Credits	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
15		\$0	\$0	\$0	\$0
20	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0
325 330	Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing,	(\$14,080)	(\$2,699)	(\$770)	(\$100,000)
30	Etc.	\$0	\$0	\$0	\$0
335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0
40	Profits and Losses from Financial Instrument	\$0	\$0	\$0	\$0
45	Investments Gains from Disposition of Future Use Utility	r.	f 0	ro.	ro.
50	Plant	\$0	\$0	\$0	\$0
50	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0
55	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0
60		\$0	\$0	\$0	\$0
365	Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for				
70	Emission Losses from Disposition of Allowances for	\$0	\$0	\$0	\$0
	Emission	\$0	\$0	\$0	\$0
375 180	Revenues from Non-Utility Operations Expenses of Non-Utility Operations	(\$29,793) \$29,286	(\$5,710) \$5,613	(\$1,630) \$1,602	(\$211,600) \$208,000
90	Miscellaneous Non-Operating Income	(\$704)	(\$135)	(\$39)	(\$5,000)
.95 .98	Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including	\$0 ©0	\$0	\$0	\$0
	Amortization	\$0 (\$1,422)	\$0 (\$272)	\$0 (\$79)	\$0 (\$10,100)
05 15	Interest and Dividend Income Equity in Earnings of Subsidiary Companies	(\$1,422) \$0	(\$273) \$0	(\$78) \$0	(\$10,100) \$0
'05 '08	Power Purchased Charges-WMS	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Cost of Power Adjustments	\$0	\$0	\$0	\$0
12 14	Charges-One-Time Charges-NW	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
15	System Control and Load Dispatching	\$0	\$0	\$0	\$0
16 30	Charges-CN Rural Rate Assistance Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
'50 105	Charges-LV Operation Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
10	Load Dispatching	\$0	\$0	\$0	\$0
12 14	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	\$0	\$0	\$0	\$0
	Labour	\$0	\$0	\$0	\$0
115	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0
)16	Distribution Station Equipment - Operation	\$0	\$0	\$0	\$0
17	Labour Distribution Station Equipment - Operation	\$0	\$0	\$0	\$0
120	Supplies and Expenses Overhead Distribution Lines and Feeders -	ΨΟ			
	Operation Labour	\$0	\$0	\$0	\$0
25	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0
030		\$0	\$0	\$0	\$0
035	Overhead Subtransmission Feeders - Operation			00	
	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0
040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0
45	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0
50	Underground Subtransmission Feeders -	\$0	\$0	\$0	\$0
155	Operation Underground Distribution Transformers -				
	Operation	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
65 70	Meter Expense Customer Premises - Operation Labour	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
75	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0
)85	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0
90	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0
95	Overhead Distribution Lines and Feeders -	\$0	\$0	\$0	\$0
96	Rental Paid Other Rent	\$0	\$0	\$0	\$0
05	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0
10	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0
12		\$0	\$0	\$0	\$0
14	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0
20	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
25 25	Maintenance of Overhead Conductors and	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
130	Devices Maintenance of Overhead Services	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
135	Overhead Distribution Lines and Feeders - Right	\$0	\$0	\$0	\$0
145	of Way Maintenance of Underground Conduit	\$0	\$0	\$0	\$0
150	Maintenance of Underground Conductors and	\$0	\$0	\$0	\$0
155	Devices Maintenance of Underground Services	\$0	\$0	\$0	\$0
60	Maintenance of Line Transformers	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Maintenance of Meters				
75 05 10	Maintenance of Meters Supervision Meter Reading Expense	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0

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USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - A&G	
245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	
305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	
310 315	Regulatory Credits	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Revenues from Electric Plant Leased to Others							
320 325	Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc.	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
330	Costs and Expenses of Merchandising, Jobbing,	\$0	\$0	\$0	\$0	\$0	\$0	
335	Etc. Profits and Losses from Financial Instrument							
	Hedges	\$0	\$0	\$0	\$0	\$0	\$0	
340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	
345	Gains from Disposition of Future Use Utility	\$0	\$0	\$0	\$0	\$0	\$0	
350	Plant Losses from Disposition of Future Use Utility							
	Plant	\$0	\$0	\$0	\$0	\$0	\$0	
355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	
360		\$0	\$0	\$0	\$0	\$0	\$0	
	Loss on Disposition of Utility and Other Property	Φ0	ΦΟ	ФО	φ0	\$0	\$0	
365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	
370	Losses from Disposition of Allowances for	\$0	\$0	\$0	\$0	\$0	\$0	
375	Emission Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	
380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	
390 395	Miscellaneous Non-Operating Income Rate-Payer Benefit Including Interest	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
398	Foreign Exchange Gains and Losses, Including	\$0	\$0	\$0	\$0	\$0	\$0	
405	Amortization Interest and Dividend Income	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	
405 415	Equity in Earnings of Subsidiary Companies	\$0 \$0	\$0	\$0	\$0	\$0	\$0	
705	Power Purchased	\$7,315,714 \$647,191	\$1,446,832 \$127,993	\$5,404,172	\$122,055 \$10,708	\$27,479 \$2,421	\$14,316,251	
708 710	Charges-WMS Cost of Power Adjustments	\$647,181 \$0	\$0	\$478,078 \$0	\$10,798 \$0	\$2,431 \$0	\$1,266,481 \$0	
712	Charges-One-Time	\$0	\$0	\$0	\$0 \$40.754	\$0	\$0	
714 715	Charges-NW System Control and Load Dispatching	\$644,398 \$0	\$127,443 \$0	\$476,021 \$0	\$10,751 \$0	\$2,420 \$0	\$1,261,033 \$0	
716	Charges-CN	\$513,415	\$101,538	\$379,263	\$8,566	\$1,928	\$1,004,710	
730 750	Rural Rate Assistance Expense Charges-LV	\$0 \$66,431	\$0 \$13,138	\$0 \$49,073	\$0 \$1,108	\$0 \$250	\$0 \$130,000	
005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	
010 012	Load Dispatching Station Buildings and Fixtures Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
014	Transformer Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
0.45	Labour	Φ0	ΦΟ	ФО	φ0	\$0	\$0	
015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
016	Distribution Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
017	Labour Distribution Station Equipment - Operation							
	Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	
025	Overhead Distribution Lines & Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	
	Operation Supplies and Expenses	φυ	ΨU	φυ	φυ	\$0	φU	
030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
035	·	\$0	\$0	\$0	\$0	\$0	\$0	
040	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -							
	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	
045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
050	Underground Subtransmission Feeders -	r.c	¢o.	eo.	*^	en.	**	
	Operation	\$0	\$0	\$0	\$0	\$0	\$0	
055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	
070 075	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	
	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	
090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	
095	Overhead Distribution Lines and Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	
096	Rental Paid Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	
105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	
110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	
112	DISHIBULUIT STALLOTS	r.o.	r.	# 0	**	eo.	**	
	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	
125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	
130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	
135	Overhead Distribution Lines and Feeders - Right	\$0	\$0	\$0	\$0	\$0	\$0	
145	of Way Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	
1145	Maintenance of Underground Conductors and	\$0	\$0	\$0	\$0	\$0	\$0	
	Devices	\$0	\$0	\$0	\$0	\$0	\$0	
155			Ψυ	φυ				
160	Maintenance of Underground Services Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	
5155 5160 5175 5305			\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$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
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		\$0		\$0	\$0	\$0	\$0
5.405	Miscellaneous Customer Accounts Expenses	• •		•			• •
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 \$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0			\$0
5705	Amortization Expense - Property, Plant, and						
3703	Amortization Expense - Property, Plant, and Equipment	\$692,103	\$0	\$692,103			\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0			\$0
5710 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			

		1	2	3	7	9	
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Demand
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		\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous Customer Accounts Expenses		• •	* -	• •	• •	• •
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		\$0	\$0	\$0	\$0	\$0	\$0
	General Administrative Salaries and Expenses		• •	* -	• •	• •	• •
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
	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						

		1	2	3	7	9		1	2
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Customer	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 5410	Community Relations - Sundry	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0
5410 5415	Energy Conservation	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0
5420	Community Safety Program	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$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	0 141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	General Administrative Salaries and Expenses Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620 5625	Administrative Expense Transferred Credit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5630	Outside Services Employed	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0
5635	Property Insurance	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0 \$0	\$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

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USoA Account #	Accounts	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
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		\$0	\$0	\$0	\$0
	General Administrative Salaries and Expenses				**
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	\$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 5670	Miscellaneous General Expenses Rent	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5675	Maintenance of General Plant	\$0 \$0	\$0 \$0	\$0 \$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0 \$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0 \$0	\$0 \$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
	,, 0.00, 0000				

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USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - A&G	
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	\$0,515	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and	• •	• •	* -	* -	**	• • • • • • • • • • • • • • • • • • • •	
0.20	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		\$150,285	\$21,210	\$29.017	\$5.539	\$1.624	\$207.675	\$0
5000	General Administrative Salaries and Expenses	COO 040	£4.505	CC 045	£4.400	¢oro.	644.004	60
5620	Office Supplies and Expenses	\$32,343 \$0	\$4,565 \$0	\$6,245 \$0	\$1,192 \$0	\$350 \$0	\$44,694 \$0	\$0 \$0
5625	Administrative Expense Transferred Credit Outside Services Employed	\$48.265	\$6.812	\$9.319	\$0 \$1.779	\$0 \$522	\$66.696	\$0 \$0
5630 5635	Property Insurance	\$48,265 \$14.950	\$2.876	\$9,319 \$4.456	\$1,779 \$974	\$522 \$50	\$23,307	\$0
5640	Injuries and Damages	\$14,950	\$0	\$4,456 \$0	\$974 \$0	\$0 \$0	\$23,307	\$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	\$0,990 \$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

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

\$7,635,843 \$3,501,214	\$30,710,072
	(\$3,706,176)
(\$0)	\$27,003,895

Grouping by Allocator		Adjusted TB	Demand	Customer	Tota	Residential	GS <5
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	\$		\$ -	\$ -	\$ -	\$ -	\$ -
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	\$	\$
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	Bad	ck-up/Standby Power		GS <5
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	\$ -	\$ -	\$ -	\$ -	\$	-	Š	-
CREV	\$ _	\$ _	\$ _	\$ _	\$	_	\$	-
cwcs	\$ _	\$ _	\$ _	\$ _	\$	_	\$	39.766.64
CWMC	\$ _	\$ _	\$ _	\$ _	Š	_	\$	161,322.4
CWMR	\$ _	\$ _	\$ _	\$ _	\$	_	\$	6,326.38
CWNB	\$ _	\$ _	\$ _	\$ _	\$	_	\$	24,297.08
DCP	\$ _	\$ _	\$ _	\$ _	Š	_	Š	
LPHA	\$ _	\$ _	\$ _	\$ _	ŝ	_	\$	_
LTNCP	\$ 1,361,215.47	\$ _	\$ _	\$ 1,963.14	\$	_	\$	118,188.92
NFA	\$ -,,	\$ _	\$ _	\$ - ,500.11	\$	_	Š	
NFA ECC	\$ _	\$ _	\$ _	\$ _	s	_	s	_
O&M	\$ -	\$ _	\$ _	\$ _	\$	_	\$	_
PNCP	\$ 3.326.529.17	\$ _	\$ _	\$ 4.462.35	\$	_	Š	215.781.40
SNCP	\$ -	\$ _	\$ _	\$ 1,276.14	\$	_	\$	40,761.15
TCP	\$ -	\$ -	\$ -	\$ -,270.77	\$	-	\$	-
Total	\$ 2,477,043	\$ 	\$ 	\$ 4.086	\$	-	\$	438,570

		1	2	3	7	9		1	2
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Customer	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
3215	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	\$		\$	-	\$	-	\$	- Š	-	\$	-	\$	-
1815-1855	\$ 774.25	\$	-	\$	-	\$		\$	- \$	-	\$	-	\$	-
1830 & 1835	\$ 293.83	\$		\$	-	\$		\$	- Š	-	\$	-	\$	-
1840 & 1845	\$ 68.80	\$	-	\$	-	\$		\$	- \$	-	Ś	_	Š	_
BCP	\$ -	\$	_	Š	_	\$	-	\$	- \$	-	Š	-	Š	_
BDHA	\$ 3,839.42	\$	_	\$	_	\$	_	\$	- \$	-	ŝ	_	ŝ	_
	\$ (23,225.79)	\$	_	\$	_	\$	(22,509.48)	\$	- \$	_	Š	_	Š	_
CCA	\$ 37.61	Š	_	\$	_	\$		\$	- \$	-	Š	-	Š	_
CDMPP	\$ -	\$	_	\$	_	\$	-	\$	- \$	-	ŝ	_	ŝ	_
CEN	\$ -	\$	_	\$	_	\$	_	\$	- š	_	Š	_	ŝ	_
CEN EWMP	\$ -	\$	_	\$	_	\$	_	\$	- š	_	Š	_	Š	_
CREV	\$ -	\$	_	\$	_	\$	_	\$	- š	_	Š	_	ŝ	_
CWCS	\$ -	¢	_	\$	_	¢	3,105.51	\$	- š	_	Š	_	ŝ	_
CWMC	\$ 135,767.04	\$	_	Š	_	\$	-	\$	- \$	_	Š	_	Š	_
CWMR	\$ 1,584.04	\$	_	\$	_	¢	_	\$	- \$	_	ŝ	_	Š	_
CWNB	\$ 24,953.53	\$		\$		\$	8,538.48	\$	- \$	(2,706.99)	\$	(3,715.81)	\$	_
DCP	\$ 24,555.55 \$	\$	_	\$		¢	0,000.40	\$	- \$	(2,700.55)	\$	(0,7 10.01)	Š	
LPHA	\$ -	\$		\$		¢	_	\$	- \$	(4,919.50)	\$	(11,518.62)	\$	_
LTNCP	\$ 16,128.90	\$	_	\$	-	\$	13,844.65	\$	- \$	(4,515.50)	\$	(11,010.02)	ŝ	_
NFA	¢ 10,120.50	\$	-	\$		\$	10,044.00	\$	- \$	(97,948.97)	\$	(149,130.64)	\$	_
NFA ECC	<u> </u>	¢.	-	\$		e e		\$	- S	(31,340,31)	\$	(145,150.04)	\$	
O&M	¢ -	\$	-	\$	-	φ	-	\$	- ş	-	ė	-	\$	-
PNCP	\$ 31,658.76	\$	-	\$	-	\$	25.276.62	\$	- ş	-	ė,	-	\$	-
SNCP	\$ 31,008.76	\$		\$	-	\$		\$	- S		ō.		\$	-
TCP	\$ - \$	\$	-	\$	-	\$		\$	- ş	-	Ŷ	-	\$	-
ICF	φ -	Φ	-	Ф	-	Φ	-	Ф	- \$	-	Ф	-	Ф	-
- Fotal	\$ 196,005	\$	-	\$	-	\$	35,113	\$	\$	105,575	-\$	164,365	\$	-

		3	7	9	
USoA Account #	Accounts	GS>50-Regular	Street Light	Unmetered Scattered Load	Total - Mis
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)	(\$4,452,09

