



# 2016 Cost Allocation Model

## Cost Allocation Model ("CA Model") Version 3.3

### Instructions Sheet

#### General:

These instructions are included with the OEB CA Model version 2 and higher, as a reference for distributor staff and other users of the model.

#### Version 3.3 is designed for use with 2016 COS rate applications.

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - E5.

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, eg at the top of worksheet I-3 and I-6.1, ignoring 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 so that the error warnings are operational.

[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)

[http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review.](http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review)

A staff report "Board Staff Implementation of the Board's Findings on the Review of Electricity Cost Allocation Policy" documents the rationale for the significant changes in Version 2 relative to version 1.2. The subsequent changes (versions 3.0 and 3.1) are noted in red font in these instructions.

#### Worksheet I1 Introduction

This input worksheet is for basic information about the utility and the application. This worksheet does not require any changes after filing the initial application.

- Input to Cell C11 is carried forward to the heading on all worksheets.
- The colour-coding used throughout the model is explained just below the applicant information area.

#### Worksheet I2 LDC Classes

The main purpose of this worksheet is to define the rate classes.

- 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 applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable rate class.
- 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 until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range totals, allocators, etc.).

- 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. This information is in addition to the summary description in Cell C 17.

• The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data is always in the same position for the calculation of the street light adjustment factor.

### Worksheet I3 Trial Balance Data

The main purpose of this worksheet is to enter the forecast account balances. For convenience the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the RRR Trial Balance are included in I-3, although many of them do not affect the revenue requirement.)

There are diagnostic cells at the top of I-3 for cross-references to the user's RRWF, to avoid filing information that is inconsistent. The CA model works regardless of whether the diagnostic messages in cells H14 and H16 are flagging a discrepancy.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few new Rows that are inserted for finer granularity within existing accounts.
  - Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, rather through a rate rider per memo June 25, 2013. Version 3.1 differs from 3.0 in this regard.
- 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;
- Remember to include revenue accounts as negative numbers, as in the Trial Balance.
- Note that SSS Administration revenue is now Account 4086, whereas it was previously a sub-account of 4080.
- 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.
- No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
  - Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
  - Rows 284 and 285 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 amounts at Cell F284 and F285 and enter negative sum at F284 (should be the negative of D284). No explanation is required.
  - Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is recovered, and therefore must be allocated to classes.)
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue requirement of the applicable class.
- 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.
- Column I has drop-down menus in the new Rows. If necessary 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.)

### 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. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of the application.
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are recorded in worksheet I9.

### Worksheet I5.1 Miscellaneous Data

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary voltage, and the remainder percentage (i.e. the poles at Primary voltage).

### Worksheet I5.2 Weighting Factors

This worksheet is used to input a weighting factor for services and a weighting factor for Billing and Collection. Generally the Residential weighting factor should be 1.0, with each other class weighted relative to that.

- Row 11: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- 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 \$500, though the current cost of replacing the service including labour would be much larger.

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 of a single factor for GS>50 class -- weighted average of embedded book values including installation

➤  $[(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000$  per customer

Weighting factor for residential @ \$1,000 is 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 15 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). Assuming that other costs are the same as for a residential customer at \$1.50 per bill, the average cost is \$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 of index for USL class (weighted average of 5 and 10 customers)

➤  $[(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50$  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 is used to calculate hypothetical revenues, based on the test year volumetric forecast at the current rates. (This calculation is also used in RRWF for the calculation of Revenue Sufficiency/Deficiency.)

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
  - 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 found in versions 3.0 and earlier of the model no longer play a role in the model. The model now relies on the distributor's load forecast.
  - Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
  - Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
  - Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
  - Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in worksheet O1.
- Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, eg streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to I-6.2 row 21.
- As an alternative run of the CA Model, but not for submission with the application, it may be useful 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, then the published rate is presumably for the class standard and the TOA should be entered as \$0.

## 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' was added as of 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)
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributor's costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (eg to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate column(s) in worksheet E3.
- The Streetlighting Adjustment Factors for Primary and Line Transformer costs are calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for each double checking of the calculations.
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12, 2015.

## 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.
- 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 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.

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to 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.
- Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

### 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.

- There have been no changes to this worksheet. If the distributor's most up-to-date load profile data comes from the Hydro One analysis used in the Informational Filing in 2006-7, then the data in worksheet I-8 may be the same for each class as was used for the Informational Filing -- except scaled up or down to reflect the current energy forecast compared to the class's energy used in the previous filing.

### Worksheet I9 Direct Allocation

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

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.
  - Remember that costs associated with verifying and updating estimates 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.
- The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

### Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the account totals entered in worksheet I-3.

