

Cost Allocation Model (“CA Model”) version 2

Instructions Sheet 1.1

General:

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

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

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form (“RRWF”), which will be filed in support a cost-of-service distribution rate application at the same time as the CA Model. The cross-references to RRWF are intended to ensure consistency within the application. If the applicant plans on completing the Cost Allocation before the RRWF is complete, the best practice is to input the required information from the primary sources that will be used later in the RRWF. As an alternative, a less-than-best option is to leave the required inputs blank temporarily, and overlook the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model.

The following additional information is available on the OEB’s website in EB-2010-0219;

<http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Cost+Allocation+Policy>;

- Electricity CA Model version 2 Instruction Sheet 1.1 explains how version 2 of the CA Model differs from version 1.2; and

- Board Staff Implementation of the Board’s Findings on the Review of Electricity Cost Allocation Policy documentation of the rationale for changes to the previous model.

The original model and related documents are on the web-site in EB-2005-0317;

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

Worksheet I1 Introduction

This input worksheet is for basic information about the utility.

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

Worksheet I2 LDC Classes

The rate classes are defined in this input worksheet.

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

- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from Column C;
- In Column E, choose Yes or No as applicable for the proposed customer classes, and click Update.
- Do not include microFIT as a rate classification in CA Model until further notice in the Filing Requirements.
- If the distributor is a Host Distributor, select Yes for Embedded Distributor class. (For exception, see 'Filing Requirements' section 2.10.1).
- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain unless you 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 F22 in 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:

➤ $[(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50$ 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 as 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-to-cost 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



2012 COST ALLOCATION

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 below

Step 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 information about this run**



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

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

Instructions:

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

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

Step 3: Enter Target Net Income

Step 4: Enter PILs

Step 5: Enter Interest Expense

Step 6: Enter Revenue Requirement

Step 7: Enter Total Rate Base

Step 8: Enter Directly Allocated amounts into column G.

Target Net Income (\$)	\$55,168
PILs (\$)	\$13,814
Interest Expense (\$)	\$41,606
Revenue Requirement (\$)	\$840,654
Revenue Requirement to be Used in this model (\$)	\$840,654
Rate Base (\$)	\$1,512,283
Rate Base to be Used in this model (\$)	\$1,512,283

From this Sheet

\$840,654

\$1,512,283

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 Debt--Debit				
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				

1460	Other Non-Current Assets		
1465	O.M.E.R.S. Past Service Costs		
1470	Past Service Costs - Employee Future Benefits		
1475	Past Service Costs - Other Pension Plans		
1480	Portfolio Investments - Associated Companies		
1485	Investment in Associated Companies - Significant Influence		
1490	Investment in Subsidiary Companies		
1505	Unrecovered Plant and Regulatory Study Costs		
1508	Other Regulatory Assets	\$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		
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 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		
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		
1815	Transformer Station Equipment - Normally Primary above 50 kV		
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$472,700	
1825	Storage Battery Equipment		
1830	Poles, Towers and Fixtures	\$1,134,397	
1835	Overhead Conductors and Devices		
1840	Underground Conduit	\$77,511	
1845	Underground Conductors and Devices	\$4,850	
1850	Line Transformers	\$393,099	
1855	Services		
1860	Meters	\$402,326	
1880	IFRS Placeholder Asset Account		

1865	Other Installations on Customer's Premises			
1870	Leased Property on Customer Premises			
1875	Street Lighting and Signal Systems			
1905	Land			
1906	Land Rights			
1908	Buildings and Fixtures			
1910	Leasehold Improvements			
1915	Office Furniture and Equipment			
1920	Computer Equipment - Hardware	\$661		
1925	Computer Software	\$68,842		
1930	Transportation Equipment			
1935	Stores Equipment			
1940	Tools, Shop and Garage Equipment			
1945	Measurement and Testing Equipment			
1950	Power Operated Equipment			
1955	Communication Equipment			
1960	Miscellaneous Equipment			
1965	Water Heater Rental Units			
1970	Load Management Controls - Customer Premises			
1975	Load Management Controls - Utility Premises			
1980	System Supervisory Equipment			
1985	Sentinel Lighting Rental Units			
1990	Other Tangible Property	\$8,850		(\$8,850)
1995	Contributions and Grants - Credit			
2005	Property Under Capital Leases			
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 Classified--Electric			
2055	Construction Work in Progress--Electric			
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, 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 Leases--Current			
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 Lease--Non-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			

2410	Deferred Gains from Disposition of Utility Plant			
2415	Unamortized Gain on Reacquired Debt			
2425	Other Deferred Credits			
2435	Accrued Rate-Payer Benefit			
2505	Debentures Outstanding - Long Term Portion			
2510	Debenture Advances			
2515	Reacquired Bonds			
2520	Other Long Term Debt			
2525	Term Bank Loans - Long Term Portion			
2530	Ontario Hydro Debt Outstanding - Long Term Portion			
2550	Advances from Associated Companies			
3005	Common Shares Issued	(\$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			
4015	Industrial Energy Sales			
4020	Energy Sales to Large Users			
4025	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			
4066	Billed NW	(\$158,611)		
4068	Billed CN	(\$39,846)		
4080	Distribution Services Revenue	(\$798,919)		
4080-1	Revenue from Rates		\$620,192	
4080-2	SSS Admin Charge			
4082	Retail Services Revenues	(\$2,760)		
4084	Service Transaction Requests (STR) Revenues			
4090	Electric Services Incidental to Energy Sales			
4105	Transmission Charges Revenue			
4110	Transmission Services Revenue			
4205	Interdepartmental Rents			
4210	Rent from Electric Property	(\$7,265)		
4215	Other Utility Operating Income			
4220	Other Electric Revenues			
4225	Late Payment Charges	(\$5,190)		
4230	Sales of Water and Water Power			
4235	Miscellaneous Service Revenues			
4235-1	Account Set Up Charges			(\$4,320)
4235-90	Miscellaneous Service Revenues - Residual	(\$9,540)		\$4,320
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.	(\$1,380)		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	(\$2,400)		
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			
4385	Non-Utility Rental Income			
4390	Miscellaneous Non-Operating Income			
4395	Rate-Payer Benefit Including Interest			

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 Transferred--Credit			
4530	Electric Expense			
4535	Water For Power			
4540	Water Power Taxes			
4545	Hydraulic Expenses			
4550	Generation Expense			
4555	Miscellaneous Power Generation Expenses			
4560	Rents			
4565	Allowances for Emissions			
4605	Maintenance Supervision and Engineering			
4610	Maintenance of Structures			
4615	Maintenance of Boiler Plant			
4620	Maintenance of Electric Plant			
4625	Maintenance of Reservoirs, Dams and Waterways			
4630	Maintenance of Water Wheels, Turbines and Generators			
4635	Maintenance of Generating and Electric Plant			
4640	Maintenance of Miscellaneous Power Generation Plant			
4705	Power Purchased	\$2,147,377		
4708	Charges-WMS	\$154,349		
4710	Cost of Power Adjustments			
4712	Charges-One-Time			
4714	Charges-NW	\$158,611		
4715	System Control and Load Dispatching			
4716	Charges-CN	\$39,846		
4720	Other Expenses			
4725	Competition Transition Expense			
4730	Rural Rate Assistance Expense			
4750	Charges-LV	\$16,000		
4805	Operation Supervision and Engineering			
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 and Expenses			
5016	Distribution Station Equipment - Operation Labour	\$4,500		(\$4,500)
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$1,200		(\$1,200)
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$149,400		
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$48,000		
5030	Overhead Subtransmission Feeders - Operation			
5035	Overhead Distribution Transformers- Operation			
5040	Underground Distribution Lines and Feeders - Operation Labour			
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses			
5050	Underground Subtransmission Feeders - Operation			

5055	Underground Distribution Transformers - Operation			
5060	Street Lighting and Signal System Expense			
5065	Meter Expense	\$600		
5070	Customer Premises - Operation Labour			
5075	Customer Premises - Materials and Expenses			
5085	Miscellaneous Distribution Expense			\$5,700
5090	Underground Distribution Lines and Feeders - Rental Paid			
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,740		
5096	Other Rent			
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			
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			
5410	Community Relations - Sundry	\$600		
5415	Energy Conservation			
5420	Community Safety Program			
5425	Miscellaneous Customer Service and Informational Expenses			
5505	Supervision			
5510	Demonstrating and Selling Expense			
5515	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			
5681	IFRS Placeholder Expense Account			
5682	IFRS Placeholder Expense Account			
5683	IFRS Placeholder Expense Account			
5684	IFRS Placeholder Expense Account			
5685	Independent Market Operator Fees and Penalties			
5705	Amortization Expense - Property, Plant, and Equipment	\$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 Debt--Credit			
6030	Interest on Debt to Associated Companies			
6035	Other Interest Expense	\$3,000		
6040	Allowance for Borrowed Funds Used During Construction--Credit			
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			

\$0



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

Asset Accounts Directly Allocated \$0

Differences?