Grouping by Allocator		GS >50-		Unmetered	Ва	ck-up/Standby		GS <
	\$	Intermediate		Scattered Load	ı.	Power		
1808 1815	\$	-	\$	-	\$	-	\$	-
1820	\$ \$	-	\$	-	\$	-	\$	
1830	Ď.	-	\$	-	\$	-	\$	
1835	φ	-	\$	-	\$	-	\$	
1840	\$	-		-	\$	-	\$	
1845	\$	-	\$	-	\$	-	\$	
1850	э \$	-	\$	-	\$	-	\$	
		-		-		-	ф	
1855	\$	-	\$	-	\$	-	\$	
1860	\$	-	\$	-	\$	-	\$	
1815-1855	\$	-	\$	-	\$	-	\$	
1830 & 1835	\$	-	\$	-	\$	-	\$	
1840 & 1845	\$	-	\$	-	\$	-	\$	
BCP	\$	-	\$	-	\$	-	\$	
BDHA	\$	-	\$	-	\$	-	\$	
Break Out	\$	-	\$	-	\$	-	\$	(227,580.6
CCA	\$	-	\$	-	\$	-	\$	
CDMPP	\$	-	\$	-	\$	-	\$	
CEN	\$	-	\$	-	\$	-	\$	228,981.0
CEN EWMP	\$	-		-	\$	-	\$	1,574,825.2
CREV	\$	-	\$	-	\$	-	\$	
CWCS	\$	-	\$	-	\$	-	\$	
CWMC	\$	-	\$	-	\$	-	\$	
CWMR	\$	-	\$	-	\$	-	\$	
CWNB	\$	-	\$	(203.26)	\$	-	\$	
DCP	\$	-	\$	-	\$	-	\$	
LPHA	\$	-	\$	(286.51)	\$	-	\$	
LTNCP	\$	-	\$	-	\$	-	\$	
NFA	\$	-	\$	(2,393.00)	\$	-	\$	61,905.6
NFA ECC	\$	-	\$	-	\$	-	\$	383,940.5
O&M	\$	-	\$	-	\$	-	\$	101,661.1
PNCP	\$	-	\$	-	\$	-	\$	
SNCP	\$	-	\$	-	\$	-	\$	
TCP	\$	-	\$	-	\$	-	\$	
Total	\$		-\$	2,883	\$		\$	2,123,7

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

Grouping by Allocator	GS>50-Regular	GS> 50-TOU	GS >50-	Unmetered	Back-up/Standb
	00200-regular	00/30-100	Intermediate	Scattered Load	Powe
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	\$ -	\$ -	\$ - \$		š -
LPHA	\$ _	\$ _	\$ - \$		\$ -
LTNCP	\$ _	\$ _	\$ - \$		\$ -
NFA	\$ 95,903,66	\$ _	\$ - \$		\$ -
NFA ECC	\$ 594,797.12	\$ _	\$ - \$		š -
O&M	\$ 139,085.74	\$ _	\$ - \$		\$ -
PNCP	\$.00,000.14	\$ _	\$ - \$		\$ -
SNCP	\$ -	\$ -	\$ - \$		\$ -
TCP	\$ -	\$ -	\$ - \$		\$ -
					•



2012 COST ALLOCATION

Grimsby Power Incorporated

EB-2011-0273

September-30-11
Sheet O7 Amortization Output Worksheet - Response to Board Staff Interrogatory X

Categorization and Allocation of Contributed Capital Contributed Capital - 1995

						Demand Allocation						Customer Allocation						A & G Allocation					
		Contributed				1	2	3	7	9 Unmetered	Sub -total	1	2	3	77	9 Unmetered	Sub -total	1	2	3	77	9 Unmetered	Sub -total
Account	Description	Capital	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total
1565 1805	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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						
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
	Land Rights Land Rights Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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						
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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						
1810-1	Leasehold Improvements >50 kV																						
	(Wholesale) Leasehold Improvements <50 kV (Other)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
1815	Transformer Station Equipment - Normally	90	90	40	40	90	φ0	90	40	90	φ0	φυ			40	40	90						
1815	Primary above 50 kV	\$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						
1820-1	Distribution Station Equipment - Normally		30	**			**		*-				**										
1020-1	Primary below 50 kV (Bulk)	\$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)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1820-3	Distribution Station Equipment - Normally		30	**			**		*-														
	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1825 1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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						
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	SO	\$n	\$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						
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1835-3	Subtransmission Bulk Delivery	S0	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1835-4	Overhead Conductors and Devices -																						
	Primary Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1835-5	Secondary	\$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						
1840-3	Underground Conduit - Bulk Delivery Underground Conduit - 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						
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-3	Underground Conductors and Devices - Bulk Delivery	SO	\$0	90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-4	Underground Conductors and Devices -		90	40																			
	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-5	Underground Conductors and Devices - Secondary	SO.	\$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						
1855 1860	Services 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						
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
General 1905	Plant Land	SO																\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1908 1910	Buildings and Fixtures Leasehold Improvements	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1910 1915	Office Furniture and Equipment	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1920	Computer Equipment - Hardware	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1925 1930	Computer Software Transportation Equipment	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1930	Stores Equipment	\$0																\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment Power Operated Equipment	\$0 80																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1950 1955	Communication Equipment	\$0																\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
1960	Miscellaneous Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility	90																*-					
	Premises	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1980 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$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
H	Sub - Total	\$0																\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accum	lated Depreciation - 2105 Capital Co	ntribution																					
Accum	nated Depreciation - 2103 Capital Co	in ibution				Demand						Customer											
1			1			Allegation						Allocation						A & G Allocation					

Acc	umulated Depreciation - 2105 Capital Co	ontribution																					
1						Demand						Customer						A & G Allocation					
						Allocation 1	2	3	7	9	Sub -total	Allocation 1	2	3	7	9	Sub -total	1	2	3	7	9	Sub -total
Acc	ount 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 Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1805		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1805		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1805	 Land Station <50 kV 	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1806		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1806		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1806	 Land Rights Station <50 kV 	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1808		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1808		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1808		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1810		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1810		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1810		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1820	Primary below 50 kV	\$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						
1820	 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						
1820	Primary below 50 kV (VVnolesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1825		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1825	 Storage Battery Equipment > 50 kV 	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						

190 190 190 191 191 192 192 193 193 194 195 195	1566 1800 1800 1800 1800 1800 1800 1800 18			Ger 190 190 191 191 191 192 193 193 194 195 195 196 197 197 197	183 183 183 183 183 183 183 183 184 184 184 184 184 184 184 185 185 185 185
LESS LESS BURN L	5 C.	ount		State	0 Pc 0-3 Sc 0-4 Pc 0-5 Pc 0-5 Pc 0-5 Or 0-5
M and rights in an	onservation and Demand Management and Management and Battern + 50 kV and Station + 50 kV and Richits Station Fourier + Normally immary below 50 kV (Bulki) timery below 50 kV (Wholesale Meters) orace Battery Equipment + 50 kV and Battery Equipment + 50 kV arace Battery Equipment + 50 kV (And Richits Heller + 50 kV element + 50 kV el	ed Depreciation - 2105 Fixed Asset Description	TOTAL - 2105 CC	nd Rights Idlings and Fixures asehold Improvements fice Furniture and Equipment for Furniture and Equipment for Furniture and Equipment should be a fixed for the fixed fixed for the fixed fixed for the fixed fixed for the fixed fixed for the fixed fixed fixed for the fixed fix	orace Battery Equipment -50 NV les. Towers and Fixtures - Secondary wethead Conductors and Devices - swethead Conductors and Devices - terhead Conductors and Devices - terhead Conductors and Devices - terhead Conductors and Devices - condary underround Conduit - Bulk Delivery ulderround Conduit - Pilmary ulderround Conduit - Pilmary ulderround Conduit - Pilmary ulderround Conduit - Secondary ulderround Conduitors and Devices - leaver underground Conduitors and Devices - teriors Secondary underground Conduitors and Devices - roundary underground Conduitors and Devices - tondary underground Conduitors and Devices - roundary underground Conduitors and Devices - roundary underground Conduitors and Devices - tondary secondary underground Conduitors and Devices - piles Secondary Seco
\$0 \$0 \$0 \$15,375,368) \$0 \$112,324) \$125,268) \$446,529) \$737,936) \$47,086) \$117,263 \$63,222) \$0 \$3,042) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Depreciation S0	Accumulated	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Total	\$0		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	2 GS <50	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3 GS>50-Regular	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	7 Street Light	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	Southered Load SO	9 Unmetered	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Sub -total	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer Allocation 1	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	2 GS <50	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	3 GS>50-Regular	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	7 Street Light	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Sub -total	\$0	ï	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
\$0 \$0 (\$240,771) \$0 (\$76,544) (\$80,380) (\$286,416) (\$473,332) (\$50,202) (\$75,216) (\$40,552) \$0 (\$1,951) \$0	Nessuemen	A & G Allocation 1 Residential	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
\$0 \$0 \$0 \$(\$46,326) \$0 \$(\$14,728) \$(\$15,460) \$(\$55,108) \$(\$10,772) \$(\$5,811) \$(\$14,472) \$0 \$(\$37,802) \$0 \$0 \$375) \$0	50	2 GS <50	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
\$0 \$0 \$0 \$21,767) \$1 \$22,950) \$85,373 \$9,002) \$22,420 \$12,087) \$0 \$582) \$0 \$582)	50	3 GS>50-Regular	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
\$0 \$0 \$0 (\$15.691) \$0 (\$4,988) (\$5,236) (\$18,665) (\$30,847) (\$1,968) (\$4,902) (\$2,643) \$0 (\$127) \$0	Survey Carlo	7 Street Light	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
\$0 \$0 (S813) \$0 (\$258) (\$271) (\$967) (\$1,598) (\$102) (\$254) (\$137) \$0 (\$7) \$0	Scattered Load	9 Unmetered	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	
\$0 \$0 \$0 \$0 \$15,5368) \$0 \$125,268] \$446,529] \$737,936) \$47,086] \$117,263) \$63,222 \$0 \$3,042 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50	Sub -total	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	

