Cost Allocation Model ("CA Model") version 2

Instructions Sheet 1.1

General:

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

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

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

- Electricity CA Model version 2 Instruction Sheet 1.1 explains how version 2 of the CA Model differs from version 1.2; and
- Board Staff Implementation of the Board's Findings on the Review of Electricity Cost Allocation Policy documentation of the rationale for changes to the previous model.

The original model and related documents are on the web-site in EB-2005-0317; http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Arc hived+OEB+Key+Initiatives/Cost+Allocation+Review.

Worksheet I1 Introduction

This input worksheet is for basic information about the utility.

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

Worksheet I2 LDC Classes

The rate classes are defined in this input worksheet.

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

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

Worksheet I3 Trial Balance Data

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

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

Worksheet I4 Break Out Assets

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

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

Worksheet I5.1 Miscellaneous Data

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

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

Worksheet I5.2 Weighting Factors

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

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

Example: Weighting Factor for Services:

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

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

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

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

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

Example: Weighting Factor for Billing and Collecting:

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

Assume that there are 15 customers in the USL class:

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

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

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

Worksheet I6.1 Revenue

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

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

Worksheet I6.2 Customer Data

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

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

Worksheet I7.1 Meter Capital

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

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

Worksheet I7.2 Meter Reading

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

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

Worksheet I8 Demand Data

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

No changes in version 2 of this worksheet.

Worksheet I9 Direct Allocation

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

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

Worksheet O1

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

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

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

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

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

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

Worksheet O3.1

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

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

Worksheet O3.6

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

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

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

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



Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet I2 Class Selection -

Final Run October 25, 2011

Instructions:

Step 1: Please input your existing classes

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

Please Provide a summary of this Run

Final Run October 25, 2011	

		Utility's Class Definition	Current
1	Residential	Residential Service	YES
2	GS <50	General Service Less than 50 kW Service	YES
3	GS>50-Regular	General Service 50 to 4999 kW service	YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light	Sreet Lighting Service	YES
8	Sentinel	Sentinel Lighting Service	YES
9	Unmetered Scattered Load	Unmetered Scattered Load Service	YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

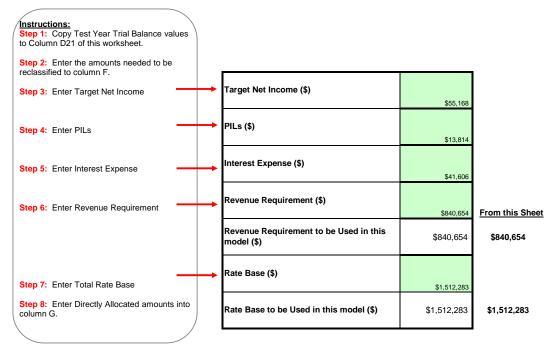
		Update
** Space available for additional informati	on about this run	
		,



Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet I3 Trial Balance Data - Final Run October 25, 2011



Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash	\$95,635			
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments	\$382,524			
1100	Customer Accounts Receivable	\$70,000			
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues	\$605,000			
1130	Accumulated Provision for Uncollectible Accounts				
	Credit	(\$14,436)			
1140	Interest and Dividends Receivable				
1150	Rents Receivable				
1170	Notes Receivable				
1180	Prepayments			\$8,850	
1190	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				
1330	Plant Materials and Operating Supplies	\$46,011			
1340	Merchandise				
1350	Other Materials and Supplies				
1405	Long Term Investments in Non-Associated Companies				
1408	Long Term Receivable - Street Lighting Transfer				
1410	Other Special or Collateral Funds				
1415	Sinking Funds				
1425	Unamortized Debt Expense				
1445	Unamortized Discount on Long-Term DebtDebit				
1455	Unamortized Deferred Foreign Currency Translation				
	Gains and Losses				

		_	1		
1460	Other Non-Current Assets				
1465	O.M.E.R.S. Past Service Costs				
1470	Past Service Costs - Employee Future Benefits				
1475	Past Service Costs - Other Pension Plans				
1480	Portfolio Investments - Associated Companies				
1485	Investment in Associated Companies - Significant				
	Influence				
1490	Investment in Subsidiary Companies				
1505	Unrecovered Plant and Regulatory Study Costs				
1508	Other Regulatory Assets		\$33,398		
1510	Preliminary Survey and Investigation Charges				
1515	Emission Allowance Inventory				
1516	Emission Allowances Withheld				
1518	RCVARetail		\$5,100		
1520	Power Purchase Variance Account		1		
1525	Miscellaneous Deferred Debits				
1530	Deferred Losses from Disposition of Utility Plant				
1540	Unamortized Loss on Reacquired Debt				
1545	Development Charge Deposits/ Receivables				
1548	RCVASTR				
1560	Deferred Development Costs				
1562	Deferred Payments in Lieu of Taxes		\$0		
1563	Account 1563 - Deferred PILs Contra Account	-	\$0		
1565	Conservation and Demand Management Expenditures	1			
	and Recoveries				
1570	Qualifying Transition Costs				
1571	Pre-market Opening Energy Variance				
1572	Extraordinary Event Costs				
1574	Deferred Rate Impact Amounts				
1580	RSVAWMS		(\$48,000)		
1582	RSVAONE-TIME			-	
1584	RSVANW		\$21,000		
1586	RSVACN		\$22,500		
1588	RSVAPOWER		(\$70,000)		
1590	Recovery of Regulatory Asset Balances				
1605	Electric Plant in Service - Control Account				
1606	Organization				
1608	Franchises and Consents				
1610	Miscellaneous Intangible Plant				
1615	Land				
1616	Land Rights				
1620	Buildings and Fixtures				
1630	Leasehold Improvements				
1635	Boiler Plant Equipment				
1640	Engines and Engine-Driven Generators				
1645	Turbogenerator Units				
1650	Reservoirs, Dams and Waterways				
1655	Water Wheels, Turbines and Generators				
1660	Roads, Railroads and Bridges				
1665	Fuel Holders, Producers and Accessories				
1670	Prime Movers				
1675	Generators				
1680	Accessory Electric Equipment				
1685	Miscellaneous Power Plant Equipment				(0.1.1)
1705	Land		\$141		(\$141)
1706	Land Rights				
1708	Buildings and Fixtures				
1710	Leasehold Improvements				
1715	Station Equipment				
1720	Towers and Fixtures				
1725	Poles and Fixtures				
1730	Overhead Conductors and Devices				
1735	Underground Conduit				
1740	Underground Conductors and Devices				
1745	Roads and Trails				
1805	Land				\$141
1806	Land Rights				
1808	Buildings and Fixtures				
1810	Leasehold Improvements				
	Transformer Station Equipment - Normally Primary				
1815	above 50 kV	1			
	Distribution Station Equipment - Normally Primary below	Ī			
1820	50 kV	l	\$472,700		
1825	Storage Battery Equipment		Ţ <u>_</u> ,. 00		
1830	Poles, Towers and Fixtures	1	\$1,134,397		
1835	Overhead Conductors and Devices		ψ1,101,337		
1840	Underground Conduit	1	\$77,511		
1845	Underground Conductors and Devices	1	\$4,850		
1850	Line Transformers		\$393,099		
1855	Services	1	ψ333,033		
1860	Meters	-	\$402.206		
	IFRS Placeholder Asset Account		\$402,326		
1880	JIFNO FIACEHOIDEL ASSEL ACCOUNT				

4005	Other least-leations on Contamondo Describe	-	1	
1865 1870	Other Installations on Customer's Premises	-		
1875	Leased Property on Customer Premises Street Lighting and Signal Systems	-		
1905	Land			
1905	Land Rights	-		
1908	Buildings and Fixtures			
1910	Leasehold Improvements	-		
1915	Office Furniture and Equipment			
1913	Computer Equipment - Hardware		\$661	
1920	Computer Equipment - Hardware Computer Software	-	\$68,842	
	Transportation Equipment	-	φ00,042	
1930		-		
1935	Stores Equipment Tools, Shop and Garage Equipment	-		
1940 1945		-		
	Measurement and Testing Equipment Power Operated Equipment	-		
1950		-		
1955	Communication Equipment			
1960	Miscellaneous Equipment			
1965	Water Heater Rental Units	-		
1970	Load Management Controls - Customer Premises	-		
1975	Load Management Controls - Utility Premises	-		
1980	System Supervisory Equipment			
1985	Sentinel Lighting Rental Units	-	#0.050	(\$0.050)
1990	Other Tangible Property		\$8,850	(\$8,850)
1995	Contributions and Grants - Credit	_		
2005	Property Under Capital Leases	1		
2010	Electric Plant Purchased or Sold	-		
2020	Experimental Electric Plant Unclassified	-		
2030	Electric Plant and Equipment Leased to Others			
2040	Electric Plant Held for Future Use			
2050	Completed Construction Not ClassifiedElectric	-		
2055	Construction Work in ProgressElectric			
2060	Electric Plant Acquisition Adjustment			
2065	Other Electric Plant Adjustment			
2070	Other Utility Plant			
2075	Non-Utility Property Owned or Under Capital Leases			
2105	Accum. Amortization of Electric Utility Plant - Property,		(0.4 = 4 = 0.40)	
	Plant, & Equipment		(\$1,517,843)	
2120	Accumulated Amortization of Electric Utility Plant -			
	Intangibles	_		
2140	Accumulated Amortization of Electric Plant Acquisition			
	Adjustment			
2160	Accumulated Amortization of Other Utility Plant			
2180	Accumulated Amortization of Non-Utility Property			
2205	Accounts Payable		(\$310,000)	
2208	Customer Credit Balances		(\$35,000)	
2210	Current Portion of Customer Deposits			
2215	Dividends Declared			
2220	Miscellaneous Current and Accrued Liabilities		(\$20,000)	
2225	Notes and Loans Payable			
2240	Accounts Payable to Associated Companies			
2242	Notes Payable to Associated Companies			
2250	Debt Retirement Charges(DRC) Payable		(\$19,000)	
2252	Transmission Charges Payable			
2254	Electrical Safety Authority Fees Payable			
2256	Independent Market Operator Fees and Penalties			
	Payable			
2260	Current Portion of Long Term Debt			
2262	Ontario Hydro Debt - Current Portion			
2264	Pensions and Employee Benefits - Current Portion			
2268	Accrued Interest on Long Term Debt			
2270	Matured Long Term Debt			
2272	Matured Interest on Long Term Debt			
2285	Obligations Under Capital LeasesCurrent			
2290	Commodity Taxes		\$3,500	
2292	Payroll Deductions / Expenses Payable			
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.			
2296	Future Income Taxes - Current			
2305	Accumulated Provision for Injuries and Damages			
2306	Employee Future Benefits			
2308	Other Pensions - Past Service Liability			
2310	Vested Sick Leave Liability			
2315	Accumulated Provision for Rate Refunds			
2320	Other Miscellaneous Non-Current Liabilities			
2325	Obligations Under Capital LeaseNon-Current			
2330	Development Charge Fund			
2335	Long Term Customer Deposits		(\$25,366)	
2340	Collateral Funds Liability			
2345	Unamortized Premium on Long Term Debt			
2348				
	O.M.E.R.S Past Service Liability - Long Term Portion			
2350	Future Income Tax - Non-Current			
2405	Other Regulatory Liabilities			
		-		

	Deferred Gains from Disposition of Utility Plant			
2410				
2415	Unamortized Gain on Reacquired Debt			
2425	Other Deferred Credits			
2435	Accrued Rate-Payer Benefit			
2505	Debentures Outstanding - Long Term Portion			
2510	Debenture Advances			
2515	Reacquired Bonds			
2520	Other Long Term Debt			
2525	Term Bank Loans - Long Term Portion			
2530	Ontario Hydro Debt Outstanding - Long Term Portion			
2550	Advances from Associated Companies			
3005	Common Shares Issued	(\$1,121,529)		
3008	Preference Shares Issued	(\$1,121,529)		
3010	Contributed Surplus	(+ / / / - / /		
3020	Donations Received			
3022	Development Charges Transferred to Equity			
3026	Capital Stock Held in Treasury			
3030	Miscellaneous Paid-In Capital			
3035	Installments Received on Capital Stock			
3040	Appropriated Retained Earnings			
3045	Unappropriated Retained Earnings	\$491,158		
3046	Balance Transferred From Income	(\$107,588)	\$107,588	\$0
3047	Appropriations of Retained Earnings - Current Period			
3048	Dividends Payable-Preference Shares			
3049	Dividends Payable-Common Shares			
3055	Adjustment to Retained Earnings			
3065	Unappropriated Undistributed Subsidiary Earnings			
4006	Residential Energy Sales	(\$1,125,143)		
4010	Commercial Energy Sales	(ψ1,120,140)		
4015	Industrial Energy Sales			
4015	Energy Sales to Large Users			
4020				
	Street Lighting Energy Sales	(\$22,744)		
4030	Sentinel Lighting Energy Sales	(\$2,003)		
4035	General Energy Sales	(\$997,487)		
4040	Other Energy Sales to Public Authorities			
4045	Energy Sales to Railroads and Railways			
4050	Revenue Adjustment	\$0		
4055	Energy Sales for Resale	\$0		
4060	Interdepartmental Energy Sales			
4062	Billed WMS	(\$154,349)		
4064	Billed-One-Time	(4 - 7 - 7		
4066	Billed NW	(\$158,611)		
4068	Billed CN	(\$39,846)		
	Dilled CIV	(\$33,040)		
	Distribution Convices Boyonus	(\$709.010)		
4080	Distribution Services Revenue	(\$798,919)	PG20 402	
4080-1	Revenue from Rates	(\$798,919)	\$620,192	
4080-1 4080-2	Revenue from Rates SSS Admin Charge		\$620,192	
4080-1 4080-2 4082	Revenue from Rates SSS Admin Charge Retail Services Revenues	(\$798,919)	\$620,192	
4080-1 4080-2 4082 4084	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues		\$620,192	
4080-1 4080-2 4082 4084 4090	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales		\$620,192	
4080-1 4080-2 4082 4084 4090 4105	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue		\$620,192	
4080-1 4080-2 4082 4084 4090	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales		\$620,192	
4080-1 4080-2 4082 4084 4090 4105	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents		\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue		\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents	(\$2,760)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues	(\$2,760)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income	(\$2,760)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges	(\$2,760)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power	(\$2,760)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues	(\$2,760)	\$620,192	(\$4 320)
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235 4235-1	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges	(\$2,760) (\$7,265) (\$5,190)	\$620,192	(\$4,320) \$4.320
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-9	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual	(\$2,760)	\$620,192	(\$4,320) \$4,320
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds	(\$2,760) (\$7,265) (\$5,190)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-4 4235-90 4240 4240	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income	(\$2,760) (\$7,265) (\$5,190)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4215 4220 4225 4230 4235-1 4235-9 4240 4245 4305	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits	(\$2,760) (\$7,265) (\$5,190)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-9 4240 4245 4305 4310	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits	(\$2,760) (\$7,265) (\$5,190)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310 4315	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Revenues from Electric Plant Leased to Others	(\$2,760) (\$7,265) (\$5,190)	\$620,192	
4080-1 4080-2 4082 4084 4090 41105 4210 4215 4220 4225 4230 4235-1 4235-9 4240 4245 4305 4310 4315 4320	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc.	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4235-1 4235-90 4240 4245 4310 4315 4310 4315 4320 4320 4325 4330	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4245 4305 4310 4315 4320 4325 4325 4330 4325	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4235-1 4235-90 4240 4245 4310 4315 4310 4315 4320 4320 4325 4330	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4245 4305 4310 4315 4320 4325 4325 4330 4325	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4245 4305 4310 4315 4320 4325 4325 4330 4325	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4215 4220 4225 4235-4 4235-90 4244 4245 4305 4315 4315 4320 4325 4330 4335 4330 4335	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Investments	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4235 4235-1 4235-90 4245 4305 4310 4315 4320 4320 4325 4330 4340	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4235-1 4235-1 4235-1 4235-9 4240 4245 4305 4310 4315 4320 4325 4330 4326 4330 4340 4345 4340	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other Property	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4215 4220 4225 4235-4 4235-90 4245 4305 4315 4315 4320 4325 4330 4340 4345 4350 4355 4360	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235 4235-1 4235-90 4240 4245 4310 4315 4320 4325 4330 4335 4340	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Cain on Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for Emission	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4245 4305 4310 4315 4320 4325 4325 4330 4325 4330 4325 4330 4335 4340 4355 4360 4365 4370	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Merchandising, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-3 4235-3 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340 4345 4365 4360 4365 4370 4375	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other Property Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-30 4235-30 4235-30 4235-30 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4365 4360 4365 4370 4375 4380	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Credits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Utility and Other Property Loss on Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Disposition of Allowances for Emission	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375 4380 4388	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased in Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other Property Uses on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations Expenses of Non-Utility Operations Expenses of Non-Utility Operations Expenses of Non-Utility Operations	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4360 4365 4370 4375 4380 4380 4385	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Merchandising, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Losses from Disposition of Hillity and Other Property Loss on Disposition of Utility and Other Property Loss on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	
4080-1 4080-2 4082 4084 4090 4105 4110 4205 4210 4215 4220 4225 4230 4235 4235-1 4235-90 4240 4245 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375 4380 4388	Revenue from Rates SSS Admin Charge Retail Services Revenues Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales Transmission Charges Revenue Transmission Services Revenue Interdepartmental Rents Rent from Electric Property Other Utility Operating Income Other Electric Revenues Late Payment Charges Sales of Water and Water Power Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Revenues - Residual Provision for Rate Refunds Government Assistance Directly Credited to Income Regulatory Debits Regulatory Debits Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased to Others Expenses of Electric Plant Leased in Others Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc. Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other Property Uses on Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations Expenses of Non-Utility Operations Expenses of Non-Utility Operations Expenses of Non-Utility Operations	(\$2,760) (\$7,265) (\$5,190) (\$9,540)	\$620,192	

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4398	Foreign Exchange Gains and Losses, Including			
	Amortization			
4405	Interest and Dividend Income		(\$13,200)	
4415	Equity in Earnings of Subsidiary Companies		-	
4505	Operation Supervision and Engineering			
4510	Fuel			
4515	Steam Expense			
4520	Steam From Other Sources			
4525	Steam TransferredCredit		-	
4530	Electric Expense			
4535	Water For Power			
4540	Water Power Taxes			
4545	Hydraulic Expenses			
4550	Generation Expense Miscellaneous Power Generation Expenses			
4555				
4560	Rents			
4565	Allowances for Emissions			
4605	Maintenance Supervision and Engineering		-	
4610 4615	Maintenance of Structures Maintenance of Boiler Plant		-	
	Maintenance of Electric Plant			
4620			-	
4625 4630	Maintenance of Reservoirs, Dams and Waterways Maintenance of Water Wheels, Turbines and	Н		
4030				
4635	Generators Maintenance of Generating and Electric Plant	Н		
4640	Maintenance of Miscellaneous Power Generation Plant			
4705	Power Purchased		\$2,147,377	
4708	Charges-WMS		\$154,349	
4710	Cost of Power Adjustments		\$104,049	
4710	Charges-One-Time			
4714	Charges-NW		\$158,611	
4715	System Control and Load Dispatching		φ130,011	
4716	Charges-CN		\$39,846	
4720	Other Expenses		φου,040	
4725	Competition Transition Expense			
4730	Rural Rate Assistance Expense			
4750	Charges-LV		\$16,000	
4805	Operation Supervision and Engineering		ψ10,000	
4810	Load Dispatching			
4815	Station Buildings and Fixtures Expenses			
4820	Transformer Station Equipment - Operating Labour			
4825	Transformer Station Equipment - Operating Supplies			
	and Expense			
4830	Overhead Line Expenses			
4835	Underground Line Expenses			
4840	Transmission of Electricity by Others			
4845	Miscellaneous Transmission Expense			
4850	Rents			
4905	Maintenance Supervision and Engineering			
4910	Maintenance of Transformer Station Buildings and			
	Fixtures			
4916	Maintenance of Transformer Station Equipment			
4930	Maintenance of Towers, Poles and Fixtures			
4935	Maintenance of Overhead Conductors and Devices			
4940	Maintenance of Overhead Lines - Right of Way			
4945	Maintenance of Overhead Lines - Roads and Trails			
	Repairs			
4950	Maintenance of Overhead Lines - Snow Removal from			
	Roads and Trails			
4960	Maintenance of Underground Lines			
4965	Maintenance of Miscellaneous Transmission Plant			
5005	Operation Supervision and Engineering			
5010	Load Dispatching	_		
5012	Station Buildings and Fixtures Expense	-		
5014	Transformer Station Equipment - Operation Labour			
5015	Transformer Station Equipment - Operation Supplies	l		
F040	and Expenses	-		(\$4.500)
5016	Distribution Station Equipment - Operation Labour		\$4,500	(\$4,500)
5017	Distribution Station Equipment - Operation Supplies and	l		(64 000)
5000	Expenses Overhead Distribution Lines and Feeders Operation		\$1,200	(\$1,200)
5020	Overhead Distribution Lines and Feeders - Operation		0440.400	
FOOT	Labour	-	\$149,400	
5025	Overhead Distribution Lines & Feeders - Operation	l	***	
E020	Supplies and Expenses Overhead Subtransmission Fooders, Operation	-	\$48,000	
5030	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	-		
5035 5040	Underground Distribution Lines and Feeders - Operation			
3040	Labour	l		
5045	Underground Distribution Lines & Feeders - Operation			
3043	Supplies & Expenses	l		
5050	Underground Subtransmission Feeders - Operation			
3030	onderground odotranomicolori i ecucio - Operation		1	

FOFF	Underground Distribution Transformers Operation				
5055 5060	Underground Distribution Transformers - Operation Street Lighting and Signal System Expense				
5065	Meter Expense		\$600		
5070	Customer Premises - Operation Labour		\$600		
5075	Customer Premises - Operation Labour Customer Premises - Materials and Expenses				
5085	Miscellaneous Distribution Expense				\$5,700
5090	Underground Distribution Lines and Feeders - Rental				ψ0,700
3030	Paid				
5095	i dia				
3093	Overhead Distribution Lines and Feeders - Rental Paid		\$1,740		
5096	Other Rent		\$1,740		
5105	Maintenance Supervision and Engineering				
5110	Maintenance of Buildings and Fixtures - Distribution	-			
3110	Stations				
5112	Maintenance of Transformer Station Equipment				
5114	Maintenance of Distribution Station Equipment				
5120	Maintenance of Poles, Towers and Fixtures				
5125	Maintenance of Overhead Conductors and Devices				
5130	Maintenance of Overhead Services				
5135					
	Overhead Distribution Lines and Feeders - Right of Way				
5145	Maintenance of Underground Conduit				
5150					
	Maintenance of Underground Conductors and Devices				
5155	Maintenance of Underground Services				
5160	Maintenance of Line Transformers				
5165	Maintenance of Street Lighting and Signal Systems				
5170	Sentinel Lights - Labour				
5172	Sentinel Lights - Materials and Expenses				
5175	Maintenance of Meters				
5178	Customer Installations Expenses- Leased Property				
5185	Water Heater Rentals - Labour				
5186	Water Heater Rentals - Materials and Expenses				
5190	Water Heater Controls - Labour				
5192	Water Heater Controls - Materials and Expenses				
5195	Maintenance of Other Installations on Customer				
	Premises				
5205	Purchase of Transmission and System Services				
5210	Transmission Charges				
5215	Transmission Charges Recovered				
5305	Supervision				
5310	Meter Reading Expense		\$29,000		
5315	Customer Billing		\$51,600		
5320	Collecting				
5325	Collecting- Cash Over and Short				
5330	Collection Charges				
5335	Bad Debt Expense		\$3,600		
5340	Miscellaneous Customer Accounts Expenses				
5405	Supervision Company Condens		0000		
5410	Community Relations - Sundry Energy Conservation		\$600		
5415		-			
5420 5425	Community Safety Program Miscellaneous Customer Service and Informational	-			
3423					
5505	Expenses Supervision				
5510	Demonstrating and Selling Expense				
	Advertising Expense				
5520	Miscellaneous Sales Expense				
5605	Executive Salaries and Expenses		\$13,200		
5610	Management Salaries and Expenses		\$60,840		
5615	General Administrative Salaries and Expenses		\$15,480		
5620	Office Supplies and Expenses		\$24,000		
5625	Administrative Expense Transferred Credit				
5630	Outside Services Employed		\$106,400		
5635	Property Insurance		\$17,040		
5640	Injuries and Damages		\$6,540		
5645	Employee Pensions and Benefits		\$61,920	-	
5650	Franchise Requirements				
5655	Regulatory Expenses		\$14,520		
5660	General Advertising Expenses	_			
5665	Miscellaneous General Expenses	_	\$32,160		
5670	Rent				
5675	Maintenance of General Plant				
5680	Electrical Safety Authority Fees	L_			
5681	IFRS Placeholder Expense Account	L_			
5682	IFRS Placeholder Expense Account	<u> </u>			
5683	IFRS Placeholder Expense Account	_			
5684	IFRS Placeholder Expense Account	<u> </u>			
5685	Independent Market Operator Fees and Penalties	_			
5705	Amortization Expense - Property, Plant, and Equipment				
F740		-	\$75,576		
5710	Amortization of Limited Term Electric Plant				

5715	Amortization of Intangibles and Other Electric Plant			
5720	Amortization of Electric Plant Acquisition Adjustments			
5725	Miscellaneous Amortization			
5730	Amortization of Unrecovered Plant and Regulatory			
	Study Costs			
5735	Amortization of Deferred Development Costs			
5740	Amortization of Deferred Charges			
6005	Interest on Long Term Debt		\$0	\$0
6010	Amortization of Debt Discount and Expense			
6015	Amortization of Premium on Debt Credit			
6020	Amortization of Loss on Reacquired Debt			
6025	Amortization of Gain on Reacquired DebtCredit			
6030	Interest on Debt to Associated Companies			
6035	Other Interest Expense	\$3,000		
6040	Allowance for Borrowed Funds Used During			
	ConstructionCredit			
6042	Allowance For Other Funds Used During Construction			
6045	Interest Expense on Capital Lease Obligations			
6105	Taxes Other Than Income Taxes	\$10,150		
6110	Income Taxes	\$11,673	(\$11,673)	\$0
6115	Provision for Future Income Taxes			
6205	Donations	\$2,000		
6210	Life Insurance			
6215	Penalties			
6225	Other Deductions			
6305	Extraordinary Income			
6310	Extraordinary Deductions			
6315	Income Taxes, Extraordinary Items			
6405	Discontinues Operations - Income/ Gains			
6410	Discontinued Operations - Deductions/ Losses			
6415	Income Taxes, Discontinued Operations			

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

Asset Accounts Directly Allocated

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Differences?