Rev Req Matches

Rate Base Matches

[illegible]

[illegible]

	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$661
	\$68,842
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
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	\$0
	\$0
	\$0
	\$0
	\$0
	(1,517,843)
	\$0
	\$0
	\$0
	\$0
	(\$310,000)
	(\$35,000)
	\$0
	\$0
	(\$20,000)
	\$0
	\$0
	\$0
	(\$19,000)
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$3,500
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	\$0
	(\$25,366)
	\$0
	\$0
	\$0
	\$0
	\$0

[illegible]

[illegible]

[illegible]



2012 COST ALLOCATION
Chapleau Public Utilities Corporation
EB-2011-0322
December-07-12

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

Instructions:

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

****Please see Instructions tab for detailed instructions****

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

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand 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	-					-
1808	Buildings and Fixtures	\$0		\$0	-					
1808-1	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



2012 COST ALLOCATION
Chapleau Public Utilities Corporation
EB-2011-0322
December-07-12

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

Instructions:

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

****Please see Instructions tab for detailed instructions****

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

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830-5	Poles, Towers and Fixtures - Secondary		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	-					-
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								



2012 COST ALLOCATION
Chapleau Public Utilities Corporation
EB-2011-0322
December-07-12

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

Instructions:

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

****Please see Instructions tab for detailed instructions****

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

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
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								
I3 Directly Allocated		\$0								
Grand Total		\$2,554,525		(\$0)	\$2,554,525	\$0	\$0	(\$1,517,842)	\$0	\$1,036,683



2012 COST ALLOCATION
 Chapleau Public Utilities Corporation
 EB-2011-0322
 December-07-12

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

Instructions:

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

****Please see Instructions tab for detailed instructions****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	\$736,977
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1995	Contributed Capital - 1995					\$0	Balanced			
2105	Accumulated Depreciation - 2105							\$1,517,842	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
	Total									
	Net Assets									

To be Prorated

1995	Contributed Capital - 1995	\$0
2105	Accumulated Depreciation - 2105	(\$1,517,843)
2120	Accumulated Depreciation - 2120	\$0
	Total	(\$1,517,843)
	Net Assets	\$1,036,682

Net Fixed Assets
Do Not Match

Amortization Expenses

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



2012 COST
Chapleau Publi
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December-07-12
Sheet I4 Break

Instructions:

This is an input sheet for the Break Out c
****Please see Instructions tab for detailec**

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE 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
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	Distribution Station Equipment - Normally Primary below 50 kV Primary)				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$10,272			
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary	\$7,477			



2012 COST
Chapleau Publi
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Sheet I4 Break

Instructions:

This is an input sheet for the Break Out c
**Please see Instructions tab for detailec

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE 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



2012 COST
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Sheet I4 Break

Instructions:

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

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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					
Grand Total		\$75,575	\$0	\$0	\$0



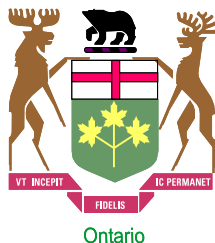
2012 COST
Chapleau Publi
EB-2011-0322
December-07-12
Sheet I4 Break

Instructions:

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

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

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		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 Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization 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				Balanced



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

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Sheet I5.1 Miscellaneous Data Worksheet - Final Ru

kMs of Roads in Service Area Where
Distribution Lines Exist

27

Deemed Equity Component
of Rate Base (%)

40%

Working Capital Allowance to be
included in Rate Base

15%

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

5%

Insert Approved Monthly Service
Charge

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

in October 25, 2011

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



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

Insert Weighting Factor for Services

1	2	3	7	8	9
Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Street Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
1	2	6	1	1	1

Insert Weighting Factor for Billing and Collecting

1	2	6	1	2	2
---	---	---	---	---	---



2012 COST ALLOCATION
Chapleau Public Utilities Corporation
EB-2011-0322
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Sheet I6.1 Revenue Worksheet - Final Run October 25, 2011

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

Total kWhs from Load Forecast	20,199
-------------------------------	--------

Deficiency from RRWF	178,727
----------------------	---------

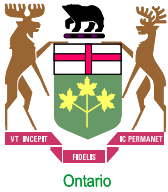
Miscellaneous Revenue	41,735
-----------------------	--------

			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			\$0.0102	\$0.0122				\$0.0125
Existing Distribution kW Rate					\$2.6064	\$14.4120	\$6.7270	
Existing TFOA Rate					\$0.60			
Additional Charges								
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 Less than 50 kW Service	General Service 50 to 4999 kW 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



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

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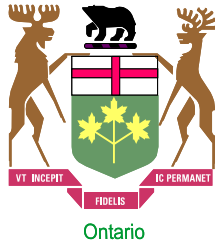
December-07-12

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

			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	-	-	-	-



2012 COST ALLOCATION

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Sheet I7.1 Meter Capital Worksheet - Final Run October 24

Residential Service	
1	2
Number of Meters	Weighted 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 - 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			0
Demand with IT and Interval Capability - Secondary			0
Demand with IT and Interval Capability - Primary	2,519		0
Demand with IT and Interval 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 Service Less than 50 kW Service			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		
		0		13
		0		
		0		
		0		1
		0		
	77	23461.9		
		0		
	4	1626.64		
		0		
	26	10917.14		
		0		
	20	8788.6		
	12	7185.48		
	2	1197.58		
	9	6720.93		

	9	10831.32	
	2	1444.96	

service 50 to 4999 kW service		Street 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	-

[illegible]





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	
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	1350.75	
26	10917.14	
0	0	
20	8788.6	
12	7185.48	
2	1197.58	
9	6720.93	





2012 COST ALLOCATION
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Sheet 17.2 Meter Reading Worksheet - Final Run October 25, 2011

Weighting Factors based
on Contractor Pricing

Description		1			2			3			7			8			9			TOTAL		
		Residential Service			General Service Less than 50 kW Service			General Service 50 to 4999 kW service			Street Lighting Service			Sentinel Lighting Service			Unmetered Scattered Load Service					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage			82.47%			11.72%			5.81%			0.00%			0.00%			0.00%			100.00%
	Weighted Factor																					
	Cost 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	161	161	1.00	14	80	5.70	-	-	0	-	-	0	-	-	0	1,308	1,374	8
	Factor																					
Residential - Urban - Outside			0			0			0			0		0		0		0		-	-	
Residential - Urban - Outside with other services			0			0			0			0		0		0		0		-	-	
Residential - Urban - Inside			0			0			0			0		0		0		0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0		0		0		0		-	-	
Residential - Rural - Outside			0			0			0			0		0		0		0		-	-	
Residential - Rural - Outside with other services			0			0			0			0		0		0		0		-	-	
Residential - Smart Meters	1.00	1,133	1,133			0			0			0		0		0		0		1,133	1,133	
GS -<50 kW - Smart Meters	1.00		0		161	161			0			0		0		0		0		161	161	
GS - Walking	5.70		0			0		14	80			0		0		0		0		14	80	
GS - Walking - with other services			0			0			0			0		0		0		0		-	-	
GS - Vehicle with other services - TOU Read			0			0			0			0		0		0		0		-	-	
GS - Vehicle with other services			0			0			0			0		0		0		0		-	-	
LDC Specific 3			0			0			0			0		0		0		0		-	-	
LDC Specific 4			0			0			0			0		0		0		0		-	-	
Interval			0			0			0			0		0		0		0		-	-	
LDC Specific 5			0			0			0			0		0		0		0		-	-	
LDC Specific 6			0			0			0			0		0		0		0		-	-	



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

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

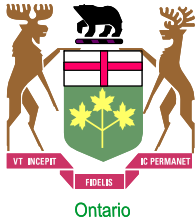
This is an input sheet for demand allocators.

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

Customer Classes		Total	1 Residential Service	2 General Service Less than 50 kW Service	3 General Service 50 to 4999 kW service	7 Street Lighting Service	8 Sentinel Lighting Service	9 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
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
NON CO INCIDENT 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 NCP								
Classification NCP from								
Load Data Provider	DNCP4	31,029	16,928	6,638	7,132	295	32	4
Primary NCP	PNCP4	31,029	16,928	6,638	7,132	295	32	4
Line Transformer NCP	LTNCP4	24,896	16,928	6,638	998	295	32	4
Secondary NCP	SNCP4	24,896	16,928	6,638	998	295	32	4
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



2012 COST ALLOCATION

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Sheet I9 Direct Allocation Worksheet - Final F

Instructions:

More Instructions provided on the first tab in this workbook.