1825-2 Storage Battery Equipment <50 kV

1975	Load Management Controls Litility																						
	Load Management Controls - Utility Premises	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1980 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0																\$0 80	\$0	\$0	\$0	\$0	\$0 \$0
2010	Sub - Total	(\$2.035.047)																(\$1,305,334)	(\$251,154)	(\$389,085)	(\$85,068)	(\$4,406)	(\$2,035,047)
	TOTAL - 2105 FA	(\$13,673,200)	(\$7.868.574)	(\$3.769.579)	(\$11 638 153)	(\$4 140 151)	(\$1.280.422)	(\$2 443 999)	\$0	(\$4.001)	(\$7.868.574)	(\$2.941.694)	(\$214.092)	(\$32.415)	(\$557 797)	(\$23.580)	(\$3.769.579)	(\$1.305.334)	(\$251 154)	(\$389.085)	(\$85,068)	(\$4.406)	(\$2.035.047)
		10.010.0100.0	(4-10-010-1)	14011-010101	, , , , , , , , , , , , , , , , , , , ,	14 1/11-11-17			7-	10.100.7	(4.1000)0/	10210	(02.1,002)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,4==1,0==7,	(40)	10.110001,	1000000	1000010007		10.11.00/	10-10-010-07
Accum	ulated Depreciation - 2120					Demand						Customer											
						Allocation	•		-		Code destal	Allocation	•	•			Cub sessi	A & G Allocation	•				Cub seed
		Accumulated				1		T * T		Unmetered	Sub -total	1	2	3		Unmetered	Sub -total		2	3		Unmetered	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total
	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1		1			
1805-1	Land Land Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
1805-2 1806	Land Station <50 kV Land Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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						
1806-2 1808	Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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						
1808-2 1810	Buildings and Fixtures < 50 KV 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						
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1810-2 1815	Leasehold Improvements <50 kV Transformer Station Equipment - Normally	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
	Primary above 50 kV Distribution Station Equipment - Normally																						
1820	Primary below 50 kV	\$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						
1820-2	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
	Primary below 50 kV (Primary) Distribution Station Equipment - Normally						**	*-						**			**						
1820-3 1825	Primary below 50 kV (Wholesale Meters)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1825-2 1830	Storage Battery Equipment <50 kV 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						
1830-3	Poles, Towers and Fixtures -	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1830-4	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	\$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						
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						
1835-3	Subtransmission Bulk Delivery	\$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						
1835-5	Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1840	Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1840-3 1840-4	Underground Conduit - Bulk Delivery Underground Conduit - 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						
1840-5	Underground Conduit - Secondary	\$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 k	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-3	Delivery	K \$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						
1845-5	Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1850	Secondary Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1855 1860	Services 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						
1880	IFRS Placeholder Expense Account	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
General I	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$0
1905	Land	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1906 1908	Land Rights Buildings and Fixtures	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1910 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1920 1925	Computer Equipment - Hardware	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1925 1930	Computer Software Transportation Equipment	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1935 1940	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1945	Measurement and Testing Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment Communication Equipment	SO.																\$0 \$0	\$0 \$0	\$0 \$0	SO.	\$0 \$0	\$0 \$0
1960	Miscellaneous Equipment																			\$0			
1970		\$0 \$0 \$0																\$0	\$0	\$U	\$0 \$0	\$0	\$0
1975	Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0
1975	Load Management Controls - Customer Premises Load Management Controls - Utility	\$0 \$0																\$0 \$0	\$0	\$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0
1980	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment	\$0 \$0 \$0 \$0 \$0																\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
1980 1990	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property	\$0 \$0 \$0 \$0																\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0 \$0 \$0 \$0 \$0 \$0																\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0
1980 1990 2005	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tanolible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tangible Property Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tanchle Property Other Capital Leases Experty Under Capital Leases Experty Under Capital Leases TOTAL - 2120	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$ 0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tanolible Property Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 roperty, Plant an	\$0 d Equipment - 57	\$0 7 <u>05</u>	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tandble Property Other Capital Leases Experty Under Capital Leases Experty Under Capital Leases TOTAL - 2120	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Coperty, Plant an	\$0 d Equipment - 57	\$0 ''05	\$0 \$ 0	\$0	\$0 \$0	\$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tandble Property Other Capital Leases Experty Under Capital Leases Experty Under Capital Leases TOTAL - 2120	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 roperty, Plant an	\$0 d Equipment - 57	\$0 7 <u>05</u>	\$0 \$0 Demand Allocation	\$0	\$0 \$0	\$0 \$ 0	\$0 \$0	\$0 \$0	\$0 \$0 Customer Allocation	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tandble Property Other Capital Leases Experty Under Capital Leases Experty Under Capital Leases TOTAL - 2120	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 Poperty, Plant an	\$0 d Equipment - 57	\$0 7 <u>05</u>	\$0 \$0 Demand Allocation	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 Sub-total		\$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 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tandble Property Other Tandble Property Total Total - 2120 TOTAL - 2120 rization and Allocation of Amortization	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	SO COPERTY, Plant an	\$0 d Equipment - 57 Customer	\$0 705	Allocation	\$0 \$0 2 GS <50	\$0 \$0 3 GS-50-Regular	\$0 \$0 7 Street Light	\$0 \$0 9 Unmetered	\$0 \$0 Sub-total	Allocation	\$0 \$0 2 GS <50	\$0 \$0 3 GS-50-Regular	\$0 \$0 7 Street Light	\$0 \$0	\$0 \$0 Sub-total Sub-total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
1980 1990 2005 2010 Catego	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tarchibe Property Other Tarchibe Property Total Total - 2120 TOTAL - 2120 rization and Allocation of Amortization Description	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand		Total	Allocation 1 Residential	\$0 \$0 \$0 2 \$0\$<50			Scattered Load	Sub -total	Allocation 1 Residential	\$0 \$0 \$0 2 0\$<50	\$0 \$0 \$0 GS>50-Regular		Scattered Load	Sub -total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego Account 1565 1805	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tancible Property Property Under Capital Leases TOTAL - 2120 TOTAL - 2120 rization and Allocation of Amortization Description Consensation and Demand Management Land	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand \$0 \$0	Customer \$0 \$0	Total \$0 \$0	Allocation 1 Residential	\$0 \$0	\$0 \$0	\$0 \$0	Scattered Load \$0 \$0	Sub -total \$0 \$0	Allocation 1 Residential \$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 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego Account 1565 1805	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Eugenent System Supervisory Eugenent System Supervisory Eugenent Properly Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 rization and Allocation of Amortization Description Conservation and Demand Management Land Land Station - 50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0	Total \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego Account 1565 1805 1805-1 1805-2 1806-2	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Transfels Proseny Tother Transfels Proseny Total TOTAL - 2120 TOTAL - 2120 TOTAL - 2120 Description Conservation and Demand Management Land Land Station - 50 kV	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego Account 1565 1805 1805-1 1805-2 1806 1806-1	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Load Management Controls - Utility Premises Controls - Customer Premises Control - Tanoble Property Other Tanoble Property Other Tanoble Property Torols - Customer Control	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0	**Total	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego Catego Account 1565 1805-1 1805-2 1806-1 1806-1 1806-2 1806-2	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Gyeridory Equipment System Gyeridory Equipment System Gyeridory Equipment Typerity Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2129 rization and Allocation of Amortizati Description Conservation and Demand Management Land Land Station - 50 kV Land Station - 50 kV Land Rights Land Rig	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	### Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego Catego Catego 1565 1805 1806-1 1806-2 1806-1 1808-2 1808-1 1808-1	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Supervisory Equipment Other Tanchle Property Other Tanchle Property Total TOTAL - 2120 TOTAL - 2120 rization and Allocation of Amortization Description Conservation and Demand Management Land Station - 50 NV Land Station - 50 NV Land Rights Station - 50 W	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							
1980 1990 2005 2010 Catego Catego Account 1565 1805 1805-2 1806 1806-2 1806-2 1806-2 1808-1 1808-2 1808-2	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Load Management Controls - Utility Premises Controls - Customer Premises Control - Tanoble Property Other Tanoble Property Property Under Capital Leases Electric Plant Purchased or Sold Sub-Total TOTAL - 2129 **Tization and Allocation of Amortization Description Conservation and Demand Management Land Land Salidon - 50 NV Land Rights Land Rights Salidon - 50 NV Buildings and Tisutors - 50 NV Buildings and Tis	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$										
1980 1990 2005 2010 Catego Catego Catego 1565 1805 1806-1 1806-2 1806-1 1808-2 1808 1808-1 1808-1	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Controls - Utility Premises Signature Controls - Utility Premises Signature Controls - Utility Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 TOTAL - 2120 TOTAL - 2120 Total Description Conservation and Allocation of Amortization Land Land Station - 50 kV Land Station - 50 kV Land Station - 50 kV Land Rights Station - 50 kV Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Lease Hold Improvements Lease Lease Hold Improvements Lease Hold Improvements Lease Leas	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	### Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	### Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
1980 1990 2005 2010 Catego Catego Catego Catego Account 1565 1805-1 1806-1 1806-2 1806-1 1806-2 1808-1 1808-2 1810-1 1808-1 1808-1 1810-1	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Controls - Utility Premises Other Transible Property Other Transible Other Transible Other Other Transible Other Transible Other Other Transible Other Transible Other Other Other Transible Other Oth	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 CCatego Catego Account 1565 1805 1805-1806-1806-1806-1806-1806-1806-1806-1806	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Controls - Utility Premises The Controls - Utility Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 Trization and Allocation of Amortization Description Conservation and Demand Management Control Control Control Control Land Station - 50 kV Land Rights Land Station - 50 kV Lasehold Improvements Lasehold Improvements Lasehold Improvements - 50 kV Leasehold Improvements -	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 Catego Catego Account 1565 1805 1806 1806-1 1806-2 1810 1808-1 1808-1 1808-1 1810-1 1810-2 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810-1 1810-2 1815 1820 1810 1810 1810 1810 1810 1810 1810	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Speciatory Eugenent System Speciatory Eugenent System Speciatory Eugenent Properly Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 TOTAL - 2120 Pescription Consensation and Allocation of Amortizati Description Consensation and Demand Management Land Land Station - 50 kV Land Rights Land Rights Land Rights Station - 50 kV Land Rights Land Rights Land Rights Land Rights Station - 50 kV Land Station - 50 kV Lass Shold Management Land Rights Land	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 Catego Catego Account 1565 1805 1805-1806-1806-1806-1806-1806-1806-1806-1806	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Suchary Eugenent System Suchary Eugenent System Suchary Eugenent System Suchary Eugenent Typerby Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 TOTAL - 2120 TOTAL - 2120 Trization and Allocation of Amortizativ Description Conservation and Demand Management Land Land Station - 30 NV Land Station - 50 NV Land Station - 50 NV Land Rights Station - 50 NV Land Rights Station - 50 NV Buildings and Finatres Sub NV Sublidings and Finatres Sub NV Leasehold Improvements - 50 NV Leasehold Improvements - 50 NV Leasehold Improvements - 50 NV Leasehold Improvements - 10 NV Leasehold Improvements - Normally Primary above 50 NV Distribution Station Equipment - Normally Primary above 50 NV Distribution Station Equipment - Normally Primary 2004 SOLY (Bulk)	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 Catego Catego Account 1566 1805 1806 1806-1 1806-2 1806 1808-1 1806-1 1806-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810 1810-1 1810-2 1810-1 1810-2 1810-1 1810-1 1810-2 1810-1 1810-2 1810-1 1810-1 1810-2 1810-1 181	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Load Management Controls - Utility Premises Premises Transition - Controls - Utility Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 TOTA	50 50 50 50 50 50 50 50	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 1	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 90 90 90 90 90 90 90 90 90 90 90 90 90	\$0 50 50 50 50 50 50 50 50 50 50 50 50 50	Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load S0	\$0 + total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 Catego 1990 1990 1990 1990 1990 1990 1990 199	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Guernicory Equipment System Guernicory Equipment Properly Under Capital Lesses Electric Plant Purchased or Sold Sub - Total TOTAL - 2120 Pescription Conservation and Allocation of Amortizativ Description Conservation and Demand Management Land Land Station - 50 kV	50 50 50 50 50 50 50 50	Demand	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 2010 2010 2010 2010 2010 201	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Load Management Controls - Utility Premises Office Transible Property Office Transible Property Office Transible Property Office Transible Property Transible Property Office Transible	50 50 50 50 50 50 50 50 50 50 50 50 50 5	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential S0 S0 S0 S0 S0 S0 S0 S	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential 80 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 2005 2010 2005 2010 2005 2010 2005 2010 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises Load Management Controls - Utility Premises Controls - Customer Premises The Controls - Customer Property Under Capital Leases Electric Plant Purchased or Sold Sub - Total TOTAL - 2129 TOTAL - 2129 Trization and Allocation of Amortization Conservation and Demand Management Land Land Saldon - 50 NV Land Rights Land Saldon - 50 NV Land Rights Land Rights Station - 50 NV Lassehold Improvements - 50 NV Distribution Station Equipment - Normally Primary below 50 NV (Bulls)	50 50 50 50 50 50 50 50	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub-total 50 50 50 50 50 50 50 50 50 5	Allocation 1 Residential 800 500 500 500 500 500 500 500 500 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
1980 1990 2005 2010 2005 2010 2005 2010 2005 2010 2005 2010 2010	Load Management Controls - Customer Premises Load Management Controls - Utility Premises System Superiory Eugenent System Superiory Eugenent System Superiory Eugenent System Superiory Eugenent Properly Under Capital Leases Electric Plant Purchased or Sold TOTAL - 2120 TOTAL - 2120 TOTAL - 2120 TOTAL - 2120 Description Conservation and Demand Management Land Land Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Land Rights Station - 50 kV Lassehold Improvements - 50 kV Lassehold Improvements - 50 kV Lassehold Improvements - 50 kV Distribution Station Equipment - Normally Prinary below 50 kV (Bilk) Distribution Station Equipment - Normally Prinary below 50 kV (Bilk) Distribution Station Equipment - Normally Prinary below 50 kV (Primary) Distribution Station Equipment - Normally Distribution Station	50 50 50 50 50 50 50 50	Demand	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Allocation 1 Residential	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1830-4 1830-5	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$64,968 \$16,242	\$45,477 \$11,369	\$19,490 \$4,873	\$64,968 \$16,242	\$22,395 \$8,677	\$6,926 \$2,684	\$16,134 \$0	\$0 \$0	\$22 \$8	\$45,477 \$11,369	\$15,101 \$3,806	\$1,063 \$268	\$156 \$0	\$3,046 \$768	\$125 \$31	\$19,490 \$4,873						
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						
1835-3	Subtransmission Bulk Delivery	\$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	\$8,658	\$2,678	\$6,238	\$0	\$8	\$17,582	\$5,838	\$411	\$60	\$1,177	\$48	\$7,535						
1835-5	Overhead Conductors and Devices -																						
1840	Secondary Underground Conduit	\$6,279	\$4,395	\$1,884	\$6,279	\$3,355	\$1,037	\$0 \$0	\$0 \$0	\$3 \$0	\$4,395	\$1,471	\$104	\$0 \$0	\$297	\$12 80	\$1,884						
1840-3	Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0						
1840-4 1840-5	Underground Conduit - Primary Underground Conduit - Secondary	\$41,560 \$4,618	\$29,092 \$3,232	\$12,468 \$1,385	\$41,560 \$4,618	\$14,326 \$2,467	\$4,431 \$763	\$10,321 \$0	\$0 \$0	\$14 \$2	\$29,092 \$3,232	\$9,660 \$1,082	\$680 \$76	\$100 \$0	\$1,948 \$218	\$80 \$9	\$12,468 \$1,385						
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-3	Underground Conductors and Devices - Bulk Delivery	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-4	Underground Conductors and Devices -																						
1845-5	Primary Underground Conductors and Devices -	\$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						
	Secondary Line Transformers	\$626 \$119.589	\$438 \$77,733	\$188 \$41.856	\$626 \$119.589	\$335 \$39.252	\$104 \$12 139	\$0 \$26.304	\$0 \$0	\$0 \$38	\$438 \$77,733	\$147 \$32 449	\$10 \$2.284	\$0 \$312	\$30 \$6.544	\$1 \$268	\$188 \$41.856						
1855	Services	\$52,037	\$0	\$52,037	\$52,037	\$0	\$0	\$0	\$0	\$0	\$0	\$45,889	\$4,845	\$0	\$926	\$378	\$52,037						
1860 1880	Meters IFRS Placeholder Expense Account	\$108,044 \$0	\$0 \$0	\$108,044 \$0	\$108,044 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$89,634 \$0	\$9,997	\$8,413 \$0	\$0 \$0	\$0 \$0	\$108,044 \$0						
1000	Sub - Total	\$501,096	\$232,731	\$268,365	\$501,096	\$120,843	\$37,373	\$74,399	\$0	\$117	\$232,731	\$219,492	\$0 \$20,751	\$9,190	\$17,861	\$1,071	\$268,365	\$0	\$0	\$0	\$0	\$0	\$0
General I	Plant																						
1905 1906	Land Land Rights	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1908 1910	Buildings and Fixtures	\$23,802																\$15,267	\$2,938	\$4,551	\$995	\$52	\$23,802
1910 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$4,067																\$0 \$2.609	\$0 \$502	\$0 \$778	\$0 \$170	\$52 \$0 \$9	\$0 \$4.067
1920	Computer Equipment - Hardware	\$19,600 \$98,881																\$12.572	\$2,419	\$3.747	\$819	\$42	\$19,600
1925 1930	Computer Software Transportation Equipment	\$23,825																\$63,425 \$15,282	\$12,203 \$2,940	\$18,905 \$4,555	\$4,133 \$996	\$42 \$214 \$52 \$0	\$98,881 \$23,825
1935	Stores Equipment Tools, Shop and Garage Equipment	\$0																\$0	\$0	\$0	\$996 \$0	\$0	\$0
1940 1945	Measurement and Testing Equipment	\$10,634 \$4,114																\$6,821 \$2,639	\$1,312 \$508	\$2,033 \$787	\$445 \$172	\$23 \$9	\$10,634 \$4,114
1950 1955	Power Operated Equipment Communication Equipment	\$0 \$6,084																\$0 \$3,902	\$0 \$751	\$0 \$1,163	\$0 \$254	\$0 \$13	\$0 \$6,084
1960	Miscellaneous Equipment	\$0,004																\$3,902	\$0	\$1,163	\$254	\$0	\$0,004