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Rate Base Matches

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Chapleau Public Utilities Corporation EB-2011-0322 December-07-12

Sheet I4 Break Out Worksheet - Final Run October 25, 2011

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

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, \$736,977 cell G14

DATE DA	ASE AND DISTRIBUTION ASSETS	BALANCE SHEET ITEMS								
KAIE DA	ASE AND DISTRIBUTION ASSETS									
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-					-
1805	Land	\$141		(\$141)	-					
1805-1	Land Station >50 kV	****		\$0	_					_
1805-2	Land Station <50 kV		100.00%	\$141	141					141
1806	Land Rights	\$0		\$0	_					
1806-1	Land Rights Station >50 kV	**		\$0	_					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	_					-
	Buildings and Fixtures	\$0		\$0	-					
	Buildings and Fixtures > 50 kV			\$0	-					-
1808-2	Buildings and Fixtures < 50 KV		100.00%	\$0	-					-
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV			\$0	_					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0						
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$472,700		(\$472,700)						-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)			\$0	-					-
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		100.00%	\$472,700	472,700			\$ (221,035)		251,665
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0						-
1830	Poles, Towers and Fixtures	\$1,134,397		(\$1,134,397)	-	·				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		59.45%	\$674,399	674,399			\$ (491,210)		183,189



Chapleau Public Utilities Corporation EB-2011-0322 December-07-12

Sheet I4 Break Out Worksheet - Final Run October 25, 2011

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

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, \$736,977 cell G14

RATE BA	ASE AND DISTRIBUTION ASSETS	ND DISTRIBUTION ASSETS BALANCE SHEET ITEMS									
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	
1830-5	Poles, Towers and Fixtures - Secondary		40.55%	\$459,998	459,998			\$ (335,047)		124,951	
1835	Overhead Conductors and Devices	\$0		\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-	
1835-4	Overhead Conductors and Devices - Primary			\$0	-					-	
1835-5	Overhead Conductors and Devices - Secondary		100.00%	\$0	-					-	
1840	Underground Conduit	\$77,511		(\$77,511)	-						
1840-3	Underground Conduit - Bulk Delivery			\$0						-	
1840-4	Underground Conduit - Primary			\$0	-					-	
1840-5	Underground Conduit - Secondary		100.00%	\$77,511	77,511			\$ (52,043)		25,468	
1845	Underground Conductors and Devices	\$4,850		(\$4,850)							
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-	
1845-4	Underground Conductors and Devices - Primary			\$0	-					-	
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$4,850	4,850			\$ (192)		4,658	
1850	Line Transformers	\$393,099		\$0	393,099			\$ (256,378)		136,721	
1855	Services	\$0		\$0	-			(200,010)		-	
1860	Meters	\$402,326		\$0	402,326			\$ (112,786)		289,540	
1880	IFRS Placeholder Account	\$0		\$0	-			, , ,		-	
	Total	\$2,485,022		(\$0)	\$2,485,022	\$0	\$0	(\$1,468,691)	\$0	1,016,331	
	SUB TOTAL from I3	\$2,485,022									



Chapleau Public Utilities Corporation EB-2011-0322 December-07-12

Sheet I4 Break Out Worksheet - Final Run October 25, 2011

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

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, \$736,977 cell G14

RATE BA	ASE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITE	MS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$0			-					\$ -
1906	Land Rights	\$0			-					\$ -
1908	Buildings and Fixtures	\$0			-					\$ -
1910	Leasehold Improvements	\$0								-
1915	Office Furniture and Equipment	\$0								-
1920	Computer Equipment - Hardware	\$661			661			\$ (591)		\$ 71
1925	Computer Software	\$68,842			68,842			\$ (48,561)		\$ 20,281
1930	Transportation Equipment	\$0								-
1935	Stores Equipment	\$0								-
1940	Tools, Shop and Garage Equipment	\$0								\$ -
1945	Measurement and Testing Equipment	\$0			-					\$ -
1950	Power Operated Equipment	\$0			_					\$ -
1955	Communication Equipment	\$0			_					\$ -
1960	Miscellaneous Equipment	\$0			_					\$ -
1970	Load Management Controls - Customer Premises	\$0			_					\$ -
1975	Load Management Controls - Utility Premises	\$0			-					\$ -
1980	System Supervisory Equipment	\$0			-					\$ -
1990	Other Tangible Property	\$0			-					\$ -
2005	Property Under Capital Leases	\$0			-					\$ -
2010	Electric Plant Purchased or Sold	\$0			-					\$ -
	Total	\$69,503		\$0	\$69,503	\$0	\$0	(\$49,151)	\$0	\$20,352
	SUB TOTAL from I3	\$69,503								
	13 Directly Allocated	\$0								
	Grand Total	\$2,554,525		(\$0)	\$2,554,525	\$0	\$0	(\$1,517,842)	\$0	\$1,036,683



Chapleau Public Utilities Corporation EB-2011-0322 December-07-12

Sheet I4 Break Out Worksheet - Final Run October 25, 2011

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

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue	
Requirement Work Form, Rate Base sheet,	\$736,977
cell G14	

RATE R	ASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS							
Account		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
	To be Prorated									
1995 2105	Contributed Capital - 1995 Accumulated Depreciation - 2105	\$0 (\$1,517,843)				\$0	Balanced	\$1,517,842	Balanced	
2120	Accumulated Depreciation - 2120	(\$1,517,643)						φ1,517,642	\$0	Balanced
•	Total	(\$1.517.843)								

10141	(ψ1,011,040)	ı
Net Assets	\$1,036,682	

Net Fixed Assets Do Not Match

Amortization Expenses

	Total Amortization Expense	\$75,576
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5710	Amortization of Limited Term Electric Plant	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$75,576



Sheet I4 Break

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

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

DATE D	RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS						
RATE BASE AND DISTRIBUTION ASSETS		5705	5710	5715	5720				
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments				
1565	Conservation and Demand								
	Management								
1805	Land								
1805-1	Land Station >50 kV								
1805-2	Land Station <50 kV								
1806	Land Rights								
1806-1	Land Rights Station >50 kV								
1806-2	Land Rights Station <50 kV								
1808	Buildings and Fixtures								
1808-1	Buildings and Fixtures > 50 kV								
1808-2	Buildings and Fixtures < 50 KV								
1810	Leasehold Improvements								
1810-1	Leasehold Improvements >50 kV								
1810-2	Leasehold Improvements <50 kV								
1815	Transformer Station Equipment -								
	Normally Primary above 50 kV								
1820	Distribution Station Equipment -								
	Normally Primary below 50 kV								
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)								
1820-2	Primary)								
1820-3	(Wholesale Meters)	\$10,272							
1825	Storage Battery Equipment								
1825-1	Storage Battery Equipment > 50 kV								
1825-2	kV								
1830	Poles, Towers and Fixtures								
1830-3	Poles, Towers and Fixtures -								
1030-3	Subtransmission Bulk Delivery								
1830-4	Poles, Towers and Fixtures - Primary	\$7,477							



Sheet I4 Break

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

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

	ı		EVEENO			
RATE BA	ASE AND DISTRIBUTION ASSETS			E ITEMS		
		5705	5710	5715	5720	
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
1830-5	Poles, Towers and Fixtures - Secondary	\$5,100				
1835	Overhead Conductors and Devices					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery					
1835-4	Overhead Conductors and Devices - Primary					
1835-5	Overhead Conductors and Devices - Secondary					
1840	Underground Conduit					
1840-3	Underground Conduit - Bulk Delivery					
1840-4	Underground Conduit - Primary					
1840-5	Underground Conduit - Secondary	\$1,040				
1845	Underground Conductors and Devices					
1845-3	Underground Conductors and Devices - Bulk Delivery					
1845-4	Underground Conductors and Devices - Primary					
1845-5	Underground Conductors and Devices - Secondary	\$190				
1850	Line Transformers	\$5,580				
1855	Services					
1860	Meters	\$30,478				
1880	IFRS Placeholder Account					
	Total	\$60,137	\$0	\$0	\$0	
	SUB TOTAL from I3					
		5705	5710	5715	5720	



Sheet I4 Break

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

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

Grand Total

DATED	ASE AND DISTRIBUTION ASSETS	EXPENSE ITEMS						
RAIEB	ASE AND DISTRIBUTION ASSETS	5705	5710	5715	5720			
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments			
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments			
1905	Land							
1906	Land Rights							
1908	Buildings and Fixtures							
1910	Leasehold Improvements							
1915	Office Furniture and Equipment							
1920	Computer Equipment - Hardware	53						
1925	Computer Software	15,385						
1930	Transportation Equipment							
1935	Stores Equipment							
1940	Tools, Shop and Garage Equipment							
1945	Measurement and Testing Equipment							
1950	Power Operated Equipment							
1955	Communication Equipment							
1960	Miscellaneous Equipment							
1970	Load Management Controls - Customer Premises							
1975	Load Management Controls - Utility Premises							
1980	System Supervisory Equipment							
1990	Other Tangible Property							
2005	Property Under Capital Leases							
2010	Electric Plant Purchased or Sold	-						
	Total	\$15,438	\$0	\$0	\$0			
	SUB TOTAL from I3 I3 Directly Allocated	ψ10, 10 0	ΨΟ	ΨΟ	ΨΟ			

\$75,575



Sheet I4 Break

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

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

DATE D	ASE AND DISTRIBUTION ASSETS		EXPENS	SE ITEMS	
KAIE DA	ASE AND DISTRIBUTION ASSETS	5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be F	Prorated Provided Inc.				
1995	Contributed Capital - 1995	1			
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
<u>Amortizati</u>	ion Expenses				
5705	Amortization Expense - Property, Plant, and Equipment	(\$75,575)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				



Chapleau Public Utilities Corporation EB-2011-0322

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Sheet I5.1 Miscellaneous Data Worksheet - Final Ru

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 (%)

5%

1	2	3	
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	
18.46	30.00	188.72	

Insert Approved Monthly Service Charge

in October 25, 2011

7	8	9
Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
3.10	4.41	20.13



2012 COST ALLOCATION Chapleau Public Utilities Corporation

Sheet I5.2 Weighting Factors Worksheet - Final Run October 25, 2011

1	2	3	7	8	9
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service

| Insert Weighting Factor for Billing and | Collecting | 1 | 2 | 6 | 1 | 2 | 2 |

Insert Weighting Factor for Services 1 2 6 1 1 1



Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet I6.1 Revenue Worksheet - Final Run October 25, 2011

Total kWhs from Load Forecast	27,574,744
-------------------------------	------------

Total kWs from Load Forecast 20,199

Deficiency from RRWF 178,727

Miscellaneous Revenue 41,735

			1	2	3	7	8	9
	ID	Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
Billing Data								_
Forecast kWh	CEN	27,574,744	14,448,113	5,209,322	7,592,321	292,061	25,718	7,209
Forecast kW	CDEM	20,199			19,360	773	65	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		14,776			14,776			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_						
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	27,574,744	14,448,113	5,209,322	7,592,321	292,061	25,718	7,209
kWh - 30 year weather normalized amount		25,840,825	13,539,605	4,881,756	7,114,911	273,696	24,101	6,756
Existing Monthly Charge			\$18.46	\$30.00	\$188.72	\$3.10	\$4.41	\$20.13
Existing Distribution kWh Rate Existing Distribution kW Rate Existing TFOA Rate Additional Charges			\$0.0102	\$0.0122	\$2.6064 \$0.60	\$14.4120	\$6.7270	\$0.0125
Distribution Revenue from Rates		\$629,057	\$398,353	\$121,514	\$82,165	\$23,829	\$1,657	\$1,539
Transformer Ownership Allowance		\$8,866	\$0	\$0	\$8,866	\$0	\$0	\$0
Net Class Revenue	CREV	\$620,192	\$398,353	\$121,514	\$73,299	\$23,829	\$1,657	\$1,539
Data Mismatch Analysis								
Revenue with 30 year weather normalized kWh		581,194	373,304	113,873	68,690	22,330	1,553	1,443

Weather Normalized Data from Hydro One

kWh - 30 year weather normalized amount Loss Factor

Total	Residential Service General Service General Service Service Service Service Service Service			Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
27,574,744	14,448,113	5,209,322	7,592,321	292,061	25,718	7,209
	1.0671	1.0671	1.0671	1.0671	1.0671	1.0671



Chapleau Public Utilities Corporation EB-2011-0322

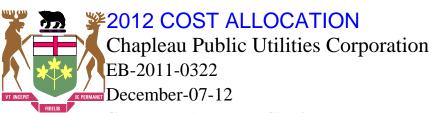
December-07-12

Sheet I6.2 Customer Data Worksheet - Final Run October 25, 2011

		Ì	1	2	3	7	8	9
	ID	Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$4,103	\$3,614	\$489	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$5,096	\$4,260	\$836	\$0	\$0	\$0	\$0
Number of Bills	CNB	13,314	11,028	1,932	168	12	102	72
Number of Devices						341	23	6
Number of Connections (Unmetered)	CCON	364				335	23	6
Total Number of Customers	CCA	1,338	1,133	161	14	1	23	6
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	1,338	1,133	161	14	1	23	6
Line Transformer Customer Base	CCLT	1,337	1,133	161	13	1	23	6
Secondary Customer Base	ccs	1,337	1,133	161	13	1	23	6
Weighted - Services	cwcs	1,897	1,133	322	78	335	23	6
Weighted Meter -Capital	CWMC	430,715	346,677	72,175	11,863	-	-	-
Weighted Meter Reading	CWMR	1,374	1,133	161	80	-	=	-
Weighted Bills	CWNB	16,260	11,028	3,864	1,008	12	204	144

Bad Debt Data

Historic Year: 2009	5,540	4,072	1,468	-	-	-	-
Historic Year: 2010	3,170	3,170	-	-	-	-	-
Historic Year: 2011	3,600	3,600	-	-	-	-	-
Three-year average	4,103	3,614	489	-	-	-	-



Ontario

Sheet I7.1 Meter Capital Worksheet - Final Run October 2!

		Residential Service		
		1	2	
		Number of	Weighted	
		Meters	Metering Costs	
	Allocation Percentage Weighted Factor			
	Cost Relative to Residential Average Cost			
	Total	1133	346677.1	
Meter Types	Cost per Meter (Installed)			
Single Phase 200 Amp -	Oost per meter (mstanea)			
Urban			0	
Single Phase 200 Amp - Rural			0	
Central Meter			0	
Network Meter (Costs to be				
updated)			0	
Three-phase - No demand			0	
Smart Meters			0	
Demand without IT (usually				
three-phase)	719		0	
Demand with IT and Interval			0	
Demand with IT and Interval				
Capability - Secondary Demand with IT and Interval			0	
Capability - Primary	2,519		0	
Demand with IT and Interval	2,319		0	
Capability -Special (WMP)			0	
Sensus Form 2S Icon A	305	1,115	339740.5	
Sensus Form 12S Icon A	372	15	5585.85	
Sensus Form 12S Icon A	407		0	
Sensus Form 3S Icon A	450	3	1350.75	
Sensus Form 3S Icon A	420		0	
Elster A3RL Form 3S	450		0	
Elster A3RL Form 12S	439		0	
Elster A3RL Form 16S	599		0	
Elster A3RL Form 36S	599		0	
GE KV2C Form 9S	746.77		0	

GE KV2C Form 12S	1,203	
GE KV2C Form 16S	722	

5, 2011

)	General Ser	General S		
3	1	2	3	1
Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters
80.49%			17%	
1.00			1.57	
305.9815534	150	72174.55	481.1636667	14

		0	
		0	
		0	
		0	
		0	
		0	
_		0	13
		0	13
		U	
		0	
		0	1
		0	
	77	23461.9	
		0	
	4	1626.64	
		0	
	26		
		0	
	20		
	12	7185.48	
	2	1197.58	
	9	6720.93	

Q	9 10831.32
2	2 1444.96

ervice 50 to 4999 k	W service	Sreet Lighting Service			
2	3	1	2	3	
Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	
	3%			0%	
	2.77			-	
11863.06	847.3614286	0	0	-	

0	0	
0	0	
	_	
0	0	
0	0	
0	0	
0	0	
9344.27	0	
0	0	
0	0	
2518.79	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
•	•	-

Ser	Sentinel Lighting Service			red Scattered Load
1	2	3	1	2
Number of Meters	Weighted Meterina Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs
		0%		
		-		
0	0	-	0	0

0		0
U		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

_	_	 _	_

Service		TOTAL	
3	1	2	3
Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
0%			100%
-			1.09
-	1297	430714.71	332.0853585
	0	0	
	0	0	
	0	0	
	0	0	
	0	0	
	13	9344.27	
	0	0	
	0	0	
	1	2518.79	
	0	0	
	1,192	363202.4	
	15	5585.85	
	4	1626.64	
	3 26	1350.75 10917.14	
	0	10917.14	
	20	8788.6	
	12	7185.48	
	2	1197.58	
	9	6720.93	



2012 COST ALLOCATION
Chapleau Public Utilities Corpt
EB-2011-0322
December-07-12
Sheet 17.2 Meter Reading Worksheet - Final Run October 25, 2011

Weighting Factors based on Contractor Pricing

		1			2			3												
														0						
		Residential Service	ce	General S	Service Less than 50	kW Service	General	Service 50 to 4999	kW service	s	Breet Lighting Service		Sen	tinel Lighting Service	Unm	etered Scattered L	oad Service		TOTAL	
	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Facto	Weighted Average Costs	Units	Weighted Factor Ave	Weighted erage Costs	Units	Weighted Factor Weighted Average Cos	s Units	Weighted Fact	or Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
cation Percentage Neighted Factor			82.47%			11.72%			5.81%			0.00%		0.00%			0.00%			100.00%
Relative to Residential Average Cost			1.00			1.00			5.70			0.00		0.00			0.00			7.70
Total	1,133	1,133	1.00	16	1 161	1.00	1	4 80	5.70	-	-	0	-	- 0		-	- 0	1,308	1,374	8
Factor																				
		0			0			0			0			0		0		-	-	
		0			0			0			0			0		0		_	_	
		0			0			0			0			0		0				
		0			0			0			0			0		0				
		0			0			0			0			0		0				
		0			0			0			0			0		0		_		
1.00	1,133	1,133			0			0			0			0		0				
1.00		0		161				0			0			0		0				
5.70		0			0		14	80			0			0		0		14	80	
		0			0			0			0			0		0		_	_	
		0			0			0			0			0		0				
		0			0			0			0			0		0				
		0			0			0			0			0		0				
		0			0			0			0			0		0		-		
		0			0			0			0			0		0		-		
		0			0			0			0			0		0				
Ne lel	inhted Factor attive to Residential werage Cost Total Factor	ation Percentage initiate Factor Total Factor 1.00 1.103		Normal N	Total	Ston Percentage	None New York Ne	1.00	Storn Percentage	Storn Percentage	Normal Program Average Costs Office Of	Storn Percentage S2.47% S81% S70 S70	Marcage Costs Average Costs Average Costs Marcage Cost	Min Programs Average Costs Maria Maria Average Costs Maria Mar	Min Programs Average Costs Maria Maria Average Costs Maria Maria Average Costs Maria Mar	Min Processing Start Average Costs Min Properties Average Costs Average Costs	Manage Cost Manage Cost	State Processing State State	Marriage Costs Marr	Marriage Costs Marr



2012 COST ALLOCATION Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet I8 Demand Data Worksheet - Final Run October 25, 2011

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	8	9
Customer Classes		Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
CO-INCIDENT	PEAK							
1 CP								
Transformation CP	TCP1	7,694	4,248	1,585	1,833	25	2	1
Bulk Delivery CP	BCP1	7,694	4,248	1,585	1,833	25	2	1
Total Sytem CP	DCP1	7,694	4,248	1,585	1,833	25	2	1
4 CP								
Transformation CP	TCP4	28,559	15,759	6,059	6,554	172	11	4
Bulk Delivery CP	BCP4	28,559	15,759	6,059	6,554	172	11	4
Total Sytem CP	DCP4	28,559	15,759	6,059	6,554	172	11	4
Total Cytom Of	DOI 4	20,000	10,700	0,000	0,001	.,,2		
12 CP								
Transformation CP	TCP12	63,765	33,923	13,761	15,780	271	18	11
Bulk Delivery CP	BCP12	63,765	33,923	13,761	15,780	271	18	11
Total Sytem CP	DCP12	63,765	33,923	13,761	15,780	271	18	11
NAME OF THE PER	IT 5541/							
NON CO_INCIDEN	NI PEAK							
1 NCP								
Classification NCP from								
Load Data Provider	DNCP1	8,490	4,669	1,768	1,969	74	9	1
Primary NCP	PNCP1	8,490	4,669	1,768	1,969	74	9	1
Line Transformer NCP	LTNCP1	6,796	4,669	1,768	276	74	9	1
Secondary NCP	SNCP1	6,796	4,669	1,768	276	74	9	1
4.1100								
4 NCP								
Classification NCP from	DNCD4	24 020	40,000	0.000	7.400	005	20	4
Load Data Provider Primary NCP	DNCP4 PNCP4	31,029 31,029	16,928 16,928	6,638 6,638	7,132 7,132	295 295	32 32	4
Line Transformer NCP	LTNCP4	24,896	16,928	6,638	7,132	295	32	4
Secondary NCP	SNCP4	24,896	16,928	6,638	998	295	32	4
5555.144.17.1701		2 1,000	10,020	0,000	330	200		
12 NCP								
Classification NCP from								
Load Data Provider	DNCP12	69,790	36,203	15,314	17,303	886	75	11
Primary NCP	PNCP12	69,790	36,203	15,314	17,303	886	75	11
Line Transformer NCP	LTNCP12	54,910	36,203	15,314	2,422	886	75	11
Secondary NCP	SNCP12	54,910	36,203	15,314	2,422	886	75	11



Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet I9 Direct Allocation Worksheet - Final F

Yes

Instructions:

More Instructions provided on the first tab in this workbook.

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

<u>Instructions:</u>
To Allocate Capital Contributions by Rate Classification, Input Allocation on **Next Line**

1995 Contributions and Grants - Credit \$0

Instructions:

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

1805	Land	\$0	Yes
1806	Land Rights	\$0	Yes
1808	Buildings and Fixtures	\$0	Yes
1810	Leasehold Improvements	\$0	Yes
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes
1825	Storage Battery Equipment	\$0	Yes
1830	Poles, Towers and Fixtures	\$0	Yes
1835	Overhead Conductors and Devices	\$0	Yes
1840	Underground Conduit	\$0	Yes
1845	Underground Conductors and Devices	\$0	Yes
1850	Line Transformers	\$0	Yes
1855	Services	\$0	Yes
1860	Meters	\$0	Yes
1880	IFRS Placeholder Asset Account	\$0	Yes
1905	Land	\$0	Yes
1906	Land Rights	\$0	Yes
1908	Buildings and Fixtures	\$0	Yes
1910	Leasehold Improvements	\$0	Yes
1915	Office Furniture and Equipment	\$0	Yes
1920	Computer Equipment - Hardware	\$0	Yes

1925	Computer Software	\$0	Yes
1930	Transportation Equipment	\$0	Yes
1935	Stores Equipment	\$0	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		
1070	Premises	\$0	Yes
1975	Load Management Controls - Utility		
	Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified		
2000	Electric	\$0	Yes
	Accum. Amortization of Electric Utility		
2105	Plant - Property, Plant, & Equipment		
	Traint - 1 Toperty, 1 lant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric		
2120	Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets		
5005	Operation Supervision and Engineering	<u> </u>	
		\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	# 0	V
	· ·	\$0	Yes
5014	Transformer Station Equipment -	00	V
	Operation Labour	\$0	Yes
5015	Transformer Station Equipment -	ФO.	V
	Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment -	C O	V
	Operation Labour	\$0	Yes
5017	Distribution Station Equipment -	C O	V
	Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and	ФO	V
	Feeders - Operation Labour	\$0	Yes
E00E	Overhead Distribution Lines & Feeders -		
5025	Operation Supplies and Expenses	ФO	Vaa
		\$0	Yes
5030	Overhead Subtransmission Feeders -	ФO	Vaa
	Operation Transferred	\$0	Yes
5035	Overhead Distribution Transformers-	ФO	V
	Operation	\$0	Yes
5040	Underground Distribution Lines and	ФO	V
	Feeders - Operation Labour	\$0	Yes
E045	Underground Distribution Lines &		
5045	Feeders - Operation Supplies &	ΦO	V
ļ	Expenses	\$0	Yes
5050	Underground Subtransmission Feeders	# 0	V
	Operation	\$0	Yes
5055	Underground Distribution Transformers		V
	Operation	\$0	Yes

5065	Meter Expense	\$0	Yes
5070	Customer Premises - Operation Labour	Φ0	v
	·	\$0	Yes
5075	Customer Premises - Materials and	0.0	Yes
5085	Expenses Miscellaneous Distribution Expense	\$0 \$0	Yes
3063	Underground Distribution Lines and	ΨΟ	162
5090	Feeders - Rental Paid	\$0	Yes
	Overhead Distribution Lines and	ΨΟ	100
5095	Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
	Maintenance Supervision and	7-2	100
5105	Engineering	\$0	Yes
5440	Maintenance of Buildings and Fixtures -	·	
5110	Distribution Stations	\$0	Yes
E440	Maintenance of Transformer Station		
5112	Equipment	\$0	Yes
5114	Maintenance of Distribution Station		
3114	Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and		
3120	Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors		
	and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and	. -	
	Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground	00	V.
	Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
5160	Maintenance of Line Transformers	\$0	Yes
5175	Maintenance of Meters	\$0	Yes
5305	Supervision	\$0	Yes
5310	Meter Reading Expense	\$0	Yes
5315	Customer Billing	\$0	Yes
5320	Collecting	\$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts		
JJ 4 0	Expenses	\$0	Yes
5405	Supervision	\$0	Yes
5410	Community Relations - Sundry	\$0	Yes
5415	Energy Conservation	\$0	Yes
5420	Community Safety Program	\$0	Yes
5425	Miscellaneous Customer Service and	0.0	
	Informational Expenses	\$0	Yes
5505	Supervision	\$0	Yes
5510	Demonstrating and Selling Expense	\$0 \$0	Yes
5515	Advertising Expense	\$0 \$0	Yes
5520	Miscellaneous Sales Expense	\$0 \$0	Yes
5605	Executive Salaries and Expenses	\$0 \$0	Yes
5610	Management Salaries and Expenses	\$0	Yes
5615	General Administrative Salaries and	\$0	Yes
	Expenses	ΨΟ	162

5620	Office Supplies and Expenses	\$0	Yes
5625	Administrative Expense Transferred		
3623	Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes
5640	Injuries and Damages	\$0	Yes
5645	Employee Pensions and Benefits	\$0	Yes
5650	Franchise Requirements	\$0	Yes
5655	Regulatory Expenses	\$0	Yes
5660	General Advertising Expenses	\$0	Yes
5665	Miscellaneous General Expenses	\$0	Yes
5670	Rent	\$0	Yes
5675	Maintenance of General Plant	\$0	Yes
5680	Electrical Safety Authority Fees	\$0	Yes
5682	IFRS Placeholder Expense Account	\$0	Yes
5705	Amortization Expense - Property, Plant,		
5705	and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric		
57 10	Plant	\$0	Yes
5715	Amortization of Intangibles and Other		
37 13	Electric Plant	\$0	Yes
5720	Amortization of Electric Plant		
3720	Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses	•	
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	\$2,485,022	Allocated
Approved Total PILs	\$13,814	\$0
Approved Total Return on Debt	\$41,606	\$0
Approved Total Return on Equity	\$55,168	\$0

Total

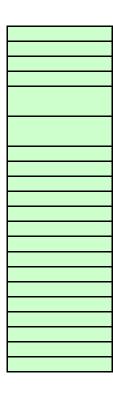
_	_			
1	2	3	7	8
Residential Service	rvice Less than 50	ervice 50 to 4999 k	eet Lighting Servi	tinel Lighting Serv

	ı			
\$0	\$0	\$0	\$0	\$0
***	***	***	**	**

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

Residential Service	rvice Less than 50	ervice 50 to 4999 k	eet Lighting Servi	itinel Lighting Serv
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

9 ed Scattered Load Service



\$0

\$0 \$0
\$ 0

ed Scattered Load Service

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



Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet O1 Revenue to Cost Summary Worksheet - Final Run October 25, 2011