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

Instructions:

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

1995 Contributions and Grants - Credit

\$0

Yes

Instructions:

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

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

1925	Computer Software	\$0	Yes
1930	Transportation Equipment	\$0	Yes
1935	Stores Equipment	\$0	Yes
1940	Tools, Shop and Garage Equipment	\$0	Yes
1945	Measurement and Testing Equipment	\$0	Yes
1950	Power Operated Equipment	\$0	Yes
1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified--Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers-Operation	\$0	Yes
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes

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

5620	Office Supplies and Expenses	\$0	Yes
5625	Administrative Expense Transferred Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes
5640	Injuries and Damages	\$0	Yes
5645	Employee Pensions and Benefits	\$0	Yes
5650	Franchise Requirements	\$0	Yes
5655	Regulatory Expenses	\$0	Yes
5660	General Advertising Expenses	\$0	Yes
5665	Miscellaneous General Expenses	\$0	Yes
5670	Rent	\$0	Yes
5675	Maintenance of General Plant	\$0	Yes
5680	Electrical Safety Authority Fees	\$0	Yes
5682	IFRS Placeholder Expense Account	\$0	Yes
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric Plant	\$0	Yes
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	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	Service Less than 50	Service 50 to 4999	Street Lighting Service	Signal Lighting Service

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9

Red Scattered Load

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2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

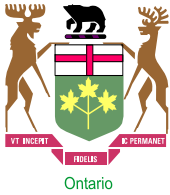
Sheet O1 Revenue to Cost Summary Worksheet - Final Run October 25, 2011

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1	2	3	7	8	9
		Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Street Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service
crev Distribution Revenue at Existing Rates	\$620,192	\$398,353	\$121,514	\$73,299	\$23,829	\$1,657	\$1,539
mi Miscellaneous Revenue (mi)	\$41,735	\$27,963	\$7,850	\$3,597	\$1,971	\$243	\$111
	Miscellaneous Revenue Input equals Output						
Total Revenue at Existing Rates	\$661,927	\$426,316	\$129,364	\$76,896	\$25,800	\$1,900	\$1,651
Factor required to recover deficiency (1 + D)	1.2882						
Distribution Revenue at Status Quo Rates	\$798,918	\$513,150	\$156,531	\$94,423	\$30,696	\$2,135	\$1,983
Miscellaneous Revenue (mi)	\$41,735	\$27,963	\$7,850	\$3,597	\$1,971	\$243	\$111
Total Revenue at Status Quo Rates	\$840,653	\$541,113	\$164,382	\$98,019	\$32,667	\$2,378	\$2,094
Expenses							
di Distribution Costs (di)	\$204,840	\$127,603	\$38,466	\$21,128	\$16,237	\$1,115	\$291
cu Customer Related Costs (cu)	\$84,800	\$62,567	\$16,191	\$4,900	\$38	\$647	\$457
ad General and Administration (ad)	\$364,850	\$239,613	\$68,764	\$33,386	\$20,064	\$2,131	\$892
dep Depreciation and Amortization (dep)	\$75,575	\$52,519	\$13,689	\$6,884	\$2,282	\$160	\$42
INPUT PILs (INPUT)	\$13,814	\$9,101	\$2,564	\$1,546	\$554	\$39	\$10
INT Interest	\$41,606	\$27,412	\$7,722	\$4,657	\$1,668	\$117	\$31
Total Expenses	\$785,485	\$518,815	\$147,396	\$72,500	\$40,843	\$4,208	\$1,722
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$55,168	\$36,348	\$10,239	\$6,175	\$2,212	\$155	\$41
Revenue Requirement (includes NI)	\$840,653	\$555,163	\$157,634	\$78,675	\$43,055	\$4,363	\$1,763
	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	\$2,435
gp General Plant - Gross	\$69,503	\$45,792	\$12,899	\$7,779	\$2,787	\$195	\$51
accum dep Accumulated Depreciation	(\$1,517,842)	(\$962,174)	(\$288,897)	(\$163,162)	(\$95,295)	(\$6,591)	(\$1,724)
co Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Plant	\$1,036,683	\$683,023	\$192,396	\$116,031	\$41,563	\$2,906	\$763
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$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						
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
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$55,168	\$22,298	\$16,986	\$25,519	(\$8,176)	(\$1,831)	\$372
RATIOS ANALYSIS							
REVENUE TO EXPENSES STATUS QUO%	100.00%	97.47%	104.28%	124.59%	75.87%	54.50%	118.80%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$178,726)	(\$128,847)	(\$28,270)	(\$1,779)	(\$17,255)	(\$2,463)	(\$112)
	Deficiency Input Does Not Equal Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$14,050)	\$6,747	\$19,344	(\$10,388)	(\$1,985)	\$331
RETURN ON EQUITY COMPONENT OF RATE BASE	9.12%	5.90%	15.05%	27.88%	-40.07%	-119.11%	83.96%



2012 COST ALLOCATION

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

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	7	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



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O2.1 Line Transformer Worksheet - Final F

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

<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
<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$235,859
Line Transformers - Accumulated Depreciation	(\$153,827)
Line Transformers - Net Fixed Assets	\$82,032

General Plant Assigned to Line Transformers - NFA	\$1,643
Line Transformer Net Fixed Assets Including General Plant	\$83,675
<u>General Expenses</u>	
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	\$165	\$13	\$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
\$158,634	\$66,966	\$10,260	\$0	\$0
(\$103,460)	(\$43,675)	(\$6,692)	\$0	\$0
\$55,173	\$23,291	\$3,568	\$0	\$0

\$1,105	\$466	\$71	\$0	\$0
\$56,278	\$23,757	\$3,640	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,094	\$884	\$443	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$2,094	\$884	\$443	\$0	\$0
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\$158,634	\$66,966	\$10,260	\$0	\$0
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\$591,316	\$249,619	\$124,979	\$0	\$0
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11	12	13	14	15
Back-up/ Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

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

<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
<u>Primary Conductors and Poles Gross Assets</u>	

Acct 1830-4 Primary Poles, Towers & Fixtures	\$404,640
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$404,640
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$294,726)
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	(\$294,726)
Primary Conductor & Pools - Net Fixed Assets	\$109,913
General Plant Assigned to Primary C&P - NFA	\$2,201
Primary C&P Net Fixed Assets Including General Plant	\$112,114
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	\$275,999
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$46,506
Acct 1845-5 Secondary Underground Conductors	\$2,910
Subtotal	\$325,415
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$89,640
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$28,800
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	\$1,044
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	\$119,484
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

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	6,381	7,109	0	0
1,813	258	22	0	0
\$10,631	\$1,510	\$140	\$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

\$213,816	\$90,260	\$100,563	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$213,816	\$90,260	\$100,563	\$0	\$0

(\$155,736)	(\$65,743)	(\$73,247)	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$155,736)	(\$65,743)	(\$73,247)	\$0	\$0

\$58,079	\$24,518	\$27,316	\$0	\$0
\$1,163	\$491	\$547	\$0	\$0
\$59,242	\$25,009	\$27,863	\$0	\$0
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\$185,631	\$78,362	\$12,006	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$31,279	\$13,204	\$2,023	\$0	\$0
\$1,957	\$826	\$127	\$0	\$0
\$218,867	\$92,393	\$14,156	\$0	\$0

\$52,607	\$22,208	\$14,825	\$0	\$0
\$16,902	\$7,135	\$4,763	\$0	\$0
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$613	\$259	\$173	\$0	\$0
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\$70,122	\$29,601	\$19,761	\$0	\$0

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\$2,094	\$884	\$443	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,094	\$884	\$443	\$0	\$0

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

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2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

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

Description

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	\$3,809
Equity Return on Secondary C&P	\$5,051
Total	\$136,520
Secondary NCP	22,474
PLCC Amount	2,424
Adjustment to Customer Related Cost for PLCC	\$12,684
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	\$46,506
Acct 1845-5 Secondary Underground Conductors	\$2,910
Subtotal	\$325,415
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$201,028)
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	(\$31,226)
Acct 1845-5 Secondary Underground Conductors	(\$115)
Subtotal	(\$232,369)
Secondary Conductor & Pools - Net Fixed Assets	\$93,046
General Plant Assigned to Secondary C&P - NFA	\$1,863
Secondary C&P Net Fixed Assets Including General Plant	\$94,909
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 1830-4 Primary Poles, Towers & Fixtures	\$404,640
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$404,640
Operations and Maintenance	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$89,640
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$28,800
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	\$1,044
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	\$119,484
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
Secondary Conductors and Poles Gross Assets	\$325,415

Acct 1815 - 1855

\$965,914

Worksheet - 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
\$2,058	\$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	\$78,362	\$12,006	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$31,279	\$13,204	\$2,023	\$0	\$0
\$1,957	\$826	\$127	\$0	\$0
\$218,867	\$92,393	\$14,156	\$0	\$0

(\$135,207)	(\$57,076)	(\$8,745)	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$21,002)	(\$8,866)	(\$1,358)	\$0	\$0
(\$77)	(\$33)	(\$5)	\$0	\$0
(\$156,286)	(\$65,975)	(\$10,108)	\$0	\$0

\$62,580	\$26,418	\$4,048	\$0	\$0
\$1,253	\$529	\$81	\$0	\$0
\$63,834	\$26,947	\$4,129	\$0	\$0
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\$213,816	\$90,260	\$100,563	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$213,816	\$90,260	\$100,563	\$0	\$0

\$52,607	\$22,208	\$14,825	\$0	\$0
\$16,902	\$7,135	\$4,763	\$0	\$0
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\$613	\$259	\$173	\$0	\$0
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\$70,122	\$29,601	\$19,761	\$0	\$0

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\$2,094	\$884	\$443	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,094	\$884	\$443	\$0	\$0