1970	Load Management Controls - Customer Premises	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility																						
1980	Premises System Supervisory Equipment	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990	Other Tangible Property	\$0																\$0	\$0	\$0	\$0	\$0	\$0
2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0																\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Sub - Total	\$191,007				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,517	\$23,573	\$36,519	\$7,984	\$414	\$191,007
	TOTAL - 5705	\$692,103	\$232,731	\$268,365	\$501,096	\$120,843	\$37.373	\$74.399							\$17.861	\$1,071	\$268,365	\$122,517	\$23,573	\$36.519	\$7.984	\$414	\$191,007
							φυ1,513	\$74,399	\$0	\$117	\$232,731	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071	\$268,365	\$122,517	\$23,573	\$30,519	97,004	\$414	\$101,007
Catego	rization and Allocation of Amortization	n of I imited Ter	rm Flectric Plan	nt - 5710			\$31,313	\$74,399	\$0	\$117	\$232,731	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071	\$268,365	\$122,517	\$23,573	\$30,319	\$1,504	\$414	\$101,007
Catego	rization and Allocation of Amortization	n of Limited Ter	rm Electric Plan	nt - 5710			\$37,373	\$74,399	\$0	\$117	\$232,731	\$219,492	\$20,751	\$9,190	\$17,861	\$1,071	\$268,365	\$122,517	\$23,573	\$30,519	\$7,504	\$414	\$151,507
Catego	rization and Allocation of Amortization	n of Limited Ter	rm Electric Plan	nt - 5710		Demand	<i>\$37,373</i>	\$/4,399	\$0	\$117	\$232,731	Customer	\$20,751	\$9,190	\$17,861	\$1,071	\$268,365	A & G Allocation	\$23,573	\$30,519	\$7,504	\$414	\$131,007
Catego	rization and Allocation of Amortization	n of Limited Ter	rm Electric Plan	nt - 571 <u>0</u>			2	\$/4,399	\$0 7	9	\$232,731 Sub -total		\$20,751	\$9,190	\$17,861	9	\$268,365	1	2	330,319	7	9	Sub -total
Catego	rization and Allocation of Amortizatio	n of Limited Ter	rm Electric Plan	nt - 5710 Customer	Total	Demand Allocation	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load		Customer Allocation	\$20,751 2 GS <50	\$9,190 3 GS>50-Regular	7 Street Light	9 Unmetered		1	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load	
Account	: Description Conservation and Demand Management		Demand \$0	Customer \$0	\$0	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	\$0	9 Unmetered Scattered Load \$0	Sub -total Sub -total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular \$0	7 Street Light	9 Unmetered Scattered Load S0	Sub -total Sub -total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1	Description Conservation and Demand Management Land Land Station 5/50 kV					Demand Allocation 1	2	3 GS>50-Regular	7 Street Light \$0 \$0 \$0	9 Unmetered	Sub -total	Customer Allocation 1	2	3	7	9 Unmetered Scattered Load	Sub -total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2	Description Conservation and Demand Management Land Land Station - 50 kV Land Station - 50 kV	Depreciation \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0	3 GS>50-Regular \$0 \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1	Description Conservation and Demand Management Land Survivor Sol NV Solidor Sol NV Land Rights Survivor Land Rights	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
1565 1805 1805-1 1805-2 1806 1806-1 1806-2	Description Conservation and Demand Management Land Land Station >50 kV Land Station +50 kV Land Rights Land Rights Station >50 kV Land Rights Station >50 kV	Depreciation	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808 1808-1	Description Conservation and Demand Management Land Station > 50 kV Land Rights (Station > 50 kV)	Depreciation	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Load Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 1 Residential S0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load 50 50 50 50 50 50 50 50 50 5	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805-1 1805-2 1806-1 1806-2 1808-1 1808-2	Description Conservation and Demand Management Land Land Station >50 kV Land Station +50 kV Buildings and Finkerse Buildings and Finkerse > 50 kV Buildings and Finkerse > 50 kV	Depreciation	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1806-1 1806-1 1806-2 1808-1 1808-2 1810-1	Description Conservation and Demand Management Land Land Station >50 kV Land Station <50 kV Land Station <50 kV Land Rights Station <50 kV Buildings and Fintures >50 kV Land Rights Station <50 kV Land Rights S	Depreciation	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular 50 50 50 50 50 50 50 50 50 50 50 50 50	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808-1 1808-2 1810 1810-1 1810-2	Description Conservation and Demand Management Land Land Salation > 50 IV Land Rollston > 50 IV Land Rollston Salation > 50 IV Land Rollston Salation > 50 IV Land Rollston Salation > 50 IV Buildings and Fitters = 50 IV Buildings and Fitters = 50 IV Land Rollston Salation > 50 IV	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Load Scattered Load 50 50 50 50 50 50 50 50 50 5	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Customer Allocation 1 Customer Allocation 1 Customer Allocation 2 Customer 2	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load 50 50 50 50 50 50 50 50 50 5	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1806-1 1806-1 1806-2 1808-1 1808-2 1810-1	Description Conservation and Demand Management Land Station > 50 kV Land Station + 50 kV Land Station + 50 kV Land Rights Station + 50 kV Land Rights Station + 50 kV Buildings and Firtures > 50 kV Buildings and Firtures > 50 kV Buildings and Firtures > 50 kV Leasehold Improvements Leasehold Improvements > 50 kV Transformer Station Equipment - Normally Primary above 50 kV Transformer Station Equipment - Normally	Depreciation	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation	2 GS <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular 50 50 50 50 50 50 50 50 50 50 50 50 50	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808 1808-1 1808-2 1810-1 1810-1	Description Conservation and Demand Management Land Land Station –50 kV Land Rights –50 kV Land Rights –50 kV Land Rights Station –50 kV Buildings and Fixtures –50 kV Buildings and Fixtures –50 kV Buildings and Fixtures –50 kV Lasehold Improvements –50 kV Lasehold Improvements –50 kV Lasehold Improvements –50 kV Lasehold Improvements –50 kV	Depreciation	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Proceedings of the Customer Allocation 1 Customer Allocation St.	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub -total Sub -total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806-1 1806-2 1808-1 1808-1 1808-2 1810-1 1810-1 1810-2 1815	Description Conservation and Demand Management and Station -50 kV Land Rights -50	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Project State St	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load Solutions Solution So	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Proceedings of the Customer Allocation 2 Proceedings of the Customer 2 Proceedings of	2 GS 450 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808-1 1808-2 1808-2 1810-1 1810-1 1810-2 1820	Description Conservation and Demand Management Land Land Land Station - 50 NV Land Rights Station - 50 NV Buildings and Finters - 50 NV Buildings and Finters - 50 NV Buildings and Finters - 50 NV Lase Right Station - 50 NV Lase Right Station - 50 NV Description - 50 NV Lase Right Station - 50 NV Description - 50	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 OS <50 SO SO SO SO SO SO SO SO SO SO	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Load Scattered Load 50 50 50 50 50 50 50 50 50 50 50 50 50	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Pesidential S0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S0	Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-2 1806-1 1806-2 1806-1 1806-2 1808-1 1808-1 1808-2 1810-1 1810-2 1810-1 1810-1 1820-1	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Station > 50 kV Land Rights Station > 50 kV Land Rights Station > 50 kV Buildings and Fixtures > 50 kV Leasehold Improvements Leasehold Improvements > 50 kV Description Station Leasehold Improvements > 50 kV Description Station Description Statio	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Project State St	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load Solutions Solution So	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Proceedings of the Customer Allocation 2 Proceedings of the Customer 2 Proceedings of	2 GS 450 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808-1 1808-2 1810 1810-1 1810-2 1815 1820-1 1820-1 1820-2 1820-3	Description Londervation and Demand Management Land Station >50 kV Land Rights Station >50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Lasehold Improvements Station Lasehold Improvement	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand \$0 90 90 90 90 90 90 90 90 90 90 90 90 90	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation	2 OS <50 SO SO SO SO SO SO SO SO SO SO	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential S0	2 0\$ <50 30 30 50 50 50 50 50 50 50 50 50 50 50 50 50	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load \$ 50	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-2 1806-1 1806-2 1806-1 1806-2 1808-1 1808-1 1808-2 1810-1 1810-2 1810-1 1810-1 1820-1	Description Conservation and Demand Management Land Land Station > 50 kV Land Rights Station > 50 kV Land Rights Station > 50 kV Buildings and Firtures > 50 kV Buildings and Firtures > 50 kV Buildings and Firtures > 50 kV Leasehold Improvements Leasehold Improvements > 50 kV Leasehold Improvements > 50 kV Description Station Station Station Requirement - Normally Primary above 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Primary below 50 kV (Primary) Primary below 50 kV (Mornally)	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand S0	Customer 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	Customer Allocation 1 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S0	Sub-total Sub-total S0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808 1808-1 1808-1 1810-1 1810-1 1810-2 1820-1 1820-1 1820-3 1825-1 1825-1	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Rights Side of Side VI Land Rights Land Rights Side of Side VI Land Rights Land Rights Side of Side VI Land Rights Land Righ	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand	Customer \$0 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 1 Residential	2 05 <50 50 50 50 50 50 50 50 50 50 50 50 50 5	3 GS>50-Regular 50 50 50 50 50 50 50 50 50 50	7 Street Light S0	9 Unmetered Scattered Load 50 50 50 50 50 50 50 50 50 50 50 50 50	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805-1 1805-2 1806 1806-1 1806-1 1808-2 1810-1 1810-1 1810-1 1810-1 1820-1 1820-1 1820-3 1825-1 1825-1 1825-2 1825-1	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Land Rights Station > 50 kV Land Rights Land Rights Station > 50 kV Land Rights Station > 50 kV Land Rights Land Rights Station > 50 kV Land Rights Station > 50 kV Land Rights Station > 50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Lasehold Improvements Lasehold	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 05 <50 S0	3 GS>50-Regular S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load Scattered Load S 50	Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805-1 1805-2 1806-2 1806-8 1808-8 1808-1 1808-2 1810-1 1810-2 1810-1 1820-1	Description Conservation and Demand Management Land Land Salton > 50 IV Land Rollson > 50 IV Land Rollson > 50 IV Land Rollson Salton > 50 IV Buildings and Fitures > 50 IV Buildings and Fitures > 50 IV Buildings and Fitures > 50 IV Lasse Rollson Salton Equipment - Normally Primary below 50 IV (Primary I) Destrubuno Salton Equipment - Normally Primary below 50 IV (Primary I) Salton Salton Equipment - Normally Primary below 50 IV (Primary I) Salton Salton Equipment - Normally Primary below 50 IV (Primary I) Salton Salton Equipment - Normally Primary below 50 IV (Primary I) Salton Salton Equipment - Normally Primary below 50 IV (Primary I) Salton Salton Equipment - Solt Salton Salton Salton Equipment - Solt O) Soltan Baltiny Equipment - Solt O) Soltan Salton Equipment - Solt O) Soltan Salton	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load S0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	Customer Allocation 1 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Load Scattered Load S0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1565 1805-1 1806-1 1806-2 1806-1 1808-2 1810 1810-1 1810-2 1810-1 1810-2 1810-1 1820-2 1820-1 1820-3 1820-1 1820-3 1820-3 1820-3 1820-3 1820-3 1820-3 1820-3 1830-3	Description Conservation and Demand Management and Station -50 kV Land Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Finance -50 kV Buildings and Finance -50 kV Buildings and Finance -50 kV Lassehold Improvements -50 kV Lassehold Improvements -50 kV Lassehold Improvements -50 kV Lassehold Improvements -50 kV Primary below 50 kV Buildings -50 kV Buildings -50 kV Buildings -50 kV Transformer Station Equipment - Normally Primary below 50 kV Buildings -50 kV Building	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential SO SO SO SO SO SO SO S	2 0\$ <50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3 GS>50-Regular S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 05 < 50 S0	3 GS>50-Regular S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805 1805 1806 1806 1808 1808 1808 1810 1810 1810	Description Conservation and Demand Management Land Station - 50 kV Land Rights Station - 50 kV Buildings and Fintures - 50 kV Buildings and Fintures - 50 kV Lase Right Station - 10 kV Lase Right Station	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand \$0 90 90 90 90 90 90 90 90 90 90 90 90 90	Customer S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load S0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	Customer Allocation 1 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Load Scattered Load S0	Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1566 1805 1805 1806 1806 1806 1806 1806 1806 1806 1806	Description Conservation and Demand Management Land Land Land Land Land Land Land Land	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand	Customer 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	Customer Allocation 1 1	2 08 <50 50 50 50 50 50 50 50 50 50	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S0	Sub-total Sub-total S0 S0 S0 S0 S0 S0 S0 S0 S0 S	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805 1805 1806 1806 1808 1808 1808 1810 1810 1810	Description Land Station > 50 kV Land Rights Station > 50 kV Buildings and Fixtures = 50 kV Buildings and Fixtures = 50 kV Buildings and Fixtures = 50 kV Lassehold Improvements > 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Storage Battery Equipment > 50 kV Storage Battery Equipment	Depreciation SO SO SO SO SO SO SO S	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 0\$ < 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3 GS>50-Regular S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	9 Unmetered Scattered Load Scattered Load S 50	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 05 < 50 S0	3 GS>50-Regular S0 S0 S0 S0 S0 S0 S0 S0 S0 S	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1555 1805 1805 1805 1806 1806-1 1806-2 1808 1806-1 1808-1 1808-2 1808 1810-1 1810-1 1810-1 1820-1 1820-1 1820-1 1820-1 1820-1 1820-1 1830-3 1830-3 1830-3 1835-3 1835-3	Description Conservation and Demand Management and Station -50 kV Land Rights Station -50 kV Buildings and Finters - 50 kV Lassehold Improvements Lassehold Improvements -50 kV Lassehold Improvements -50 kV Lassehold Improvements -50 kV Transformer Station Equipment - Normally Primary below 50 kV Buildings -50 kV Buildings -50 kV Transformer Station Equipment - Normally Primary below 50 kV Buildings -50 kV Buildings -50 kV Transformer Station Equipment - Normally Primary below 50 kV Buildings -50 kV Buil	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1	2 SS -50 SO SO SO SO SO SO SO SO SO SO	3 GS>50-Regular S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1805 1806 1806-1 1808-2 1808-2 1808-2 1808-2 1810-1 1810-2 1810-1 1820-2 1820-3 1825-3 1830-3 1830-3 1830-3 1830-3 1830-3 1835-4 1835-5	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Land Rights Station > 50 kV Land Rights	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer Aliceation 1 1 Residential	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	3 GS>50-Regular S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load 50 50 50 50 50 50 50 50 50 50 50 50 50	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1806 1806 1806 1806 1808 1808 1808 1808	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Land Station > 50 kV Land Rights Station > 50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Lassehold Improvements Lassehold Improvements Lassehold Improvements Lassehold Improvements Station Lassehold Improvements Lassehold Microvements Lassehold Micr	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 0S < 50 SO	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load Signature (1) Si	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 05 <50 S0	3 GS>50-Regular S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1600-5 1600-5 1600-5 1600-5 1600-5 1600-5 1600-6 1600-6 1600-6 1600-6 1610-1 161	Description Conservation and Demand Management Land Land Station – 50 kV Land Rights Land Station – 50 kV Buildings and Fixtures – 50 kV Lassehold Improvements – 50 kV Primary below 50 kV Lassehold Improvements – 50 kV Description Station Equipment – Normally Primary below 50 kV (Primary) Description Station Equipment – Normally Primary below 50 kV (Primary) Description Station Equipment – Normally Primary below 50 kV (Primary) Description Station Equipment – Normally Primary below 50 kV (Primary) Description Station Equipment – So kV Storage Battery Equipment – 50 kV Description Station Station – Station Primary Poles. Towers and Fixtures – Scondary Overhead Conductors and Devices – Subtrainmission Bulk Delevicy Overhead Conductors and Devices – Subtrainmission Bulk Delevicy Overhead Conductors and Devices – Subtrainmission Sulk Delevicy Overhead Conductors and Devices –	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand SS SS SS SS SS SS SS	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load S0	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Customer Allocation 1	2 0S <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0	7 Street Light S0	9 Unmetered Scattered Load \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1806 1806 1806 1806 1808 1808 1808 1808	Description Conservation and Demand Management Land Station – 50 kV Land Rights Land Station – 50 kV Land Rights Land Station – 50 kV Land Rights Land Rights – 50 kV Land Rights Land Rights – 50 kV Buildings and Fixtures – 50 kV Leasehold Improvements Leasehold Improvement	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 0S < 50 SO	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load Signature (1) Si	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 05 <50 50 50 50 50 50 50 50 50 50 50 50 50 5	3 GS>50-Regular S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5	Sub-total Sub-total \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1805 1806 1806-1 1808-2 1808-1 1808-2 1810 1808-1 1810-1 1810-2 1810 1810-1 1810-2 1820-1 1820-1 1820-3 1820-1 1825-2 1830-3 1830-4 1835-3 1835-4 1835-3 1835-4 1835-3 1840-3 1840-3 1840-3 1840-3	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Rights Station > 50 kV Land Rights Station > 50 kV Land Rights L	Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation	2 GS <50 SO SO SO SO SO SO SO SO SO SO	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total	Customer Allocation 1	2 05 < 50 S0	3 GS>50-Regular S0	7 Street Light 50 50 50 50 50 50 50 50 50 50 50 50 50	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1566 1605-1606 1605-1606 1606-1606 1606-1606 1606-1606 1606-1606 1606-1606 1606-1606 1610-1606 1610-1610-	Description Conservation and Demand Management Land Land Land Land Land Land Land Land	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand SS SS SS SS SS SS SS	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation 1	2 0S <50 50 50 50 50 50 50 50 50 50	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Load Scattered Load S0	Sub-total Sub-total	Customer Allocation 1	2 0S <50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0	7 Street Light S0	9 Unmetered Scattered Load \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total
Account 1565 1605-1 1805-1 1806-1 1806-2 1806-2 1806-1 1808-1 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-2 1808-3 180	Description Conservation and Demand Management Land Station > 50 kV Land Rights Land Rights Station > 50 kV Land Rights Station > 50 kV Land Rights L	Depreciation S0 S0 S0 S0 S0 S0 S0 S	Demand S0 S0 S0 S0 S0 S0 S0 S	Customer \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Demand Allocation	2 GS <50 SO SO SO SO SO SO SO SO SO SO	3 GS>50-Regular S0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 Unmetered Scattered Load Scattered Load S0	Sub-total Sub-total	Customer Allocation 1 Residential \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 0S -50 S0 S0 S0 S0 S0 S0 S0 S0 S0 S	3 GS>50-Regular S0	7 Street Light \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	9 Unmetered Scattered Load Scattered Load S	Sub-total Sub-total	A & G Allocation	2	3	7	9 Unmetered	Sub -total