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Unmetered Scattered Load Service \$1,539 \$1111 \$1,651 \$1,651 \$1,983 \$1111 \$2,094 \$457 \$892 \$42 \$10 \$31 \$1,722 \$0	
Service Serv	\$1,539 \$1111 \$1,651 \$1,983 \$1111 \$2,094 \$457 \$892 \$42 \$10 \$31 \$1,722	
Assets Service Servi	\$1,539 \$1111 \$1,651 \$1,983 \$1111 \$2,094 \$457 \$892 \$42 \$10 \$31 \$1,722	
Miscellaneous Revenue (mi)	\$111 \$1,651 \$1,983 \$111 \$2,094 \$291 \$457 \$892 \$42 \$10 \$31 \$1,722	
Second S	\$1,651 \$1,983 \$1111 \$2,094 \$291 \$457 \$892 \$42 \$100 \$31 \$1,772	
Total Revenue at Existing Rates	\$1,983 \$111 \$2,094 \$291 \$457 \$892 \$42 \$10 \$31 \$1,722	
Factor required to recover deficiency (1 + D) 1.2882	\$1,983 \$111 \$2,094 \$291 \$457 \$892 \$42 \$10 \$31 \$1,722	
Miscellaneous Revenue (mi)	\$111 \$2,094 \$291 \$457 \$892 \$42 \$10 \$31 \$1,722	
Total Revenue at Status Quo Rates \$840,653 \$541,113 \$164,382 \$98,019 \$32,667 \$2,376	\$2,094 \$291 \$457 \$892 \$42 \$10 \$31 \$1,722	
Expenses	\$291 \$457 \$892 \$42 \$10 \$31 \$1,772	
di Distribution Costs (di) \$204,840 \$127,603 \$38,466 \$21,128 \$16,237 \$1,115 cu Customer Related Costs (cu) \$84,800 \$62,567 \$16,191 \$4,900 \$33 \$647 ad General and Administration (ad) \$364,850 \$239,613 \$68,764 \$33,386 \$20,064 \$2,131 dep Depreciation and Amortization (dep) \$75,575 \$82,519 \$13,689 \$6,884 \$2,282 \$160 INPUT PILs (INPUT) \$13,814 \$9,101 \$2,564 \$15,46 \$554 \$39 INT Interest \$41,606 \$27,412 \$7,722 \$4,657 \$1,668 \$117 Total Expenses \$785,885 \$518,815 \$147,396 \$72,500 \$40,843 \$4,208 Direct Allocation \$0 \$0 \$0 \$0 \$0 \$0 \$0 Revenue Requirement (includes NI) \$840,653 \$555,168 \$36,348 \$10,239 \$6,175 \$43,055 \$43,633 <td colsp<="" td=""><td>\$457 \$892 \$42 \$10 \$31 \$1,722</td></td>	<td>\$457 \$892 \$42 \$10 \$31 \$1,722</td>	\$457 \$892 \$42 \$10 \$31 \$1,722
di Distribution Costs (di) \$204,840 \$127,603 \$38,466 \$21,128 \$16,237 \$1,115 cu Customer Related Costs (cu) \$84,800 \$62,567 \$16,191 \$4,900 \$33 \$647 ad General and Administration (ad) \$364,850 \$239,613 \$68,764 \$33,386 \$20,064 \$2,131 dep Depreciation and Amortization (dep) \$75,575 \$82,519 \$13,689 \$6,884 \$2,282 \$160 INPUT PILs (INPUT) \$13,814 \$9,101 \$2,564 \$15,46 \$554 \$39 INT Interest \$41,606 \$27,412 \$7,722 \$4,657 \$1,668 \$117 Total Expenses \$785,885 \$518,815 \$147,396 \$72,500 \$40,843 \$4,208 Direct Allocation \$0 \$0 \$0 \$0 \$0 \$0 \$0 Revenue Requirement (includes NI) \$840,653 \$555,168 \$36,348 \$10,239 \$6,175 \$43,055 \$43,633 <td colsp<="" td=""><td>\$457 \$892 \$42 \$10 \$31 \$1,722</td></td>	<td>\$457 \$892 \$42 \$10 \$31 \$1,722</td>	\$457 \$892 \$42 \$10 \$31 \$1,722
cu Customer Related Costs (cu) \$84,800 \$62,567 \$16,191 \$4,900 \$38 \$647 ad General and Administration (ad) \$364,850 \$239,613 \$68,764 \$33,386 \$20,064 \$2,131 INPUT PiLs (INPUT) \$13,814 \$9,101 \$2,564 \$1,546 \$554 \$39 INT Interest \$41,606 \$27,412 \$7,722 \$4,657 \$1,668 \$117 Total Expenses \$785,885 \$518,815 \$147,396 \$72,500 \$40,843 \$4,208 Direct Allocation \$0 \$0 \$0 \$0 \$0 \$0 \$0 Revenue Requirement (includes NI) \$55,168 \$36,348 \$10,239 \$6,175 \$2,212 \$155 Revenue Requirement (includes NI) \$840,653 \$555,163 \$157,634 \$78,675 \$43,055 \$4,363 Revenue Requirement Input equals Output Rate Base Calculation \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,07	\$457 \$892 \$42 \$10 \$31 \$1,722	
Depreciation and Amortization (dep)	\$42 \$10 \$31 \$1,722 \$0	
INPUT PLLs (INPUT)	\$10 \$31 \$1,722 \$0	
INT	\$31 \$1,722 \$0	
Direct Allocation	\$1,722 \$0	
Direct Allocation	\$0	
NI Allocated Net Income (NI) \$55,168 \$36,348 \$10,239 \$6,175 \$2,212 \$155 Revenue Requirement (includes NI) \$840,653 \$555,163 \$157,634 \$78,675 \$43,055 \$4,363 Revenue Requirement Input equals Output Rate Base Calculation Net Assets dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,966		
NI Allocated Net Income (NI) \$55,168 \$36,348 \$10,239 \$6,175 \$2,212 \$155 Revenue Requirement (includes NI) \$840,653 \$555,163 \$157,634 \$78,675 \$43,055 \$4,363 Revenue Requirement Input equals Output Rate Base Calculation Net Assets dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,966		
Revenue Requirement (includes NI) Rate Base Calculation Net Assets dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$41	
Rate Base Calculation Net Assets		
Rate Base Calculation Net Assets	\$1,763	
Rate Base Calculation Net Assets dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,767 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	\$1,703	
Net Assets dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,767 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	l	
Net Assets dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,767 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	l	
dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 accum dep Accumulated Depreication (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	l	
dp Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 accum dep Accumulated Depreication (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	l	
gp General Plant - Gross \$69,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906		
accum dep Accumulated Depreciation (\$1,517,842) (\$962,174) (\$288,897) (\$163,162) (\$95,295) (\$6,591) co Capital Contribution \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$2,435	
co Capital Contribution \$0 \$0 \$0 \$0 \$0 Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	\$51 (\$1,724)	
Total Net Plant \$1,036,683 \$683,023 \$192,396 \$116,031 \$41,563 \$2,906	\$0	
Directly Allocated Net Fixed Assets \$0 \$0 \$0 \$0 \$0	\$763	
Directly Allocated Net Fixed Assets \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		
	\$0	
	l	
COP Cost of Power (COP) \$2,516,183 \$1,318,384 \$475,348 \$692,796 \$26,650 \$2,347	\$658	
OM&A Expenses \$654,490 \$429,783 \$123,421 \$59,414 \$36,339 \$3,893	\$1,640	
Directly Allocated Expenses \$0 \$0 \$0 \$0 \$0	\$0	
Subtotal \$3,170,673 \$1,748,167 \$598,769 \$752,210 \$62,990 \$6,240	\$2,298	
Working Capital \$475,601 \$262,225 \$89,815 \$112,831 \$9,448 \$936	\$345	
Total Rate Base \$1,512,284 \$945,248 \$282,212 \$228,863 \$51,012 \$3,842	\$1,107	
Rate Base Input equals Output	7.,	
Equity Component of Rate Base \$604,914 \$378,099 \$112,885 \$91,545 \$20,405 \$1,537	\$443	
Net Income on Allocated Assets \$55,168 \$22,298 \$16,986 \$25,519 (\$8,176) (\$1,831)	\$372	
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Net Income on Direct Allocation Assets \$0 \$0 \$0 \$0 \$0	\$0	
Net Income \$55,168 \$22,298 \$16,986 \$25,519 (\$8,176) (\$1,831)	6272	
Net Income \$55,168 \$22,298 \$16,986 \$25,519 (\$8,176) (\$1,831)	\$372	
RATIOS ANALYSIS	i	
REVENUE TO EXPENSES STATUS QUO% 100.00% 97.47% 104.28% 124.59% 75.87% 54.50%		
EXISTING REVENUE MINUS ALLOCATED COSTS (\$178,726) (\$128,847) (\$28,270) (\$1,779) (\$17,255) (\$2,463)	118.80%	
Deficiency Input Does Not Equal Output		
	118.80% (\$112)	
STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$14,050) \$6,747 \$19,344 (\$10,388) (\$1,985)	(\$112)	
RETURN ON EQUITY COMPONENT OF RATE BASE 9.12% 5.90% 15.05% 27.88% -40.07% -119.11%		
	(\$112)	



Chapleau Public Utilities Corporation EB-2011-0322

December-07-12

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - Final Run October 25, 2011

Output sheet showing minimum and maximum level for Monthly Fixed Charge

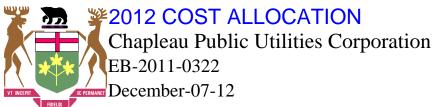
Customer Unit Cost per month - Avoided Cost

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	8	9
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
\$7.55	\$12.77	\$37.73	-\$0.03	\$2.29	\$6.25
\$13.35	\$23.47	\$75.97	-\$0.02	\$5.12	\$13.82
\$23.37	\$34.19	\$105.08	\$10.59	\$15.64	\$24.28
\$18.46	\$30.00	\$188.72	\$3.10	\$4.41	\$20.13



Sheet O2.1 Line Transformer Worksheet - Final F

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by rate classification

Ontario

<u>Description</u>	Total
Depreciation on Acct 1850 Line Transformers	\$3,348
Depreciation on General Plant Assigned to Line Transformers	\$1,246
Acct 5035 - Overhead Distribution Transformers- Operation	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$0
Allocation of General Expenses	\$835
Admin and General Assigned to Line Transformers	\$0
PILs on Line Transformers	\$1,115
Debt Return on Line Transformers	\$3,358
Equity Return on Line Transformers	\$4,453
Total	\$14,355
Line Tranformer NCP	22,474
PLCC Amount	2,423
Adjustment to Customer Related Cost for PLCC	\$1,336
General Plant - Gross Assets	\$69,503
General Plant - Accumulated Depreciation	(\$49,151)
General Plant - Net Fixed Assets	\$20,352
General Plant - Depreciation	\$15,438
Total Net Fixed Assets Excluding General Plant	\$1,016,331
Total Administration and General Expense	\$364,850
Total O&M	\$289,640
Line Transformer Rate Base	
Acct 1850 - Line Transformers - Gross Assets	\$235,859
Line Transformers - Accumulated Depreciation	(\$153,827)
Line Transformers - Accumulated Depreciation	\$82,032
Line Transformers - Net Fixed Assets	ψ02,032

General Plant Assigned to Line Transformers - NFA	\$1,643
Line Transformer Net Fixed Assets Including General Plant	\$83,675
General Expenses	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$3,420
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$3,420
Acct 1850 - Line Transformers - Gross Assets	\$235,859
Acct 1815 - 1855	\$965,914

Run October 25, 2011

1	2	3	4	5
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	GS> 50-TOU	GS >50- Intermediate
\$2,252	\$951	\$146	\$0	\$0
\$838	\$354	\$54	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$562	\$237	\$36	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$750	\$317	\$49	\$0	\$0
\$2,259	\$953	\$146	\$0	\$0
\$2,995	\$1,264	\$194	\$0	\$0
\$9,655	\$4,076	\$624	\$0	\$0
15,115	6,381	978	0	0
1,813	258	21	0	0
\$1,158	\$1 65	\$13	\$0	\$0
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\$45,792	\$12,899	\$7,779	\$0	\$0
(\$32,383)	(\$9,122)	(\$5,501)	\$0	\$0
\$13,409	\$3,777	\$2,278	\$0	\$0
\$10,171	\$2,865	\$1,728	\$0	\$0
\$669,614	\$188,619	\$113,753	\$0	\$0
\$239,613	\$68,764	\$33,386	\$0	\$0
	ΨΟΟ,7 Ο -		·	
\$190,170	\$54,657	\$26,028	\$0	\$0
\$158,634 (<mark>\$103,460)</mark> \$55,173	\$66,966 (\$43,675) \$23,291	\$10,260 (\$6,692) \$3,568	\$0 \$0 \$0	\$0 \$0 \$0
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\$1,105 \$56,278	\$466 \$23,757	\$71 \$3,640	\$0 \$0	\$0 \$0
\$0 \$0 \$2,094 \$0	\$0 \$0 \$884 \$0	\$0 \$0 \$443 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
\$2,094	\$884	\$443	\$0	\$0
\$158,634	\$66,966	\$10,260	\$0	\$0
 \$591,316	\$249,619	\$124,979	\$0	\$0

6	7	8	9	10
Large Use >5MW	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service	Embedded Distributor
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\$0	\$2,787	\$195	\$51	\$0
\$0	(\$1,971)	(\$138)	(\$36)	\$0
\$0	\$816	\$57	\$15	\$0
\$0	\$619	\$43	\$11	\$0
\$0	\$40,747	\$2,849	\$748	\$0
\$0	\$20,064	\$2,131	\$892	\$0
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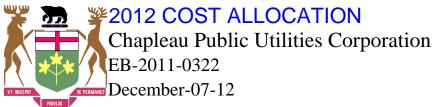
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Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
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Sheet O2.2 Primary Cost PLCC Adjustment Workshe

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

Allocation by Rate Classification

Ontario

<u>Description</u>	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$4,486
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
Depreciation on General Plant Assigned to Primary C&P	\$1,670
Primary C&P Operations and Maintenance	\$66,602
Allocation of General Expenses	\$1,433
Admin and General Assigned to Primary C&P	\$84,284
PILs on Primary C&P	\$1,494
Debt Return on Primary C&P	\$4,500
Equity Return on Primary C&P	\$5,966
Total	\$170,435
Primary NCP	28,605
PLCC Amount	2,424
Adjustment to Customer Related Cost for PLCC	\$12,280
	, , , ,
General Plant - Gross Assets	\$69,503
General Plant - Accumulated Depreciation	(\$49,151)
General Plant - Net Fixed Assets	\$20,352
General Plant - Depreciation	\$15,438
Total Net Fixed Assets Excluding General Plant	\$1,016,331
Total Administration and General Expense	\$364,850
Total O&M	\$289,640
Primary Conductors and Poles Gross Assets	

Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	\$404,640 \$0 \$0
Acct 1845-4 Primary Underground Conductors Subtotal	\$0 <i>\$404,640</i>
Primary Conductors and Poles Accumulated Depreciation Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	(\$294,726) \$0 \$0 \$0
Subtotal	(\$294,726)
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$109,913 \$2,201 \$112,114
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$275,999 \$0 \$46,506 \$2,910
Subtotal	\$325,415
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$89,640 \$28,800 \$0 \$0 \$0 \$1,044 \$0 \$0 \$0 \$0
Total	\$119,484
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 \$3,420 \$0
Total	\$3,420

1	
Primary Conductors and Poles Gross Assets	\$404,640
Acct 1815 - 1855	\$965,914

et - Final Run October 25, 2011

1	2	3	4	5
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	GS> 50-TOU	GS >50- Intermediate
\$2,371	\$1,001	\$1,115	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$882	\$372	\$415	\$0	\$0
\$34,652	\$14,628	\$17,323	\$0	\$0
\$757	\$320	\$356	\$0	\$0
\$43,661	\$18,403	\$22,220	\$0	\$0
\$789	\$333	\$371	\$0	\$0
\$2,378	\$1,004	\$1,118	\$0	\$0
\$3,153	\$1,331	\$1,483	\$0	\$0
\$88,642	\$37,392	\$44,401	\$0	\$0
15,115 1,813 \$10,631	6,381 258 \$1,510	7,109 22 \$140	0 0 \$0	0 0 \$0
\$45,792 (<mark>\$32,383)</mark> \$13,409	\$12,899 (<mark>\$9,122</mark>) \$3,777	\$7,779 (\$5,501) \$2,278	\$0 \$0 \$0	\$0 \$0 \$0
\$10,171	\$2,865	\$1,728	\$0	\$0
\$669,614	\$188,619	\$113,753	\$0	\$0
\$239,613	\$68,764	\$33,386	\$0	\$0
\$190,170	\$54,657	\$26,028	\$0	\$0

\$2,094	\$884	\$443	\$0	\$0
\$2,094 \$0	\$884 \$0	\$443 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$70,122	\$29,601	\$19,761	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$16,902 \$0	\$7,135 \$0	\$4,763 \$0	\$0 \$0	\$0 \$0
\$52,607	\$22,208	\$14,825	\$0	\$0
\$218,867	\$92,393	\$14,156	\$0	\$0
\$1,957	\$826	\$127	\$0	\$0
\$0 \$31,279	\$0 \$13,204	\$0 \$2,023	\$0 \$0	\$0 \$0
\$185,631	\$78,362 \$0	\$12,006 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$1,163 \$59,242	\$491 \$25,009	\$547 \$27,863	\$0 \$0	\$0 \$0
\$58,079	\$24,518	\$27,316	\$0	\$0
(\$155,736)	(\$65,743)	(\$73,247)	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
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(\$155,736)	(\$65,743)	(\$73,247)	\$0	\$0
\$213,816	\$90,260	\$100,563	\$0	\$0
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\$213,816	\$90,260	\$100,563	\$0	\$0
\$213,816	\$90,260	\$100,563	\$0	

\$213,816	\$90,260	\$100,563	\$0	\$0
\$591,316	\$249,619	\$124,979	\$0	\$0

6	7	8	9	10
Large Use >5MW	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service	Embedded Distributor
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\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	295	32	4	0
\$0	\$0	\$0	\$0	\$0
\$0	\$2,787	\$195	\$51	\$0
\$0	(\$1,971)	(\$138)	(\$36)	\$0
\$0	\$816	\$57	\$15	\$0
\$0	\$619	\$43	\$11	\$0
\$0	\$40,747	\$2,849	\$748	\$0
\$0	\$20,064	\$2,131	\$892	\$0
\$0	\$16,275	\$1,762	\$748	\$0

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Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
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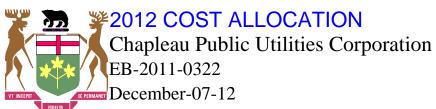
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Sheet O2.3 Secondary Cost PLCC Adjustment Work

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

Allocation by Rate Classification

Ontario

<u>Description</u>	Total
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,060
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$1,040
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$190
Depreciation on General Plant Assigned to Secondary C&P	\$1,413
Secondary C&P Operations and Maintenance	\$52,882
Allocation of General Expenses	\$1,152
Admin and General Assigned to Primary C&P	\$66,658
PILs on Secondary C&P	\$1,265
Debt Return on Secondary C&P Equity Return on Secondary C&P	\$3,809 \$5,051
Total	\$136,520
Constructions NOD	00.474
Secondary NCP PLCC Amount	22,474 2,424
Adjustment to Customer Related Cost for PLCC	\$12,684
Adjustifient to Gustomer Related Gost for FLGG	\$12,004
General Plant - Gross Assets	\$69,503
General Plant - Accumulated Depreciation	(\$49,151)
General Plant - Net Fixed Assets	\$20,352
General Plant - Depreciation	\$15,438
Total Net Fixed Assets Excluding General Plant	\$1,016,331
Total Administration and General Expense	\$364,850
Total O&M	\$289,640
Secondary Conductors and Poles Gross Plant	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$275,999
Acct 1835-5 Secondary Overhead Conductors	\$0

Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$46,506 \$2,910
Subtotal	\$325,415
Secondary Conductors and Poles Accumulated Depreciation Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	(\$201,028) \$0 (\$31,226) (\$115)
Subtotal	(\$232,369)
Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA Secondary C&P Net Fixed Assets Including General Plant	\$93,046 \$1,863 \$94,909
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$404,640 \$0 \$0 \$0
Subtotal	\$404,640
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Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$89,640 \$28,800 \$0 \$0 \$0 \$1,044 \$0 \$0 \$0
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$404,640 \$89,640 \$28,800 \$0 \$0 \$0 \$1,044 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Acct 1815 - 1855 \$965,914

sheet - Final Run October 25, 2011

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Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	GS> 50-TOU	GS >50- Intermediate
\$2,058	\$869	\$133	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$702	\$217	\$30	\$0	\$0
\$128	\$40	\$6	\$0	\$0
\$951	\$401	\$61	\$0	\$0
\$35,470	\$14,973	\$2,438	\$0	\$0
\$775	\$327	\$50	\$0	\$0
\$44,692	\$18,838	\$3,128	\$0	\$0
\$851	\$359	\$55	\$0	\$0
\$2,562	\$1,081	\$166	\$0	\$0
\$3,397	\$1,434	\$220	\$0	\$0
\$91,585	\$38,540	\$6,287	\$0	\$0
15,115	6,381	978	0	0
1,813	258	22	0	0
\$10,984	\$1,556	\$144	\$0	\$0
\$45,792	\$12,899	\$7,779	\$0	\$0
(\$32,383)	(\$9,122)	(\$5,501)	\$0	\$0
\$13,409	\$3,777	\$2,278	\$0	\$0
\$10,171	\$2,865	\$1,728	\$0	\$0
\$669,614	\$188,619	\$113,753	\$0	\$0
\$239,613	\$68,764	\$33,386	\$0	\$0
\$190,170	\$54,657	\$26,028	\$0	\$0
\$185,631 \$0	\$78,362 \$0	\$12,006 \$0	\$0 \$0	\$0 \$0

\$31,279 \$1,957	\$13,204 \$826	\$2,023 \$127	\$0 \$0	\$0 \$0
\$218,867	\$92,393	\$14,156	\$0	\$0
(\$135,207) \$0 (\$21,002)	(\$57,076) \$0 (\$8,866)	(\$8,745) \$0 (\$1,358)	\$0 \$0 \$0	\$0 \$0 \$0
(\$77)	(\$33)	(\$5)	\$0	\$0
(\$156,286)	(\$65,975)	(\$10,108)	\$0	\$0
\$62,580 \$1,253 \$63,834	\$26,418 \$529 \$26,947	\$4,048 \$81 \$4,129	\$0 \$0 \$0	\$0 \$0 \$0
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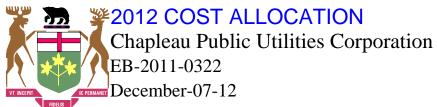
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Sheet O3.1 Line Transformers Unit Cost Worksh

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total
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	\$5,580 \$2,077 \$0 \$0 \$0 \$1,072
Admin and General Assigned to Line Transformers PILs on Line Transformers Debt Return on Line Transformers Equity Return on Line Transformers	\$0 \$1,858 \$5,597 \$7,421
Total	\$23,605
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$69,503 (\$49,151) \$20,352
General Plant - Depreciation	\$15,438
Total Net Fixed Assets Excluding General Plant	\$1,016,331
Total Administration and General Expense	\$364,850
Total O&M	\$289,640
<u>Line Transformer Rate Base</u> Acct 1850 - Line Transformers - Gross Assets Line Transformers - Accumulated Depreciation Line Transformers - Net Fixed Assets	\$393,099 (\$256,378) \$136,721

General Plant Assigned to Line Transformers - NFA Line Transformer Net Fixed Assets Including General Plant	\$2,738 \$139,459
General Expenses	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$5,700
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$5,700
Acct 1850 - Line Transformers - Gross Assets	\$393,099
Acct 1815 - 1855	\$2,082,556

eet - Final Run October 25, 2011

1	2	3	7	8
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
\$3,765	\$1,166	\$163	\$447	\$31
\$1,401	\$434	\$61	\$167	\$11
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$726	\$244	\$32	\$64	\$4
\$0	\$0	\$0	\$0	\$0
\$1,254	\$388	\$54	\$149	\$10
\$3,777	\$1,169	\$164	\$449	\$31
\$5,008	\$1,550	\$217	\$595	\$41
\$15,931	\$4,951	\$690	\$1,871	\$128
0	0	4,584	773	65
14,448,113	5,209,322	7,592,321	292,061	25,718
14,440,113	5,209,322	7,392,321	292,001	25,716
\$0.0000	\$0.0000	\$0.1505	\$2.4202	\$1.9636
\$0.0011	\$0.0010	\$0.0001	\$0.0064	\$0.0050
\$45,792	\$12,899	\$7,779	\$2,787	\$195
(\$32,383)	(\$9,122)	(\$5,501)	(\$1,971)	(\$138)
\$13,409	\$3,777	\$2,278	\$816	\$57
\$10,171	\$2,865	\$1,728	\$619	\$43
\$669,614	\$188,619	\$113,753	\$40,747	\$2,849
\$239,613	\$68,764	\$33,386	\$20,064	\$2,131
\$190,170	\$54,657	\$26,028	\$16,275	\$1,762
\$265,248	\$82,116	\$11,483	\$31,523	\$2,164
(\$172,994)	(\$53,556)	(\$7,489)	(\$20,559)	(\$1,412)
\$92,254	\$28,560	\$3,994	\$10,964	\$753

\$1,847	\$572	\$80	\$220	\$15
\$94,101	\$29,132	\$4,074	\$11,183	\$768
\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
·				
\$3,491	\$1,193	\$719	\$274	\$19
\$0	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$265,248	\$92.446	¢11 402	¢24 522	\$2,164
φ200,240	\$82,116	\$11,483	\$31,523	φ 2 , 104
\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302

Unmetered **Scattered Load** Service

\$8 \$3

\$0

\$0

\$0

\$1

\$0

\$3

\$8

\$11

\$34

0

7,209

\$0.0000 \$0.0046

\$51

(\$36)

\$15

\$11

\$748

\$892

\$748

\$565

(\$368)

\$196

\$4 \$200

\$0 \$0

\$5 \$0

\$5

\$565



Sheet O3.2 Substation Transformers Unit Cost Worksh

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total
Depreciation on Acct 1820-2 Distribution Station Equipment	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$2
Acct 5012 - Station Buildings and Fixtures Expense	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$0
Acct 5017 - Distributon Station Equipment - Other	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$0
Allocation of General Expenses	\$0
Admin and General Assigned to SubstationTransformers	\$0
PILs on SubstationTransformers	\$2
Debt Return on Substation Transformers	\$6
Equity Return on Substation Transformers	\$8
- Total	\$17
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance	
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets	\$69,503
General Plant - Accumulated Depreciation	(\$49,151)
General Plant - Net Fixed Assets	\$20,352
General Plant - Depreciation	\$15,438
Total Net Fixed Assets Excluding General Plant	\$1,016,331
Total Net Fixed Assets Excluding General Plant Total Administration and General Expense	\$1,016,331 \$364,850

	•
Substation Transformer Rate Base Gross Plant Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Acct 1805-2 Land Station <50 kV Acct 1806-2 Land Rights Station <50 kV Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV	\$0 \$0 \$141 \$0 \$0 \$0
Subtotal	\$141
Substation Transformers - Accumulated Depreciation Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Acct 1805-2 Land Station <50 kV Acct 1806-2 Land Rights Station <50 kV Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV	\$0 \$0 \$0 \$0 \$0 \$0
Subtotal	\$0
Substation Transformers - Net Fixed Assets General Plant Assigned to SubstationTransformers - NFA Substation Transformer NFA Including General Plant	\$141 \$3 \$143
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 \$5,700 \$0
Total	\$5,700
Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Total	\$0 \$0 \$0
Acct 1815 - 1855	\$2,082,556

eet - Final Run October 25, 2011

1	2	3	7	8
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1	\$0	\$0	\$0	\$0
\$3	\$1	\$1	\$0	\$0
\$4	\$2	\$2	\$0	\$0
\$10	\$4	\$4	\$0	\$0
0	0	19,360	773	65
14,448,113	5,209,322	7,592,321	292,061	25,718
\$0.0000 \$0.0000	\$0.0000 \$0.0000	\$0.0002 \$0.0000	\$0.0001 \$0.0000	\$0.0001 \$0.0000
\$45,792	\$12,899	\$7,779	\$2,787	\$195
(\$32,383)	(\$9,122)	(\$5,501)	(\$1,971)	(\$138)
\$13,409	\$3,777	\$2,278	\$816	\$57
\$10,171	\$2,865	\$1,728	\$619	\$43
\$669,614	\$188,619	\$113,753	\$40,747	\$2,849
\$239,613	\$68,764	\$33,386	\$20,064	\$2,131
\$190,170	\$54,657	\$26,028	\$16,275	\$1,762