\$218,867	\$92,393	\$14,156	\$0	\$0
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2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O3.1 Line Transformers Unit Cost Worksh

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1850 Line Transformers	\$5,580
Depreciation on General Plant Assigned to Line Transformers	\$2,077
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	\$1,072
Admin and General Assigned to Line Transformers	\$0
PILs on Line Transformers	\$1,858
Debt Return on Line Transformers	\$5,597
Equity Return on Line Transformers	\$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	\$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
 <u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$393,099
Line Transformers - Accumulated Depreciation	(\$256,378)
Line Transformers - Net Fixed Assets	\$136,721

General Plant Assigned to Line Transformers - NFA	\$2,738
Line Transformer Net Fixed Assets Including General Plant	\$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
\$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
\$3,491	\$1,193	\$719	\$274	\$19
\$0	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$265,248	\$82,116	\$11,483	\$31,523	\$2,164
\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302

9
Unmetered Scattered Load Service

\$8

\$3

\$0

\$0

\$0

\$1

\$0

\$3

\$8

\$11

\$34

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7,209

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\$0.0046

\$51

(\$36)

\$15

\$11

\$748

\$892

\$748

\$565

(\$368)

\$196

\$4
\$200

\$0
\$0
\$5
\$0

\$5

\$565

\$2,435



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O3.2 Substation Transformers Unit Cost Worksh

ALLOCATION BY RATE CLASSIFICATION

Description

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 Administration and General Expense	\$364,850
Total O&M	\$289,640

Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$141
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	\$141
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	\$0
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	\$0
Substation Transformers - Net Fixed Assets	\$141
General Plant Assigned to Substation Transformers - NFA	\$3
Substation Transformer NFA Including General Plant	\$143
 <u>General Expenses</u>	
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 1820-2 Distribution Station Equipment	
Acct 1825-2 Storage Battery Equipment	\$0
Total	\$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
\$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
\$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	\$0.0002	\$0.0001	\$0.0001
\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$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

\$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

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

\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302
-------------	-----------	-----------	-----------	---------

9
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
7,209

\$0.0000
\$0.0000

\$51
(\$36)
\$15

\$11

\$748

\$892

\$748

\$0

\$0

	\$0
	\$0
	\$0

\$5

\$0



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O3.3 Primary Conductors and Poles Cost Pool

ALLOCATION BY RATE CLASSIFICATION

Description

Total

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
 Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$674,399
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$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
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$149,400
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$48,000
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
<u>General Expenses</u>	
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
Acct 1815 - 1855	\$2,082,556



Grouping of Operation and Maintenance**Total**

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	Street 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	\$116,236	\$102,822	\$54,049	\$3,711
\$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
(\$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	\$31,574	\$27,930	\$14,681	\$1,008
\$2,157	\$632	\$559	\$294	\$20
\$109,891	\$32,206	\$28,489	\$14,975	\$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	\$96,090	\$13,438	\$36,888	\$2,533
\$0	\$0	\$0	\$0	\$0
\$52,301	\$16,191	\$2,264	\$6,216	\$427
\$3,273	\$1,013	\$142	\$389	\$27
\$365,963	\$113,295	\$15,843	\$43,493	\$2,986
\$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	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$0	\$0	\$0	\$0	\$0
\$3,491	\$1,193	\$719	\$274	\$19
\$396,613	\$116,236	\$102,822	\$54,049	\$3,711
\$1,275,501	\$400,947	\$260,300	\$134,071	\$9,302



	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	124,112	\$ 37,273	\$ 20,409	\$ 15,964	\$ 1,096
\$	-	\$ -	\$ -	\$ -	\$ -
\$	124,112	\$ 37,273	\$ 20,409	\$ 15,964	\$ 1,096

9
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
\$2
\$0
\$0
\$0
\$0
\$0
\$0

\$286

\$0
\$0
\$5
\$0

\$5

\$968

\$2,435



**Unmetered
Scattered Load
Service**

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



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O3.4 Secondary Cost Pool Worksheet - Final

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$5,100
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	\$2,356
Secondary C&P Operations and Maintenance	\$88,419
Allocation of General Expenses	\$1,479
Admin and General Assigned to Primary C&P	\$111,207
PILs on Secondary C&P	\$2,108
Debt Return on Secondary C&P	\$6,348
Equity Return on Secondary C&P	\$8,418
Total	\$226,664
 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
 <u>Secondary Conductors and Poles Gross Plant</u>	
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
 <u>Secondary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$335,047)
Acct 1835-5 Secondary Overhead Conductors	\$0

Acct 1840-5 Secondary Underground Conduit	(\$52,043)
Acct 1845-5 Secondary Underground Conductors	(\$192)
Subtotal	(\$387,282)
Secondary Conductor & Pools - Net Fixed Assets	\$155,076
General Plant Assigned to Secondary C&P - NFA	\$3,105
Secondary C&P Net Fixed Assets Including General Plant	\$158,182
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 1830-4 Primary Poles, Towers & Fixtures	\$674,399
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$674,399
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$149,400
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$48,000
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
<u>General Expenses</u>	
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
Secondary Conductors and Poles Gross Assets	\$542,359
Acct 1815 - 1855	\$2,082,556

Grouping of Operation and Maintenance**Total**

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	Street 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
\$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	\$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

[illegible]

	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -
\$	124,112	\$ 37,273	\$ 20,409	\$ 15,964	\$ 1,096
\$	-	\$ -	\$ -	\$ -	\$ -
\$	124,112	\$ 37,273	\$ 20,409	\$ 15,964	\$ 1,096

9
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
\$2
\$0
\$0
\$0
\$0
\$0

\$286

\$0
\$0
\$5
\$0

\$5

\$779

\$2,435



**Unmetered
Scattered Load
Service**

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



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O3.5 USL Metering Credit Worksheet - Final Run

ALLOCATION BY RATE CLASSIFICATION

Description	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

1 October 25, 2011



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O3.6 MicroFIT Charge Worksheet - Final Run Octob

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential Service	Monthly Unit 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	

ber 25, 2011



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet O4 Summary of Allocators by Class & Accounts

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping
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
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
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp
1825	Storage Battery Equipment	dp
1825-1	Storage Battery Equipment > 50 kV	dp
1825-2	Storage Battery Equipment <50 kV	dp
1830	Poles, Towers and Fixtures	dp
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp
1830-4	Poles, Towers and Fixtures - Primary	dp
1830-5	Poles, Towers and Fixtures - Secondary	dp
1835	Overhead Conductors and Devices	dp
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp
1835-4	Overhead Conductors and Devices - Primary	dp
1835-5	Overhead Conductors and Devices - Secondary	dp
1840	Underground Conduit	dp

1840-3	Underground Conduit - Bulk Delivery	dp
1840-4	Underground Conduit - Primary	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	dp
1880	IFRS Placeholder Asset Account	dp
1905	Land	gp
1906	Land Rights	gp
1908	Buildings and Fixtures	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
1970	Load Management Controls - Customer Premises	gp
1975	Load Management Controls - Utility Premises	gp
1980	System Supervisory Equipment	gp
1990	Other Tangible Property	gp
1995	Contributions and Grants - Credit	co
2005	Property Under Capital Leases	gp
2010	Electric Plant Purchased or Sold	gp
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep
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
4080-2	SSS Admin Charge	mi
4082	Retail Services Revenues	mi
4084	Service Transaction Requests (STR) Revenues	mi
4090	Electric Services Incidental to Energy Sales	mi
4205	Interdepartmental Rents	mi
4210	Rent from Electric Property	mi
4215	Other Utility Operating Income	mi
4220	Other Electric Revenues	mi
4225	Late Payment Charges	mi
4235	Miscellaneous Service Revenues	mi

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

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 & Expenses	di
5050	Underground Subtransmission Feeders - Operation	di
5055	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	di
5120	Maintenance of Poles, Towers and Fixtures	di
5125	Maintenance of Overhead Conductors and Devices	di
5130	Maintenance of Overhead Services	di
5135	Overhead Distribution Lines and Feeders - Right of Way	di
5145	Maintenance of Underground Conduit	di
5150	Maintenance of Underground Conductors and Devices	di
5155	Maintenance of Underground Services	di
5160	Maintenance of Line Transformers	di
5175	Maintenance of Meters	cu
5305	Supervision	cu
5310	Meter Reading Expense	cu
5315	Customer Billing	cu
5320	Collecting	cu
5325	Collecting- Cash Over and Short	cu
5330	Collection Charges	cu
5335	Bad Debt Expense	cu
5340	Miscellaneous Customer Accounts Expenses	cu
5405	Supervision	ad
5410	Community Relations - Sundry	ad
5415	Energy Conservation	ad
5420	Community Safety Program	ad
5425	Miscellaneous Customer Service and Informational Expenses	ad
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
5615	General Administrative Salaries and Expenses	ad
5620	Office Supplies and Expenses	ad
5625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
5640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad
5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
5665	Miscellaneous General Expenses	ad
5670	Rent	ad
5675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
5681	IFRS Placeholder Expense Account	ad
5682	IFRS Placeholder Expense Account	ad
5683	IFRS Placeholder Expense Account	ad
5684	IFRS Placeholder Expense Account	ad
5685	Independent Market Operator Fees and Penalties	cop
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
6205	Donations	ad
6210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