1845-5		\$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						
1855 1860	Services	\$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						
1880	IFRS Placeholder Expense Account	\$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	\$0	\$0	\$0	\$0	\$0
General																							
	Land	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0																\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer																						
	Premises	S0																\$0	\$0	\$0	\$0	\$0	\$0

1975 Load Management Controls - Utility Premise State		
1900 Other Tangble Property 50 50 50 50 50 50 50 5	\$0	\$0 \$0
2010 Electric Plant Purchased or Sold \$0 \$0 \$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
TOTAL-5710 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0
	\$0	\$0 \$0
Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715		
Demand Customer A & G Allocation Allocation A Customer A & G Allocation		
1 2 3 7 9 Sub-total 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 Load Sub-total Residential GS <50 GS>50-Regular Street Light Cattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Residential GS <50 GS>50-Regular Street Light Scattered Load Sub-total Scattered	gular Street Light	Unmetered Sub -total Scattered Load
1985 Conservation and Demand Management 50 50 50 50 50 50 50 50 50 50 50 50 50		
1805-1 Land Station -50 kV 50 50 50 50 50 50 50 50 50 50 50 50 50		
1806 Land Billiphes		
1806-2 Land Rights Station -50 kV \$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		
1810 Leasehold Improvements \$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		
Transformer Station Equipment - Normally Primary years 50 V 50 S0		
Bairbuilon Station Equipment - Normally		
Bairbaufon Station Equipment - Normally		
Buildroution Station Equipment - Normally		
Bairbulion Station Equipment - Normally		
825 Storage Battery Equipment 50 50 50 50 50 50 50 50 50 50 50 50 50		
Size-ape Binature Foundament +Gb N		
Poles, Towers and Tokures - 1830-3 Subtramension Bulk Delivery 5,0 5,0 5,0 5,0 5,0 5,0 5,0 5,0 5,0 5,0		
1830-4 Poles, Towers and Futures - Primary 50 50 50 50 50 50 50 50 50 50 50 50 50		
1835 Overhead Conductors and Devices \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		
Souther Immission to the Chemical Souther Sout		
rumary 30 30 30 30 30 30 30 30 30 30 30 30 30		
1840-3 Underground Conduit -Plank Delivery 50 50 50 50 50 50 50 50 50 50 50 50 50		
1840-5 Underground Conduir-Secondary 50 50 50 50 50 50 50 50 50 50 50 50 50		
Underground Conductors and Devices - Bulk 1045-73 Delivery 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		
Underground Conductors and Devices		
Underground Conductors and Devices - 1846-5 Secondary 50 50 50 50 50 50 50 50 50 50 50 50 50		
1850 Line Transformers 50 50 50 50 50 50 50 50 50 50 50 50 50		
1860 Meleters 50 50 50 50 50 50 50 50 50 50 50 50 50		
Sub-Total 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0
1905 Land 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0	\$0 \$0 \$0 \$0
908 Buildinus and Flutures 50 50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0	\$0 \$0 \$0 \$0
1915 Office Furniture and Equipment 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0	\$0 \$0 \$0 \$0
935 Stores Equipment 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
1945 Measurement and Testing Equipment 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
955 Communication Equipment 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
970 Load Management Controls - Customer Premises \$0 \$0 \$0 \$0	\$0	\$0 \$0
975 Load Management Controls - Utility Primises 50	\$0	\$0 \$0
989 System Supervisory Equipment 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
2005 Property Unider Capital Leases 50 50 \$0 \$0 50 \$0 \$0 50 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0
Sub-Total \$0	\$0	\$0 \$0
TOTAL 5745	\$0	\$0 \$0
TOTAL-5715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		
	-	
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Demand Customer		
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Demand Allocation Allocation Allocation 1 2 3 7 9 Sub-total 1 2 3 7 9 Sub-total 1 2 3 7 9 Sub-total 1 2 3		9 Sub -total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Demand Allocation 2 3 7 9 Sub-total 2 3 7 9 Sub-total 1 2 3 The property Plant & Equipment - 5720 A & G Allocation 2 3 7 9 Sub-total 1 2 3	7 egular Street Light	9 Sub -total Unmetered Scattered Load Unmetered
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Demand Allocation 2 3 7 9 Sub-total 1 2 3 7 7 7 9 Sub-to	7 gular Street Light	Unmetered Sub-total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant- Property Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant & Equipment - 5720 A & G. Allocation of Accum. Amortization of Electric Utility Plant & Equipment - 5720 A & G. Allocation of Electric Utility P	7 gular Street Light	Unmetered Sub-total
Conservation and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Count Demand Allocation Demand Depreciation Demand Customer Total Residential GS -50 GS-50-Regular Street Light Customer Allocation A & G Allocation A &	7 gular Street Light	Unmetered Sub-total
Conservation and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720	7 gular Street Light	Unmetered Sub-total
Demand Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Demand Allocation 2 3 7 9 Sub-total 1 2 3 7 9 Sub-total	7 gular Street Light	Unmetered Sub-total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720	7 gular Street Light	Unmetered Sub-total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Demand Allocation 2 3 7 9 Sub-total 1 2 3 7 9 Sub-total 1 2 3 3 3 3 3 3 3 3 3	7 gular Street Light	Unmetered Sub-total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Sub-total Allocation Sub-total Sub-t	7 gular Street Light	Unmetered Sub-total
Customer Allocation of Accum, Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720 Customer Allocation 2 3 7 9 Sub-total 1 2 3 3 3 3 3 3 3 3 3	7 gular Street Light	Unmetered Sub-total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720	7 gular Street Light	Unmetered Sub-total
Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720	7 gular Street Light	Unmetered Sub-total
A S G Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720	7 gular Street Light	Unmetered Sub-total