Φ0	Φ0	# 0	Φ0	Φ0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$78	\$30	\$32	\$1	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$78	\$30	\$32	\$1	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$78	\$30	\$32	\$1	\$0
\$2	\$1	\$1	\$0	\$0
\$79	\$30	\$33	\$1	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$0	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0	\$0
\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302
Ŧ , -,	+,-	+,	÷ - /	+ - /

Unmetered **Scattered Load** Service

\$0

\$0

\$0

\$0 \$0

\$0

\$0

\$0

\$0

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\$0

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\$0

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0

7,209

\$0.0000 \$0.0000

\$51

(\$36) \$15

\$11

\$748

\$892

\$748

\$0 \$0 \$0

\$0

\$0 \$0

\$0

\$0

\$0

\$0

\$0 \$0

\$0

\$0

\$0 \$0

\$0

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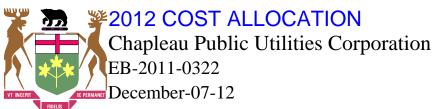
\$5

\$0

\$5

\$0 \$0

\$0



Sheet O3.3 Primary Conductors and Poles Cost Pool

ALLOCATION BY RATE CLASSIFICATION

	<u>Description</u>	Total
I	Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$7,477
	Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
	Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
	Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
	Depreciation on General Plant Assigned to Primary C&P	\$2,783
	Primary C&P Operations and Maintenance	\$110,721
	Allocation of General Expenses	\$1,835
	Admin and General Assigned to Primary C&P	\$139,592
	PILs on Primary C&P	\$2,490
	Debt Return on Primary C&P	\$7,499
	Equity Return on Primary C&P	\$9,944
	•	
	Total	\$282,341
	General Plant - Gross Assets	\$69,503
	General Plant - Accumulated Depreciation	(\$49,151)
	General Plant - Net Fixed Assets	\$20,352
	General Plant - Depreciation	\$15,438
	Total Net Fixed Assets Excluding General Plant	\$1,016,331
	Total Administration and General Expense	\$364,850
	Total O&M	\$289,640
ĺ	Primary Conductors and Poles Gross Assets Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$674,399 \$0 \$0 \$0
	Subtotal	\$674,399
	Primary Conductors and Poles Accumulated Depreciation Acct 1830-4 Primary Poles, Towers & Fixtures	(\$491,210)
		•

Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	(\$491,210)
Primary Conductor & Pools - Net Fixed Assets	\$183,189
General Plant Assigned to Primary C&P - NFA	\$3,668
Primary C&P Net Fixed Assets Including General Plant	\$186,857
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$459,998
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$77,511
Acct 1845-5 Secondary Underground Conductors	\$4,850
Subtotal	\$542,359
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$149,400
Acct 5025 Overhead Distribution Lines & Feeders - Labour	\$48,000
Acct 5040 Underground Distribution Lines & Feeders - Cities Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$1,740
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$0
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0
Total	\$199,140
General Expenses	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$5,700
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$5,700
Primary Conductors and Poles Gross Assets	\$674,399
Appt 1915 - 1955	\$2,000 EEG
Acct 1815 - 1855	\$2,082,556

Grouping of Operation and Maintenance				
1830	\$	-		
1835	\$	-		
1840	\$	-		
1845	\$	-		
1830 & 1835	\$	199,140		
1840 & 1845	\$	-		
Total	\$	199,140		

Worksheet - Final Run October 25, 2011

1	2	3	7	8
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
\$4,397	\$1,289	\$1,140	\$599	\$41
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,636	\$480	\$424	\$223	\$15
\$64,550	\$18,875	\$17,684	\$8,846	\$607
\$1,085	\$346	\$284	\$110	\$8
\$81,333	\$23,747	\$22,684	\$10,905	\$734
\$1,464	\$429	\$380	\$200	\$14
\$4,410	\$1,293	\$1,143	\$601	\$41
\$5,848	\$1,714	\$1,516	\$797	\$55
\$164,725	\$48,173	\$45,255	\$22,280	\$1,515
\$45,792	\$12,899	\$7,779	\$2,787	\$195
(\$32,383)	(\$9,122)	(\$5,501)	(\$1,971)	(\$138)
\$13,409	\$3,777	\$2,278	\$816	\$57
\$10,171	\$2,865	\$1,728	\$619	\$43
\$669,614	\$188,619	\$113,753	\$40,747	\$2,849
\$239,613	\$68,764	\$33,386	\$20,064	\$2,131
\$190,170	\$54,657	\$26,028	\$16,275	\$1,762
\$396,613 \$0 \$0	\$116,236 \$0 \$0	\$102,822 \$0 \$0	\$54,049 \$0 \$0	\$3,711 \$0 \$0
\$0	\$0	\$0	\$0	\$0
\$396,613	\$116,236	\$102,822	\$54,049	\$3,711
(\$288,880)	(\$84,662)	(\$74,892)	(\$39,367)	(\$2,703)

\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
(\$288,880)	(\$84,662)	(\$74,892)	(\$39,367)	(\$2,703)
\$107,733 \$2,157 \$109,891	\$31,574 \$632 \$32,206	\$27,930 \$559 \$28,489	\$14,681 \$294 \$14,975	\$1,008 \$20 \$1,028
\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
\$0	\$0	\$0	\$0	\$0
\$310,389 \$0 \$52,301 \$3,273	\$96,090 \$0 \$16,191 \$1,013	\$13,438 \$0 \$2,264 \$142	\$36,888 \$0 \$6,216 \$389	\$2,533 \$0 \$427 \$27
\$365,963	\$113,295	\$15,843	\$43,493	\$2,986
\$93,112 \$29,916 \$0 \$0 \$0 \$1,084 \$0 \$0 \$0 \$0	\$27,963 \$8,984 \$0 \$0 \$0 \$326 \$0 \$0 \$0 \$0	\$15,311 \$4,919 \$0 \$0 \$0 \$178 \$0 \$0 \$0 \$0	\$11,976 \$3,848 \$0 \$0 \$0 \$139 \$0 \$0 \$0 \$0	\$822 \$264 \$0 \$0 \$0 \$10 \$0 \$0 \$0 \$0
\$124,112	\$37,273	\$20,409	\$15,964	\$1,096
\$0 \$0 \$3,491 \$0 \$3,491	\$0 \$0 \$1,193 \$0 \$1,193	\$0 \$0 \$719 \$0 \$719	\$0 \$0 \$274 \$0	\$0 \$0 \$19 \$0 \$19
\$396,613	\$116,236	\$102,822	\$54,049	\$3,711
\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302

Residential Service	neral Service s than 50 kW Service	C	Seneral Service 50 to 4999 kW service	Sreet Lighting Service	Liç	Sentinel ghting Service
\$ -	\$ -	\$	-	\$ -	\$	-
\$ -	\$ -	\$	-	\$ -	\$	-
\$ -	\$ -	\$	-	\$ -	\$	-
\$ -	\$ -	\$	-	\$ -	\$	-
\$ 124,112	\$ 37,273	\$	20,409	\$ 15,964	\$	1,096
\$ -	\$ -	\$	-	\$ -	\$	-
\$ 124,112	\$ 37,273	\$	20,409	\$ 15,964	\$	1,096

Unmetered Scattered Load Service

\$11

\$0

\$0

\$0

\$4 \$158

\$2

\$189

\$4

\$11

\$14

\$393

\$51

(\$36)

\$15

\$11

\$748

\$892

\$748

\$968

\$0

\$0

\$0

\$968

(\$705)

\$0

\$0

\$0

(\$705)

\$263

\$5

\$268

\$0

\$0

\$0

\$0

\$0

\$661 \$0

\$111

\$7

\$779

\$215

\$69 \$0 \$0 \$0 \$0 \$2

\$0

\$0 \$0

\$0

\$0

\$286

\$0

\$0

\$5

\$0

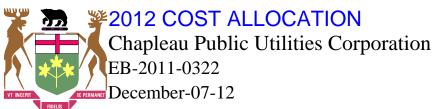
\$5

\$968

Unmetered **Scattered Load**

Service

\$	-
\$	-
\$	-
\$	-
\$	286
\$ \$ \$ \$ \$ \$ \$ \$ \$	-
\$	286



Sheet O3.4 Secondary Cost Pool Worksheet - Final

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures Depreciation on Acct 1835-5 Secondary Overhead Conductors Depreciation on Acct 1840-5 Secondary Underground Conduit Depreciation on Acct 1845-5 Secondary Underground Conductors Depreciation on General Plant Assigned to Secondary C&P Secondary C&P Operations and Maintenance Allocation of General Expenses Admin and General Assigned to Primary C&P PILs on Secondary C&P Debt Return on Secondary C&P	\$5,100 \$0 \$1,040 \$190 \$2,356 \$88,419 \$1,479 \$111,207 \$2,108 \$6,348
Equity Return on Secondary C&P Total	\$8,418 \$226,664
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets General Plant - Depreciation Total Net Fixed Assets Excluding General Plant Total Administration and General Expense	\$69,503 (\$49,151) \$20,352 \$15,438 \$1,016,331 \$364,850
Secondary Conductors and Poles Gross Plant Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$289,640 \$459,998 \$0 \$77,511 \$4,850
Subtotal	\$542,359
Secondary Conductors and Poles Accumulated Depreciation Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	(\$335,047) \$0

Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	(\$52,043) (\$192)
Subtotal	(\$387,282)
Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA Secondary C&P Net Fixed Assets Including General Plant	\$155,076 \$3,105 \$158,182
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$674,399 \$0 \$0 \$0
Subtotal	\$674,399
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$149,400 \$48,000 \$0 \$0 \$0 \$1,740 \$0 \$0 \$0
Total	\$199,140
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 \$5,700 \$0
Total	\$5,700
Secondary Conductors and Poles Gross Assets	\$542,359
Acct 1815 - 1855	\$2,082,556

Grouping of Operation and Maintenance				
1830	\$	-		
1835	\$	-		
1840	\$	-		
1845	\$	-		
1830 & 1835	\$	199,140		
1840 & 1845	\$	-		
Total	\$	199,140		

Run October 25, 2011

1	2	3	7	8	
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	
\$3,441	\$1,065	\$149	\$409	\$28	
\$0	\$0	\$0	\$0	\$0	
\$702	\$217	\$30	\$83	\$6	
\$128	\$40	\$6	\$15	\$1	
\$1,589	\$492	\$69	\$189	\$13	
\$59,562	\$18,398	\$2,725	\$7,118	\$489	
\$1,002	\$337	\$44	\$89	\$6	
\$75,047	\$23,147	\$3,495	\$8,775	\$591	
\$1,422	\$440	\$62	\$169	\$12	
\$4,284	\$1,326	\$185	\$509	\$35	
\$5,680	\$1,758	\$246	\$675	\$46	
\$152,857	\$47,221	\$7,011	\$18,031	\$1,226	
\$45,792	\$12,899	\$7,779	\$2,787	\$195	
(\$32,383)	(\$9,122)	(\$5,501)	(\$1,971)	(\$138)	
\$13,409	\$3,777	\$2,278	\$816	\$57	
\$10,171	\$2,865	\$1,728	\$619	\$43	
¢660 644	¢400 c40	¢442.752	¢40.747	£2.940	
\$669,614	\$188,619	\$113,753	\$40,747	\$2,849	
\$239,613	\$68,764	\$33,386	\$20,064	\$2,131	
\$190,170	\$54,657	\$26,028	\$16,275	\$1,762	
	·				
\$310,389	\$96,090	\$13,438	\$36,888	\$2,533	
\$0	\$0	\$0	\$0	\$0	
\$52,301 \$2,070	\$16,191	\$2,264	\$6,216	\$427	
\$3,273	\$1,013	\$142	\$389	\$27	
\$365,963	\$113,295	\$15,843	\$43,493	\$2,986	
(\$226,077)	(\$69,989)	(\$9,787)	(\$26,868)	(\$1,845)	
\$0	\$0	\$0	\$0	\$0	

(\$35,117)	(\$10,871)	(\$1,520)	(\$4,173)	(\$287)
(\$130)	(\$40)	(\$6)	(\$15)	(\$1)
(\$261,323)	(\$80,901)	(\$11,313)	(\$31,057)	(\$2,132)
\$104,639	\$32,394	\$4,530	\$12,436	\$854
\$2,095	\$649	\$91	\$249	\$17
\$106,735	\$33,043	\$4,621	\$12,685	\$871
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$ 0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
#200 C42	¢440.000	#400.000	ΦΕ 4 O 4O	CO 744
\$396,613	\$116,236	\$102,822	\$54,049	\$3,711
\$0	\$0	\$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$ 0	\$0
\$0	\$0	\$0	\$0	\$0
\$396,613	\$116,236	\$102,822	\$54,049	\$3,711
\$93,112	\$27,963	\$15,311	\$11,976	\$822
\$29,916	\$8,984	\$4,919	\$3,848	\$264
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,084	\$326	\$178	\$139	\$10
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$124,112	\$37,273	\$20,409	\$15,964	\$1,096
\$0	\$0	\$0	\$0	\$0
\$0 \$2.404	\$0 \$1.400	\$0 \$710	\$0 \$07.4	\$0 \$10
\$3,491	\$1,193	\$719	\$274	\$19
\$0	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$365,963	\$113,295	\$15,843	\$43,493	\$2,986
\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302
φ1,270,001	ψ400,947	φ200,300	φ134,071	ψ9,302

Residential Service	neral Service s than 50 kW Service	C	Seneral Service 50 to 4999 kW service	Sreet Lighting Service	Liç	Sentinel ghting Service
\$ -	\$ -	\$	-	\$ -	\$	-
\$ -	\$ -	\$	-	\$ -	\$	-
\$ -	\$ -	\$	-	\$ -	\$	-
\$ -	\$ -	\$	-	\$ -	\$	-
\$ 124,112	\$ 37,273	\$	20,409	\$ 15,964	\$	1,096
\$ -	\$ -	\$	-	\$ -	\$	-
\$ 124,112	\$ 37,273	\$	20,409	\$ 15,964	\$	1,096

Unmetered **Scattered Load** Service

\$7

\$0

\$1

\$0 \$3

\$127

\$2

\$152

\$3

\$9 \$12

\$318

\$51

(\$36)

\$15

\$11

\$748

\$892

\$748

\$661

\$0

\$111

\$7

\$779

(\$481) \$0

(\$75) (\$0)

(\$556)

\$223 \$4

\$227

\$0

\$0

\$0

\$0

\$0

\$968

\$0

\$0

\$0

\$968

\$215

\$69 \$0 \$0 \$0 \$0 \$2

\$0

\$0 \$0

\$0 \$0

\$286

\$0

\$0

\$5

\$0

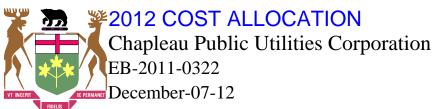
\$5

\$779

Unmetered **Scattered Load**

Service

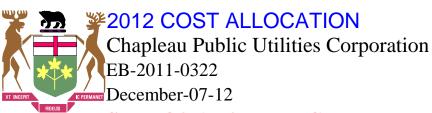
\$	-
\$	-
\$	-
\$	-
\$	286
\$ \$ \$ \$ \$ \$ \$ \$ \$	-
\$	286



Sheet O3.5 USL Metering Credit Worksheet - Final Run

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	General Service Less than 50 kW Service
Depreciation on Acct 1860 Metering	\$5,107
Depreciation on General Plant Assigned to Metering	\$737
Acct 5065 - Meter expense	\$101
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$0
Acct 5310 - Meter Reading	\$3,399
Admin and General Assigned to Metering	\$4,402
PILs on Metering	\$659
Debt Return on Metering	\$1,986
Equity Return on Metering	\$2,634
Total	\$19,025
Number of Customers	161
Metering Unit Cost (\$/Customer/Month)	\$9.85
General Plant - Gross Assets	\$12,899
General Plant - Accumulated Depreciation	(\$9,122)
General Plant - Net Fixed Assets	\$3,777
General Plant - Depreciation	\$2,865
Total Net Fixed Assets Excluding General Plant	\$188,619
Total Administration and General Expense	\$68,764
Total O&M	\$54,657
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$67,417
Metering - Accumulated Depreciation	(\$18,899)
Metering - Net Fixed Assets	\$48,518
General Plant Assigned to Metering - NFA	\$972
Metering Net Fixed Assets Including General Plant	\$49,490



Sheet O3.6 MicroFIT Charge Worksheet - Final Run Octob

Instructions:

Ontario

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	F	Residential Service	onthly it Cost
Customer Premises - Operations Labour (5070)	\$	-	\$ -
Customer Premises - Materials and Expenses (5075)	\$	-	\$ -
Meter Expenses (5065)	\$	482.93	\$ 0.04
Maintenance of Meters (5175)	\$	-	\$ -
Meter Reading Expenses (5310)	\$	23,916.87	\$ 1.76
Customer Billing (5315)	\$	34,996.61	\$ 2.57
Amortization Expense - General Plant Assigned to Meters	\$	3,539.97	\$ 0.26
Admin and General Expenses allocated to O&M expenses for meters	\$	80,608.54	\$ 5.93
Allocated PILS (general plant assigned to meters)	\$	62.19	\$ 0.00
Interest Expense	\$	187.30	\$ 0.01
Income Expenses	\$	248.35	\$ 0.02
Total Cost	\$	144,042.75	\$ 10.59
Number of Residential Customers		1133	



Sheet O4 Summary of Allocators by Class & Accounts

ALLOCATION BY RATE CLASSIFICATION

Ontario

	USoA Account #	Accounts	O1 Grouping
Ī	1565	Conservation and Demand Management Expenditures and Recoveries	dp
	1608	Franchises and Consents	gp
	1805	Land	dp
	1805-1	Land Station >50 kV	dp
	1805-2	Land Station <50 kV	dp
	1806	Land Rights	dp
	1806-1	Land Rights Station >50 kV	dp
	1806-2	Land Rights Station <50 kV	dp
	1808	Buildings and Fixtures	dp
	1808-1	Buildings and Fixtures > 50 kV	dp
	1808-2	Buildings and Fixtures < 50 KV	dp
	1810	Leasehold Improvements	dp
	1810-1	Leasehold Improvements >50 kV	dp
	1810-2	Leasehold Improvements <50 kV	dp
1	1815	Transformer Station Equipment - Normally Primary above 50 kV	dp
	1820	Distribution Station Equipment - Normally Primary below 50 kV	dp
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp
	1020.2	Distribution Station Equipment - Normally Primary below 50 kV	dp
	1820-3 1825	(Wholesale Meters)	al 100
	1825-1	Storage Battery Equipment > 50 kV	dp dp
	1825-1	Storage Battery Equipment < 50 kV	dp dp
	1830	Poles, Towers and Fixtures	dp dp
	1830-3	Poles, Towers and Fixtures Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp dp
	1830-4	Poles, Towers and Fixtures - Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	dp dp
	1830-4	Poles, Towers and Fixtures - Filmary Poles, Towers and Fixtures - Secondary	dp dp
	1835	Overhead Conductors and Devices	dp dp
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp dp
	1835-4	Overhead Conductors and Devices - Primary	dp dp
	1835-5	Overhead Conductors and Devices - Secondary	dp dp
	1840	Underground Conduit	dp dp
	10-10	ondorground Conduit	ı up

1840-3 Underground Conduit - Bulk Delivery 1840-4 Underground Conduit - Primary	
, ,	dp
	dp
1840-5 Underground Conduit - Secondary	dp
1845 Underground Conductors and Devices	dp
1845-3 Underground Conductors and Devices - Bulk Delivery	dp
1845-4 Underground Conductors and Devices - Primary	dp
1845-5 Underground Conductors and Devices - Secondary	dp
1850 Line Transformers	dp
1855 Services	dp
1860 Meters 1880 IFRS Placeholder Asset Account	dp
1905 Land	dp
1906 Land Rights	gp
1908 Buildings and Fixtures	gp gp
1910 Leasehold Improvements	gp
1915 Office Furniture and Equipment	gp
1920 Computer Equipment - Hardware	gp
1925 Computer Software	gp
1930 Transportation Equipment	gp
1935 Stores Equipment	gp
1940 Tools, Shop and Garage Equipment	gp
1945 Measurement and Testing Equipment	gp
1950 Power Operated Equipment	gp
1955 Communication Equipment	gp
1960 Miscellaneous Equipment	gp
 Load Management Controls - Customer Premises Load Management Controls - Utility Premises 	gp
1980 System Supervisory Equipment	gp
1990 Other Tangible Property	gp gp
1995 Contributions and Grants - Credit	CO
2005 Property Under Capital Leases	gp
2010 Electric Plant Purchased or Sold	gp
Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipmer	accum den
2120 Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep
3046 Balance Transferred From Income	NI
4080 Distribution Services Revenue	CREV
4080-1 Revenue from Rates	CREV
4000.2	mi
SSS Admin Charge	mi
4080-2 SSS Admin Charge 4082 Retail Services Revenues	
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues	mi
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues 4090 Electric Services Incidental to Energy Sales	
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues 4090 Electric Services Incidental to Energy Sales 4205 Interdepartmental Rents	mi mi mi
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues 4090 Electric Services Incidental to Energy Sales 4205 Interdepartmental Rents 4210 Rent from Electric Property	mi mi
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues 4090 Electric Services Incidental to Energy Sales 4205 Interdepartmental Rents 4210 Rent from Electric Property 4215 Other Utility Operating Income	mi mi mi mi mi
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues 4090 Electric Services Incidental to Energy Sales 4205 Interdepartmental Rents 4210 Rent from Electric Property 4215 Other Utility Operating Income 4220 Other Electric Revenues	mi mi mi mi mi mi
4082 Retail Services Revenues 4084 Service Transaction Requests (STR) Revenues 4090 Electric Services Incidental to Energy Sales 4205 Interdepartmental Rents 4210 Rent from Electric Property 4215 Other Utility Operating Income	mi mi mi mi mi

4235-1	Account Set Up Charges
4235-90	Miscellaneous Service Revenues - Residual
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4375	Revenues from Non-Utility Operations
4380	Expenses of Non-Utility Operations
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
4750	Charges-LV
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour

5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di
5030	Overhead Subtransmission Feeders - Operation	di
5035	Overhead Distribution Transformers- Operation	di
5040	Underground Distribution Lines and Feeders - Operation Labour	di
5045	Underground Distribution Lines & Feeders - Operation Supplies &	di
5050	Expenses Underground Subtransmission Fooders, Operation	di
5055	Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	di
5065	Meter Expense	Cu
5070	Customer Premises - Operation Labour	Cu
5075	Customer Premises - Materials and Expenses	CU
5085	Miscellaneous Distribution Expense	di
5090	Underground Distribution Lines and Feeders - Rental Paid	di
5095	Overhead Distribution Lines and Feeders - Rental Paid	di
5096	Other Rent	di
5105	Maintenance Supervision and Engineering	di
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di
5112	Maintenance of Transformer Station Equipment	di
5114	Maintenance of Distribution Station Equipment	d
5120	Maintenance of Poles, Towers and Fixtures	d
5125	Maintenance of Overhead Conductors and Devices	d
5130	Maintenance of Overhead Services	di
5135	Overhead Distribution Lines and Feeders - Right of Way	d
5145	Maintenance of Underground Conduit	d
5150	Maintenance of Underground Conductors and Devices	d
5155	Maintenance of Underground Services	d
5160	Maintenance of Line Transformers	di
5175	Maintenance of Meters	Cl
5305	Supervision	Cl
5310	Meter Reading Expense	CI
5315	Customer Billing	CI
5320	Collecting	CL
5325	Collecting- Cash Over and Short	Cl
5330	Collection Charges	Cl
5335	Bad Debt Expense	Cl
5340	Miscellaneous Customer Accounts Expenses	Cl
5405	Supervision	ac
5410	Community Relations - Sundry	ac
5415	Energy Conservation	ac
5420	Community Safety Program	ac
5425	Miscellaneous Customer Service and Informational Expenses	ac
5505	Supervision	ad

5510	Demonstrating and Selling Expense	ad
5515	Advertising Expense	ad
5520	Miscellaneous Sales Expense	ad
5605	Executive Salaries and Expenses	ad
5610	Management Salaries and Expenses	ad
615	General Administrative Salaries and Expenses	ad
5620	Office Supplies and Expenses	ad
625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad
5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
665	Miscellaneous General Expenses	ad
5670	Rent	ad
675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
681	IFRS Placeholder Expense Account	ad
682	IFRS Placeholder Expense Account	ad
683	IFRS Placeholder Expense Account	ad
684	IFRS Placeholder Expense Account	ad
685	Independent Market Operator Fees and Penalties	сор
5705	Amortization Expense - Property, Plant, and Equipment	dep
5710	Amortization of Limited Term Electric Plant	dep
5715	Amortization of Intangibles and Other Electric Plant	dep
5720	Amortization of Electric Plant Acquisition Adjustments	dep
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep
5735	Amortization of Deferred Development Costs	dep
5740	Amortization of Deferred Charges	dep
6005	Interest on Long Term Debt	INT
6105	Taxes Other Than Income Taxes	ad
6110	Income Taxes	Input
5205	Donations	ad
5210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

Grouping by Allocator

1808

1815

1820

1020

1830 1835

1033

1840

1845

1850

1855

1860

1815-1855

1830 & 1835

1840 & 1845

BCP

BDHA

Break Out

CCA

CDMPP

CEN

CEN EWMP

CREV

CWCS

CWMC

CWMR

CWNB

DCP

LPHA

LTNCP

NFA

NFA ECC

O&M

PNCP

SNCP

TCP

- Final Run October 25, 2011

	1	2	3	7
Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW	Sreet Lighting Service
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$141	\$78	\$30	\$32	\$1
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$472,700	\$247,677	\$89,301	\$130,151	\$5,007
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$674,399	\$396,613	\$116,236	\$102,822	\$54,049
\$459,998	\$310,389	\$96,090	\$13,438	\$36,888
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$77,511	\$52,301	\$16,191	\$2,264	\$6,216	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0 \$0.070	\$0	\$0	\$0	
\$4,850	\$3,273	\$1,013	\$142	\$389	
\$393,099 \$0	\$265,248	\$82,116 \$0	\$11,483	\$31,523	
\$402,326	\$0 \$323,827	\$67,417	\$0 \$11,081	\$0 \$0	
\$0	\$0	\$0	\$0	\$0 \$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$ 0	\$0	\$0	\$0	\$0	
\$661	\$436	\$123	\$74	\$27	
\$68,842	\$45,357	\$12,776	\$7,705	\$2,760	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$ 0	\$0 \$0	\$0	\$0	\$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
\$ 0	\$0	\$0	\$0	\$0	
**	**	*-	**	•	
(\$1,517,842)	(\$962,174)	(\$288,897)	(\$163,162)	(\$95,295)	
\$0	\$0	\$0	\$0	\$0	
(\$55,168)	(\$36,348)	(\$10,239)	(\$6,175)	(\$2,212)	
\$0	\$0	\$0	\$0	\$0	
(\$620,192)	(\$398,353)	(\$121,514)	(\$73,299)	(\$23,829)	
\$0	\$0	\$0	\$0	\$0	
(\$2,760)	(\$1,812)	(\$520)	(\$251)	(\$153)	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
(\$7,265)	(\$4,304)	(\$1,265)	(\$1,063)	(\$582)	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
(\$5,190)	(\$4,339)	(\$851)	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	