**Grouping by
Allocator**

1808
1815
1820
1830
1835
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

Total

[illegible]

\$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	\$0	\$0
\$4,850	\$3,273	\$1,013	\$142	\$389
\$393,099	\$265,248	\$82,116	\$11,483	\$31,523
\$0	\$0	\$0	\$0	\$0
\$402,326	\$323,827	\$67,417	\$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
\$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
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\$0	\$0	\$0	\$0	\$0
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\$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
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\$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)	(\$1,198)	(\$733)
\$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
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$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	\$6,687	\$1,884	\$1,136	\$407
\$13,814	\$9,101	\$2,564	\$1,546	\$554
\$2,000	\$1,313	\$377	\$180	\$112
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<hr/>				
\$3,621,257	\$2,057,558	\$675,538	\$798,257	\$81,045
<hr/>				
	\$3,621,257			

	Total	Residential Service	General Service Less than 50 kW Service	General 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
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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
\$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
\$0	\$0
\$427	\$111
\$0	\$0
\$0	\$0
\$0	\$0
\$27	\$7
\$2,164	\$565
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$2	\$0
\$193	\$51
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
((\$6,591))	((\$1,724))
\$0	\$0
(\$155)	(\$41)
\$0	\$0
(\$1,657)	(\$1,539)
\$0	\$0
(\$16)	(\$7)
\$0	\$0
\$0	\$0
\$0	\$0
(\$40)	(\$10)
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

[illegible]

\$264	\$69
\$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
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\$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
\$0	\$0
\$4	\$2
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$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
\$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
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
-\$ 6,431	-\$ 1,682
\$ -	\$ -
\$ -	\$ -
\$ 626	\$ 175
\$ 2,162	\$ 606
-\$ 1,657	-\$ 1,539
\$ -	\$ -
\$ -	\$ -
\$ -	\$ -
\$ 631	\$ 450
\$ 0	\$ 0
\$ -	\$ -
\$ 2,164	\$ 565
-\$ 112	-\$ 45
\$ 243	\$ 64
\$ 2,055	\$ 872
\$ 3,711	\$ 968
\$ 2,986	\$ 779
\$ -	\$ -

\$	7,492	\$	1,503
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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	\$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
		\$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
	Underground Conductors and Devices -		
1845-4	Primary	\$0	\$0
	Underground Conductors and Devices -		
1845-5	Secondary	\$0	\$4,850
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
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		
1975		\$0	\$0
	Load Management Controls - Utility Premises		
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 -		
	Property, Plant, & Equipment	(\$1,517,843)	
2120	Accumulated Amortization of Electric Utility		
	Plant - Intangibles	\$0	
3046	Balance Transferred From Income	(\$55,168)	
4080	Distribution Services Revenue	(\$798,919)	

4080-1	Revenue from Rates	(\$620,192)
4080-2	SSS Admin Charge	\$0
4082	Retail Services Revenues	(\$2,760)
4084		\$0
	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 Income	\$0
4305	Regulatory Debits	\$0
4310	Regulatory Credits	\$0
4315		\$0
	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, Jobbing, Etc.	(\$2,400)
4335	Profits and Losses from Financial Instrument Hedges	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0
4355		\$0
	Gain on Disposition of Utility and Other Property	\$0
4360		\$0
	Loss on Disposition of Utility and Other Property	\$0
4365	Gains from Disposition of Allowances for Emission	\$0
4370	Losses from Disposition of Allowances for 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 Amortization	\$0
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
5012	Station Buildings and Fixtures Expense	\$0
5014	Transformer Station Equipment - Operation Labour	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0
5016	Distribution Station Equipment - Operation Labour	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$149,400
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$48,000
5030	Overhead Subtransmission Feeders - Operation	\$0
5035	Overhead Distribution Transformers- Operation	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0
5050	Underground Subtransmission Feeders - Operation	\$0
5055	Underground Distribution Transformers - Operation	\$0
5065	Meter Expense	\$600
5070	Customer Premises - Operation Labour	\$0
5075	Customer Premises - Materials and Expenses	\$0
5085	Miscellaneous Distribution Expense	\$5,700
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,740
5096	Other Rent	\$0
5105	Maintenance Supervision and Engineering	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0
5112	Maintenance of Transformer Station Equipment	\$0
5114	Maintenance of Distribution Station Equipment	\$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 Conductors and Devices	\$0
5155	Maintenance of Underground Services	\$0
5160	Maintenance of Line Transformers	\$0
5175	Maintenance of Meters	\$0
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	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 Informational Expenses	\$0
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	General Administrative Salaries and Expenses	\$15,480
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	\$32,160
5670	Rent	\$0
5675	Maintenance of General Plant	\$0
5680	Electrical Safety Authority Fees	\$0
5681	IFRS Placeholder Expense Account	\$0
5682	IFRS Placeholder Expense Account	\$0
5683	IFRS Placeholder Expense Account	\$0
5684	IFRS Placeholder Expense Account	\$0

5685	Independent Market Operator Fees and Penalties	\$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	\$	-	\$	-
BCP	\$	-	\$	-
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
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$141	\$141	\$0	\$141	\$78
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$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	\$0	\$472,700	\$472,700	\$0
\$0	\$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
\$75,576			\$0	\$7,177
\$0			\$0	\$0
\$0			\$0	\$0
\$0			\$0	\$0
\$0				
\$0				
\$0				
\$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)	
			\$2,822,338	



Customer	Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 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
\$	-	\$	-	\$	-	\$	-
\$	157,239.50	\$	393,098.75	\$	158,633.59	\$	66,965.69
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	269,759.67	\$	674,399.18	\$	213,815.81	\$	90,260.34
\$	216,943.47	\$	542,358.69	\$	218,866.90	\$	92,392.62
\$	-	\$	-	\$	-	\$	-
\$	1,685,704	\$	2,774,662	\$	255,303	\$	107,771
						\$	56,594

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Allocation - Customer
Related

	1	2	3	7
Total - Demand	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$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

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\$0	\$0	\$0	\$0	\$0
\$11,632	\$35,170	\$7,795	\$3,730	\$1,663
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$419,668	\$646,829	\$146,330	\$88,342	\$58,685



General Service Less than 50 kW Service		General Service 50 to 4999 kW service		GS> 50-TOU		GS >50- Intermediate		Unmetered Scattered Load Service	
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	308.99	\$	276.30	\$	-	\$	-	\$	4.97
\$	7,672.09	\$	647.81	\$	-	\$	-	\$	285.92
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	429.28	\$	-	\$	-	\$	-	\$	-
\$	(96,588.16)	\$	(63,883.73)	\$	-	\$	-	\$	(1,656.82)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	89,300.74	\$	130,151.27	\$	-	\$	-	\$	123.58
\$	-	\$	-	\$	-	\$	-	\$	-

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	67,517.94	\$	11,097.67	\$	-	\$	-
\$	3,398.60	\$	1,684.52	\$	-	\$	-
\$	12,262.14	\$	3,198.82	\$	-	\$	456.97
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	15,149.95	\$	1,223.29	\$	-	\$	564.59
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	25,975.66	\$	2,258.75	\$	-	\$	968.04
\$	20,902.39	\$	1,687.77	\$	-	\$	778.97
\$	-	\$	-	\$	-	\$	-
\$	146,330	\$	88,342	\$	-	\$	1,526

Allocation of Miscellaneous Revenue

[illegible]

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\$0	\$0	\$0	(\$398,353)	(\$121,514)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$1,812)	(\$520)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$4,304)	(\$1,265)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$4,339)	(\$851)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$2,930)	(\$1,027)
\$0	\$0	\$0	(\$3,428)	(\$984)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$906)	(\$260)
\$0	\$0	\$0	(\$1,576)	(\$453)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$8,668)	(\$2,489)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

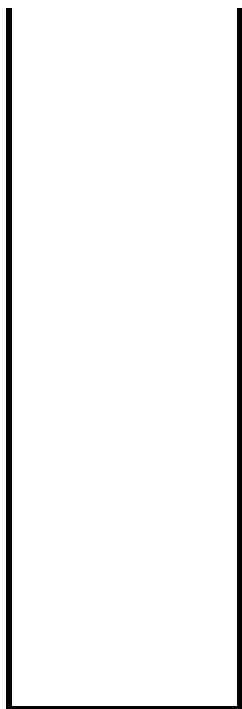
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\$	-	\$	-	\$	16,078	\$	9,030	\$	-
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(\$6,175)	(\$2,212)	(\$155)	(\$41)	(\$55,168)
\$0	\$0	\$0	\$0	\$0