1825-1	Storage Battery Equipment > 50 kV	90	60 60	60	en.	en.	¢n.	©n	90	\$0	¢n.	\$0	\$0	\$0	en.	¢n.						
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						
1830	Poles, Towers and Fixtures	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	SO.	SO SO	\$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						
1830-5	Poles, Towers and Fixtures - Secondary	\$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						
1835-3	Subtransmission Bulk Delivery	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1835-4	Overhead Conductors and Devices -																					
	Primary Overhead Conductors and Devices -	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1835-5	Secondary	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1840 1840-3	Underground Conduit Underground Conduit - Bulk Delivery	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1840-3	Underground Conduit - Bulk Delivery Underground Conduit - 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						
1840-5	Underground Conduit - Secondary	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845	Underground Conductors and Devices	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-3	Underground Conductors and Devices - Bulk Delivery	S0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-4	Underground Conductors and Devices -									40	40	40		**								
1045-4	Primary	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
1845-5	Underground Conductors and Devices - Secondary	S0	SO SO	\$0	\$0	\$0	\$0	\$0	90	90	\$0	\$0	\$0	90	\$0	\$0						
1850	Line Transformers	\$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						
1860 1880	Meters IFRS Placeholder Expense Account	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
1000	Sub - Total	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Genera	Plant																					
1905	Land Land Rights	\$0															\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
1906 1908	Buildings and Fixtures	\$0 \$0															\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1910	Leasehold Improvements	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware Computer Software	\$0 \$0															\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1925 1930	Transportation Equipment	\$0 \$0															\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
1935	Stores Equipment	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0															\$0	\$0	\$0 \$0	\$0 \$0	\$0 80	\$0 \$0
1945 1950	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0															\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1955	Communication Equipment	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	SO															\$0	\$0	\$0	\$0	60	80
1975	Premises Load Management Controls - Utility	\$0															\$0	\$0	\$0	20	\$0	\$0
	Premises	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0															\$0	\$0	\$0	\$0	\$0	\$0
1990 2005	Other Tangible Property Property Under Capital Leases	\$0 \$0															\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2010	Electric Plant Purchased or Sold	\$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	\$0	\$0
	TOTAL - 5720	\$0	S0 S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0
					Demand						Customer						A & G Allocation					
					Allocation 1	2	3	7	9	Sub -total	Allocation 1	2	3	7	9	Sub -total	1	2	3	7	9	Sub -total
									Unmetered						Unmetered					-		
Accour	t Description	1	Demand Custor	mer Total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load	Sub -total
4505	Conservation and Demand Management	4000/	00/ 400/	4000/	0.00%	0.000/	0.000/	0.00%	0.00%	0.000/	72.37%	10.21%	13.97%	2.67%	0.78%	400.000/					Ocalicica Load	
1565 1805	Land	100%	0% 1009	% 100%	0.00%	0.00%	0.00% 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.78%	100.00% 0.00%						
1805-1	Land Station >50 kV	100%	100% 0%	100%	55.83%	14.36%	29.71%	0.00%	0.10%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
1805-2	Land Station <50 kV	100%	100% 0%		55.83%	14.36%	29.71%	0.00%	0.10%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
1000-2																						
1806	Land Rights				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
1806 1806-1	Land Rights Station >50 kV	100%	100% 0%	100%	0.00% 55.83%	0.00% 14.36%	0.00% 29.71%	0.00%	0.00% 0.10%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
1806		100% 100%			0.00%	0.00%	0.00%	0.00%	0.00%							0.00%						
1806-1 1806-2 1808 1808-1	Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures Buildings and Fixtures > 50 kV	100%	100% 0% 100% 0%	100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10%	100.00% 100.00% 0.00% 100.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%						
1806-1 1806-2 1808-1 1808-1 1808-2	Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	100%	100% 0% 100% 0%	100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806 1806-1 1806-2 1808 1808-1 1808-2 1810	Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV Leasehold Improvements	100% 100% 100%	100% 0% 100% 0% 100% 0%	100% 100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 0.00%	0.00% 14.36% 14.36% 0.00% 14.36% 14.36% 0.00%	0.00% 29.71% 29.71% 0.00% 29.71% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10% 0.00%	100.00% 100.00% 0.00% 100.00% 100.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806-1 1806-2 1808-1 1808-1 1808-2	Land Rights Station - 50 kV Lund Rights Station - 50 kV Buildings and Fixtures Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV Leasehold Improvements - 50 kV	100%	100% 0% 100% 0%	100% 100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806 1806-1 1806-2 1808 1808-1 1808-2 1810 1810-1 1810-2	Land Rights Station -50 MV Land Rights Station -50 MV Buildings and Fixtures Buildings and Fixtures > 50 KV Buildings and Fixtures > 50 KV Leasehold Improvements Leasehold Improvements > 50 KV Leasehold Improvements - 50 KV Leasehold Improvements - 50 KV Transformer Station Equipment - Normally	100% 100% 100% 100%	100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0%	100% 100% 100% 100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 0.00% 55.83% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36% 0.00% 14.36% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 29.71% 0.00% 29.71% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10% 0.00% 0.10% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806 1806-1 1806-2 1808 1808-1 1808-2 1810 1810-1 1810-2	Land Rights Station -500 kV Land Rights Station -500 kV Buildings and Fixtures - Buildings and Fixtures - 50 kV Buildings and Fixtures - 50 kV Leasehold Improvements - Leasehold Improvements ->00 kV Leasehold Improvements ->00 kV Transformer Station Equipment - Normally Primary above 50 kV	100% 100% 100%	100% 0% 100% 0% 100% 0% 100% 0%	100% 100% 100% 100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 0.00% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36% 0.00% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 0.00% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10% 0.00% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00% 0.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806 1806-1 1806-2 1808 1808-1 1808-2 1810 1810-1 1810-2	Land Rights Station +50 MV Land Rights Station +50 MV Buildings and Fixtures + 50 KV Buildings and Fixtures + 50 KV Buildings and Fixtures + 50 KV Lessehold Improvements + 50 KV Lessehold Improvements + 50 KV Lessehold Improvements + 50 KV Transformer Station Equipment + Normally Primary above 50 MV Distribution Station Equipment + Normally Primary above 50 MV Distribution Station Equipment + Normally Distribution Station Equipment + Normally	100% 100% 100% 100%	100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0%	100% 100% 100% 100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 0.00% 55.83% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36% 0.00% 14.36% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 29.71% 0.00% 29.71% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10% 0.00% 0.10% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806 1806-1 1806-2 1808 1808-1 1808-2 1810 1810-1 1810-2 1815	Land Rights Station +50 MV Land Rights Station +50 MV Buildings and Fibrures + 50 MV Leasehold Improvements +50 MV Leasehold Improvements +50 MV Leasehold Improvements +50 MV Transformer Obsoin Capipment - Normally Transformer Obsoin Capipment - Normally Pirmary below 50 MV Pirmary below 50 MV Distribution Station Equipment - Normally Pirmary below 50 MV Distribution Station Equipment - Normally Pirmary below 50 MV	100% 100% 100% 100% 100% 100%	100% 0% 0% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	100% 100% 100% 100% 100% 100% 100%	55.83% 55.83% 55.83% 0.00% 55.83% 55.83% 55.83% 55.83% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36% 0.00% 14.36% 14.36% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 0.00% 29.71% 0.00% 29.71% 29.71% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10% 0.10% 0.10% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
1806 1806-1 1806-2 1808 1808-1 1808-2 1810 1810-1 1810-2 1815 1820	Land Rights Station -50 MV Land Rights Station -50 MV Buildings and Fishures Leasehold Improvements S0 MV Leasehold Improvements -50 MV Leasehold Improvements -50 MV Leasehold Improvements -50 MV Primary Jacobe 50 MV Distribution Station Equipment - Normally Primary Jacobe 50 MV (Build) Distribution Station Equipment - Normally Distribution Station Station Foundation Station Distribution Station Station Foundation Distribution Station Station Foundation Distribution Station Station Station Distribution Station Distribution Station Station Distribution Distributi	100% 100% 100% 100%	100% 0% 100% 0% 100% 0% 100% 0% 100% 0% 100% 0%	100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 55.83% 0.00% 55.83% 55.83% 0.00% 55.83% 55.83%	0.00% 14.36% 14.36% 0.00% 14.36% 14.36% 0.00% 14.36% 14.36%	0.00% 29.71% 29.71% 0.00% 29.71% 0.00% 29.71% 0.00% 29.71% 29.71%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.10% 0.10% 0.00% 0.10% 0.10% 0.10% 0.10%	100.00% 100.00% 0.00% 100.00% 100.00% 0.00% 100.00% 100.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%						
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1806-1 18	Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Fistures - 50 kV Leasehold Improvements -50 kV Distribution Station Equipment - Normally Primary Joke -50 kV Leasehold Improvements -50 kV Leasehold Lease	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100% O	1 10% 1 10%	0.00% 55.83% 56.83% 0.00% 55.83% 55.83% 55.83% 55.83% 55.83% 55.83% 55.83% 49.24% 49.24% 49.24% 60.00% 55.83% 55.83% 55.83% 55.83% 49.24% 60.00% 55.83% 60.00% 55.83% 60.00% 55.83% 60.00%	0.00% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 15.23% 10.00% 16.38% 16.38% 17.38% 18.38%	0.00% 29,71% 20,71% 20,71% 20,71% 20,71% 20,71% 20,71% 29,71% 29,71% 29,71% 29,71% 29,71% 20,00% 20,00% 20,71% 20,00% 20,71% 20,00% 20,71% 20,71% 20,00% 20,71% 20,71% 20,00% 20,71% 20,	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 77.48% 78.11% 0.00% 0.00% 0.00% 77.48% 78.11% 0.00% 0.00% 0.00% 77.48% 78.11% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 0.00% 15.53% 0.00% 0.00% 0.00% 15.53% 0.00	0.00% 0.00%	0.00% 0.00%						
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1806-1 1806-2 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold Improvements - Normally Primary above 50 NV Lessehold Improvements - Normally Primary above 50 NV Lessehold Improvements - Normally Primary above 50 NV (Early Lessehold Improvement - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Primary below 50 NV (Early Lessehold Improvement - Normally Distribution Station Equipment - Normally Distribution Station Equipment - Normally Distribution Station Equipment - 50 NV Poles Towers and Fistures Polles, Towers and Fistures Subtransmission Bulb Delivers Subtransmission Bulb Delivers Diversed Conductors and Devices - Subtransmission Bulb Delivers - Verhead Conductors and Devices Subtransmission Bulb Delivery Underground Conductors and Devices Underground Conductors and Devices Primary - Primary Primary - Prima	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100% O	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 0.00% 55.83% 55.83% 55.83% 55.83% 55.83% 55.83% 55.83% 49.24% 49.24% 49.24% 60.00% 55.83% 55.83% 55.83% 55.83% 49.24% 60.00% 55.83% 60.00% 55.83% 60.00% 55.83% 60.00%	0.00% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 14.38% 15.23% 10.00% 16.38% 16.38% 17.38% 18.38%	0.00% 29,71% 20,71% 20,71% 20,71% 20,71% 20,71% 20,71% 29,71% 29,71% 29,71% 29,71% 29,71% 20,00% 20,00% 20,71% 20,00% 20,71% 20,00% 20,71% 20,71% 20,00% 20,71% 20,71% 20,00% 20,71% 20,	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 77.48% 78.11% 0.00% 0.00% 0.00% 77.48% 78.11% 0.00% 0.00% 0.00% 77.48% 78.11% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 15.53% 0.00% 0.00% 0.00% 15.53% 0.00% 0.00% 0.00% 15.53% 0.00	0.00% 0.00%	0.00% 0.00%						
1806-1 1806-2 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold simprovements - 50 NV Lessehold Improvements - 50 NV Lessehold Improvements - 50 NV Transformer Station Equipment - Normally Primary above 50 NV Financy above 50 NV Distribution Station Equipment - Normally Primary below 50 NV Distribution Station Equipment - Normally Distribution Station Equipment - Normally Primary below 50 NV (Primary) - Normally Distribution Station Equipment - Normally Primary below 50 NV (Primary) - Normally Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices - Overhead Conductors and Devices - Overhead Conductors and Devices - Devices of Normal Primary Overhead Conductors and Devices - Underground Conductors and Devices - Underground Conductors and Devices - Buildenery Underground Conductors and Devices - Secondary Line Transformes Services Services Services	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64%	12%	19%	4%	0%	100%
1806-1 1806-2 1806-1 1806-1 1806-1 1806-2 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures -50 NV Leasehold Improvements -50 NV Leasehold Leasehold -50 NV Leasehold Leasehold -50 NV Leasehold Leasehold -50 NV Lease	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64%	12%	19%	4%	0%	100%
1806-1 1806-2 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold simprovements - 50 NV Lessehold Improvements - 50 NV Lessehold Improvements - 50 NV Transformer Station Equipment - Normally Primary above 50 NV Financy above 50 NV Distribution Station Equipment - Normally Primary below 50 NV Distribution Station Equipment - Normally Distribution Station Equipment - Normally Primary below 50 NV (Primary) - Normally Distribution Station Equipment - Normally Primary below 50 NV (Primary) - Normally Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices - Overhead Conductors and Devices - Overhead Conductors and Devices - Devices of Normal Primary Overhead Conductors and Devices - Underground Conductors and Devices - Underground Conductors and Devices - Buildenery Underground Conductors and Devices - Secondary Line Transformes Services Services Services	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64%	12%	19% 19% 19%	4% 4% 4%	0%	100% 100% 100% 100%
1806-1 1806-2 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold Improvements - 50 NV Dessehold Improvements - 50 NV Dessehold Improvements - 50 NV Dessehold Improvements - Normally Primary above 50 NV Dessehold Improvements - Normally Primary above 50 NV Dessehold Dessehold Improvement - Normally Distribution Station Equipment - 50 NV Poles, Towers and Fistures Dessehold Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Subtransmission Bulk Delivery Underground Conductors and Devices - Delivery Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Delivery Underground Conductors and Devices	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64%	12%	19% 19% 19%	4% 4% 4%	0%	100% 100% 100%
1806-1 1806-2 18	Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Fistures Buildings and Fistures -50 kV Buildings and Fistures -50 kV Buildings and Fistures -50 kV Leasehold Improvements -50 kV Distribution Station Equipment - Normally Pirimary below 50 kV (Bulk) Distribution Station Equipment - Normally Pirimary below 50 kV (Bulk) Distribution Station Equipment - Normally Pirimary below 50 kV (Bulk) Distribution Station Equipment - Normally Pirimary below 50 kV (Wholesale Meters) Storace Battery Equipment -50 kV Storace Battery Equipment -50 kV Distribution Station Equipment -50 kV Distribution	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64%	12%	19% 19% 19% 19% 19%	4% 4% 4% 4%	0%	100% 100% 100% 100% 100%
1806-1 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fishures Buildings and Fishures -50 NV Buildings and Fishures -50 NV Buildings and Fishures -50 NV Lossehold Improvements -50 NV Lossehold -50 NP Lossehold Improvements -50 NV Lossehold -50 NP Lossehold -50 N	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4%	0%	100% 100% 100% 100% 100% 100%
1806-1 1806-2 18	Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Fintures -50 kV Leasehold Improvements -50 kV Distribution Station Equipment -Normally Distribution Station Equipment -So kV Storage Battery Equipment -50 kV Distribution Station Build Delivery Poles. Towers and Fixtures - Subtramentation Build Delivery Overhead Conductions and Devices - Distribution Station Build Delivery Overhead Conductions and Devices - Distribution Station Build Delivery Underground Conduction and Devices - Primary Underground Conduction and Devices - Primary Underground Conductions and Devices - Primary Primary Conductions and Devices - Primary Underground Conduction	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4%	0% 0% 0% 0% 0% 0% 0%	100% 100% 100% 100% 100% 100% 100% 100%
1806-1 1806-2 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold Improvements - 50 NV Dessehold - 5	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23% 15.23% 15.23% 16.00% 16.39% 16.39% 16.39% 17.39% 18.39%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4%	0% 0% 0% 0% 0% 0% 0%	100% 100% 100% 100% 100% 100% 100% 100%
1806-1 1806-2 1806-1 1806-1 1806-1 1806-1 1806-2 18	Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Fistures Buildings and Fistures -50 kV Buildings and Fistures -50 kV Buildings and Fistures -50 kV Leasehold Improvements -50 kV Distribution Station Equipment -Normally Distribution Station Equipment -So kV Distribution Station Equipment -50 kV Distribution Station Equipment -9 Distribution Station Build Delivery Poles, Towers and Fistures - Secondary Overhead Conductors and Devices - Distribution Station Build Delivery Overhead Conductors and Devices - Distribution Station Build Delivery Underground Conductors and Devices - Primary Underground Conductors and Devices - Distribution Station Build Delivery Distribution Build Delivery	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4% 4% 4%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	100% 100% 100% 100% 100% 100% 100% 100%
1806-1 18	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures Buildings and Fistures -50 NV Buildings and Fistures -50 NV Lessehold Improvements -50 NV Destation Station Equipment - Normally Primary above 50 NV Destation Station Equipment - Normally Primary above 50 NV (Bulk) Distribution Station Equipment - Normally Distribution Station Equipment - Sol NV Distribution Station Equipment - Sol NV Distribution Station Equipment - Sol NV Poles, Towers and Fixtures Distribution Station Station Station Verhead Conductors and Devices - Subtransmission Bulk Delivery Underground Conductors and Devices - Subtransmission Bulk Delivery Underground Conductors and Devices - Devented Conductors and Devices - Devented Conductors and Devices - Devented Conductors and Devices - Delivery Underground Conductors and Devices - De	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	100% 100% 100% 100% 100% 100% 100% 100%
1806-1 1806-2 1806-1 1806-1 1806-1 1806-1 1806-2 18	Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Fistures Buildings and Fistures -50 kV Buildings and Fistures -50 kV Buildings and Fistures -50 kV Leasehold Improvements -50 kV Distribution Station Equipment -Normally Distribution Station Equipment -So kV Distribution Station Equipment -50 kV Distribution Station Equipment -9 Distribution Station Build Delivery Poles, Towers and Fistures - Secondary Overhead Conductors and Devices - Distribution Station Build Delivery Overhead Conductors and Devices - Distribution Station Build Delivery Underground Conductors and Devices - Primary Underground Conductors and Devices - Distribution Station Build Delivery Distribution Build Delivery	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4% 4% 4%	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0	100% 100% 100% 100% 100% 100% 100% 100%
1806 - 1 180	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold Improvements - 50 NV Transformed Station Equipment - Normally Primary above 50 NV Distribution Station Equipment - Normally Primary below 50 NV Distribution Station Equipment - Normally Distribution Station Equipment - Normally Primary below 50 NV (Primary) Horning below 50 NV (Pr	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0	100% 100% 100% 100% 100% 100% 100% 100%
1806-1 1806-2 1806-1 1806-1 1806-1 1806-1 1806-1 1806-2 1815-1815-1820-1 1820-1	Land Rights Station -50 NV Land Rights Station -50 NV Buildings and Fistures Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Buildings and Fistures - 50 NV Lessehold Improvements - 50 NV Lessehold Improvement - Normally Pinnary below 50 NV (Pinnary) Lessehold Improvement - Normally Lessehold Improvement - Normally Lessehold Improvement - 50 NV Lessehold	100% 100% 100% 100% 100% 100% 100% 100%	100% ON 100%	100% 100% 100% 100% 100% 100% 100% 100%	0.00% 55.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 56.83% 67.83%	0.00% 14.39% 15.23% 0.00% 0.00% 14.39% 15.23% 0.00% 16.39% 15.23%	0.00% 29.71% 20.71% 20.71% 21.71% 22.71% 22.71% 22.71% 23.	0.00% 0.00%	0.00% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.10% 0.00%	100.00% 100.00	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	64% 64% 64% 64% 64% 64% 64% 64% 64% 64%	12% 12% 12% 12% 12% 12% 12% 12% 12% 12%	19% 19% 19% 19% 19% 19% 19% 19% 19% 19%	4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4% 4	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0	100% 100% 100% 100% 100% 100% 100% 100%

1980	System Supervisory Equipment	100%	64%	12%	19%	4%	0%	100%
	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

Customer

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 Component If Density is < 30 customers per kM of lines then LOW 0.6 If Density is Between 30 and 60 customers per kM of lines then **MEDIUM** 0.4 ΑII If Density is Between > 60 customers per kM of lines then HIGH 0.3 Distribution

HIGH Transformers If Density is Between > 60 customers per kM of lines then 0.35

Categorization and Demand Allocation for Distribution Assets Accounts

			Categorization	1
USoA A/C #	Accounts	Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
	Transformer Station Equipment - Normally			1 ,,,
1815	Primary above 50 kV	TCP		0%
	Distribution Station Equipment - Normally			0,0
1820	Primary below 50 kV	DCP		0%
	Distribution Station Equipment - Normally	20.		0,0
1820-1	Primary below 50 kV (Bulk)	DCP		0%
	Distribution Station Equipment - Normally	20.		0,0
1820-2	Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		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	ВСР		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%
	Overhead Conductors and Devices -	2.10.	3371	3070
1835-3	Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices -		CCD	
	Primary Overhead Conductors and Devices -	PNCP	CCP	30%
1835-5		SNCP	ccs	30%
1840	Secondary	DNCP	CCS	30%
1840 1840-3	Underground Conduit	BCP	CCA	0%
	Underground Conduit - Bulk Delivery	PNCP	CCP	
1840-4	Underground Conduit - Primary			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	ВСР		0%

			Categorization	
USoA A/C #	Accounts	Demand	Customer	Customer Component
1845-4	Underground Conductors and Devices - Primary	PNCP	ССР	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	ccs	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855 1860	Services Meters		CWCS	100% 100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management		CDMPP	100%
	Expenditures and Recoveries Accumulated Amortization		-	10070
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets	5	
	Operation	1015 1055 5	1015 1055 0	
5005 5010	Operation Supervision and Engineering	1815-1855 D 1815-1855 D	1815-1855 C 1815-1855 C	30% 30%
5010	Load Dispatching Station Buildings and Fixtures Expense	1808 D	1815-1855 C	0%
5012	Transformer Station Equipment - Operation	1815 D		0%
0014	Labour Transformer Station Equipment - Operation	1013 D		0 78
5015	Supplies and Expenses Distribution Station Equipment - Operation	1815 D		0%
5016	Labour Distribution Station Equipment - Operation	1820 D		0%
5017	Supplies and Expenses Overhead Distribution Lines and Feeders -	1820 D		0%
5020	Operation Labour Overhead Distribution Lines & Feeders -	1830 & 1835 D	1830 & 1835 C	30%
5025	Operation Supplies and Expenses Overhead Subtransmission Feeders -	1830 & 1835 D	1830 & 1835 C	30%
5030	Operation Overhead Distribution Transformers-	1830 & 1835 D		0%
5035	Operation Underground Distribution Lines and	1850 D	1850 C	35%
5040	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	.0002	CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and		CCA	100%
5085	Expenses 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 Overhead Distribution Lines and Feeders -	4000 0 45555	1855 C	100%
5135	Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145 5150	Maintenance of Underground Conduit Maintenance of Underground Conductors	1840 D	1840 C	30%
	and Devices Maintenance of Underground Services	1845 D	1845 C	30% 100%
5155 5160	Maintenance of Underground Services Maintenance of Line Transformers	1850 D	1855 C 1850 C	100% 35%
5175	Maintenance of Meters	1000 D	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 BDHA	100% 100%

US-A A/C #	Assaulta		Categorization	
USoA A/C #	Accounts	Demand	Customer	Customer Component
15340	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

<u>Details:</u> 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 DCP1	100.00%	54.72%	13.90%	31.28%	0.00%	0.10%
Distribution CP (Total System)	DCFI	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 Distribution CP (Total System)	BCP4 DCP4	100.00% 100.00%	55.83% 55.83%	14.36% 14.36%	29.71% 29.71%	0.00% 0.00%	0.10% 0.10%
Distribution CP (Total System)	DCP4	100.00%	33.63%	14.30%	29.7170	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 Distribution CP (Total System)	BCP12 DCP12	100.00% 100.00%	53.87% 53.87%	12.60% 12.60%	32.66% 32.66%	0.73% 0.73%	0.13% 0.13%
Distribution of (Total System)	DUF 12	100.0076	JJ.0170	12.00%	32.00%	U.1370	U.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 1815 & 1820	100.00%	49.24%	15.23%	35.48%	0.00%	0.05%
DEMAND 1815 & 1820	D 1013 & 1020	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%
DEMAND 1830 & 1835	1830 & 1835 D	100.00%	54.66%	16.90%	28.38%	0.00%	0.05%
DEMAND 1830 & 1833 DEMAND 1840	1840 D	100.00%	54.00% 51.95%	16.90%	26.36% 31.93%	0.00%	0.05%
DEMAND 1845	1845 D	100.00%	49.52%	15.31%	35.12%	0.00%	0.05%
DELIAND 4040 0 45 15	1840 & 1845						
DEMAND 1840 & 1845	D 1950 D	100.00%	51.41%	15.90%	32.64%	0.00%	0.05%
DEMAND 1850 DEMAND 1855	1850 D 1855 D	100.00% -	50.50% 0.00%	15.62% 0.00%	33.84% 0.00%	0.00% 0.00%	0.05% 0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%
DEIVINIAD 1000							
CUSTOMER ALLOCATORS							
CUSTOMER ALLOCATORS							
	CEN	100.00%	51.10%	10.11%	37.75%	0.85%	0.19%