(\$4,320)	(\$2,930)	(\$1,027)	(\$268)	(\$3)	
(\$5,220)	(\$3,428)	(\$984)	(\$474)	(\$290)	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
(\$1,380)	(\$906)	(\$260)	(\$125)	(\$77)	
(\$2,400)	(\$1,576)	(\$453)	(\$218)	(\$133)	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
(\$13,200)	(\$8,668)	(\$2,489)	φ0 (\$1,198)	(\$733)	
(ψ13,200) \$0	\$0	\$0	\$0	\$0	
\$2,147,377	\$1,125,144	\$405,675	\$591,250	\$22,744	
\$154,349	\$80,873	\$29,159	\$42,498	\$1,635	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$158,611	\$83,106	\$29,964	\$43,671	\$1,680	
\$0	\$0	\$0	\$0	\$0	
\$39,846	\$20,878	\$7,528	\$10,971	\$422	
\$0	\$0	\$0	\$0	\$0	
\$16,000	\$8,383	\$3,023	\$4,405	\$169	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	
\$149,400	\$93,112	\$27,963	\$15,311	\$11,976	

\$48,000	\$29,916	\$8,984	\$4,919	\$3,848
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$600	\$483	\$101	\$17	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,700	\$3,491	\$1,193	\$719	\$274
\$0	\$0	\$0	\$0	\$0
\$1,740	\$1,084	\$326	\$178	\$139
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$29,000	\$23,917	\$3,399	\$1,685	\$0
\$51,600	\$34,997	\$12,262	\$3,199	\$38
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,600	\$3,171	\$429	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$600	\$394	\$113	\$54	\$34
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$13,200	\$8,667	\$2,491	\$1,186	\$742
\$60,840	\$39,946	\$11,481	\$5,467	\$3,419
\$15,480	\$10,164	\$2,921	\$1,391	\$870
\$24,000	\$15,758	\$4,529	\$2,157	\$1,349
\$0	\$0	\$0	\$0	\$0
\$106,400	\$69,859	\$20,078	\$9,561	\$5,979
\$17,040	\$11,227	\$3,162	\$1,907	\$683
\$6,540	\$4,294	\$1,234	\$588	\$367
\$61,920	\$40,655	\$11,685	\$5,564	\$3,479
\$0	\$0	\$0	\$0	\$0
\$14,520	\$9,533	\$2,740	\$1,305	\$816
\$0	\$0	\$0	\$0	\$0
\$32,160	\$21,115	\$6,069	\$2,890	\$1,807
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$75,575	\$52,519	\$13,689	\$6,884	\$2,282
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$41,606	\$27,412	\$7,722	\$4,657	\$1,668
\$10,150 \$13,814	\$6,687 \$9,101	\$1,884 \$2,564	\$1,136 \$1,546	\$407 \$554
\$2,000	\$1,313	\$377	\$180	\$112
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,621,257	\$2,057,558	\$675,538	\$798,257	\$81,045

	Total	Re	esidential Service		General Service Less than 50 kW Service		eneral Service 50 to 4999 kW service		Sreet Lighting Service
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	5,700	\$	3,491	\$	1,193	\$	719	\$	274
\$	199,140	\$	124,112	\$	37,273	\$	20,409	\$	15,964
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,600	\$	3,171	\$	429	\$	-	\$	-
-\$	1,442,267	-\$	909,656	-\$	275,208	-\$	156,278	-\$	93,013
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	671,157	\$	351,660	\$	126,793	\$	184,794	\$	7,109
\$	2,317,726	\$	1,214,400	\$	437,857	\$	638,154	\$	24,548
-\$	620,192	-\$	398,353	-\$	121,514	-\$	73,299	-\$	23,829
\$	-	\$	-	\$	-	\$	-	\$	-
\$	402,926	\$	324,310	\$	67,518	\$	11,098	\$	-
\$	29,000	\$	23,917	\$	3,399	\$	1,685	\$	-
\$	48,840	\$	33,184	\$	11,742	\$	2,948	-\$	115
\$	141	\$	78	\$	30	\$	32	\$	1
-\$	5,190	-\$	4,339	-\$	851	\$	-	\$	-
\$	393,099	\$	265,248	\$	82,116	\$	11,483	\$	31,523
-\$	13,843	-\$	8,601	-\$	2,537	-\$	1,440	-\$	1,108
\$	86,543	\$	57,019	\$	16,061	\$	9,686	\$	3,470
\$	337,660	\$	221,699	\$	63,718	\$	30,343	\$	18,974
\$	674,399	\$	396,613	\$	116,236	\$	102,822	\$	54,049
\$	542,359	\$	365,963	\$	113,295	\$	15,843	\$	43,493
\$	-	\$	-	\$	-	\$	-	\$	-

\$ 3,630,797 \$ 2,063,916 \$ 677,549 \$ 798,998 \$ 81,338

8	9
Sentinel Lighting Service	Unmetered Scattered Load Service
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$441	\$124
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$3,711	\$968
\$2,533	\$661
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

\$0 \$0 \$427 \$0 \$0 \$0 \$27 \$2,164 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$111 \$0 \$0 \$0 \$0 \$0 \$565 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
\$0	\$0
(\$6,591) \$0	(\$1,724) \$0
(\$155)	(\$41)
\$0	\$0
(\$1,657)	(\$1,539)
\$0	\$0
(\$16)	(\$7)
\$0	\$0
\$ 0	\$0
\$0	\$0
(\$40) \$0	(\$10)
\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0
ΨΟ	ΨΟ

(\$54)	(\$38)
(\$31)	(\$13)
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
(\$8)	(\$3)
(\$14)	(\$6)
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
(\$79)	(\$33)
\$0	\$0
\$2,003	\$561
\$144	\$40
\$0	\$0
\$0	\$0
\$148	\$41
\$0	\$0
\$37	\$10
\$0	\$0
\$15	\$4
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$822	\$215

\$264	\$69
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$19	\$5
\$0	\$0
\$10	\$2
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$647	\$457
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$4	\$2
\$0	\$0
\$0 \$0	\$0 \$0
\$0 \$0	\$0
\$0	\$0

Φ0	Φ0
\$0 \$0	\$0
\$ 0	\$0
\$ 0	\$0
\$80	\$34
\$370	\$157
\$94	\$40
\$146	\$62
\$0	\$0
\$647	\$275
\$48	\$13
\$40	\$17
\$377	\$160
\$0	\$0
\$88	\$37
\$0	\$0
\$196	\$83
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$160	\$42
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$117	\$31
\$28	\$7
\$39	\$10
\$12	\$5
\$0	\$0
\$0	\$0
\$0	\$0
\$7,407	\$1,452

	Sentinel	Lighting Service		Unmetered Scattered Load Service
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	19	\$	5
\$;	1,096	\$	286
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
-\$	5	6,431	-\$	1,682
\$;	-	\$	-
\$;	-	\$	-
\$;	626	\$	175
\$;	2,162	\$	606
-\$	3	1,657	-\$	1,539
\$;	-	\$	-
\$;	-	\$	-
\$;	-	\$	-
\$;	631	\$	450
\$;	0	\$	0
\$;	-	\$	-
\$		2,164	\$	565
-\$	3	112	-\$	45
\$		243	\$	64
\$		2,055	\$	872
\$		3,711	\$	968
\$		2,986	\$	779
\$;	-	\$	-

¥2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O5 Details of Allocators by Class and Account Worl

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0
1608	Franchises and Consents	\$0	
1805	Land	\$141	(\$141)
1805-1	Land Station >50 kV	\$0	\$0
1805-2	Land Station <50 kV	\$0 \$0	\$141
1806	Land Rights	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0
1810	Leasehold Improvements	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$472,700	(\$472,700)
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$472,700
1825	Storage Battery Equipment	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0
1830	Poles, Towers and Fixtures	\$1,134,397	(\$1,134,397)
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0

1830-4	Poles, Towers and Fixtures - Primary	\$0	\$674,399
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$459,998
1835	Overhead Conductors and Devices	\$0	\$0
	Overhead Conductors and Devices -	·	•
1835-3	Subtransmission Bulk Delivery	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0
1033-4	Overnead Conductors and Devices - Filmary	ΦΟ	ΦΟ
1005.5		\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	·	
1840	Underground Conduit	\$77,511	(\$77,511)
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$77,511
1845	Underground Conductors and Devices	\$4,850	(\$4,850)
	Underground Conductors and Devices - Bulk		
1845-3	Delivery	\$0	\$0
10100	Underground Conductors and Devices -		
1845-4	Primary	\$0	\$0
1040-4			
10.15.5	Underground Conductors and Devices -	\$0	\$4,850
1845-5	Secondary	•	
1850	Line Transformers	\$393,099	\$0
1855	Services	\$0	\$0
1860	Meters	\$402,326	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0
1905	Land	\$0	\$0
1906	Land Rights	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0
1910	Leasehold Improvements	\$0	\$0
1915	Office Furniture and Equipment	\$0 \$0	\$0 \$0
1920	Computer Equipment - Hardware	\$661	\$ 0
1925	Computer Software	\$68,842	\$0
1930	Transportation Equipment	\$0	\$0
1935	Stores Equipment	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0
1950	Power Operated Equipment	\$0	\$0
1955	Communication Equipment	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0
1970	Load Management Controls - Customer	·	•
.0.0	Premises	\$0	\$0
1975	1 101111000		
1975	Load Management Centrals Litility Promises	\$0	\$0
4000	Load Management Controls - Utility Premises	ΦO	ΦO
1980	System Supervisory Equipment	\$0	\$ 0
1990	Other Tangible Property	\$0	\$0
1995	Contributions and Grants - Credit	\$0	
2005	Property Under Capital Leases	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant -	(\$1,517,843)	
	Property, Plant, & Equipment	(φ1,317,043)	
2120	Accumulated Amortization of Electric Utility	Φ0	
	Plant - Intangibles	\$0	
3046	Balance Transferred From Income	(\$55,168)	
4080	Distribution Services Revenue	(\$798,919)	
1000		(ψ1 00,010)	

4080-1	Revenue from Rates	(\$620,192)
4080-2	SSS Admin Charge	\$0
4082	Retail Services Revenues	(\$2,760)
4084		•
	Service Transaction Requests (STR) Revenues	\$0
4090	Electric Services Incidental to Energy Sales	\$0
4205	Interdepartmental Rents	\$0
4210	Rent from Electric Property	(\$7,265)
4215	Other Utility Operating Income	\$0
4220	Other Electric Revenues	\$0
4225	Late Payment Charges	(\$5,190)
4235	Miscellaneous Service Revenues	\$0
4235-1	Account Set Up Charges	(\$4,320)
4235-90	Miscellaneous Service Revenues - Residual	(\$5,220)
4240	Provision for Rate Refunds	\$0
4245	Government Assistance Directly Credited to	\$0
400=	Income	•
4305	Regulatory Debits	\$0
4310	Regulatory Credits	\$0
4315	Revenues from Electric Plant Leased to Others	\$0
4320	Expenses of Electric Plant Leased to Others	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$1,380)
4330	Costs and Expenses of Merchandising,	
1000	Jobbing, Etc.	(\$2,400)
4335	Profits and Losses from Financial Instrument	•-
	Hedges	\$0
4340	Profits and Losses from Financial Instrument	ΦO
	Investments	\$0
4345	Gains from Disposition of Future Use Utility	\$0
	Plant	φυ
4350	Losses from Disposition of Future Use Utility	\$0
	Plant	Ψ
4355		\$0
4000	Gain on Disposition of Utility and Other Property	•
4360	Loop on Diagnosition of Hillity and Other Dranerty	\$0
40CE	Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for	
4365	Emission	\$0
4370	Losses from Disposition of Allowances for	
4070	Emission	\$0
4375	Revenues from Non-Utility Operations	\$0
4380	Expenses of Non-Utility Operations	\$0
4390	Miscellaneous Non-Operating Income	\$0
4395	Rate-Payer Benefit Including Interest	\$0
4398	Foreign Exchange Gains and Losses, Including	\$0
	Amortization	•
4405	Interest and Dividend Income	(\$13,200)
4415	Equity in Earnings of Subsidiary Companies	\$0
4705	Power Purchased	\$2,147,377
4708	Charges-WMS	\$154,349
4710	Cost of Power Adjustments	\$0

4712	Charges-One-Time	\$0
4714	Charges-NW	\$158,611
4715	System Control and Load Dispatching	\$0
4716	Charges-CN	\$39,846
4730	Rural Rate Assistance Expense	\$0
4750	Charges-LV	\$16,000
5005	Operation Supervision and Engineering	\$0
5010	Load Dispatching	\$0 \$0
5012	Station Buildings and Fixtures Expense	\$0 \$0
		ΦΟ
5014	Transformer Station Equipment - Operation	\$0
	Labour	
5015	Transformer Station Equipment - Operation	\$0
	Supplies and Expenses	**
5016	Distribution Station Equipment - Operation	\$0
	Labour	ΨΟ
5017	Distribution Station Equipment - Operation	\$0
	Supplies and Expenses	ΦΟ
5020	Overhead Distribution Lines and Feeders -	# 4.40.400
	Operation Labour	\$149,400
5025	Overhead Distribution Lines & Feeders -	.
0020	Operation Supplies and Expenses	\$48,000
5030	Overhead Subtransmission Feeders -	
3030	Operation	\$0
5035	Operation	
5055	Overhead Distribution Transformers Operation	\$0
E0.40	Overhead Distribution Transformers- Operation	
5040	Underground Distribution Lines and Feeders -	\$0
	Operation Labour	• -
5045	Underground Distribution Lines & Feeders -	\$0
	Operation Supplies & Expenses	ΨΟ
5050	Underground Subtransmission Feeders -	\$0
	Operation	ΨΟ
5055	Underground Distribution Transformers -	Φ0
	Operation	\$0
5065	Meter Expense	\$600
5070	Customer Premises - Operation Labour	\$0
5075	<u>'</u>	
	Customer Premises - Materials and Expenses	\$0
5085	Miscellaneous Distribution Expense	\$5,700
5090	Underground Distribution Lines and Feeders -	φο, του
3030	Rental Paid	\$0
FOOF	Overhead Distribution Lines and Feeders -	
5095	Rental Paid	\$1,740
5000		Φ0
5096	Other Rent	\$0
5105	Maintenance Supervision and Engineering	\$0
5110	Maintenance of Buildings and Fixtures -	\$0
	Distribution Stations	40
5112		\$0
	Maintenance of Transformer Station Equipment	ΨΟ
5114		\$0
	Maintenance of Distribution Station Equipment	φυ
5120	Maintenance of Poles, Towers and Fixtures	\$0

5125	Maintenance of Overhead Conductors and	\$0
E420	Devices Maintenance of Overhead Services	ФО
5130	Maintenance of Overhead Services	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0
5145	Maintenance of Underground Conduit	\$0
5150	Maintenance of Underground Conductors and	·
0100	Devices	\$0
5155	Maintenance of Underground Services	\$0
5160	Maintenance of Line Transformers	\$0
5175	Maintenance of Meters	\$O
5305	Supervision	\$0
5310	Meter Reading Expense	\$29,000
5315	Customer Billing	\$51,600
5320	Collecting	\$0
5325	Collecting- Cash Over and Short	\$0
5330	Collection Charges	\$0
5335	Bad Debt Expense	\$3,600
5340		ΦΩ
	Miscellaneous Customer Accounts Expenses	\$0
5405	Supervision	\$0
5410	Community Relations - Sundry	\$600
5415	Energy Conservation	\$0
5420	Community Safety Program	\$0
5425	Miscellaneous Customer Service and	\$0
	Informational Expenses	·
5505	Supervision	\$0
5510	Demonstrating and Selling Expense	\$0
5515	Advertising Expense	\$0
5520	Miscellaneous Sales Expense	\$0
5605	Executive Salaries and Expenses	\$13,200
5610	Management Salaries and Expenses	\$60,840
5615		\$15,480
	General Administrative Salaries and Expenses	
5620	Office Supplies and Expenses	\$24,000
5625	Administrative Expense Transferred Credit	\$0
5630	Outside Services Employed	\$106,400
5635	Property Insurance	\$17,040
5640	Injuries and Damages	\$6,540
5645	Employee Pensions and Benefits	\$61,920
5650	Franchise Requirements	\$0
5655	Regulatory Expenses	\$14,520
5660	General Advertising Expenses	\$0
5665	Miscellaneous General Expenses Rent	\$32,160
5670 5675	Maintenance of General Plant	\$0 \$0
	Electrical Safety Authority Fees	\$0 \$0
5680	IFRS Placeholder Expense Account	\$0 \$0
5681 5682	IFRS Placeholder Expense Account	\$0 \$0
5683	IFRS Placeholder Expense Account	\$0 \$0
	IFRS Placeholder Expense Account	\$0 \$0
5684	II NO Flaceholder Expense Account	\$0

5685	Independent Market Operator Fees and Penatries	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$75,576	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	
5735	Amortization of Deferred Development Costs	\$0	
5740	Amortization of Deferred Charges	\$0	
6005	Interest on Long Term Debt	\$41,606	
6105	Taxes Other Than Income Taxes	\$10,150	
6110	Income Taxes	\$13,814	
6205	Donations	\$2,000	
6210	Life Insurance	\$0	
6215	Penalties	\$0	
6225	Other Deductions	\$0	
		\$2,822,338	(\$0)

Grouping by Allocator		Adjusted TB		Demand
1808	\$	-	\$	_
1815	\$	-	\$	-
1820	\$	-	\$	-
1830	\$	-	\$	-
1835	\$	-	\$	-
1840	\$	-	\$	-
1845	\$	-	\$	-
1850	\$	-	\$	-
1855	\$	-	\$	-
1860	\$	-	\$	-
1815-1855	\$	5,700.00	\$	3,420.00
1830 & 1835	\$	199,140.00	\$	119,484.00
1840 & 1845	\$	-	\$	-
ВСР	\$	-	\$	-
BDHA	\$	3,600.00	\$	-
Break Out	\$	(1,442,267.00)	\$	-
CCA	\$	-	\$	-
CDMPP	\$	-	\$	-
CEN	\$	671,156.71	\$	-
CEN EWMP	\$	2,301,726.00	\$	-

CREV	\$ (798,919.00)	\$ -
CWCS	\$ -	\$ -
CWMC	\$ 402,925.56	\$ -
CWMR	\$ 29,000.00	\$ -
CWNB	\$ 48,840.00	\$ -
DCP	\$ 140.50	\$ 140.50
LPHA	\$ (5,190.00)	\$ -
LTNCP	\$ 393,098.75	\$ 235,859.25
NFA	\$ (13,843.00)	\$ -
NFA ECC	\$ 86,543.09	\$ -
O&M	\$ 337,660.00	\$ -
PNCP	\$ 674,399.18	\$ 404,639.51
SNCP	\$ 542,358.69	\$ 325,415.21
TCP	\$ -	\$ -
Total	\$ 3,436,069	\$ 1,088,958

Allocation - Demand Related

Categorization

1

Adjusted TB	Demand	Customer	Total	Residential Service
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\$0	\$0	\$0	\$0	\$0
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\$472,700	\$0	\$472,700	\$472,700	\$0
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\$674,399 \$459,998	\$404,640 \$275,999	\$269,760 \$183,999	\$674,399 \$459,998	\$213,816 \$185,631
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$77,511 \$0	\$0 \$0 \$0 \$46,506 \$0	\$0 \$0 \$0 \$31,004 \$0	\$0 \$0 \$0 \$77,511 \$0	\$0 \$0 \$0 \$31,279 \$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$4,850	\$2,910	\$1,940	\$4,850	\$1,957
\$393,099	\$235,859	\$157,239	\$393,099	\$158,634
\$0	\$0	\$0	\$0	\$0
\$402,326	\$0	\$402,326	\$402,326	\$0
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\$661	\$ 0	\$0	\$ 0	\$ 0
\$68,842	\$0	\$0	\$0	\$0
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(\$1,517,843)			\$0	(\$415,483)
\$0			\$0	\$0
(\$55,168)	\$0	\$0	\$0	\$0
(\$798,919)	\$0	\$0	\$0	\$0
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(\$620,192) \$0 (\$2,760)	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
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\$0 \$0 (\$7,265) \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
\$0 (\$5,190) \$0 (\$4,320)	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
(\$5,220) \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0
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\$0 (\$1,380)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
(\$2,400)	\$0	\$0	\$0	\$0
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(\$13,200) \$0 \$2,147,377 \$154,349 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0

\$0	\$0	\$0	\$0	\$0
\$158,611	\$0	\$0	\$0	\$0
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\$39,846	\$ 0	\$ 0	\$0	\$ 0
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\$16,000	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$149,400	\$89,640	\$59,760	\$149,400	\$52,607
\$48,000	\$28,800	\$19,200	\$48,000	\$16,902
\$0	\$0	\$0	\$0	\$0
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\$600	\$0	\$600	\$600	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,700	\$3,420	\$2,280	\$5,700	\$2,094
\$0	\$0	\$0	\$0	\$0
\$1,740	\$1,044	\$696	\$1,740	\$613
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\$0			\$0	\$0
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\$15,480			\$0	\$0
\$24,000 \$0 \$106,400 \$17,040 \$6,540 \$61,920 \$0 \$14,520 \$0 \$32,160 \$0 \$0 \$0			\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
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\$75,576			\$0	\$7,177
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\$41,606				\$0
\$10,150	\$0	\$0	\$0	\$0
\$13,814			\$0	\$0
\$2,000	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,822,338	\$1,088,958	\$1,685,704	\$2,774,662	\$255,303
			O5 Summary	O4 Summary
	\$669,290	\$739,264	\$3,621,257	\$3,621,257
_	·		(\$798,919)	
(\$0)			\$2,822,338	1

Customer	Total	Residential Service	General Service Less than 50 kW Service	to	eneral Service 50 4999 kW service
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\$ -	\$ -	\$ -	\$ -	\$	-
\$ 2,280.00	\$ 5,700.00	\$ 2,093.67	\$ 883.82	\$	442.51
\$ 79,656.00	\$ 199,140.00	\$ 70,121.60	\$ 29,601.18	\$	19,761.22
\$ -	\$ -	\$ -	\$ -	\$	-
\$ -	\$ -	\$ -	\$ -	\$	-
\$ 3,600.00	\$ 3,600.00	\$ -	\$ -	\$	-
\$ -	\$ -	\$ (408,306.43)	\$ (172,362.74)	\$	(88,620.93)
\$ -	\$ -	\$ -	\$ -	\$	-
\$ -	\$ -	\$ -	\$ -	\$	-
\$ 472,699.71	\$ 472,699.71	\$ -	\$ -	\$	-
\$ -	\$ -	\$ -	\$ -	\$	-

\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 402,925.56	\$ 402,925.56	\$ -	\$ -	\$ -
\$ 29,000.00	\$ 29,000.00	\$ -	\$ -	\$ -
\$ 51,600.00	\$ 51,600.00	\$ -	\$ -	\$ -
\$ -	\$ 140.50	\$ 77.53	\$ 29.81	\$ 32.24
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 157,239.50	\$ 393,098.75	\$ 158,633.59	\$ 66,965.69	\$ 10,259.97
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 269,759.67	\$ 674,399.18	\$ 213,815.81	\$ 90,260.34	\$ 100,563.36
\$ 216,943.47	\$ 542,358.69	\$ 218,866.90	\$ 92,392.62	\$ 14,155.69
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,685,704	\$ 2,774,662	\$ 255,303	\$ 107,771	\$ 56,594

2	3	7	8	9
General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$30	\$32	\$1	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
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\$90,260 \$78,362 \$0	\$100,563 \$12,006 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
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\$66,966 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$10,260 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
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(\$175,392)	(\$90,047)	\$0	\$0	\$0
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\$22,208	\$14,825	\$0	\$0	\$0
\$7,135	\$4,763	\$0	\$0	\$0
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\$259	\$173	\$0	\$0	\$0
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\$107,771	\$56,594	\$1	\$0	\$0	

GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load Service	Embedded Distributor	E	Back-up/Standby Power
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Allocation - Customer Related

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Total - Demand	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service
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\$404,640 \$275,999 \$0	\$182,798 \$124,758 \$0	\$25,976 \$17,728 \$0	\$2,259 \$1,431 \$0	\$54,049 \$36,888 \$0
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\$2,910	\$1,315	\$187	\$15	\$389
\$235,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$106,614 \$0 \$323,827 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,150 \$0 \$67,417 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,223 \$0 \$11,081 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$31,523 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
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(\$680,922)	(\$514,308)	(\$104,383)	(\$67,614)	(\$93,325)
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\$89,640	\$40,505	\$5,756	\$486	\$11,976
\$28,800	\$13,014	\$1,849	\$156	\$3,848
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\$3,420	\$1,397	\$309	\$276	\$274
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\$1,044	\$472	\$67	\$6	\$139
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\$0	\$23,917	\$3,399	\$1,685	\$0
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\$419,668	\$646,829	\$146,330	\$88,342	\$58,685

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\$	308.99	\$	276.30	\$ -	\$ -	\$ 4.9
\$	7,672.09	\$	647.81	\$ -	\$ -	\$ 285.9
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\$ \$	429.28	\$	-	\$ -	\$ -	\$ -
\$	(96,588.16)	\$	(63,883.73)	\$ -	\$ -	\$ (1,656.82
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\$	89,300.74	\$	130,151.27	\$ -	\$ -	\$ 123.5
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\$ 67,517.94	\$ 11,097.67	\$ -	\$ -	\$ -
\$ 3,398.60	\$ 1,684.52	\$ -	\$ -	\$ -
\$ 12,262.14	\$ 3,198.82	\$ -	\$ -	\$ 456.97
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\$ 15,149.95	\$ 1,223.29	\$ -	\$ -	\$ 564.59
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\$ 25,975.66	\$ 2,258.75	\$ -	\$ -	\$ 968.04
\$ 20,902.39	\$ 1,687.77	\$ -	\$ -	\$ 778.97
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\$ 146,330	\$ 88,342	\$ -	\$ -	\$ 1,526

Allocation of Miscellaneous Revenue

8	9		1	2
Sentinel Lighting Service	Unmetered Scattered Load Service	Total - Customer	Residential Service	General Service Less than 50 kW Service
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\$441	\$124	\$472,700	\$0	\$0
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\$3,711 \$2,533	\$968 \$661	\$269,760 \$183,999	\$0 \$0	\$0 \$0
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\$427	\$111	\$31,004	\$0	\$0
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\$27	\$7	\$1,940	\$0	\$0
\$2,164	\$565	\$157,239	\$0	\$0
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(\$6,453)	(\$1,687)	(\$787,769)		
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\$0	\$0	\$0	(\$4,339)	(\$851)
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\$0	\$0	\$0	(\$1,576)	(\$453)
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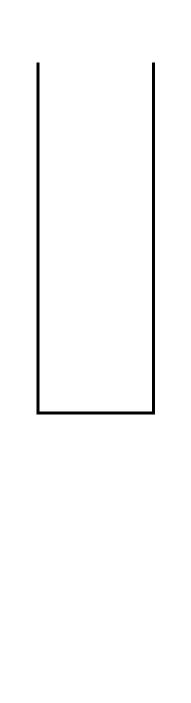
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\$264	\$69	\$19,200	\$0	\$0
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3 7 8 9 **General Service** Unmetered **Sreet Lighting** Sentinel 50 to 4999 kW **Scattered Load** Total - Mis **Lighting Service** Service service Service \$0