(\$73,299)	(\$23,829)	(\$1,657)	(\$1,539)	(\$620,192)
\$0	\$0	\$0	\$0	\$0
(\$251)	(\$153)	(\$16)	(\$7)	(\$2,760)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$1,063)	(\$582)	(\$40)	(\$10)	(\$7,265)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	(\$5,190)
\$0	\$0	\$0	\$0	\$0
(\$268)	(\$3)	(\$54)	(\$38)	(\$4,320)
(\$474)	(\$290)	(\$31)	(\$13)	(\$5,220)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$125)	(\$77)	(\$8)	(\$3)	(\$1,380)
(\$218)	(\$133)	(\$14)	(\$6)	(\$2,400)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$1,198)	(\$733)	(\$79)	(\$33)	(\$13,200)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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\$	-	\$	100	\$	-	\$	-	\$	558,018
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Allocation of General Plant and Administration

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\$0	\$0	\$0	\$0	\$0
\$10,171	\$2,865	\$1,728	\$619	\$43
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$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
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,618,091	\$561,040	\$736,391	\$50,371	\$4,733

General Service 50 to 4999 kW service		GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load Service	Embedded Distributor
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	(3,773.34)	\$	-	\$ (24.81)	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	54,642.37	\$	-	\$ 51.88	-
\$	633,748.14	\$	-	\$ 601.75	-

\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	7,338.94	\$	-	\$	-	\$	48.25	\$	-
\$	9,686.36	\$	-	\$	-	\$	63.68	\$	-
\$	30,342.90	\$	-	\$	-	\$	871.85	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	731,985	\$	-	\$	-	\$	1,613	\$	-

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	A	B	C	D	E	F	J
1		2012 COST ALLOCATION					
2		Chapleau Public Utilities Corporation					
3		EB-2011-0322					
4		December-07-12					
5		Sheet O6 Composite Allocator Detail Worksheet - Final Run October 25, 2011					
6							
7							
8	<div>Details: Output Sheet Details How Various Composite Allocators are Derived Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN</div>						
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	Demand Allocators						
21							
22							
23							
24	Composite allocators						
25	Rate Base						
26							
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0
28							
29	1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV		\$78	\$30	\$32	\$1
31	1805	Total	\$141	\$78	\$30	\$32	\$1
32							
33	1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV		\$0	\$0	\$0	\$0
35	1806	Total	\$0	\$0	\$0	\$0	\$0
36							
37	1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 KV		\$0	\$0	\$0	\$0
39	1808	Total	\$0	\$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							
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0
46							
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$0	\$0	\$0	\$0	\$0
51							
52	1815 & 1820	Total	\$0	\$0	\$0	\$0	\$0
53							
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0
57							
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$213,816	\$90,260	\$100,563	\$0
60	1830-5	Poles, Towers and Fixtures - Secondary		\$185,631	\$78,362	\$12,006	\$0
61	1830	Total	\$680,638	\$399,446	\$168,623	\$112,569	\$0
62							
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$0	\$0	\$0	\$0
65	1835-5	Overhead Conductors and Devices - Secondary		\$0	\$0	\$0	\$0
66	1835	Total	\$0	\$0	\$0	\$0	\$0
67							
68	1830 & 1835	Total	\$680,638	\$399,446	\$168,623	\$112,569	\$0
69							
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$0	\$0	\$0	\$0
72	1840-5	Underground Conduit - Secondary		\$31,279	\$13,204	\$2,023	\$0
73	1840	Total	\$46,506	\$31,279	\$13,204	\$2,023	\$0
74							
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$0	\$0	\$0	\$0

	A	B	C	D	E	F	J
77	1845-5	Underground Conductors and Devices - Secondary		\$1,957	\$826	\$127	\$0
78	1845	Total	\$2,910	\$1,957	\$826	\$127	\$0
79							
80	1840 & 1845	Total	\$49,416	\$33,236	\$14,030	\$2,150	\$0
81							
82	1850	Line Transformers	\$235,859	\$158,634	\$66,966	\$10,260	\$0
83							
84	1815- 1850	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
85							
86	1855	Services	\$0	\$0	\$0	\$0	\$0
87							
88	1815- 1855	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
89							
90	1860	Meters	\$0	\$0	\$0	\$0	\$0
91							
92	1815-1860	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
93							
94	1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0
95							
96	1815-1880	Total	\$965,914	\$591,316	\$249,619	\$124,979	\$0
97							
98	1565-1880	Total	\$966,054	\$591,394	\$249,648	\$125,011	\$1
99	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$2,485,022	\$1,599,405	\$468,395	\$271,413	\$134,072
100		GFA - Distribution plant (exclude credit for contributed capital)	\$2,485,022	\$1,599,405	\$468,395	\$271,413	\$134,072
101							
102		Accum Depreciation - NFA	(\$1,468,691)	(\$929,791)	(\$279,775)	(\$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
105	NFA ECC	Net Fixed Assets Excluding credit for 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
108	1830-5	Secondary Poles Demand and Customer	\$459,998	\$310,389	\$96,090	\$13,438	\$36,888
109	POLE						
110							
111							
112							
113							
114							
115							
116	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite				
117							
118	Accounts						
119	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
120	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0
121	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0
122	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0
123	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
124	5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0
125	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
126	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$89,640	\$52,607	\$22,208	\$14,825	\$0
127	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$28,800	\$16,902	\$7,135	\$4,763	\$0
128	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
129	5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0
130	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0
131	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
133	5055	Transformers - Operation	\$0	\$0	\$0	\$0	\$0
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0
135	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0
136	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0
137	5085	Miscellaneous Distribution Expense	\$3,420	\$2,094	\$884	\$443	\$0
138	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
139	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,044	\$613	\$259	\$173	\$0
140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0
141	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	J
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0
143	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0
144	5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0
145	5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0
146	5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0
147	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0
148	5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0
149	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0
150	5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0
151	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0
152	5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0
153	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0
154	5305	Supervision	\$0	\$0	\$0	\$0	\$0
155	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0
156	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0
157	5320	Collecting	\$0	\$0	\$0	\$0	\$0
158	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0
159	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0
160	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0
161	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
162							
163	O&M DC	Total	\$122,904	\$72,215	\$30,485	\$20,204	\$0
164							
165	O&M	Total Demand and Customer	\$289,640	\$190,170	\$54,657	\$26,028	\$16,275
166							
167							
168	Accounts						
169	4705	Power Purchased	\$2,147,377	\$1,125,144	\$405,675	\$591,250	\$22,744
170	4708	Charges-WMS	\$154,349	\$80,873	\$29,159	\$42,498	\$1,635
171	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0
172	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0
173	4714	Charges-NW	\$158,611	\$83,106	\$29,964	\$43,671	\$1,680
174	4716	Charges-CN	\$39,846	\$20,878	\$7,528	\$10,971	\$422
175	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0
176	4750	Charges-LV	\$16,000	\$8,383	\$3,023	\$4,405	\$169
177	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0
178							
179	COP	Cost of Power	\$2,516,183	\$1,318,384	\$475,348	\$692,796	\$26,650
180							
181	Accounts						
182	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
183	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0
184	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0
185	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0
186	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
187	5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0
188	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0
189	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$149,400	\$93,112	\$27,963	\$15,311	\$11,976
190	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$48,000	\$29,916	\$8,984	\$4,919	\$3,848
191	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
192	5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0
193	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0
194	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0
195	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0
196	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0
197	5065	Meter Expense	\$600	\$483	\$101	\$17	\$0
198	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0
199	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0
200	5085	Miscellaneous Distribution Expense	\$5,700	\$3,491	\$1,193	\$719	\$274
201	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
202	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$1,740	\$1,084	\$326	\$178	\$139
203	5096	Other Rent	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	J
204	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
205	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0
206	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0
207	5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0
208	5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0
209	5125	Maintenance of Overhead Conductors 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
212	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0
213	5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0
214	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0
215	5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0
216	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0
217	5305	Supervision	\$0	\$0	\$0	\$0	\$0
218	5310	Meter Reading Expense	\$29,000	\$23,917	\$3,399	\$1,685	\$0
219	5315	Customer Billing	\$51,600	\$34,997	\$12,262	\$3,199	\$38
220	5320	Collecting	\$0	\$0	\$0	\$0	\$0
221	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0
222	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0
223	5335	Bad Debt Expense	\$3,600	\$3,171	\$429	\$0	\$0
224	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
225	5405	Supervision	\$0	\$0	\$0	\$0	\$0
226	5410	Community Relations - Sundry	\$600	\$394	\$113	\$54	\$34
227	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0
228	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0
229	5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
230	5505	Supervision	\$0	\$0	\$0	\$0	\$0
231	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0
232	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0
233	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0
234	5605	Executive Salaries and Expenses	\$13,200	\$8,667	\$2,491	\$1,186	\$742
235	5610	Management Salaries and Expenses	\$60,840	\$39,946	\$11,481	\$5,467	\$3,419
236	5615	General Administrative Salaries and Expenses	\$15,480	\$10,164	\$2,921	\$1,391	\$870
237	5620	Office Supplies and Expenses	\$24,000	\$15,758	\$4,529	\$2,157	\$1,349
238	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0
239	5630	Outside Services Employed	\$106,400	\$69,859	\$20,078	\$9,561	\$5,979
240	5635	Property Insurance	\$17,040	\$11,227	\$3,162	\$1,907	\$683
241	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
243	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0
244	5655	Regulatory Expenses	\$14,520	\$9,533	\$2,740	\$1,305	\$816
245	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0
246	5665	Miscellaneous General Expenses	\$32,160	\$21,115	\$6,069	\$2,890	\$1,807
247	5670	Rent	\$0	\$0	\$0	\$0	\$0
248	5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0
249	5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0
250	5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0
251	5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0
252	5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0
253	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
255	6205	Donations	\$2,000	\$1,313	\$377	\$180	\$112
256	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0
257	6215	Penalties	\$0	\$0	\$0	\$0	\$0
258	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0
259	OM&A Expenses		\$654,490	\$429,783	\$123,421	\$59,414	\$36,339
260							
261							
262							
263							
264							
265	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)		Demand Allocators				
266			Demand Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service
267							
268	1808	\$	-	\$	-	\$	-
269	1815	\$	-	\$	-	\$	-
270	1820	\$	-	\$	-	\$	-
271	1830	\$	-	\$	-	\$	-
272	1835	\$	-	\$	-	\$	-
273	1840	\$	-	\$	-	\$	-
274	1845	\$	-	\$	-	\$	-
275	1850	\$	-	\$	-	\$	-
276	1855	\$	-	\$	-	\$	-
277	1860	\$	-	\$	-	\$	-
278	1815-1855	\$	3,420	\$	2,094	\$	884
						\$	443
						\$	-