			1 1	2	3	7	9
					3		
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%
Embeded 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	ССВ	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 1815 & 1820	-	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1815 & 1820	С	-	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 1830 & 1835	100.00%	77.61%	5.46%	0.64%	15.65%	0.64%
CUSTOMER 1830 & 1835	C & 1035	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	С	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		100.000/	04.4.04	40.0407	40.4007	4.400	0.0007
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%	64 149/	12 2/10/	10 129/	A 100/	0.220/
5005-5340	O&M	100.00% 100.00%	64.14% 72.37%	12.34% 10.21%	19.12% 13.97%	4.18% 2.67%	0.22% 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
ССВ	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	



2012 COST ALLOCATION Grimsby Power Incorporated EB-2011-0273

September-30-11 Sheet E4 Trial Balance Allocation Detail Worksheet - Response to Board Staff Interrogatory X

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

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

System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocatio Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land	Assets	dp	DDCP							
1805-1 1805-2	Land Station >50 kV Land Station <50 kV		dp dp	TCP DCP	TCP4 DCP4			TCP4 DCP4			
1806 1806-1	Land Rights Land Rights Station >50 kV		dp dp	DDCP TCP	TCP4			TCP4			
806-2	Land Rights Station <50 kV		dp	DCP	DCP4			DCP4			
1808	Buildings and Fixtures Buildings and Fixtures > 50		dp	DDCP	TCP4			TCP4			
1808-1	kV		dp								
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4			DCP4			
1810	Leasehold Improvements Leasehold Improvements		dp	DDCP							
1810-1	>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	ТСР	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 (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
825	Storage Battery Equipment		dp	DDCP							
1825-1	Storage Battery Equipment >		dp	TCP	TCP4			TCP4			
	50 kV Storage Battery Equipment										
825-2	<50 kV		dp	DCP	DCP4			DCP4			
1830	Poles, Towers and Fixtures		dp	DDNCP							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	ВСР	ВСР4			ВСР4			
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	х	PNCP4	CCP		
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1835	Overhead Conductors and		dp	DDNCP							
1835-3	Devices Overhead Conductors and Devices - Subtransmission		dp	ВСР	BCP4			BCP4			
1005.4	Bulk Deliverv Overhead Conductors and			PNCP	PNCP4	CCP		PNCP4	CCP		
1835-4	Devices - Primarv Overhead Conductors and		dp				х				
1835-5	Devices - Secondary		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1840	Underground Conduit Underground Conduit - Bulk		dp	DDNCP							
1840-3	Deliverv	Land and Buildings	dp	ВСР	BCP4			BCP4			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	х	PNCP4	CCP		
1840-5	Underground Conduit -	Land and Buildings	dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
1845	Secondary Underground Conductors	Land and Buildings	dp	DDNCP							
	and Devices		up .								
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4			BCP4			
1845-4	Underground Conductors	DS	dn	PNCP	PNCP4	CCP	x	PNCP4	CCP		
	and Devices - Primary Underground Conductors	Other Distribution	dp								
1845-5	and Devices - Secondary	Assets	dp	SNCP	SNCP4 LTNCP4	CCS	x	SNCP4	CCS		
850 855	Line Transformers Services	Poles, Wires Services and Meters	dp dp	LINCP	LINCP4	CCLT	х	LTNCP4	CCLT		
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	gp							NFA ECC	
910	Leasehold Improvements	General Plant	gp							NFA ECC	
915	Office Furniture and Equipment	Equipment	gp							NFA ECC	
920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC	
1925	Computer Software	IT Assets	gp							NFA ECC	
930 935	Transportation Equipment Stores Equipment	Equipment Equipment	gp gp							NFA ECC	
1940	Tools, Shop and Garage	Equipment	gp							NFA ECC	
	Equipment Measurement and Testing										
1945	Equipment	Equipment	gp							NFA ECC	
1950	Power Operated Equipment	Equipment	gp							NFA ECC	
		Equipment								NFA ECC	

ср	ncp	non-demand	FINAL
TCP4			TCP4
DCP4			DCP4
TCP4 DCP4			TCP4 DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
DCP4			DCP4
	PNCP4		PNCP4
TCP4			TCP4
DCP4			DCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
ВСР4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
	LTNCP4		LINUP4

100 100	Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
Same Provided State		Accounts	Explanations	Sheet O1	Grouping	Demand	Customer	Joint		Customer ID	A & G ID	Misc ID	ср	ncp	non-demand	FINAL
Authors Auth	1970			gp							NFA ECC					
March Marc	1975	Load Management Controls -	Other Distribution	gp							NFA ECC					
Marie Mari	1980	System Supervisory	Other Distribution								NFA ECC					
Configuration of Control Control Configuration of Control Configuration of Control C	1990		Other Distribution								NFA ECC					
Company Comp	1995		Contributions and	со		Break out	Breakout		Break out	Breakout						
Section Function of the Community	2005	Property Under Capital	Other Distribution	gp							NFA ECC					
Control Cont	2010	Electric Plant Purchased or	Other Distribution	gp							NFA ECC					
March Marc	2105	Accum. Amortization of Electric Utility Plant -	Accumulated	accum dep		Break out	Breakout		Break out	Breakout						
Authors Transferred From Professor	2120	of Electric Utility Plant -		accum dep		Break out	Breakout		Break out	Breakout						
Accordance Acc	3046	Balance Transferred From		NI								NFA				
October Company Comp		Distribution Services	Distribution													
2005 2005 Control Charges 2005 Contr	4080-1		Distribution									CREV				
Section Control Recommend Control Recomm	4080-2		Other Distribution	mi								CCA				
Service Transcription Serv	4082	Retail Services Revenues	Other Distribution									OM&A				
Description of the Control of the	4084	Service Transaction	Other Distribution	mi								OM&A				
Act		Electric Services Incidental	Other Distribution													
And Company	4205		Other Distribution													
Orace Chicago Company Ch	4210		Other Distribution													
Company Comp	4215	Other Utility Operating	Other Distribution	mi												
Add Pyremot Charges	4220		Other Distribution													
			Late Payment													
		Miscellaneous Service	Specific Service													
Miscoliterious Services Servi			Specific Service									CWNB				
November Personal Personal		Miscellaneous Service	Specific Service													
Development Automation Development Dev																
Directly Christian of the John School Directly Christian Directly																
Description	4245		Revenue	mi												
Seguino y General Decembers of March Plant P	4305		Deductions	mi												
Lessed to Others Revenues from Morchandise, Debugger and	4310		Deductions	mi												
Lessed to Others and Control C		Leased to Others	Deductions	mi												
Jobbing, Etc. Jobbing, Etc. Marchandising, Jobbing, Etc. Marchandising, Jobbing, Etc. Marchandising, Jobbing, Etc. Marchandising, Jobbing, Etc. Deductions mi Johan Deductions Planafacil Instrument Hospital Hosp	4320	Leased to Others	Deductions	mi								OM&A				
Marchandining Jobbing, Etc. Deductions mil	4325			mi								OM&A				
Financial Instrument	4330			mi								OM&A				
Pinancial Instrument	4335	Financial Instrument Hedges		mi								OM&A				
Sains from Disposition of Company (Company Company C	4340	Financial Instrument		mi								OM&A				
Losses from Disposition of Disposi	4345	Gains from Disposition of		mi								OM&A				
A350 Allowances for Emission of Utility and Other Income & Deductions and Other Property of Control	4350	Losses from Disposition of	Other Income &	mi								OM&A				
Association Communication	4355	Gain on Disposition of Utility	Other Income &	mi								OM&A				
Alse All Manares for Emission of All Manares for Emission on All Manares for Emission	4360	Loss on Disposition of Utility	Other Income &	mi								OM&A				
Alsone Company	4365	Gains from Disposition of	Other Income &	mi								OM&A				
Comparation	4370	Losses from Disposition of	Other Income &	mi								OM&A				
Operations Operations Deductions IIII Office Income & Deductions D	4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								OM&A				
Operatine Income Asset Sale Pager Benefit Including Interest and Dividend Income & Deductions Other Income & Deductions Ot	4380	Operations	Deductions	mi								OM&A				
Interest Deductions Deductions Deductions Descriptions De	4390	Operating Income	Deductions	mi								OM&A				
Losses, Including Deductions Dedu	4395	Interest	Deductions	mi								OM&A				
Interest and Dividend income & Deductions Budductions	4398	Losses, Including		mi								OM&A				
Equity in Earnings of Other Income & mi Deductions Subsidiary Companies Power Supply Expenses (Working Capital) Power Supply Capital Po	4405			mi								OM&A				
Power Supply Canital Power Supply Expenses (Working Canital Power Supply Expenses (Working Canital) Power Supply Cop Cop Canital Power Supply Expenses (Working Canital) Power Supply Cop Canital Power Supply Cop Canital Power Supply Cop Canital Power Supply Canital Power Supply Cop CEN Expenses (Working Cop CEN Expense CEN Expense (Working Cop CEN Expense CEN Expense COP CEN Expense (Working Cop CEN Expense COP CEN Expense COP CEN Expense (Working Cop CEN Expense COP CEN EXPENS	4415		Other Income &	mi								OM&A				
Capital Power Supply Expenses (Working Cop Cen EWMP Capital Ca	4705		Power Supply	сор							CEN EWMP					
Captal Cop Capital Capital Cop Capital Capital Cop Capital Capital Capital Cop Capital Cap			Capital) Power Supply													
4710 Cost of Power Adjustments Expenses (Working Cop Capital) 4712 Charges-One-Time Expenses (Working Capital) 4714 Charges-NW Expenses (Working Capital) 4715 System Control and Load Other Power Supply Expenses (Working Capital) 4716 Charges-CN Expenses (Working Cop Capital) 4717 Charges-CN Expenses (Working Cop Capital) 4718 Charges-CN Expenses (Working Cop Capital) 4719 Expenses (Working Cop CEN EXPENSE) 4730 Expense (Working Cop CEN EXPENSE) 4730 Expense (Working Cop CEN EXPENSE	4708	Charges-WMS	Expenses (Working Capital)	сор							CEN EWMP					
A712 Charges-One-Time Expenses (Working Capital) 4714 Charges-NW Expenses (Working Cop Capital) 4715 System Control and Load Other Power Supply Expenses (Working Cop Capital) 4716 Charges-CN Expenses (Working Cop	4710	Cost of Power Adjustments	Expenses (Working Capital)	сор							CEN EWMP					
4714 Charges-NW Expenses (Working Copt Capital System Control and Load Dispatching Capital Dispatching Expenses (Working Copt Capital Dispatching Charges-CN Expenses (Working Capital	4712	Charges-One-Time	Power Supply Expenses (Working	сор							CEN EWMP					
Capital Other Power Supply Cop Expenses (Working Cop Expenses Expenses Expenses Expenses Expenses Expenses (Working Cop Capital) Rural Rate Assistance Expenses (Working Cop Expense Expenses (Working Cop Capital) Rural Rate Assistance Expenses (Working Cop Capital) Rural Rate Assistance Expenses (Working Cop Capital) Rural Rate Assistance Expenses (Working Cop Capital)	4714	Charges-NW	Power Supply	сор							CEN					
Uspatching Expenses		System Control and Load	Capital) Other Power Supply													
4716 Charges-CN Expenses (Working cop Canital) Rural Rate Assistance Expenses (Working cop Expenses (Working cop CEN EWMP)			Power Supply													
4730 Kurari Rate Assistance Expense (Working cop CEN EWMP	4716		Expenses (Working Capital)	сор							CEN					
namen and a second a second and	4730			сор							CEN EWMP					

Uniform System of Accounts - Detail					Classifica	ation and Alloc	ation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
Accounts: USoA Account	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID		Misc ID	ср	пср	non-demand	FINAL
4750	Charges-LV	Power Supply Expenses (Working	сор							CEN					
5005	Operation Supervision and	Capital) Operation (Working	di	1815-1855 D	1815-1855 D	1815-1855 C	х	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Engineering Load Dispatching	Capital) Operation (Working	di			1815-1855 C		1815-1855 E	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and	Capital) Operation (Working	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
	Fixtures Expense Transformer Station	Capital) Operation (Working													
5014	Equipment - Operation Labour	Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Supplies and Expenses Distribution Station Equipment - Operation	Operation (Working	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
3010	Labour Distribution Station	Capital)	ui .	1020 5	1020 5	1020 0		1020 5	1020 0					.020 5	1020 5
5017	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	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (х	830 & 1835	1830 & 1835 (;				1830 & 1835 E	1830 & 1835 D
	Labour Overhead Distribution Lines														
5025	& Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 (;				1830 & 1835 E	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (830 & 1835	1830 & 1835 (;				1830 & 1835 E	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	х	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders -	Operation (Working	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (;				1840 & 1845 E	1840 & 1845 D
	Operation Labour Underground Distribution	Capital)													
5045	Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (;				1840 & 1845 E	1840 & 1845 D
	Underground	Operation (Working													
5050	Subtransmission Feeders - Operation	Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (840 & 1845	1840 & 1845 (1840 & 1845 E	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 E	1815-1855 C	x	1815-1855 E	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (;				1840 & 1845 E	1840 & 1845 D
5095	Paid Overhead Distribution Lines	Operation (Working	di	1020 8 1025 1	020 0 1025	1830 & 1835 (x	020 8 1025	1830 & 1835 (1830 & 1835 E	1020 8 1025 0
	and Feeders - Rental Paid	Capital) Operation (Working		1630 & 1633 I	030 & 1033	1630 & 1633 (^	630 & 1633	1630 & 1633 (1630 & 1633 L	1630 & 1633 L
5096	Other Rent Maintenance Supervision	Capital) Maintenance	di							O&M					
5105	and Engineering Maintenance of Buildings	(Working Capital)	di	1815-1855 D	1815-1855 [1815-1855 C	x	1815-1855 C	1815-1855 C					1815-1855 D	1815-1855 D
5110	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
	Maintenance of Distribution	Maintenance		4000 D	4000 D	4000.0		4000 D	4000.0					4000 B	4000 D
5114	Station Equipment	(Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	(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	х	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 I	830 & 1835	1830 & 1835 (х	830 & 1835	1830 & 1835 (;				1830 & 1835 E	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	х	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground	Maintenance	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	1845 D
	Conductors and Devices Maintenance of Underground	(Working Capital) Maintenance		1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5155 5160	Services Maintenance of Line	(Working Capital) Maintenance	di di	1850 D	1855 D	1855 C	x	1855 D 1850 D	1855 C					1850 D	1855 D
5160	Transformers Maintenance of Meters	(Working Capital) Maintenance	cu	1860 D	1860 D	1860 C	*	1860 D	1860 C					1860 D	1860 D
		(Working Capital) Billing and													
5305	Supervision	Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working	cu			CWMR			CWMR						
5315	Customer Billing	Capital) Billing and Collection (Working	cu			CWNB			CWNB						
00.0	Customer Emmig	Capital) Billing and	ou .												
5320	Collecting	Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working	cu			CWNB			CWNB						
5000		Capital) Billing and				g									
5330	Collection Charges	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	cu			CWNB			CWNB						
5405	Supervision	Capital) Community Relations (Working	ad							O&M					
3403	•	Relations (Working Capital) Community	au							Julyi					
5410	Community Relations - Sundry	Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM	ad							O&M					
		(Working Capital) Community													
5420	Community Safety Program	Relations (Working Capital)	ad							NFA ECC					