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(\$6,175)	(\$2,212)	(\$155)	(\$41)	(\$55,168)
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(\$73,299)	(\$23,829)	(\$1,657)	(\$1,539)	(\$620,192)
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(\$251)	(\$153)	(\$16)	(\$7)	(\$2,760)
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(\$1,063)	(\$582)	(\$40)	(\$10)	(\$7,265)
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(\$268)	(\$3)	(\$54)	(\$38)	(\$4,320)
(\$474)	(\$290)	(\$31)	(\$13)	(\$5,220)
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(\$125)	(\$77)	(\$8)	(\$3)	(\$1,380)
(\$218)	(\$133)	(\$14)	(\$6)	(\$2,400)
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(\$1,198)	(\$733)	(\$79)	(\$33)	(\$13,200)
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(\$83,071)	(\$28,012)	(\$2,055)	(\$1,691)	(\$717,095)

GS >50- Intermediate	Unmetered Scattered Load Service	Embedded Distributor	Back-up/Standby Power	General Service Less than 50 kW Service
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\$ -	\$	(93.56)	\$ -	\$ -	\$ 12,169.03
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Allocation of General Plant and Administration

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Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
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\$45,357	\$12,776	\$7,705	\$2,760	\$193	
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\$8,383	\$3,023	\$4,405	\$169	\$15	
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\$8,667	\$2,491	\$1,186	\$742	\$80	
\$39,946	\$11,481	\$5,467	\$3,419	\$370	
\$10,164	\$2,921	\$1,391	\$870	\$94	
\$15,758	\$4,529	\$2,157	\$1,349	\$146	
\$0	\$0	\$0	\$0	\$0	
\$69,859	\$20,078	\$9,561	\$5,979	\$647	
\$11,227	\$3,162	\$1,907	\$683	\$48	
\$4,294	\$1,234	\$588	\$367	\$40	
\$40,655	\$11,685	\$5,564	\$3,479	\$377	
\$0	\$0	\$0	\$0	\$0	
\$9,533	\$2,740	\$1,305	\$816	\$88	
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\$21,115	\$6,069	\$2,890	\$1,807	\$196	
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\$27,412	\$7,722	\$4,657	\$1,668	\$117
\$6,687	\$1,884	\$1,136	\$407	\$28
\$9,101	\$2,564	\$1,546	\$554	\$39
\$1,313	\$377	\$180	\$112	\$12
\$0	\$0	\$0	\$0	\$0
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\$1,618,091	\$561,040	\$736,391	\$50,371	\$4,733

 eral Service 50 999 kW service	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load Service	Embedded Distributor
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\$ 7,338.94	\$ -	\$ -	\$ 48.25	\$ -
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Unmetered Scattered Load Service	Total - A&G	
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\$51	\$68,842	\$0
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\$561	\$2,147,377	\$0
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\$34	\$13,200	\$0
\$157	\$60,840	\$0
\$40	\$15,480	\$0
\$62	\$24,000	\$0
\$0	\$0	\$0
\$275	\$106,400	\$0
\$13	\$17,040	\$0
\$17	\$6,540	\$0
\$160	\$61,920	\$0
\$0	\$0	\$0
\$37	\$14,520	\$0
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\$83	\$32,160	\$0 \$0
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\$0	\$0	\$0	
\$0	\$0	\$0	
\$31	\$41,606	\$0	
\$7	\$10,150	\$0	
\$10	\$13,814	\$0	
\$5	\$2,000	\$0	
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\$1,617	\$2,972,243	(\$798,919)	

Back-up/Standby				
Power				

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2012 COST ALLOCATION Chapleau Public Utilities Corporation EB-2011-0322 3 December-07-12 Sheet O6 Composite Allocator Detail Worksheet - Final Run October 25, 2011 5 Ontario 7 8 9 Details: Output Sheet Details How Various Composite Allocators are 12 13 14 Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN 20 21 **Demand Allocators** 22 **General Service General Service Sreet Lighting** Residential **Demand Total** Less than 50 kW 50 to 4999 kW Service Service Service service Composite allocators Rate Base Conservation and Demand \$0 \$0 \$0 \$0 \$0 1565 Management 28 Land Station >50 kV \$0 \$0 \$0 \$0 30 1805-2 Land Station <50 kV \$32 \$78 \$30 \$1 \$1 \$141 \$30 1805 Total 31 32 1806-1 \$0 Land Rights Station >50 kV \$0 \$0 \$0 33 1806-2 Land Rights Station <50 kV 34 \$0 \$0 \$0 \$0 35 1806 \$0 \$0 \$0 Total \$0 \$0 36 Buildings and Fixtures > 50 kV 1808-1 \$0 \$0 \$0 37 \$0 38 1808-2 Buildings and Fixtures < 50 KV \$0 \$0 \$0 \$0 1808 \$0 \$0 \$0 \$0 40 41 1810-1 Leasehold Improvements >50 kV \$0 \$0 \$0 \$0 42 1810-2 Leasehold Improvements <50 kV \$0 \$0 \$0 \$0 43 1810 Total \$0 \$0 \$0 \$0 \$0 44 Transformer Station Equipment -45 1815 Normally Primary above 50 kV \$0 \$0 \$0 \$0 \$0 46 Distribution Station Equipment -47 1820-1 Normally Primary below 50 kV (Bulk) \$0 \$0 \$0 \$0 \$0 Distribution Station Equipment -Normally Primary below 50 kV 1820-2 \$0 48 (Primary) \$0 \$0 \$0 \$0 Distribution Station Equipment -Normally Primary below 50 kV 1820-3 (Wholesale Meters) \$0 \$0 \$0 \$0 \$0 \$0 Total 50 1820 \$0 \$0 \$0 \$0 1815 & 1820 \$0 \$0 52 Total 54 1825-1 Storage Battery Equipment > 50 kV \$0 \$0 \$0 \$0 1825-2 Storage Battery Equipment <50 kV \$0 \$0 \$0 \$0 56 1825 Total \$0 \$0 \$0 \$0 \$0 Poles, Towers and Fixtures -1830-3 Subtransmission Bulk Delivery \$0 1830-4 Poles, Towers and Fixtures - Primary 59 \$213,816 \$90,260 \$100,563 \$0 Poles, Towers and Fixtures -1830-5 Secondary \$185,631 \$78,362 \$12,006 \$0 \$680,638 \$399,446 \$168,623 \$112,569 \$0 61 1830 Overhead Conductors and Devices -1835-3 Subtransmission Bulk Delivery \$0 \$0 \$0 \$0 Overhead Conductors and Devices -64 1835-4 Primary \$0 \$0 \$0 \$0 Overhead Conductors and Devices -1835-5 Secondary \$0 \$0 \$0 \$0 \$0 66 1835 Total \$0 \$0 \$0 \$0 1830 & 1835 Total \$680,638 \$399,446 \$168,623 \$112,569 \$0 69 1840-3 Underground Conduit - Bulk Delivery \$0 \$0 \$0 \$0 71 1840-4 Underground Conduit - Primary \$0 \$0 \$0 \$0 1840-5 Underground Conduit - Secondary \$31,279 \$13,204 \$2,023 \$0 1840 \$46,506 \$31,279 \$13,204 \$2,023 \$0 **Underground Conductors and Devices** 1845-3 - Bulk Delivery \$0 \$0 \$0 \$0 **Underground Conductors and Devices** 1845-4 \$0 \$0

	Α	В	С	D	Е	F	J
		Underground Conductors and Devices					
	1845-5	- Secondary		\$1,957	\$826	\$127	\$0
78	1845	Total	\$2,910	\$1,957	\$826	\$127	\$0
79	1040 9 1045	Total	¢40.446	\$22.026	¢14.020	¢0.450	PO
80 81	1840 & 1845	Total	\$49,416	\$33,236	\$14,030	\$2,150	\$0
82	1850	Line Transformers	\$235,859	\$158,634	\$66,966	\$10,260	\$0
83	1000	Zine Transfermere	\$200,000	ψ.00,00 i	\$00,000	ψ.·ο,200	Ψ.
84	1815- 1850	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
85		1-					
	1855	Services	\$0	\$0	\$0	\$0	\$0
87	1015 1055	Total	COCE 044	\$504.040	#040.040	£404.070	ro.
88 89	1815- 1855	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
	1860	Meters	\$0	\$0	\$0	\$0	\$0
91					**	**	
92	1815-1860	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
93			•	4-	•	•	•
94 95	1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0
	1815-1880	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
97	1010 1000	Total	φοσο,σ1-1	φοσ 1,σ 1σ	Ψ2 10,010	Ψ121,070	ΨΟ
	1565-1880	Total	\$966,054	\$591,394	\$249,648	\$125,011	\$1
	Distribution	GFA - Distribution plant (credit to					
99	Plant	contributed capital)	\$2,485,022	\$1,599,405	\$468,395	\$271,413	\$134,072
400		GFA - Distribution plant (exclude	#0.405.000	£4 500 405	#400.00 5	¢074 440	¢404.070
100		credit for contributed capital)	\$2,485,022	\$1,599,405	\$468,395	\$271,413	\$134,072
		Account Department AITA	(04.400.000)	(0000 =0 1)	(00=0====)	(6457.005)	(000 00=)
102		Accum Depreciation - NFA	(\$1,468,691)			(\$157,660)	(\$93,325)
103		Accum Depreciation - NFA ECC	(\$1,468,691)	(\$929,791)	(\$279,775)	(\$157,660)	(\$93,325)
104	NFA	Net Fixed Assets	\$1,016,331	\$669,614	\$188,619	\$113,753	\$40,747
		Net Fixed Assets Excluding credit for	<u>.</u>		*		_
	NFA ECC	Capital Contribution	\$1,016,331	\$669,614	\$188,619	\$113,753	\$40,747
106							
107	1830-4	Primary Poles Demand and Customer	\$674,399	\$396,613	\$116,236	\$102,822	\$54,049
107	1030-4	Secondary Poles Demand and	ψ074,333	ψ390,013	ψ110,230	\$102,022	Ψ04,049
108	1830-5	Customer	\$459,998	\$310,389	\$96,090	\$13,438	\$36,888
109	POLE						
110							
111							
112							
113 114							
115							
-	Operating ar	nd Maintenance		Allocate all the cos	sts to the O and M ex	menses hefore usin	n it as a composite :
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118	Acccounts						
	5005	Operation Supervision and	\$0	\$0	\$0	\$0	\$0
119		Engineering					
120	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0
121	5012	Station Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0
121		Expense Transformer Station Equipment -					
122	5014	Operation Labour	\$0	\$0	\$0	\$0	\$0
	5045	Transformer Station Equipment -	••	••	# 0		•
123	5015	Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
	5016	Distribution Station Equipment -	\$0	\$0	\$0	\$0	\$0
124	55.10	Operation Labour	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
125	5017	Distribution Station Equipment -	\$0	\$0	\$0	\$0	\$0
125		Operation Supplies and Expenses Overhead Distribution Lines and					
126	5020	Feeders - Operation Labour	\$89,640	\$52,607	\$22,208	\$14,825	\$0
		Overhead Distribution Lines &					
	5025	Feeders - Operation Supplies and	\$28,800	\$16,902	\$7,135	\$4,763	\$0
127		Expenses					
	5030	Overhead Subtransmission Feeders -	\$0	\$0	\$0	\$0	\$0
128		Operation	+•	+•	+0	+*	+0
129	5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0
128		Underground Distribution Lines and					
130	5040	Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0
		Underground Distribution Lines &					
1	5045	Feeders - Operation Supplies &	\$0	\$0	\$0	\$0	\$0
131		Expenses					
120	5050	Underground Subtransmission	\$0	\$0	\$0	\$0	\$0
132		Feeders - Operation Underground Distribution					
133	5055	Transformers - Operation	\$0	\$0	\$0	\$0	\$0
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0
	5070	Customer Premises - Operation	\$0	\$0	\$0	\$0	\$0
135	3070	Labour	ΦU	Φ0	ΦО	Φ0	\$0
ا ـ ر ا	5075	Customer Premises - Materials and	\$0	\$0	\$0	\$0	\$0
136		Expenses Missellaneous Distribution Expense					
137	5085	Miscellaneous Distribution Expense Underground Distribution Lines and	\$3,420	\$2,094	\$884	\$443	\$0
138	5090	Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
- 55	5005	Overhead Distribution Lines and	64.044	***	A 0.50	0470	6 0
139	5095	Feeders - Rental Paid	\$1,044	\$613	\$259	\$173	\$0
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140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0
	5096 5105	Other Rent Maintenance Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

142	F \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	J \$0
142 5110 - Distribution Stations \$0 \$0 143 5112 Maintenance of Transformer Station Equipment \$0 \$0 144 5114 Maintenance of Distribution Station Equipment \$0 \$0 145 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 146 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 147 5130 Maintenance of Overhead Services \$0 \$0 5125 Overhead Distribution Lines and \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	
143	\$0 \$0 \$0 \$0	
143 5112 Equipment Maintenance of Distribution Station Equipment \$0 \$0 144 5114 Equipment Maintenance of Distribution Station Equipment \$0 \$0 145 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 146 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 147 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and \$0 \$0	\$0 \$0 \$0 \$0	
144	\$0 \$0	\$0
144 5114 Equipment Maintenance of Poles, Towers and Fixtures \$0 \$0 145 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 146 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 147 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and \$0 \$0	\$0 \$0	
145		\$0
145 5120 Fixtures \$0 \$0 146 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 147 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and \$0 \$0		
Maintenance of Overhead Conductors \$0 \$0 146 147 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and \$0 \$0	\$0 \$0	\$0
and Devices and Devices 147 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and \$0 \$0	\$0 \$0	# 0
5135 Overhead Distribution Lines and		\$0
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148 Feeders - Right of Way	φ0 φ0	ΨΟ
5145 Maintenance of Underground Conduit \$0 \$0	\$0 \$0	\$0
149	**	**
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Conductors and Devices		
151 5155 Maintenance of Underground Services \$0 \$0	\$0 \$0	\$0
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157 5320 Collecting \$0 \$0	\$0 \$0	\$0
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159 5330 Collection Charges \$0 \$0	\$0 \$0	\$0
	\$0 \$0	\$0
5340 Miscellaneous Customer Accounts \$0 \$0	\$0 \$0	\$0
161 Expenses	Ψ0	Ψ
162 400 004 PC T-1-1 \$200 45 \$200 45	05 000	A -
163 O&M DC Total \$122,904 \$72,215 \$30,4	85 \$20,204	\$0
164	57 \$26,000	\$16,275
165 O&M Total Demand and Customer \$289,640 \$190,170 \$54,6	57 \$26,028	Φ10,∠15
167		
168 Accounts		
169 4705 Power Purchased \$2,147,377 \$1,125,144 \$405,6	75 \$591,250	\$22,744
170 4708 Charges-WMS \$154,349 \$80,873 \$29,1		\$1,635
	\$0 \$0	\$0
172 4712 Charges-One-Time \$0 \$0	\$0 \$0	\$0
173 4714 Charges-NW \$158,611 \$83,106 \$29,9	64 \$43,671	\$1,680
174 4716 Charges-CN \$39,846 \$20,878 \$7,5		\$422
	\$0 \$0	\$0
176 4750 Charges-LV \$16,000 \$8,383 \$3,0	23 \$4,405	\$169
5685 Independent Market Operator Fees	# 0	# 0
177 and Penalties \$0 \$0 178	\$0 \$0	\$0
179 COP Cost of Power \$2,516,183 \$1,318,384 \$475,3	48 \$692,796	\$26,650
180 Cost of Fower \$2,510,105 \$1,510,504 \$47.5,5	40 \$032,730	Ψ20,030
I 18 I ACCCOUNTS		
181 Accounts		
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5005 Operation Supervision and \$0	\$0 \$0 \$0 \$0	\$0 \$0
182 South Supervision and South Supervision and	\$0 \$0	\$0
182 South Supervision and South Supervision and	· ·	
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182 South Supervision and Engineering \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0
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182 183 5010 Coad Dispatching \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$11,976
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	5105	Maintenance Supervision and	•			•	•
204		Engineering	\$0	\$0	\$0	\$0	\$0
	5110	Maintenance of Buildings and Fixtures					
205	5440	- Distribution Stations	\$0	\$0	\$0	\$0	\$0
206	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0
200	5114	Maintenance of Distribution Station	Φ	Φ0	ΦΟ	ΦΟ	ΦΟ
207	3114	Equipment	\$0	\$0	\$0	\$0	\$0
	5120	Maintenance of Poles, Towers and	**	**	•••	**	**
208		Fixtures	\$0	\$0	\$0	\$0	\$0
	5125	Maintenance of Overhead Conductors					
209		and Devices	\$0	\$0	\$0	\$0	\$0
210	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0
211	5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0
211	5145		φυ	ΦΟ	ΦΟ	φυ	ΦΟ
212	3143	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0
	5150	Maintenance of Underground	**	**	**	**	**
213		Conductors and Devices	\$0	\$0	\$0	\$0	\$0
	5155	Maintenance of Underground Services					
214		· ·	\$0	\$0	\$0	\$0	\$0
	5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0
	5175 5305	Maintenance of Meters	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5310	Supervision Meter Reading Expense	\$0 \$29,000	\$23,917	\$3,399	\$1,685	\$0 \$0
	5315	Customer Billing	\$51,600	\$34,997	\$12,262	\$3,199	\$38
	5320	Collecting	\$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
	5335	Bad Debt Expense	\$3,600	\$3,171	\$429	\$0	\$0
	5340	Miscellaneous Customer Accounts		• •			• •
224		Expenses	\$0	\$0	\$0	\$0	\$0
225	5405	Supervision	\$0	\$0	\$0	\$0	\$0
	5410	Community Relations - Sundry	\$600	\$394	\$113	\$54	\$34
	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0
228	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0
220	5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
	5425 5505	Supervision	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
_	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0
	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0
233	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0
	5605	Executive Salaries and Expenses	\$13,200	\$8,667	\$2,491	\$1,186	\$742
		Management Salaries and Expenses					
235	5610		\$60,840	\$39,946	\$11,481	\$5,467	\$3,419
200	E61E	General Administrative Salaries and	045.400	640.401	60.00 1	64.001	0070
	5615 5620	Expenses Office Supplies and Expenses	\$15,480 \$24,000	\$10,164 \$15,758	\$2,921 \$4,529	\$1,391 \$2,157	\$870 \$1,349
231	J020	Administrative Expense Transferred	φ∠4,000	φ15,/58	ф4,529	\$∠,15/	\$1,349
238	5625	Credit	\$0	\$0	\$0	\$0	\$0
	5630	Outside Services Employed	\$106,400	\$69,859	\$20,078	\$9,561	\$5,979
	5635	Property Insurance	\$17,040	\$11,227	\$3,162	\$1,907	\$683
	5640	Injuries and Damages	\$6,540	\$4,294	\$1,234	\$588	\$367
242	5645	Employee Pensions and Benefits	\$61,920	\$40,655	\$11,685	\$5,564	\$3,479
	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0
244		Regulatory Expenses	\$14,520	\$9,533	\$2,740	\$1,305	\$816
_	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0
	5665	Miscellaneous General Expenses	\$32,160	\$21,115	\$6,069	\$2,890	\$1,807
	5670 5675	Rent Maintenance of General Plant	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5675 5680	Maintenance of General Plant Electrical Safety Authority Fees	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5681	IFRS Placeholder Expense Account	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0
	5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0
_	5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0
254	6105	Taxes Other Than Income Taxes	\$10,150	\$6,687	\$1,884	\$1,136	\$407
	6205	Donations	\$2,000	\$1,313	\$377	\$180	\$112
	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0
	6215	Penalties Other Poductions	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
258 259	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0
260		OM&A Expenses	\$654,490	\$429,783	\$123,421	\$59,414	\$36,339
261			4004,400	ψ-1±0,100	¥120,721	400,714	400,009
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265			Demand Allo	cators			
-55			Demand Total		General Service	General Service	Sreet Lighting
	Grouping of	Operating and Maintenance			Less than 50 kW	50 to 4999 kW	
		Costs (lines 106 - 148)		,	Service		
266							
267	-						
268		1808	\$ -	\$ -	\$ -	\$ -	\$ -
269		1815	\$ -	\$ -	\$ -	\$ -	\$ -
270		1820	\$ -	\$ -	\$ -	\$ -	\$ -
271		1830	\$ -	\$ -	\$ -	\$ -	\$ -
272 273		1835	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
274		1840 1845	\$ - \$ -	\$ -	\$ - \$ -	\$ - \$ -	\$ -
275		1845 1850	\$ -	\$ -	\$ -	\$ -	\$ -
276		1855	\$ -	\$ -	\$ -	\$ -	\$ -
277		1860	\$ -	\$ -	\$ -	\$ -	\$ -
		1815-1855	\$ 3,420	\$ 2,094	\$ 884	\$ 443	\$ -
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279		1830 & 1835	\$		\$ 70,122	\$ 29,601	\$ 19,761	\$	
280		1840 & 1845	\$		\$ -	\$ -	\$ -	\$	_
281		BCP	\$		\$ -	\$ -	\$ -	\$	_
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282		BDHA	\$			\$ -		\$	-
283		Break Out	\$		\$ -	\$ -	\$ -	\$	-
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285		CDMPP	\$		\$ -	\$ -	\$ -	\$	-
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296		NFA	\$		\$ -	\$ -	\$ -	\$	_
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319		1815-1855	\$		\$ 3,491	\$ 1,193	\$ 719	\$	274
320		1830 & 1835	\$	199,140	\$ 124,112	\$ 37,273	\$ 20,409	\$	15,964
321		1840 & 1845	\$	- :	\$ -	\$ -	\$ -	\$	-
322		BCP	\$	- 5	\$ -	\$ -	\$ -	\$	-
323		BDHA	\$	3,600	\$ 3,171	\$ 429	\$ -	\$	-
324		Break Out	\$		\$ -	\$ -	\$ -	\$	-
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331		CWMC	\$		\$ 483	\$ 101	\$ 17	\$	-
332			\$ \$						
332	1	CWMR			\$ 23,917	\$ 3,399	\$ 1,685	\$	-
333		CWNB	\$		\$ 34,997	\$ 12,262	\$ 3,199	\$	38
334		DCP	\$		\$ -	\$ -	\$ -	\$	-
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337	1	NFA	\$		\$ 6,687	\$ 1,884	\$ 1,136	\$	407
338	ļ	NFA ECC	\$		\$ 11,227	\$ 3,162	\$ 1,907	\$	683
339		O&M	\$		\$ 221,699	\$ 63,718	\$ 30,343	\$	18,974
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341		SNCP	\$		5 -	\$ -	\$ -	\$	-
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28 29 30 31 32 33 34 35 36 37 38 39	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
39 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 50	\$0 \$0	\$0 \$0	\$472,700 \$472,700	\$247,677 \$247,677	\$89,301 \$89,301	\$130,151 \$130,151	\$5,007 \$5,007	\$441 \$441
51								
52 53	\$0	\$0	\$472,700	\$247,677	\$89,301	\$130,151	\$5,007	\$441
53 54 55	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57								
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	\$0	\$0	\$269,760	\$182,798	\$25,976	\$2,259	\$54,049	\$3,711
60	\$0	\$0	\$183,999	\$124,758	\$17,728	\$1,431	\$36,888	\$2,533
61 62	\$0	\$0	\$453,759	\$307,556	\$43,704	\$3,690	\$90,937	\$6,243
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 66	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
67								
68 69	\$0	\$0	\$453,759	\$307,556	\$43,704	\$3,690	\$90,937	\$6,243
70 71	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
70 71 72 73	\$0 \$0	\$0	\$31,004	\$21,022	\$2,987	\$241	\$6,216	\$427
73 74	\$0	\$0	\$31,004	\$21,022	\$2,987	\$241	\$6,216	\$427
75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	K	L	X	Y	Z	AA	AE	AF
77 78 79 80 81 82 83 84 85	\$0 \$0	\$0 \$0	\$1,940 \$1,940	\$1,315 \$1,315	\$187 \$187	\$15 \$15	\$389 \$389	\$27 \$27
80	\$0	\$0	\$32,944	\$22,337	\$3,174	\$256	\$6,605	\$453
82	\$0	\$0	\$157,239	\$106,614	\$15,150	\$1,223	\$31,523	\$2,164
84	\$0	\$0	\$1,116,642	\$684,184	\$151,329	\$135,321	\$134,071	\$9,302
86 87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	\$0	\$0	\$1,116,642	\$684,184	\$151,329	\$135,321	\$134,071	\$9,302
90	\$0	\$0	\$402,326	\$323,827	\$67,417	\$11,081	\$0	\$0
88 89 90 91 92 93 94 95	\$0	\$0	\$1,518,968	\$1,008,011	\$218,746	\$146,402	\$134,071	\$9,302
94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95 96 97	\$0	\$0	\$1,518,968	\$1,008,011	\$218,746	\$146,402	\$134,071	\$9,302
98	\$0	\$0	\$1,518,968	\$1,008,011	\$218,746	\$146,402	\$134,071	\$9,302
99	\$9,302	\$2,435						
100	\$9,302	\$2,435						
101 102	(\$6,453)	(\$1,687)						
103	(\$6,453)	(\$1,687)						
104	\$2,849	\$748						
105 106	\$2,849	\$748						
107	\$3,711	\$968						
108 109	\$2,533	\$661						
110 111 112								
112 113								
114 115								
116	Illocator.							
117 118								
119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	\$0	\$0	\$46,747	\$40,505	\$5,756	\$486	\$11,976	\$822
126								
127	\$0	\$0	\$15,019	\$13,014	\$1,849	\$156	\$3,848	\$264
128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133 134	\$0	\$0	\$600	\$483	\$101	\$17	\$0	\$0
135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136 137	\$0 \$0	\$0 \$0	\$0 \$1,982	\$0 \$1,397	\$0 \$309	\$0 \$276	\$0 \$274	\$0 \$19
138	\$0	\$0 \$0	\$1,982	\$0	\$309	\$0	\$274	\$0
	\$0	\$0	\$544	\$472	\$67	\$6	\$139	\$10
139 140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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149 150 \$0 \$0 \$0 \$0	\$0 \$0	\$0
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151 30 30 30 30 152 \$0 \$0 \$0 \$0 153 \$0 \$0 \$0 \$0 154 \$0 \$0 \$0 \$0 155 \$0 \$0 \$29,000 \$23,917 \$3,399 156 \$0 \$0 \$50,458 \$34,997 \$12,262 157 \$0 \$0 \$0 \$0 \$0 158 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0
154 \$0 \$0 \$0 \$0 155 \$0 \$0 \$29,000 \$23,917 \$3,399	\$0 \$0 \$1,685 \$0	\$0 \$0
156 \$0 \$0 \$50,458 \$34,997 \$12,262 157 \$0 \$0 \$0 \$0	\$3,199 \$38 \$0 \$0	\$647 \$0
158 \$0 \$0 \$0 \$0 159 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0
<u>160</u> \$0 \$0 \$3,600 \$3,171 \$429	\$0 \$0	\$0
161 \$0 \$0 \$0 \$0 \$0 162	\$0 \$0	\$0
163 \$0 \$0 \$147 ,950 \$117 ,955 \$24 ,172	\$5,824 \$16,275	\$1,762
165 166 \$1,762 \$748		
167 168		
169 \$2,003 \$561 \$2,147,377 170 \$144 \$40 \$154,349		
171 \$0 \$0 \$0 172 \$0 \$0 \$0		
173 \$148 \$41 \$158,611 174 \$37 \$10 \$39,846		
165 \$1,762 \$748 166 167 168 \$2,003 \$561 \$2,147,377 170 \$144 \$40 \$154,349 171 \$0 \$0 \$0 172 \$0 \$0 \$0 173 \$148 \$41 \$158,611 174 \$37 \$10 \$39,846 175 \$0 \$0 \$0 176 \$15 \$4 \$16,000		
177 \$0 \$0 \$ 0 178		
178 179 \$2,347 \$658 \$2,516,183 180		
180 181		
182 \$0 \$0 183 \$0 \$0		
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187 \$0 \$0 \$0 188 \$0 \$0 \$0 189 \$822 \$215 \$149,400 190 \$264 \$69 \$48,000 191 \$0 \$0 \$0		
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187 \$0 \$0 \$0 188 \$0 \$0 \$0 189 \$822 \$215 \$149,400 190 \$264 \$69 \$48,000 191 \$0 \$0 \$0		
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187 \$0 \$0 \$0 188 \$0 \$0 \$0 189 \$822 \$215 \$149,400 190 \$264 \$69 \$48,000 191 \$0 \$0 \$0 192 \$0 \$0 \$0 193 \$0 \$0 \$0 194 \$0 \$0 \$0 195 \$0 \$0 \$0 196 \$0 \$0 \$0 197 \$0 \$0 \$600 198 \$0 \$0 \$0		