	A	B	C	D	E	F	J
279		1830 & 1835	\$ 119,484	\$ 70,122	\$ 29,601	\$ 19,761	\$ -
280		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -
281		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
282		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -
283		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
284		CCA	\$ -	\$ -	\$ -	\$ -	\$ -
285		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
286		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
287		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
288		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
289		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
290		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -
291		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -
292		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -
293		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
294		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
295		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
296		NFA	\$ -	\$ -	\$ -	\$ -	\$ -
297		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -
298		O&M	\$ -	\$ -	\$ -	\$ -	\$ -
299		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
300		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
301		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
302							
303		Total	\$ 122,904	\$ 72,215	\$ 30,485	\$ 20,204	\$ -
304							
305							
306							
307		Grouping of OM&A (lines 168 - 240)					
308							
309		1808	\$ -	\$ -	\$ -	\$ -	\$ -
310		1815	\$ -	\$ -	\$ -	\$ -	\$ -
311		1820	\$ -	\$ -	\$ -	\$ -	\$ -
312		1830	\$ -	\$ -	\$ -	\$ -	\$ -
313		1835	\$ -	\$ -	\$ -	\$ -	\$ -
314		1840	\$ -	\$ -	\$ -	\$ -	\$ -
315		1845	\$ -	\$ -	\$ -	\$ -	\$ -
316		1850	\$ -	\$ -	\$ -	\$ -	\$ -
317		1855	\$ -	\$ -	\$ -	\$ -	\$ -
318		1860	\$ -	\$ -	\$ -	\$ -	\$ -
319		1815-1855	\$ 5,700	\$ 3,491	\$ 1,193	\$ 719	\$ 274
320		1830 & 1835	\$ 199,140	\$ 124,112	\$ 37,273	\$ 20,409	\$ 15,964
321		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -
322		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
323		BDHA	\$ 3,600	\$ 3,171	\$ 429	\$ -	\$ -
324		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
325		CCA	\$ -	\$ -	\$ -	\$ -	\$ -
326		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
327		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
328		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
329		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
330		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
331		CWMC	\$ 600	\$ 483	\$ 101	\$ 17	\$ -
332		CWMR	\$ 29,000	\$ 23,917	\$ 3,399	\$ 1,685	\$ -
333		CWNB	\$ 51,600	\$ 34,997	\$ 12,262	\$ 3,199	\$ 38
334		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
335		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
336		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
337		NFA	\$ 10,150	\$ 6,687	\$ 1,884	\$ 1,136	\$ 407
338		NFA ECC	\$ 17,040	\$ 11,227	\$ 3,162	\$ 1,907	\$ 683
339		O&M	\$ 337,660	\$ 221,699	\$ 63,718	\$ 30,343	\$ 18,974
340		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -
341		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -
342		TCP	\$ -	\$ -	\$ -	\$ -	\$ -
343							
344		Total	\$ 654,490	\$ 429,783	\$ 123,421	\$ 59,414	\$ 36,339
345							
346							
347							
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363							

Demand Allocators

Demand Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service
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	A	B	C	D	E	F	J
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	K	L	X	Y	Z	AA	AE	AF
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21								
22	8	9		1	2	3	7	8
23	Sentinel Lighting Service	Unmetered Scattered Load Service	Customer Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
24								
25								
26								
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28								
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32								
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36								
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40								
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44								
45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46								
47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	\$0	\$0	\$472,700	\$247,677	\$89,301	\$130,151	\$5,007	\$441
50	\$0	\$0	\$472,700	\$247,677	\$89,301	\$130,151	\$5,007	\$441
51								
52	\$0	\$0	\$472,700	\$247,677	\$89,301	\$130,151	\$5,007	\$441
53								
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	\$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	\$0	\$0	\$453,759	\$307,556	\$43,704	\$3,690	\$90,937	\$6,243
62								
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67								
68	\$0	\$0	\$453,759	\$307,556	\$43,704	\$3,690	\$90,937	\$6,243
69								
70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	\$0	\$0	\$31,004	\$21,022	\$2,987	\$241	\$6,216	\$427
73	\$0	\$0	\$31,004	\$21,022	\$2,987	\$241	\$6,216	\$427
74								
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	\$0	\$0	\$1,940	\$1,315	\$187	\$15	\$389	\$27
78	\$0	\$0	\$1,940	\$1,315	\$187	\$15	\$389	\$27
79								
80	\$0	\$0	\$32,944	\$22,337	\$3,174	\$256	\$6,605	\$453
81								
82	\$0	\$0	\$157,239	\$106,614	\$15,150	\$1,223	\$31,523	\$2,164
83								
84	\$0	\$0	\$1,116,642	\$684,184	\$151,329	\$135,321	\$134,071	\$9,302
85								
86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87								
88	\$0	\$0	\$1,116,642	\$684,184	\$151,329	\$135,321	\$134,071	\$9,302
89								
90	\$0	\$0	\$402,326	\$323,827	\$67,417	\$11,081	\$0	\$0
91								
92	\$0	\$0	\$1,518,968	\$1,008,011	\$218,746	\$146,402	\$134,071	\$9,302
93								
94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95								
96	\$0	\$0	\$1,518,968	\$1,008,011	\$218,746	\$146,402	\$134,071	\$9,302
97								
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	\$2,849	\$748						
106								
107	\$3,711	\$968						
108	\$2,533	\$661						
109								
110								
111								
112								
113								
114								
115								
116	allocator.							
117								
118								
119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	\$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	\$0	\$0	\$0	\$0	\$0	\$0
126	\$0	\$0	\$46,747	\$40,505	\$5,756	\$486	\$11,976	\$822
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
133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134	\$0	\$0	\$600	\$483	\$101	\$17	\$0	\$0
135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	\$0	\$0	\$1,982	\$1,397	\$309	\$276	\$274	\$19
138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	\$0	\$0	\$544	\$472	\$67	\$6	\$139	\$10
140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	K	L	X	Y	Z	AA	AE	AF
142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	\$0	\$0	\$29,000	\$23,917	\$3,399	\$1,685	\$0	\$0
156	\$0	\$0	\$50,458	\$34,997	\$12,262	\$3,199	\$38	\$647
157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	\$0	\$0	\$3,600	\$3,171	\$429	\$0	\$0	\$0
161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162								
163	\$0	\$0	\$147,950	\$117,955	\$24,172	\$5,824	\$16,275	\$1,762
164								
165	\$1,762	\$748						
166								
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					
175	\$0	\$0	\$0					
176	\$15	\$4	\$16,000					
177	\$0	\$0	\$0					
178								
179	\$2,347	\$658	\$2,516,183					
180								
181								
182	\$0	\$0	\$0					
183	\$0	\$0	\$0					
184	\$0	\$0	\$0					
185	\$0	\$0	\$0					
186	\$0	\$0	\$0					
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					
199	\$0	\$0	\$0					
200	\$19	\$5	\$5,700					
201	\$0	\$0	\$0					
202	\$10	\$2	\$1,740					
203	\$0	\$0	\$0					