Unifo Syster Accou Deta Accou	m of ints - ail					Classifica	tion and Alloc	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related		
USoA Ad	ccount	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	ср	ncp
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	ad							O&M			
5675		Maintenance of General Plant	(Working Capital) 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	ad							0			
5684		IFRS Placeholder Expense Account	(Working Capital) Administrative and General Expenses	ad							0			
5685		Independent Market Operator Fees and Penalties	(Working Capital) Power Supply Expenses (Working	сор							NFA ECC			
5705		Amortization Expense - Property, Plant, and	Capital) Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout				
5710		Equipment Amortization of Limited	Amortization of	dep	PRORATED	Break out	Breakout			Breakout				
5715		Term Electric Plant Amortization of Intangibles and Other Electric Plant	Assets Amortization of Assets	dep	PRORATED		Breakout			Breakout				
5720		Amortization of Electric Plant Acquisition	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout				
5730		Adiustments Amortization of Unrecovered Plant and Regulatory Study	Amortization of Assets	dep							O&M			
5735		Costs Amortization of Deferred	Amortization of	dep							O&M			
5740		Development Costs Amortization of Deferred	Assets Amortization of	dep							O&M			
6005		Charges Interest on Long Term Debt	Assets Interest Expense -	INT							NFA			
6105		Taxes Other Than Income	Unclassifed Other Distribution Expenses	ad							NFA			
6110		Income Taxes	Income Tax Expense -	Input							NFA			
6205		Donations	Unclassified Charitable	ad							O&M			
6210		Life Insurance	Contributions Insurance Expense (Working Capital)	ad							O&M			
6215		Penalties	Other Distribution Expenses	ad							O&M			
6225		Other Deductions	Other Distribution Expenses	ad							O&M			

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2012 COST ALLOCATION Grimsby Power Incorporated

EB-2011-0273 September-30-11

Sheet E5 Reconciliation Worksheet - Response to Board Staff Interrogatory X

<u>Details:</u>
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
	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures < 50 KV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally		\$0	r.o.		¢o.	\$0	\$0	\$0	60	\$0
	Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally		¢o.	r.o.		¢o.	¢o.	¢o.	60	60	60
	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally		Φ0	\$0		Φ0	Φ0	Φ0	\$ U	Φ0	\$0
	Primary below 50 kV (Primary)		\$143,555	\$143,555		\$0	\$143,555	\$143,555	\$0	\$143,555	\$0
	Distribution Station Equipment - Normally		\$143,333	φ143,333		ψU	\$143,555	φ143,333	φυ	φ143,555	ŞU
	Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment		\$0	\$0		\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0
	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0
	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -		Ψū	Q U		ψ0	Ψ	Ψ	Q U	Ų.	QU
	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Primary		\$6,271,188	\$6,271,188		\$0	\$6,271,188	\$6,271,188	\$0	\$6,271,188	\$0
	Poles, Towers and Fixtures - Secondary		\$1,567,797	\$1,567,797		\$0	\$1,567,797	\$1,567,797	\$0	\$1,567,797	\$0
	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
						· l					
	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 -										
	Secondary		\$462,294	\$462,294		\$0	\$462,294	\$462,294	\$0	\$462,294	\$0
	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Primary		\$3,863,869	\$3,863,869		\$0	\$3,863,869	\$3,863,869	\$0	\$3,863,869	\$0
	Underground Conduit - Secondary		\$429,319	\$429,319		\$0	\$429,319	\$429,319	\$0	\$429,319	\$0
	Underground Conductors and Devices Underground Conductors and Devices - Bulk		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -										
	Primary		\$1,205,375	\$1,205,375		\$0	\$1,205,375	\$1,205,375	\$0	\$1,205,375	\$0
	Underground Conductors and Devices -										
	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	\$0	\$0
1908 1910	Buildings and Fixtures Leasehold Improvements	\$0 \$0	\$869,466 \$0	\$869,466 \$0		\$0 \$0	\$869,466 \$0	\$869,466 \$0	\$0 \$0	\$869,466 \$0	\$0 \$0
1915	Office Furniture and Equipment	\$0 \$0	\$137,239	\$137,239		\$0 \$0	\$137,239	\$137,239	\$0 \$0	\$137,239	\$0 \$0
1920	Computer Equipment - Hardware	\$0	\$149,603	\$149,603		\$0 \$0	\$149,603	\$149,603	\$0 \$0	\$149,603	\$0 \$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										
4075	Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility						0.5	<u>^-</u>		0.5	
4000	Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0 ©0	\$0 \$0	\$0
1980 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990	Contributions and Grants - Credit	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2005	Property Under Capital Leases	\$0	\$0	\$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2105	Accum. Amortization of Electric Utility Plant -	ΨΟ	ΨΟ	ΨΟ		ΨΟ	ΨΟ	ΨΟ	ΨU	ΨΟ	ΨΟ
	Property, Plant, & Equipment	(\$13,673,200)		###########		\$0	#######################################	(\$13,673,200)	\$0	#######################################	\$0
2120	Accumulated Amortization of Electric Utility	(4.5,5.5,55)				**		(+:-,-:-,)	**		
	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	(\$000)		(6000)		¢o.	(\$000)	(\$ 000)	60	(\$000)	\$0
4090	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 \$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										
420E	Income Regulatory Debite	\$0		\$0		\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4305	Regulatory Debits	\$0		\$0		\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4310 4315	Regulatory Credits Revenues from Electric Plant Leased to	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4313	Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4320		\$0		φU		\$0	φυ	Φ0	φυ	φυ	, QU
.320	Expenses of Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4325	, Stricts	ΨΟ		Ç		\$0	Ų0	Ψ	Ů,	\$ 3	, , ,
	Revenues from Merchandise, Jobbing, Etc.	(\$100,000)		(\$100,000)		\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	\$0
4330	Costs and Expenses of Merchandising,							.,,,			
	Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument										
	Hedges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument			_							
10.15	Investments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility						0.5	<u>^-</u>		0.5	
4250	Plant Losses from Disposition of Future Use Utility	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4350	Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Liant	\$0		φ0	i !	φ0	φU	Φ0	φ 0	φU	φU

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	djusted 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	фО		φυ		φυ	φυ	φυ	φυ	φυ	\$0
4365	Property Gains from Disposition of Allowances for	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4365	Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for					•					
4375	Emission Revenues from Non-Utility Operations	\$0 (\$211,600)		\$0 (\$211,600)		\$0 \$0	\$0 (\$211,600)	\$0 (\$211,600)	\$0 \$0	\$0 (\$211,600)	\$0 \$0
4380	Expenses of Non-Utility Operations	\$208,000		\$208,000		\$0	\$208,000	\$208,000	\$0	\$208,000	\$0
4390 4395	Miscellaneous Non-Operating Income Rate-Payer Benefit Including Interest	(\$5,000) \$0		(\$5,000) \$0		\$0 \$0	(\$5,000) \$0	(\$5,000) \$0	\$0 \$0	(\$5,000) \$0	\$0 \$0
4398	Foreign Exchange Gains and Losses,	ΨΟ		ΨΟ		•	ΨΟ	•	ΨΟ	ΨΟ	ΨΟ
4405	Including Amortization	\$0		\$0 (\$10,100)		\$0 \$0	\$0 (\$10,100)	\$0	\$0 \$0	\$0 (\$40,400)	\$0 \$0
4415	Interest and Dividend Income	(\$10,100)		(\$10,100)		\$0	(\$10,100)	(\$10,100)	\$ U	(\$10,100)	\$0
	Equity in Earnings of Subsidiary Companies	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4705 4708	Power Purchased Charges-WMS	\$14,316,251 \$1,266,481		4,316,251 1,266,481		\$0 \$0	\$14,316,251 \$1,266,481	\$14,316,251 \$1,266,481	\$0 \$0	\$14,316,251 \$1,266,481	\$0 \$0
4710	Cost of Power Adjustments	\$0	Ψ	\$0		\$0	\$0	\$0	\$ 0	\$0	\$0
4712	Charges-One-Time	\$0		\$0		\$0	\$0	\$0	\$ 0	\$0	\$0
4714 4715	Charges-NW System Control and Load Dispatching	\$1,261,033 \$0	\$	1,261,033 \$0		\$0 \$0	\$1,261,033 \$0	\$1,261,033 \$0	\$0 \$0	\$1,261,033 \$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 4750	Rural Rate Assistance Expense Charges-LV	\$0 \$130,000		\$0 \$130,000		\$0 \$0	\$0 \$130,000	\$0 \$130.000	\$0 \$0	\$0 \$130,000	\$0 \$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 5014	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	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					-				·	•
5017	Labour Distribution Station Equipment - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	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 -	\$37,599		Ф 37,599		\$0	\$37,599	\$37,599	\$ U	Ф37,399	\$ 0
E000	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-					•				·	
5040	Operation Underground Distribution Lines and Feeders	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	- 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 -					-			- φ0	·	• •
FOFF	Operation Underground Distribution Transformers -	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5055	Operation Operation Distribution Transformers -	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5070 5075	Customer Premises - Operation Labour Customer Premises - Materials and	\$4,701		\$4,701		\$0	\$4,701	\$4,701	\$0	\$4,701	\$0
	Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5085 5090	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders	\$281,699		\$281,699		\$0	\$281,699	\$281,699	\$0	\$281,699	\$0
5090	- Rental Paid	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders -						005.755	005			
5096	Rental Paid Other Rent	\$25,758 \$0		\$25,758 \$0		\$0 \$0	\$25,758 \$0	\$25,758 \$0	\$0 \$0	\$25,758 \$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
	Distribution Stations	φυ		φU	ı	φ0	φ0	φυ	\$ 0	\$0	4 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
	Maintenance of Transformer Station										
	Equipment Maintenance of Distribution Station	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Equipment	\$816		\$816		\$0	\$816	\$816	\$0	\$816	\$0
5120	240 Priorit	ψ0.0		\$0.0		ΨÜ	φοιο	ΨΟΙΟ	Ç	ψ0.0	ψū
	Maintenance of Poles, Towers and Fixtures	\$40,114		\$40,114		\$0	\$40,114	\$40,114	\$0	\$40,114	\$0
	Maintenance of Overhead Conductors and										
	Devices	\$74,676		\$74,676		\$0	\$74,676	\$74,676	\$ 0	\$74,676	\$ 0
	Maintenance of Overhead Services Overhead Distribution Lines and Feeders -	\$66,743		\$66,743		\$0	\$66,743	\$66,743	\$0	\$66,743	\$0
	Right of Way	\$77,653		\$77,653		\$0	\$77,653	\$77,653	\$0	\$77,653	\$0
	Maintenance of Underground Conduit	\$0		\$0		\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
	Maintenance of Underground Conductors	**		•		**	**	•			
	and Devices	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance of Underground Services	\$13,817		\$13,817		\$0	\$13,817	\$13,817	\$0	\$13,817	\$0
	Maintenance of Line Transformers Maintenance of Meters	\$58,527 \$48,178		\$58,527 \$48,178		\$0 \$0	\$58,527 \$48,178	\$58,527 \$48,178	\$0 \$0	\$58,527 \$48,178	\$0 \$0
	Supervision	\$40,176 \$4,284		\$4,284		\$0 \$0	\$40,176 \$4,284	\$4,284	\$0 \$0	\$4,284	\$0 \$0
	Meter Reading Expense	\$97,796		\$97,796		\$0	\$97,796	\$97,796	\$0 \$0	\$97,796	\$0 \$0
	Customer Billing	\$348,320		\$348,320		\$0	\$348,320	\$348,320	\$0	\$348,320	\$0
	Collecting	\$43,983		\$43,983		\$0	\$43,983	\$43,983	\$0	\$43,983	\$0
	Collecting- Cash Over and Short	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Collection Charges	\$6,630		\$6,630		\$0	\$6,630	\$6,630	\$0	\$6,630	\$0
	Bad Debt Expense	\$6,000		\$6,000		\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
	Miscellaneous Customer Accounts Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Supervision	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Community Relations - Sundry	\$9,000		\$9,000		\$0	\$9,000	\$9,000	\$0 \$0	\$9,000	\$0 \$0
	Energy Conservation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Community Safety Program	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous Customer Service and										
	Informational Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Supervision	\$0		\$0		\$0	\$0	\$0	\$ 0	\$0	\$ 0
	Demonstrating and Selling Expense	\$0 \$3,500		\$0 \$3,500		\$0 \$0	\$0 \$3,500	\$0 \$3,500	\$0 \$0	\$0 \$3,500	\$0 \$0
	Advertising Expense Miscellaneous Sales Expense	\$3,500 \$0		\$3,500 \$0		\$0 \$0	\$3,500 \$0	\$3,500 \$0	\$0 \$0	\$3,500	\$0 \$0
	Executive Salaries and Expenses	\$158,196		\$158,196		\$0	\$158,196	\$158,196	\$0 \$0	\$158,196	\$0 \$0
	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
	Office Supplies and Expenses	\$44,694		\$44,694		\$0	\$44,694	\$44,694	\$ 0	\$44,694	\$ 0
	Administrative Expense Transferred Credit	\$0		\$0		\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
	Outside Services Employed Property Insurance	\$66,696 \$23.307		\$66,696 \$23.307		\$0 \$0	\$66,696 \$23,307	\$66,696 \$23.307	\$0 \$0	\$66,696 \$23,307	\$0 \$0
	Injuries and Damages	\$0		\$0		\$0 \$0	\$25,507	\$0	\$0 \$0	\$0	\$0 \$0
	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
	Regulatory Expenses	\$59,520		\$59,520		\$0	\$59,520	\$59,520	\$0	\$59,520	\$0
	General Advertising Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous General Expenses	\$99,401		\$99,401		\$0 \$0	\$99,401	\$99,401	\$0 \$0	\$99,401	\$0 ©0
	Rent Maintenance of General Plant	\$0 \$105,593		\$0 \$105,593		\$0 \$0	\$0 \$105,593	\$0 \$105,593	\$0 \$0	\$0 \$105,593	\$0 \$0
	Electrical Safety Authority Fees	\$105,593		\$105,593		\$0 \$0	\$105,593	\$105,593	\$0 \$0	\$105,593	\$0 \$0
	IFRS Placeholder Expense Account	\$5,100		\$5,100		\$0 \$0	\$5,100	\$5,100	\$0 \$0	\$5,100	\$0 \$0
	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
	Independent Market Operator Fees and										
	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization Expense - Property, Plant, and	\$692,103		\$692,103		\$0	\$692,103	\$692,103	\$0	\$692,103	\$0
5710	Equipment	ან9∠,103		ა ნ9∠, 103		\$0	\$692,103	Φ092,103	\$0	\$092,103	\$0
	Amortization of Limited Term Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization of Intangibles and Other	Ψ		20		70	+3	40		+0	
37 13											