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206	\$0	\$0	\$0					
207	\$0	\$0	\$0					
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208	\$0	\$0	\$0					
200	Φ0	# 0	ФО.					
209 210	\$0 \$0	\$0 \$0	\$0 \$0					
210	ΨΟ	ΨΟ	ΨΟ					
211	\$0	\$0	\$0					
242	Φ0	# 0	ФО.					
212	\$0	\$0	\$0					
213	\$0	\$0	\$0					
214	\$0	\$0	\$0					
215	\$0 \$0	\$0 \$0	\$0 \$0					
217	\$0 \$0	\$0 \$0	\$0					
215 216 217 218 219 220 221 222	\$0	\$0	\$29,000					
219	\$647	\$457	\$51,600					
220	\$0 \$0	\$0 \$0	\$0 \$0					
222	\$0	\$0	\$0					
223	\$0	\$0	\$3,600					
00.4	#0	40						
224	\$0 \$0	\$0 \$0	\$0 \$0					
225 226 227	\$4	\$2	\$600					
227	\$0	\$0	\$0					
228	\$0	\$0	\$0					
229	\$0	Φ0	\$0					
230	\$0 \$0	\$0 \$0	\$0					
231	\$0	\$0	\$0					
232	\$0	\$0	\$0					
233 234	\$0 \$00	\$0 \$34	\$0 \$13,200					
234	\$80	\$34	\$13,200					
235	\$370	\$157	\$60,840					
236	\$94	\$40 \$63	\$15,480					
237	\$146	\$62	\$24,000					
238	\$0	\$0	\$0					
239	\$647	\$275	\$106,400					
240 241	\$48	\$13	\$17,040					
241	\$40 \$377	\$17 \$160	\$6,540 \$61,920					
243	\$0	\$0	\$0					
243 244 245	\$88	\$37	\$14,520					
245	\$0	\$0	\$0					
246	\$196 \$0	\$83	\$32,160					
248	ΨΟ							
249	\$0	\$0	\$0 \$0					
250	\$0 \$0	\$0 \$0 \$0	\$0 \$0					
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261 262	\$0 \$0 \$0 \$0 \$0 \$28 \$12 \$0 \$0 \$0 \$3,893	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$7 \$5 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$10,150 \$2,000 \$0 \$0					
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261 262 263 264 265	Sentinel	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$7 \$5 \$0 \$0 \$0 \$0 \$1,640	\$0 \$0 \$0 \$0 \$0 \$10,150 \$2,000 \$0 \$0 \$0	Residential	General Service		Service	
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280	\$ -	\$	-	\$ -	\$	-	\$	-,	\$	-	\$ -	\$ -
281	\$ -	\$	_	\$ -	\$	_	\$	_	\$	_	\$ -	\$ -
282	\$ -	\$	_	\$ 3,600	\$	3,171	\$	429	\$	_	\$ -	\$ -
283	\$ -	\$	=	\$ 3,000	\$	3,171	\$	423	\$	=	\$ -	\$ -
			-	•		-		-		-		•
284	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
285	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
286	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
287	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
288	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
289	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
290	\$ -	\$	_	\$ 600	\$	483	\$	101	\$	17	\$ -	\$ -
291	\$ -	\$	_	\$ 29,000	\$	23,917	\$	3,399	\$	1,685	\$ -	\$ -
292	\$ -	\$	_	\$ 50,458	\$	34,997	\$	12,262	\$	3,199	\$ 38	\$ 647
293	\$ -	\$		\$ -	\$	04,007	\$	12,202	\$	5,155	\$ -	\$ -
293	\$ -	\$	-	\$ -		-	\$	-		-		
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295	\$ -	\$	-	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
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302	·											
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-	<u> </u>	Ψ		¥ 1+1,330	φ	111,300	φ	47,114	φ	3,024	Ψ 10,213	Ψ 1,102
304												
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306					Cı	ustomer Al	loc	ators		<u></u>		
550	Sentine	.I	Unmetered	Customer Tota				eneral Service	G.	eneral Service	Sreet Lighting	Sentinel
				Guatomet 10ta	Ή.							
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308	•			•			•		_		•	
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1808	Buildings and Fixtures	DCP		
1808-1	Buildings and Fixtures > 50 kV	TCP		
	Buildings and Fixtures < 50 KV	DCP		
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1920	Distribution Station Equipment - Normally			
1020	Primary below 50 kV	DCP		0%
1920 1	Distribution Station Equipment - Normally			
1020-1	Primary below 50 kV (Bulk)	DCP		0%
1020.2	Distribution Station Equipment - Normally			
1620-2	Primary below 50 kV (Primary)	PNCP		0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP	OLIV	
	Storage Battery Equipment > 50 kV	TCP		
	Storage Battery Equipment <50 kV	DCP		
	Poles, Towers and Fixtures	DNCP	CCA	
	Poles, Towers and Fixtures -	BITOI	1 00/1	4070
1830-3	Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	
1835	Overhead Conductors and Devices	DNCP	CCA	
	Overhead Conductors and Devices -	DIVOI	OOA	4070
1835-3	Subtransmission Bulk Delivery	BCP		0%
	Overhead Conductors and Devices -	DOI		0 70
1835-4	Primary	PNCP	CCP	40%
	Overhead Conductors and Devices -	11101	001	4070
1835-5	Secondary	SNCP	ccs	40%
1840	Underground Conduit	DNCP	CCA	
1840-3	Underground Conduit - Bulk Delivery	BCP	OOA	
1840-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary	PNCP	CCP	
1840-5	Underground Conduit - Secondary	SNCP	ccs	
1845	Underground Conductors and Devices	DNCP	CCA	
1043	Underground Conductors and Devices -	DINCI	CCA	4070
1845-3	Bulk Delivery	ВСР		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	40%
1845-5	Underground Conductors and Devices - Secondary	SNCP	ccs	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization		1	

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets	3	
	- Froperty, Flant, & Equipment			
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
	Transformer Station Equipment -			
5014	Operation Labour	1815 D		0%
5045	Transformer Station Equipment -	4045.5		201
5015	Operation Supplies and Expenses	1815 D		0%
5040	Distribution Station Equipment - Operation	4000 B		201
5016	Labour	1820 D		0%
5047	Distribution Station Equipment - Operation	4000 D		00/
5017	Supplies and Expenses	1820 D		0%
5000	Overhead Distribution Lines and Feeders -	4000 0 4005 D	4000 0 4005 0	
5020	Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5005	Overhead Distribution Lines & Feeders -	4000 0 4005 D	4000 0 4005 0	
5025	Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
	Overhead Subtransmission Feeders -	4000 0 4005 D		
5030	Operation	1830 & 1835 D		0%
5005	Overhead Distribution Transformers-			
5035	Operation	1850 D	1850 C	40%
E040	Underground Distribution Lines and			
5040	Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
5045	Underground Distribution Lines & Feeders -			
	Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders -			
5050	Operation	1840 & 1845 D		0%
F0FF	Underground Distribution Transformers -			
5055	Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and		CCA	100%
5075	Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	40%
5090	Underground Distribution Lines and			
3090	Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders -	1830 & 1835 D	1830 & 1835 C	
5095	Rental Paid	1030 & 1033 D	1030 & 1033 C	40%
	<u>Maintenance</u>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	
J 100		1010-1000 D	1013-1005 C	40%
5110	Maintenance of Buildings and Fixtures -	1808 D	-	·
5110	Distribution Stations	1000 D		0%
5112	Maintenance of Transformer Station			
J 1 1 Z	Equipment	1815 D		0%
5114	Maintenance of Distribution Station			
J 1 1 T	Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and			
,,20	Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and			
	Devices	1835 D	1835 C	40%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders -	1830 & 1835 D	1830 & 1835 C	_
	Right of Way			40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors	1845 D	1845 C	40%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	40%
5175	Maintenance of Meters		1860 C	100%

Ε 2012 COST ALLOCATION Chapleau Public Utilities Corporation 2 EB-2011-0322 3 December-07-12 4 Sheet E2 Allocator Worksheet - Final Run October 25, 2011 5 Ontario 7 8 The worksheet below details how allocators are 9 derived. 10 11 12 13 14 7 2 3 8 9 General General Unmetered Sreet Sentinel Service ID and Residential Service 50 **Scattered Explanation** Total Lighting Lighting Less than **Factors** Service to 4999 kW Load 50 kW Service Service service Service Service 16 17 emand Allocators 18 19 20 Transformation CP TCP1 55.22% 23.83% 0.32% 0.02% 0.01% 100.00% 20.60% 21 Bulk Delivery (SubTransmission) CP BCP1 100.00% 55.22% 20.60% 23.83% 0.32% 0.02% 0.01% Distribution CP (Total System) DCP1 100.00% 55.22% 20.60% 23.83% 0.32% 0.02% 0.01% 23 24 4 cp 25 Transformation CP TCP4 100.00% 55.18% 21.22% 22.95% 0.60% 0.04% 0.01% Bulk Delivery (SubTransmission) CP BCP4 100.00% 55.18% 21.22% 22.95% 0.60% 0.04% 0.01% 0.04% 55.18% 0.60% 0.01% Distribution CP (Total System) DCP4 100.00% 21.22% 22.95% 27 28 29 12 cp 21.58% 0.02% 30 Transformation CP TCP12 100.00% 53.20% 24.75% 0.42% 0.03% 31 Bulk Delivery (SubTransmission) CP BCP12 100.00% 53.20% 21.58% 24.75% 0.42% 0.03% 0.02% Distribution CP (Total System) DCP12 0.03% 0.02% 32 100.00% 53.20% 21.58% 24.75% 0.42% 33 34 NON CO_INCIDENT PEAK 35 1 NCP 36 Distribution NCP (Total System) DNCP1 100.00% 55.54% 21.04% 23.43% 0.00% 0.00% 0.00% Primary NCP PNCP1 100.00% 53.47% 21.62% 24.91% 0.00% 0.00% 0.00% 68.10% 38 Line Transformer NCP LTNCP1 27.53% 0.00% 0.00% 100.00% 4.37% 0.00% 39 Secondary NCP SNCP1 100.00% 68.10% 27.53% 4.37% 0.00% 0.00% 0.00% 40 41 4 NCP 42 Distribution NCP (Total System) DNCP4 100.00% 55.14% 21.62% 23.23% 0.00% 0.00% 0.00% PNCP4 24.85% 43 Primary NCP 100.00% 52.84% 22.31% 0.00% 0.00% 0.00% 44 Line Transformer NCP LTNCP4 100.00% 67.26% 28.39% 4.35% 0.00% 0.00% 0.00% 45 Secondary NCP SNCP4 100.00% 67.26% 28.39% 4.35% 0.00% 0.00% 0.00% 46 47 12 NCP 48 Distribution NCP (Total System) DNCP12 100.00% 52.61% 22.25% 25.14% 0.00% 0.00% 0.00% 49 PNCP12 23.25% 27.56% Primary NCP 100.00% 49.19% 0.00% 0.00% 0.00% 50 Line Transformer NCP LTNCP12 100.00% 64.54% 30.51% 4.95% 0.00% 0.00% 0.00% Secondary NCP SNCP12 100.00% 64.54% 30.51% 4.95% 0.00% 0.00% 0.00% 51 53 Demand Allocators - Composite 54 55 **DEMAND 1815-1855** 1815-1855 D 100.00% 61.22% 25.84% 12.94% 0.00% 0.00% 0.00% 0.00% **DEMAND 1808** 1808 D 0.00% 0.00% 0.00% 56 0.00% 0.00% DEMAND 1815 1815 D 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 57 58 DEMAND 1820 1820 D 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1815 & 1820 DEMAND 1815 & 1820 0.00% 0.00% D 0.00% 0.00% 0.00% 0.00% 60 DEMAND 1830 1830 D 100.00% 16.54% 0.00% 58.69% 24.77% 0.00% 0.00% DEMAND 1835 0.00% 0.00% 0.00% 0.00% 0.00% 1835 D 0.00% 1830 & 1835 DEMAND 1830 & 1835 62 D 100.00% 24.77% 16.54% 0.00% 0.00% 0.00% 58.69% 63 DEMAND 1840 1840 D 100.00% 67.26% 28.39% 4.35% 0.00% 0.00% 0.00% 64 DEMAND 1845 1845 D 100.00% 67.26% 28.39% 4.35% 0.00% 0.00% 0.00% 1840 & 1845 DEMAND 1840 & 1845 100.00% 67.26% 4.35% 0.00% 0.00% 0.00% D 28.39% **DEMAND 1850** 1850 D 100.00% 67.26% 28.39% 4.35% 0.00% 0.00% 0.00% 66 67 DEMAND 1855 1855 D 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

	A	В	С	D	Е	F	J	K	L
69	DEMAND 1860	1860 D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	DEMAND 1000	1000 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69	CUCTOMED ALLOCATORS								
	CUSTOMER ALLOCATORS								
71									
	Billing Data								
	kWh	CEN	100.00%	52.40%	18.89%	27.53%	1.06%	0.09%	0.03%
74		CDEM	100.00%	0.00%	0.00%	95.85%	3.83%	0.32%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	52.40%	18.89%	27.53%	1.06%	0.09%	0.03%
76									
	Dollar Billed	CREV	100.00%	64.23%	19.59%	11.82%	3.84%	0.27%	0.25%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	88.08%	11.92%	0.00%	0.00%	0.00%	0.00%
	Late Payment 3 Year Historical								
79	Average	LPHA	100.00%	83.59%	16.41%	0.00%	0.00%	0.00%	0.00%
80	7.110.ago		10010070	00.0070	1011170	0.0070	0.0070	0.0070	0.0070
	Number of Bills	CNB	100.00%	82.83%	14.51%	1.26%	0.09%	0.77%	0.54%
01	Trainber of Billo	OND	100.0070	02.03 /0	14.5170	1.2070	0.0370	0.7770	0.5470
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	92.03%	6.32%	1.65%
	Embeded Distributor	ED		0.00%			0.00%	0.32 /6	
	Embeded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
85	Total Niverbar of Customer	004	400.000/	67.700/	0.000/	0.040/	20.040/	4.200/	0.200/
	Total Number of Customer	CCA	100.00%	67.76%	9.63%	0.84%	20.04%	1.38%	0.36%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	92.03%	6.32%	1.65%
	Primary Feeder Customer Base	CCP	100.00%	67.76%	9.63%	0.84%	20.04%	1.38%	0.36%
	Line Transformer Customer Base	CCLT	100.00%	67.80%	9.63%	0.78%	20.05%	1.38%	0.36%
	Secondary Feeder Customer Base	ccs	100.00%	67.80%	9.63%	0.78%	20.05%	1.38%	0.36%
91									
92	Weighted - Services	CWCS	100.00%	59.73%	16.97%	4.11%	17.66%	1.21%	0.32%
	Weighted Meter -Capital	CWMC	100.00%	80.49%	16.76%	2.75%	0.00%	0.00%	0.00%
	Weighted Meter Reading	CWMR	100.00%	82.47%	11.72%	5.81%	0.00%	0.00%	0.00%
	Weighted Bills	CWNB	100.00%	67.82%	23.76%	6.20%	0.07%	1.25%	0.89%
96	<u> </u>		-						
	CUSTOMER ALLOCATORS -								
97	Composite								
98	Composito								
	CUSTOMER 1815-1855	1815-1855 C	100 00%	61.27%	13.55%	12.12%	12.01%	0.83%	0.22%
	CUSTOMER 1813-1833	1808 C	100.00 /6	0.00%	0.00%	0.00%	0.00%	0.00%	0.22 %
			-						
	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	52.40%	18.89%	27.53%	1.06%	0.09%	0.03%
		1815 & 1820							
	CUSTOMER 1815 & 1820	С	100.00%	52.40%	18.89%	27.53%	1.06%	0.09%	0.03%
	CUSTOMER 1830	1830 C	100.00%	67.78%	9.63%	0.81%	20.04%	1.38%	0.36%
105	CUSTOMER 1835	1835 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1830 & 1835							
106	CUSTOMER 1830 & 1835	С	100.00%	67.78%	9.63%	0.81%	20.04%	1.38%	0.36%
107	CUSTOMER 1840	1840 C	100.00%	67.80%	9.63%	0.78%	20.05%	1.38%	0.36%
	CUSTOMER 1845	1845 C	100.00%	67.80%	9.63%	0.78%	20.05%	1.38%	0.36%
		1840 & 1845							
109	CUSTOMER 1840 & 1845	С	100.00%	67.80%	9.63%	0.78%	20.05%	1.38%	0.36%
	CUSTOMER 1850	1850 C	100.00%	67.80%	9.63%	0.78%	20.05%	1.38%	0.36%
	CUSTOMER 1855	1855 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CUSTOMER 1860	1860 C		80.49%	16.76%	2.75%	0.00%	0.00%	
	OOO TOWILLY TOOU	1000 C	100.00%	00.4370	10.70%	2.13/0	0.00%	0.0070	0.00%
113	Composito Allegatore								
	Composite Allocators	NEA	400.0001	05 0001	40 5001	44.4001	4.0461	0.0001	0.0701
	Net Fixed Assets	NFA	100.00%	65.89%	18.56%	11.19%	4.01%	0.28%	0.07%
	Net Fixed Assets Excluding Capital		400 000:	OF 0051	40 =0	44.45=-	4.5451		
	Contribution	NFA ECC	100.00%	65.89%	18.56%	11.19%	4.01%	0.28%	0.07%
	5005-5340	O&M	100.00%	65.66%	18.87%	8.99%	5.62%	0.61%	0.26%
	Account Setup	Acct	100.00%	65.66%	18.87%	8.99%	5.62 %	0.61%	0.26%
	Access to Poles	POLE	100.00%	59.24%	17.42%	14.63%	8.01%	0.55%	0.14%
120	5005-6225	OM&A	100.00%	65.67%	18.86%	9.08%	5.55%	0.59%	0.25%
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1	PLCC	WATTS							
15		100	1	2	2	7			
	Customer Classes	Total	Residential Service	General Service Less than 50 kW	General Service 50 to 4999 kW	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service	
10	CCA	1,672	1.122	161	14	225	23	6	
04 00 00	CCA CCB CCP CCLT CCS PLCC-CCA PLCC-CCA PLCC-CCB PLCC-CCB PLCC-CCB PLCC-CCB PLCC-CCB PLCC-CCB	1,672 364 1,672 1,671 1,671 669 669 669	1.122 0 1,122 1,123 1,123 1,123 453 463 463	101 0 101 101 101 101 64 0 64 64	14 0 14 12 12 6 0 6 5 5	225 225 225 225 225 225 134 134 134 134	22 22 23 23 23 23 23 29 9	6 6 6 6 2 2 2 2 2	
04 06	PLCC-CCA PLCC-CCB	669 166	453	64	6	134	9	2 2	
09 06	PLCC-CCP PLCC-CCS	669 669	453 453	64 64	5 5	134 134 134	9	2 2 2	
94 99	1NCP		4000	4700	4.000	74			
3 2 8	PNCP1 LTNCP1 SNCP1	6,490 6,796 6,796	4,009 4,009 4,009 4,009	1,768 1,768 1,768 1,768	1,969 1,969 276 276	74 74 74	9	1	
3 3 3	INCP DNCPI PNCPI LTNCPI SNCPI PLCC - INCP DNCPIA PNCPIA LTNCPIA SNCPIA	8,400 6,706 6,706 6,706 7,803 6,100 6,100	4,669		1,969	74 74 74 74 0 0	9 9 9 9	1 1 1 1 1	
AS AS	PNCP1A LTNCP1A SNCP1A	7,883 6,190 6,190	4,009 4,215 4,215 4,215	1,768 1,704 1,704 1,704	1,969 1,964 270 270		0	0	
44	4 NCP	21.622	16,979	6638		295	20		
4	PNCP4 LTNCP4 SNCP4	31,829 31,829 24,896 24,896	16,928 16,928 16,928 16,928	6,638 6,638 6,638	7,132 7,132 998 998	295 295 295 295	32 32 32	- 1	
61 63	PLCC - 4NCP DNCP4A	20,690			7,132		22 22 22 22 20 0 0	4 4 4 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
9 8 8	ETINCP4A SNCP4A	30,698 28,605 22,474 22,474	16,928 15,115 15,115 15,115	6,638 6,381 6,381 6,381	7,132 7,109 978 978	0 0 0	0	0	
0	12NCP DNCP12								
60 63	DNCP12 PNCP12 LTNCP12 SNCP12 PLCC - 12NCI DNCP12A PNCP12A LTNCP12A SNCP12A	69,790 69,790 54,910 54,910	36,203 36,203 36,203 36,203	15,314 15,314 15,314 15,314	17,303 17,303 2,422 2,422	806 806 806 806	75 75 75 70 0	11 11 11 11 0 0	
60 65	PLCC - 12NCI DNCP12A	69,819 62,541 47,665 47,665	36,203		17,303 17,235 2,360 2,360	0 0			
62	LTNCP12A SNCP12A	47,665 47,665	36,203 30,764 30,764 30,764	15,314 14,541 14,541 14,541	2,360 2,360	0	0	0	
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Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land	ASSELS	dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP DDCP	DCP4		
1808 1808-1	Buildings and Fixtures Buildings and Fixtures > 50		dp dp	TCP	TCP4		
1808-2	kV Buildings and Fixtures < 50		dp	DCP	DCP4		
	KV			DDCP	DCF4		
1810 1810-1	Leasehold Improvements Leasehold Improvements		dp dp	TCP	TCP4		
1810-2	>50 kV Leasehold Improvements			DCP	DCP4		
1010-2	<50 kV Transformer Station		dp	БСР	DCF4		
1815	Equipment - Normally Primary above 50 kV		dp	ТСР	TCP4		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV		dp	PNCP	PNCP4		
1820-3	(Primarv) Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	ТСР	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	ВСР	ВСР4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	ССР	х
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	ccs	х
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	ВСР	BCP4		

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	ССР	х
1835-5	Overhead Conductors and		dp	SNCP	SNCP4	ccs	х
1840	Devices - Secondary Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	ВСР	ВСР4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	ССР	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	ccs	х
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	ВСР	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	х
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	ccs	х
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	Х
1855	Services	Services and Meters	dp			cwcs	
1860	Meters	Services and Meters	dp			сммс	
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment Tools, Shop and Garage	Equipment	gp				
1940	Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	со		Break out	Breakout	

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

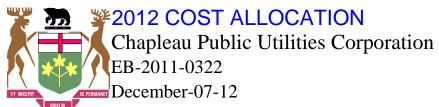
Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits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

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

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

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

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



Sheet E5 Reconciliation Worksheet - Final Run October 25, 2011

Details:

Ontario

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
1565	Conservation and Demand Management				
	Expenditures and Recoveries	\$0		\$0	
1608	Franchises and Consents	\$0		\$0	
1805	Land		\$0	\$0	
1805-1	Land Station >50 kV		\$0	\$0	
1805-2	Land Station <50 kV		\$141	\$141	
1806	Land Rights		\$0	\$0	
1806-1	Land Rights Station >50 kV		\$0	\$0	
1806-2	Land Rights Station <50 kV		\$0	\$0	
1808	Buildings and Fixtures		\$0	\$0	
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	
1808-2	Buildings and Fixtures < 50 KV		\$0	\$0	
1810	Leasehold Improvements		\$0	\$0	
1810-1	Leasehold Improvements >50 kV		\$0	\$0	
1810-2	Leasehold Improvements <50 kV		\$0	\$0	
	Transformer Station Equipment - Normally				
1815	Primary above 50 kV		\$0	\$0	
	Distribution Station Equipment - Normally				
1820	Primary below 50 kV		\$0	\$0	

1825 Storage Battery Equipment \$0 1825-1 Storage Battery Equipment > 50 kV \$0 1825-2 Storage Battery Equipment < 50 kV \$0 1830 Poles, Towers and Fixtures \$0 Poles, Towers and Fixtures - \$0 1830-3 Subtransmission Bulk Delivery \$0 1830-4 Poles, Towers and Fixtures - Primary \$674,399 1830-5 Poles, Towers and Fixtures - Secondary \$459,998 1835 Overhead Conductors and Devices \$0 Overhead Conductors and Devices - \$0 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - \$0 1835-5 Secondary \$0	\$0 \$0 \$472,700 \$0 \$0 \$0
1820-2 Primary below 50 kV (Primary) Distribution Station Equipment - Normally 1820-3 Primary below 50 kV (Wholesale Meters) 1825 Storage Battery Equipment S0 1825-1 Storage Battery Equipment > 50 kV 1825-2 Storage Battery Equipment < 50 kV 1830 Poles, Towers and Fixtures Poles, Towers and Fixtures - 1830-3 Subtransmission Bulk Delivery 1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$0	\$472,700 \$0 \$0 \$0 \$0
Distribution Station Equipment - Normally 1820-3 Primary below 50 kV (Wholesale Meters) 1825 Storage Battery Equipment 1825 Storage Battery Equipment	\$472,700 \$0 \$0 \$0 \$0
1820-3 Primary below 50 kV (Wholesale Meters) 1825 Storage Battery Equipment 1825-1 Storage Battery Equipment > 50 kV 1825-2 Storage Battery Equipment < 50 kV 1830 Poles, Towers and Fixtures - Poles, Towers and Fixtures - 1830-3 Subtransmission Bulk Delivery 1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices - Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - Secondary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0
1825 Storage Battery Equipment \$0 1825-1 Storage Battery Equipment > 50 kV \$0 1825-2 Storage Battery Equipment < 50 kV \$0 1830 Poles, Towers and Fixtures \$0 Poles, Towers and Fixtures - \$0 1830-3 Subtransmission Bulk Delivery \$0 1830-4 Poles, Towers and Fixtures - Primary \$674,399 1830-5 Poles, Towers and Fixtures - Secondary \$459,998 1835 Overhead Conductors and Devices \$0 Overhead Conductors and Devices - \$0 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary \$0 Overhead Conductors and Devices - Primary \$0 Overhead Conductors and Devices - \$0 Secondary \$0 \$0 \$0	\$0 \$0 \$0
1825-1 Storage Battery Equipment > 50 kV 1825-2 Storage Battery Equipment < 50 kV 1830 Poles, Towers and Fixtures Poles, Towers and Fixtures - 1830-3 Subtransmission Bulk Delivery 1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary	\$0 \$0
1825-2 Storage Battery Equipment <50 kV 1830 Poles, Towers and Fixtures Poles, Towers and Fixtures - 1830-3 Subtransmission Bulk Delivery 1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$0	\$0
1830 Poles, Towers and Fixtures Poles, Towers and Fixtures - 1830-3 Subtransmission Bulk Delivery \$0 1830-4 Poles, Towers and Fixtures - Primary \$674,399 1830-5 Poles, Towers and Fixtures - Secondary \$459,998 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$0	
Poles, Towers and Fixtures - 1830-3 Subtransmission Bulk Delivery 1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery	
1830-3 Subtransmission Bulk Delivery 1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery	\$0
1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$674,399 \$459,998 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
1830-5 Poles, Towers and Fixtures - Secondary 1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$459,998 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
1835 Overhead Conductors and Devices Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$0	\$674,399
Overhead Conductors and Devices - 1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$0	\$459,998
1835-3 Subtransmission Bulk Delivery \$0 1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - Secondary \$0	\$0
1835-4 Overhead Conductors and Devices - Primary Overhead Conductors and Devices - 1835-5 Secondary \$0	
Overhead Conductors and Devices - 1835-5 Secondary \$0	\$0
1835-5 Secondary \$0	\$0
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40.40 Lindowsway Conduit	\$0
1840 Underground Conduit \$0	\$0
1840-3 Underground Conduit - Bulk Delivery \$0	\$0
1840-4 Underground Conduit - Primary \$0	\$0
1840-5 Underground Conduit - Secondary \$77,511	\$77,511
1845 Underground Conductors and Devices \$0	\$0
Underground Conductors and Devices - Bulk	
1845-3 Delivery \$0	\$0
Underground Conductors and Devices -	
<mark>1845-4 Primary</mark> \$0	\$0
Underground Conductors and Devices -	ļ
1845-5 Secondary \$4,850	\$4,850
1850 Line Transformers \$393,099	\$393,099
1855 Services \$0	\$0
1860 Meters \$402,326	\$402,326
1880 IFRS Placeholder Asset Account \$0	\$0
1905 Land \$0 \$0	\$0