	K	L	X	Y	Z	AA	AE	AF
204	\$0	\$0	\$0					
205	\$0	\$0	\$0					
206	\$0	\$0	\$0					
207	\$0	\$0	\$0					
208	\$0	\$0	\$0					
209	\$0	\$0	\$0					
210	\$0	\$0	\$0					
211	\$0	\$0	\$0					
212	\$0	\$0	\$0					
213	\$0	\$0	\$0					
214	\$0	\$0	\$0					
215	\$0	\$0	\$0					
216	\$0	\$0	\$0					
217	\$0	\$0	\$0					
218	\$0	\$0	\$29,000					
219	\$647	\$457	\$51,600					
220	\$0	\$0	\$0					
221	\$0	\$0	\$0					
222	\$0	\$0	\$0					
223	\$0	\$0	\$3,600					
224	\$0	\$0	\$0					
225	\$0	\$0	\$0					
226	\$4	\$2	\$600					
227	\$0	\$0	\$0					
228	\$0	\$0	\$0					
229	\$0	\$0	\$0					
230	\$0	\$0	\$0					
231	\$0	\$0	\$0					
232	\$0	\$0	\$0					
233	\$0	\$0	\$0					
234	\$80	\$34	\$13,200					
235	\$370	\$157	\$60,840					
236	\$94	\$40	\$15,480					
237	\$146	\$62	\$24,000					
238	\$0	\$0	\$0					
239	\$647	\$275	\$106,400					
240	\$48	\$13	\$17,040					
241	\$40	\$17	\$6,540					
242	\$377	\$160	\$61,920					
243	\$0	\$0	\$0					
244	\$88	\$37	\$14,520					
245	\$0	\$0	\$0					
246	\$196	\$83	\$32,160					
247	\$0	\$0	\$0					
248	\$0	\$0	\$0					
249	\$0	\$0	\$0					
250	\$0	\$0	\$0					
251	\$0	\$0	\$0					
252	\$0	\$0	\$0					
253	\$0	\$0	\$0					
254	\$28	\$7	\$10,150					
255	\$12	\$5	\$2,000					
256	\$0	\$0	\$0					
257	\$0	\$0	\$0					
258	\$0	\$0	\$0					
259								
260	\$3,893	\$1,640	\$654,490					
261								
262								
263								
264								
265				Customer Allocators				
	Sentinel Lighting Service	Unmetered Scattered Load Service	Customer Total	Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service
266								
267								
268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278	\$ -	\$ -	\$ 1,982	\$ 1,397	\$ 309	\$ 276	\$ 274	\$ 19

	K	L	X	Y	Z	AA	AE	AF
279	\$ -	\$ -	\$ 62,310	\$ 53,991	\$ 7,672	\$ 648	\$ 15,964	\$ 1,096
280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282	\$ -	\$ -	\$ 3,600	\$ 3,171	\$ 429	\$ -	\$ -	\$ -
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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
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303	\$ -	\$ -	\$ 147,950	\$ 117,955	\$ 24,172	\$ 5,824	\$ 16,275	\$ 1,762
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306	<div> <div>Sentinel Lighting Service</div> <div>Unmetered Scattered Load Service</div> <div>Customer Total</div> </div>			<div>Customer Allocators</div> <div> <div>Residential Service</div> <div>General Service Less than 50 kW Service</div> <div>General Service 50 to 4999 kW service</div> <div>Sreet Lighting Service</div> <div>Sentinel Lighting Service</div> </div>				
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319	\$ 19	\$ 5	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -
320	\$ 1,096	\$ 286	\$ 199,140	\$ -	\$ -	\$ -	\$ -	\$ -
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333	\$ 647	\$ 457	\$ 51,600	\$ -	\$ -	\$ -	\$ -	\$ -
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337	\$ 28	\$ 7	\$ 10,150	\$ -	\$ -	\$ -	\$ -	\$ -
338	\$ 48	\$ 13	\$ 17,040	\$ -	\$ -	\$ -	\$ -	\$ -
339	\$ 2,055	\$ 872	\$ 337,660	\$ -	\$ -	\$ -	\$ -	\$ -
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344	\$ 3,893	\$ 1,640	\$ 654,490	\$ -	\$ -	\$ -	\$ -	\$ -
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USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	40%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	40%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		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			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010	Load Dispatching	1815-1855 D	1815-1855 C	40%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	40%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and 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 - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	40%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	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 - Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors and Devices	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%

	A	B	C	D	E	F	J	K	L
1		2012 COST ALLOCATION							
2		Chapleau Public Utilities Corporation							
3		EB-2011-0322							
4		December-07-12							
5		Sheet E2 Allocator Worksheet - Final Run October 25, 2011							
7	<div>Details: The worksheet below details how allocators are derived.</div>								
8									
9									
10									
11									
12									
13									
14				1	2	3	7	8	9
	Explanation	ID and Factors	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
15									
16									
17	Demand Allocators								
18									
19	1 cp								
20	Transformation CP	TCP1	100.00%	55.22%	20.60%	23.83%	0.32%	0.02%	0.01%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	55.22%	20.60%	23.83%	0.32%	0.02%	0.01%
22	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%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	55.18%	21.22%	22.95%	0.60%	0.04%	0.01%
27	Distribution CP (Total System)	DCP4	100.00%	55.18%	21.22%	22.95%	0.60%	0.04%	0.01%
28									
29	12 cp								
30	Transformation CP	TCP12	100.00%	53.20%	21.58%	24.75%	0.42%	0.03%	0.02%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	53.20%	21.58%	24.75%	0.42%	0.03%	0.02%
32	Distribution CP (Total System)	DCP12	100.00%	53.20%	21.58%	24.75%	0.42%	0.03%	0.02%
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%
37	Primary NCP	PNCP1	100.00%	53.47%	21.62%	24.91%	0.00%	0.00%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	68.10%	27.53%	4.37%	0.00%	0.00%	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%
43	Primary NCP	PNCP4	100.00%	52.84%	22.31%	24.85%	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	Primary NCP	PNCP12	100.00%	49.19%	23.25%	27.56%	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%
51	Secondary NCP	SNCP12	100.00%	64.54%	30.51%	4.95%	0.00%	0.00%	0.00%
52									
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%
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	DEMAND 1830	1830 D	100.00%	58.69%	24.77%	16.54%	0.00%	0.00%	0.00%
61	DEMAND 1835	1835 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	58.69%	24.77%	16.54%	0.00%	0.00%	0.00%
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							
65	DEMAND 1840 & 1845	D	100.00%	67.26%	28.39%	4.35%	0.00%	0.00%	0.00%
66	DEMAND 1850	1850 D	100.00%	67.26%	28.39%	4.35%	0.00%	0.00%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
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		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	DCP4		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	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 (Primarv)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	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	BCP	BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
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	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
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	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
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				

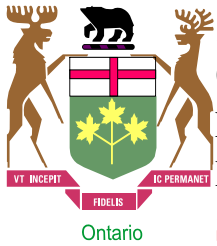
Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits 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	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & 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	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
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	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
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 D	1830 & 1835 D	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	
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 D	1840 & 1845 D	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	
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 D	1840 & 1845 D	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	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:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	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 D	1830 & 1835 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	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 (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	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:					Classification and Allocation		
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:					Classification and Allocation		
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)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

December-07-12

Sheet E5 Reconciliation Worksheet - Final Run October 25, 2011

Details:

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
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	
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0	
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0	

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)	\$472,700	\$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	\$0	\$0	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$674,399	\$674,399	
1830-5	Poles, Towers and Fixtures - Secondary	\$459,998	\$459,998	
1835	Overhead Conductors and Devices	\$0	\$0	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$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	
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	
1845-5	Underground Conductors and Devices - 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	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	\$0	
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	

5050	Underground Subtransmission Feeders - Operation	\$0	\$0
5055	Underground Distribution Transformers - 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
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 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	\$0
5305	Supervision	\$0	\$0
5310	Meter Reading Expense	\$29,000	\$29,000
5315	Customer Billing	\$51,600	\$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	Control



Grouping by Allocator

		Adjusted TB	Excluded from COSS	Excluded	Included
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
TCP	\$	-	\$	-	\$	-	\$	-
Total	\$	3,436,069	\$	-	\$	-	\$	3,436,069

[illegible]

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$472,700	\$472,700	\$0	\$472,700	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$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	\$674,399	\$0	\$674,399	\$0
\$0	\$459,998	\$459,998	\$0	\$459,998	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$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	\$77,511	\$0	\$77,511	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$4,850	\$4,850	\$0	\$4,850	\$0
\$0	\$393,099	\$393,099	\$0	\$393,099	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$402,326	\$402,326	\$0	\$402,326	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

[illegible]

\$0	\$0	\$0	\$0	\$0	\$0
\$0	(\$13,200)	(\$13,200)	\$0	(\$13,200)	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$2,147,377	\$2,147,377	\$0	\$2,147,377	\$0
\$0	\$154,349	\$154,349	\$0	\$154,349	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$158,611	\$158,611	\$0	\$158,611	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$39,846	\$39,846	\$0	\$39,846	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$16,000	\$16,000	\$0	\$16,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$149,400	\$149,400	\$0	\$149,400	\$0
\$0	\$48,000	\$48,000	\$0	\$48,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$600	\$600	\$0	\$600	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$5,700	\$5,700	\$0	\$5,700	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$1,740	\$1,740	\$0	\$1,740	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$29,000	\$29,000	\$0	\$29,000	\$0
\$0	\$51,600	\$51,600	\$0	\$51,600	\$0

[illegible]

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$75,576	\$75,576	\$0	\$75,575	\$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	\$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
\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$2,831,878	\$2,831,878	\$0	\$3,630,797	(\$798,919)
\$2,831,878					

[illegible]

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	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)



2012 COST ALLOCATION

Chapleau Public Utilities Corporation

EB-2011-0322

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

- 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
ive 2 saving