1906	Land Rights	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$661	\$661
1925	Computer Software	\$0	\$68,842	\$68,842
1930	Transportation Equipment	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0
1970	Load Management Controls - Customer			
	Premises	\$0	\$0	\$0
1975				
	Load Management Controls - Utility Premises	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0
1995	Contributions and Grants - Credit	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant -			
	Property, Plant, & Equipment	(\$1,517,843)		(\$1,517,843)
2120	Accumulated Amortization of Electric Utility			
	Plant - Intangibles	\$0		\$0
3046	Balance Transferred From Income	(\$55,168)		(\$55,168)
4080	Distribution Services Revenue	(\$798,919)		(\$798,919)
4080-1	Revenue from Rates	(\$620,192)		(\$620,192)
4080-2	SSS Admin Charge	\$0		\$0
4082	Retail Services Revenues	(\$2,760)		(\$2,760)
4084	Service Transaction Requests (STR)			
	Revenues	\$0		\$0
4090		•		
	Electric Services Incidental to Energy Sales	\$0		\$0
4205	Interdepartmental Rents	\$0		\$0
4210	Rent from Electric Property	(\$7,265)		(\$7,265)

4215	Other Utility Operating Income	\$0	\$0
4220	Other Electric Revenues	\$0	\$0
4225	Late Payment Charges	(\$5,190)	(\$5,190)
4235	Miscellaneous Service Revenues	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0
4245	Government Assistance Directly Credited to		
	Income	\$0	\$0
4305	Regulatory Debits	\$0	\$0
4310	Regulatory Credits	\$0	\$0
4315	Revenues from Electric Plant Leased to		
	Others	\$0	\$0
4320			
	Expenses of Electric Plant Leased to Others	\$0	\$0
4325			
	Revenues from Merchandise, Jobbing, Etc.	(\$1,380)	(\$1,380)
4330	Costs and Expenses of Merchandising,		
	Jobbing, Etc.	(\$2,400)	(\$2,400)
4335	Profits and Losses from Financial Instrument		
	Hedges	\$0	\$0
4340	Profits and Losses from Financial Instrument		
	Investments	\$0	\$0
4345	Gains from Disposition of Future Use Utility		
	Plant	\$0	\$0
4350	Losses from Disposition of Future Use Utility		
	Plant	\$0	\$0
4355	Gain on Disposition of Utility and Other		
	Property	\$0	\$0
4360	Loss on Disposition of Utility and Other		
	Property	\$0	\$0
4365	Gains from Disposition of Allowances for		
	Emission	\$0	\$0
4370	Losses from Disposition of Allowances for		
	Emission	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0
4380	Expenses of Non-Utility Operations	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0

4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0
4405	Interest and Dividend Income	(\$13,200)	(\$13,200)
4415	interest and bividend income	(\$13,200)	(\$13,200)
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0
4705	Power Purchased	\$2,147,377	\$2,147,377
4708	Charges-WMS	\$154,349	\$154,349
4710	Cost of Power Adjustments	\$0	\$0
4712	Charges-One-Time	\$ 0	\$0
4714	Charges-NW	\$158,611	\$158,611
4715	System Control and Load Dispatching	\$0	\$0
4716	Charges-CN	\$39,846	\$39,846
4730	Rural Rate Assistance Expense	\$0	\$0
4750	Charges-LV	\$16,000	\$16,000
5005	Operation Supervision and Engineering	\$0	\$0
5010	Load Dispatching	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0
5014	Transformer Station Equipment - Operation	**	**
	Labour	\$0	\$0
5015	Transformer Station Equipment - Operation	**	* -
	Supplies and Expenses	\$0	\$0
5016	Distribution Station Equipment - Operation	·	·
	Labour	\$0	\$0
5017	Distribution Station Equipment - Operation	·	·
	Supplies and Expenses	\$0	\$O
5020	Overhead Distribution Lines and Feeders -	·	·
	Operation Labour	\$149,400	\$149,400
5025	Overhead Distribution Lines & Feeders -		
	Operation Supplies and Expenses	\$48,000	\$48,000
5030	Overhead Subtransmission Feeders -		
	Operation	\$0	\$0
5035	Overhead Distribution Transformers-		
	Operation	\$0	\$0
5040	Underground Distribution Lines and Feeders -		
	Operation Labour	\$0	\$0
5045	Underground Distribution Lines & Feeders -		
	Operation Supplies & Expenses	\$0	\$0
			-

5105 Maintenance Supervision and Engineering 5110 Maintenance of Buildings and Fixtures - Distribution Stations 5112 Maintenance of Transformer Station Equipment 5114 Maintenance of Distribution Station Equipment 50 5120 Maintenance of Poles, Towers and Fixtures 5125 Maintenance of Overhead Conductors and Devices 5130 Maintenance of Overhead Services 5131 Overhead Distribution Lines and Feeders - Right of Way 5145 Maintenance of Underground Conduit 5150 Maintenance of Underground Conductors and Devices 5150 Maintenance of Underground Services 5150 Maintenance of Underground Services 5160 Maintenance of Meters 50 5175 Maintenance of Meters 50 50 5100 Meter Reading Expense	5050	Underground Subtransmission Feeders -		
Operation		·	\$0	\$0
5065 Meter Expense \$600 \$600 5070 Customer Premises - Operation Labour \$0 \$0 5075 Customer Premises - Materials and Expenses \$0 \$0 5085 Miscellaneous Distribution Expense \$5,700 \$5,700 5090 Underground Distribution Lines and Feeders - Rental Paid \$0 \$0 5095 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 \$0 5005 Maintenance Supervision and Engineering \$0 \$0 5105 Maintenance Supervision and Engineering \$0 \$0 5100 Maintenance of Transformer Station \$0 \$0 5112 Maintenance of Transformer Station \$0 \$0 5120 Maintenance of Distribution Station \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Services \$0 \$0 5130 Maintenance of Overhead Services \$0 \$0	5055			
5070 Customer Premises - Operation Labour \$0 \$0 5075 Customer Premises - Materials and \$0 \$0 5085 Miscellaneous Distribution Expense \$5,700 \$5,700 5090 Underground Distribution Lines and Feeders - Rental Paid \$0 \$0 5095 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 \$0 5096 Other Rent \$0 \$0 5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 \$0 5112 Maintenance of Transformer Station Equipment \$0 \$0 5114 Maintenance of Distribution Station Equipment \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 \$0 5145 Maintenance of Underground Conductors and Devices \$0 \$0 5150 Maintenance of Underground Conductors and			· ·	
5075 Customer Premises - Materials and Expenses \$0 \$0 5085 Miscellaneous Distribution Expense \$5,700 \$5,700 5090 Underground Distribution Lines and Feeders - Rental Paid \$0 \$0 5095 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 \$0 5105 Maintenance Supervision and Engineering \$0 \$0 5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 \$0 5112 Maintenance of Transformer Station Equipment \$0 \$0 5114 Maintenance of Distribution Station Equipment \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 \$0 5145 Maintenance of Underground Conduit \$0 \$0 5150 Maintenance of Underground Services \$0 \$0 5160 Maint		·	•	
Expenses		·	\$0	\$0
5085 Miscellaneous Distribution Expense \$5,700 \$5,700 5090 Underground Distribution Lines and Feeders - Rental Paid \$0 \$0 5095 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 \$0 5105 Maintenance Supervision and Engineering \$0 \$0 5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 \$0 5112 Maintenance of Transformer Station \$0 \$0 5114 Maintenance of Distribution Station \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 \$0 5145 Maintenance of Underground Conductors and Devices \$0 \$0 5150 Maintenance of Underground Services \$0 \$0 5155 Maintenance of Underground Services \$0 \$0 5160 Maintenance of Me	5075			
5090 Underground Distribution Lines and Feeders - Rental Paid \$0 \$0 5095 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 \$0 5105 Maintenance Supervision and Engineering \$0 \$0 5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 \$0 5112 Maintenance of Transformer Station \$0 \$0 Equipment \$0 \$0 5114 Maintenance of Distribution Station \$0 \$0 Equipment \$0 \$0 5120 \$0 \$0 Maintenance of Distribution Station \$0 \$0 Equipment \$0 \$0 5120 \$0 \$0 Maintenance of Veles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0			· ·	
Rental Paid \$0 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 Maintenance Supervision and Engineering \$0 5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 5112 Maintenance of Transformer Station Equipment \$0 5114 Maintenance of Distribution Station Equipment \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 5120 Maintenance of Overhead Conductors and Devices \$0 5130 Maintenance of Overhead Services \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 5145 Maintenance of Underground Conduit \$0 5150 Maintenance of Underground Conductors and Devices \$0 5155 Maintenance of Underground Services \$0 5150 Maintenance of Underground Services \$0 5155 Maintenance of Underground Services \$0 5160 Maintenance of Line Transformers \$0 50 5175 Maintenance of Meters \$0 50 50 50 50 50 50 50 50 50			\$5,700	\$5,700
5095 Overhead Distribution Lines and Feeders - Rental Paid \$1,740 \$1,740 5096 Other Rent \$0 \$0 5105 Maintenance Supervision and Engineering \$0 \$0 5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 \$0 5112 Maintenance of Transformer Station Equipment \$0 \$0 5114 Maintenance of Distribution Station Equipment \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 \$0 5145 Maintenance of Underground Conductors and Devices \$0 \$0 5150 Maintenance of Underground Services \$0 \$0 5155 Maintenance of Line Transformers \$0 \$0 5160 Maintenance of Meters \$0 \$0 5175 Maintenance of Meters \$0 <td>5090</td> <td></td> <td></td> <td></td>	5090			
Rental Paid \$1,740 \$1,740			\$0	\$0
5096 Other Rent \$0 \$0 5105 Maintenance Supervision and Engineering \$0 \$0 5110 Maintenance of Buildings and Fixtures -	5095			
5105 Maintenance Supervision and Engineering 5110 Maintenance of Buildings and Fixtures - Distribution Stations 5112 Maintenance of Transformer Station Equipment 5114 Maintenance of Distribution Station Equipment 50 5120 Maintenance of Poles, Towers and Fixtures 5125 Maintenance of Overhead Conductors and Devices 5130 Maintenance of Overhead Services 5131 Overhead Distribution Lines and Feeders - Right of Way 5145 Maintenance of Underground Conduit 5150 Maintenance of Underground Conductors and Devices 5150 Maintenance of Underground Services 5160 Maintenance of Meters 50 5175 Maintenance of Meters 50 50 5100 Meter Reading Expense			· •	
5110 Maintenance of Buildings and Fixtures - Distribution Stations \$0 \$0 5112 Maintenance of Transformer Station Equipment \$0 \$0 5114 Maintenance of Distribution Station Equipment \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 5125 Maintenance of Overhead Conductors and Devices \$0 5130 Maintenance of Overhead Services \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 5145 Maintenance of Underground Conduit \$0 5150 Maintenance of Underground Conduit \$0 5150 Maintenance of Underground Services \$0 5150 Maintenance of Underground Services \$0 5150 Maintenance of Underground Services \$0 5160 Maintenance of Underground Services \$0 5175 Maintenance of Line Transformers \$0 5175 Maintenance of Meters \$0 50 50 50 50 50 50 50 50 50	5096		•	
Distribution Stations Maintenance of Transformer Station Equipment So		·	\$0	\$0
Maintenance of Transformer Station Equipment So Maintenance of Distribution Station Equipment So Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices So Maintenance of Overhead Services So Maintenance of Underground Conduit Maintenance of Underground Conduit Maintenance of Underground Conductors And Devices Maintenance of Underground Services So Maintenance of Underground Services Maintenance of Underground Services Maintenance of Underground Services So Maintenance of Meters So Maintenance of Services So Supervision So Maintenance of Meters So Supervision Supervi	5110			
Equipment \$0 \$0 5114 Maintenance of Distribution Station Equipment \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 5130 Maintenance of Overhead Services \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 5145 Maintenance of Underground Conduit \$0 5150 Maintenance of Underground Conductors and Devices \$0 5155 Maintenance of Underground Services \$0 5160 Maintenance of Line Transformers \$0 5175 Maintenance of Meters \$0 500 \$0 5175 Maintenance of Meters \$0 500 \$0			\$0	\$0
5114 Maintenance of Distribution Station Equipment \$0 \$0 5120 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 \$0 5145 Maintenance of Underground Conduit \$0 \$0 5150 Maintenance of Underground Conductors and Devices \$0 \$0 5155 Maintenance of Underground Services \$0 \$0 5160 Maintenance of Line Transformers \$0 \$0 5175 Maintenance of Meters \$0 5305 Supervision \$0 \$29,000	5112	Maintenance of Transformer Station		
Equipment \$0 \$0 Maintenance of Poles, Towers and Fixtures \$0 \$0 5125 Maintenance of Overhead Conductors and Devices \$0 \$0 5130 Maintenance of Overhead Services \$0 \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 \$0 5145 Maintenance of Underground Conduit \$0 \$0 5150 Maintenance of Underground Conductors and Devices \$0 \$0 5155 Maintenance of Underground Services \$0 \$0 5160 Maintenance of Line Transformers \$0 5175 Maintenance of Meters \$0 5305 Supervision \$0 \$29,000			\$0	\$0
Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services Maintenance of Overhead Services Neight of Way Maintenance of Underground Conduit Maintenance of Underground Conductors and Devices Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Meters Maintenance of M	5114	Maintenance of Distribution Station		
Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices So Maintenance of Overhead Services So So So So So So So So So S		Equipment	\$0	\$0
Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services Maintenance of Overhead Services No So Overhead Distribution Lines and Feeders - Right of Way Maintenance of Underground Conduit Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Meters Maintenance of M	5120			
Devices \$0 \$0 5130 Maintenance of Overhead Services \$0 5135 Overhead Distribution Lines and Feeders - Right of Way \$0 5145 Maintenance of Underground Conduit \$0 5150 Maintenance of Underground Conductors and Devices \$0 5155 Maintenance of Underground Services \$0 5160 Maintenance of Line Transformers \$0 5175 Maintenance of Meters \$0 5305 Supervision \$0 Meter Reading Expense \$29,000			\$0	\$0
5130 Maintenance of Overhead Services 5135 Overhead Distribution Lines and Feeders - Right of Way 50 5145 Maintenance of Underground Conduit 50 5150 Maintenance of Underground Conductors and Devices 5155 Maintenance of Underground Services 5160 Maintenance of Line Transformers 5175 Maintenance of Meters 5305 Supervision 5310 Meter Reading Expense 50 50 50 50 50 50 50 50 50 50 50 50 50	5125	Maintenance of Overhead Conductors and		
Sight of Way Sight		Devices	\$0	\$0
Right of Way Maintenance of Underground Conduit Maintenance of Underground Conductors and Devices Maintenance of Underground Services Maintenance of Underground Services Maintenance of Line Transformers Maintenance of Meters Supervision Meter Reading Expense \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	5130	Maintenance of Overhead Services	\$0	\$0
5145Maintenance of Underground Conduit\$0\$05150Maintenance of Underground Conductors and Devices\$0\$05155Maintenance of Underground Services\$0\$05160Maintenance of Line Transformers\$0\$05175Maintenance of Meters\$0\$05305Supervision\$0\$05310Meter Reading Expense\$29,000\$29,000	5135	Overhead Distribution Lines and Feeders -		
5150Maintenance of Underground Conductors and Devices\$0\$05155Maintenance of Underground Services\$0\$05160Maintenance of Line Transformers\$0\$05175Maintenance of Meters\$0\$05305Supervision\$0\$05310Meter Reading Expense\$29,000\$29,000		Right of Way	\$0	\$0
and Devices \$0 \$0 5155 Maintenance of Underground Services \$0 \$0 5160 Maintenance of Line Transformers \$0 \$0 5175 Maintenance of Meters \$0 \$0 5305 Supervision \$0 \$0 5310 Meter Reading Expense \$29,000 \$29,000	5145	Maintenance of Underground Conduit	\$0	\$0
5155Maintenance of Underground Services\$0\$05160Maintenance of Line Transformers\$0\$05175Maintenance of Meters\$0\$05305Supervision\$0\$05310Meter Reading Expense\$29,000\$29,000	5150	Maintenance of Underground Conductors		
5160 Maintenance of Line Transformers \$0 \$0 5175 Maintenance of Meters \$0 \$0 5305 Supervision \$0 \$0 5310 Meter Reading Expense \$29,000 \$29,000		and Devices	\$0	\$0
5175 Maintenance of Meters \$0 \$0 5305 Supervision \$0 \$0 5310 Meter Reading Expense \$29,000 \$29,000	5155	Maintenance of Underground Services	\$0	\$0
5305 Supervision \$0 \$0 5310 Meter Reading Expense \$29,000 \$29,000	5160	Maintenance of Line Transformers	\$0	\$0
5310 Meter Reading Expense \$29,000 \$29,000	5175	Maintenance of Meters	\$0	\$0
	5305	Supervision	\$0	\$0
	5310	Meter Reading Expense	\$29,000	\$29,000
	5315		\$51,600	

5320	Collecting	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0
5330	Collection Charges	\$0	\$0
5335	Bad Debt Expense	\$3,600	\$3,600
5340			
	Miscellaneous Customer Accounts Expenses	\$0	\$0
5405	Supervision	\$0	\$0
5410	Community Relations - Sundry	\$600	\$600
5415	Energy Conservation	\$0	\$0
5420	Community Safety Program	\$0	\$0
5425	Miscellaneous Customer Service and		
	Informational Expenses	\$0	\$0
5505	Supervision	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0
5515	Advertising Expense	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0
5605	Executive Salaries and Expenses	\$13,200	\$13,200
5610	Management Salaries and Expenses	\$60,840	\$60,840
5615	General Administrative Salaries and		
	Expenses	\$15,480	\$15,480
5620	Office Supplies and Expenses	\$24,000	\$24,000
5625	Administrative Expense Transferred Credit	\$0	\$0
5630	Outside Services Employed	\$106,400	\$106,400
5635	Property Insurance	\$17,040	\$17,040
5640	Injuries and Damages	\$6,540	\$6,540
5645	Employee Pensions and Benefits	\$61,920	\$61,920
5650	Franchise Requirements	\$0	\$0
5655	Regulatory Expenses	\$14,520	\$14,520
5660	General Advertising Expenses	\$0	\$0
5665	Miscellaneous General Expenses	\$32,160	\$32,160
5670	Rent	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0

5685	::: Independent Market Operator Fees and :::::			
	Penalties	\$0	\$0	
5705	Amortization Expense - Property, Plant, and			
	Equipment	\$75,576	\$75,576	
5710				
	Amortization of Limited Term Electric Plant	\$0	\$0	
5715	Amortization of Intangibles and Other Electric			
	Plant	\$0	\$0	
5720	Amortization of Electric Plant Acquisition			
	Adjustments	\$0	\$0	
5730	Amortization of Unrecovered Plant and			
	Regulatory Study Costs	\$0	\$0	
5735				
	Amortization of Deferred Development Costs	\$0	\$0	
5740	Amortization of Deferred Charges	\$0	\$0	
6005	Interest on Long Term Debt	\$41,606	\$41,606	
6105	Taxes Other Than Income Taxes	\$10,150	\$10,150	
6110	Income Taxes	\$13,814	\$13,814	
6205	Donations	\$2,000	\$2,000	
6210	Life Insurance	\$0	\$0	
6215	Penalties	\$0	\$0	
6225	Other Deductions	\$0	\$0	
	Total	\$277,352	\$2,554,525 \$2,831,878	
				Contro

Grouping by Allocator	Adjusted TB	E	Excluded from COSS	Excluded	Include
1808	\$ -	\$	-	\$ -	\$ -
1815	\$ -	\$	-	\$ -	\$ -
1820	\$ -	\$	-	\$ -	\$ -
1830	\$ -	\$	-	\$ -	\$ -
1835	\$ -	\$	-	\$ -	\$ -
1840	\$ -	\$	-	\$ -	\$ -

1845	\$ -	\$ -	\$ -	\$ -
1850	\$ -	\$ -	\$ -	\$ -
1855	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 5,700	\$ -	\$ -	\$ 5,700
1830 & 1835	\$ 199,140	\$ -	\$ -	\$ 199,140
1840 & 1845	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 3,600	\$ -	\$ -	\$ 3,600
Break Out	\$ (1,442,267)	\$ -	\$ -	\$ (1,442,267)
CCA	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -
CEN	\$ 671,157	\$ -	\$ -	\$ 671,157
CEN EWMP	\$ 2,301,726	\$ -	\$ -	\$ 2,301,726
CREV	\$ (798,919)	\$ -	\$ -	\$ (798,919)
CWCS	\$ -	\$ -	\$ -	\$ -
CWMC	\$ 402,926	\$ -	\$ -	\$ 402,926
CWMR	\$ 29,000	\$ -	\$ -	\$ 29,000
CWNB	\$ 48,840	\$ -	\$ -	\$ 48,840
DCP	\$ 141	\$ -	\$ -	\$ 141
LPHA	\$ (5,190)	\$ -	\$ -	\$ (5,190)
LTNCP	\$ 393,099	\$ -	\$ -	\$ 393,099
NFA	\$ (13,843)	\$ -	\$ -	\$ (13,843)
NFA ECC	\$ 86,543	\$ -	\$ -	\$ 86,543
O&M	\$ 337,660	\$ -	\$ -	\$ 337,660
PNCP	\$ 674,399	\$ -	\$ -	\$ 674,399
SNCP	\$ 542,359	\$ -	\$ -	\$ 542,359
ТСР	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,436,069	\$ -	\$ -	\$ 3,436,069

Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
40	Φ.0	Φ0	Φ.0	Φ0	Ф.
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$141	\$141	\$0	\$141	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0 \$0 \$0	\$0 \$674,399 \$459,998 \$0	\$0 \$674,399 \$459,998 \$0	\$0 \$0 \$0 \$0	\$0 \$674,399 \$459,998 \$0	\$0 \$0 \$0 \$0
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$4,850 \$393,099	\$4,850 \$393,099	\$0 \$0	\$4,850 \$393,099	\$0 \$0
\$0 \$0	\$0 \$0 \$402,326	\$0 \$402,326	\$0 \$0	\$0 \$0 \$402,326	\$0 \$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$661	\$661	\$0	\$661	\$0
\$0	\$68,842	\$68,842	\$0	\$68,842	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
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\$0	(\$1,517,843)	(\$1,517,843)	\$0	(\$1,517,842)	(\$1)
•	(+)-))	(+ /- //	, ,	(+)-)-)	(+)
\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$55,168)	(\$55,168)	\$0	(\$55,168)	\$0
\$0	(\$798,919)	(\$798,919)	\$ 0	\$0	(\$798,919)
\$0	(\$620,192)	(\$620,192)	\$0	(\$620,192)	\$0
\$0	\$0	\$0	\$ 0	\$0	\$0
\$0	(\$2,760)	(\$2,760)	\$0	(\$2,760)	\$0
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\$0	(\$7,265)	(\$7,265)	\$ 0	(\$7,265)	\$ 0
Ψ.	(41,200)	(4.,200)	ΨŪ	(\$1,5200)	Ψ0

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\$0	(\$1,380)	(\$1,380)	\$0	(\$1,380)	\$0
\$0	(\$2,400)	(\$2,400)	\$0	(\$2,400)	\$0
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\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$16,000 \$0 \$16,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
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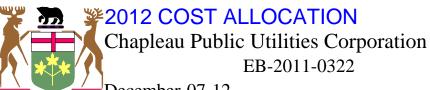
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$29,000	\$29,000	\$0	\$29,000	\$0
\$0	\$51,600	\$51,600	\$0	\$51,600	\$0

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$3,600	\$3,600	\$0	\$3,600	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$13,200	\$13,200	\$0	\$13,200	\$0
\$0	\$60,840	\$60,840	\$0	\$60,840	\$0
\$0	\$15,480	\$15,480	\$0	\$15,480	\$0
\$0	\$24,000	\$24,000	\$0	\$24,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$106,400	\$106,400	\$0	\$106,400	\$0
\$0	\$17,040	\$17,040	\$0	\$17,040	\$0
\$0	\$6,540	\$6,540	\$0	\$6,540	\$0
\$0	\$61,920	\$61,920	\$0	\$61,920	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$14,520	\$14,520	\$0	\$14,520	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$32,160	\$32,160	\$0	\$32,160	\$0
\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$75,576	\$75,576	\$0	\$75,575	\$1
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\$0	\$41,606	\$41,606	\$0	\$41,606	\$ 0
\$0	\$10,150	\$10,150	\$ 0	\$10,150	\$ 0
\$0	\$13,814	\$13,814	\$0	\$13,814	\$0
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\$0	\$2,831,878	\$2,831,878	\$0	\$3,630,797	(\$798,919)
\$2,831,878					

Balance in O5	Difference	Balance in O4 Summary	Difference
\$ -	\$ -	\$ - \$	-
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\$	-	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -
\$		\$ -	\$ 	\$ -
\$	5,700	\$ -	\$ 5,700	\$ -
\$	199,140	\$ -	\$ 199,140	\$ -
\$	-	\$ -	\$ -	\$ -
\$ \$	-	\$ -	\$ -	\$ -
	3,600	\$ -	\$ 3,600	\$ -
\$	(1,442,267)	\$ -	\$ (1,442,267)	\$ (0)
\$	-	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -
\$	671,157	\$ -	\$ 671,157	\$ -
\$	2,301,726	\$ -	\$ 2,301,726	\$ -
\$	(798,919)	\$ -	\$ -	\$ (798,919)
\$	-	\$ -	\$ -	\$ -
\$	402,926	\$ -	\$ 402,926	\$ -
\$	29,000	\$ -	\$ 29,000	\$ -
\$ \$	48,840	\$ -	\$ 48,840	\$ -
\$	141	\$ -	\$ 141	\$ -
\$	(5,190)	\$ -	\$ (5,190)	\$ -
\$	393,099	\$ -	\$ 393,099	\$ -
\$	(13,843)	\$ -	\$ (13,843)	\$ -
\$	86,543	\$ -	\$ 86,543	\$ -
\$	337,660	\$ -	\$ 337,660	\$ -
\$	674,399	\$ -	\$ 674,399	\$ -
\$	542,359	\$ -	\$ 542,359	\$ -
\$	-	\$ -	\$ -	\$ -
\$	3,436,069	\$ -	\$ 4,234,988	\$ (798,919)



December-07-12

Sheet E5 Reconciliation Worksheet - Final Run Octobe

If you have completed the Cost Allocation filing model and prepare your findings to the Ontario Energy Board, please note that you ha options.

OPTION #1 - Detailed

Ontario

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Click on the Option 2 Button

Step 3: Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"

Step 4: Printout sheets I2, I4, and O1

OPTION 2

PRINT for Filing

r 25, 2011

ed to submit eve 2 saving