- In these instructions for Worksheet 01, “RRWF” means RRWF tab 8. Revenue Sufficiency / Deficiency.
- “Appendix 2-P” means Appendix 2-P in 2014 Appendix 2 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 2-P, Table B, Column 7B.
- Row 19 – Miscellaneous Revenue:
  - Cell C19 should equal RRWF Cell F18,
  - Cells D19 and beyond are the inputs to Appendix 2-P, Table B, Column 7E,
  - 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
  - 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 2-P, 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 2-P, table C, second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2014 Filing Requirements do not require a second version of the model showing revenue 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 in I-6.1. Having made that change, there should be no deficiency row 21 versus 25, and the revenue to cost ratios (row 75) should now be the proposed ratios.

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 -27.
- 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 newly-approved revenue to cost ratios.

## Worksheet O2

Rows 14 - 17 provide information relevant to the Monthly Service Charge of each class, usually referred to as the floor (alternate versions in rows 14 and 16) and the ceiling in row 17 (based on Minimum System assumptions)

Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the ceiling should be used with appropriate caution.

## 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.

### **Worksheets E2 and E4**

Worksheet E2 shows the proportions allocated to each rate class by the various allocators. These allocators are linked to the applicable USoA accounts in worksheet E4.

- Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and should be identified and explained in Exhibit 7 of the application.

### **Worksheet E3**

The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board Report EB-2005-0317.

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in Exhibit 7.
- **Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet I6.2 for the calculation of the CCP and CCLT allocators.**

### **Worksheet E5**

The purpose of this worksheet is to aid in detecting and correcting instances in which an account is not fully allocated to the rate classes.

Each cell in columns J and L should be zero. If the calculation is not zero, and the account involved is one that affects the revenue requirement (highlighted in column A of I-3) the reason for the discrepancy should be traced

# 2016 Cost Allocation Model

## Sheet I1 Utility Information Sheet

Version 3.3a

Name of LDC:

InnPower 2020 Test Year

Application EB Number:

EB-2016-0086

Date of Application:

Contact Information:

Name:

Brenda Pinke

Title:

Regulatory/CDM Manager

Phone Number:

705-431-6870 ext 262

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

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

Brief Description of Each Worksheet's Function

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



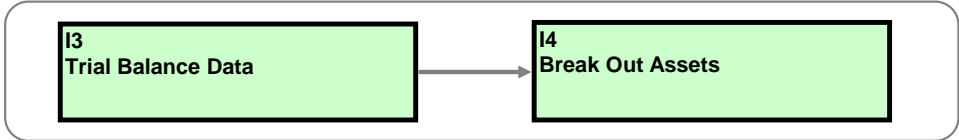
1. GENERAL



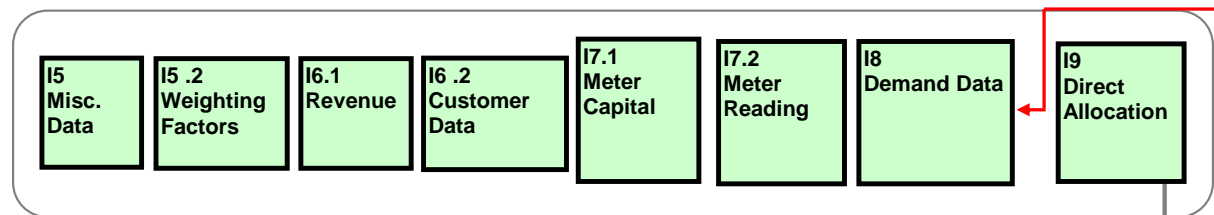
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



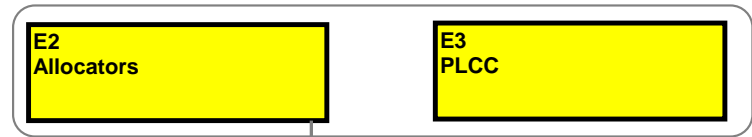
4. LDC INPUT - Customer Data and Operating Stats



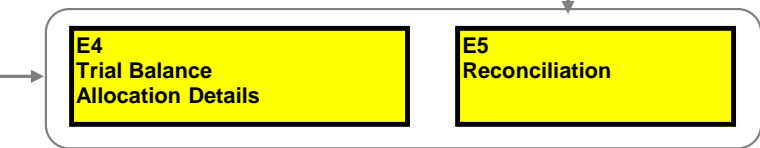
5. MODEL PROCESS - Categorization - OEB Defaults



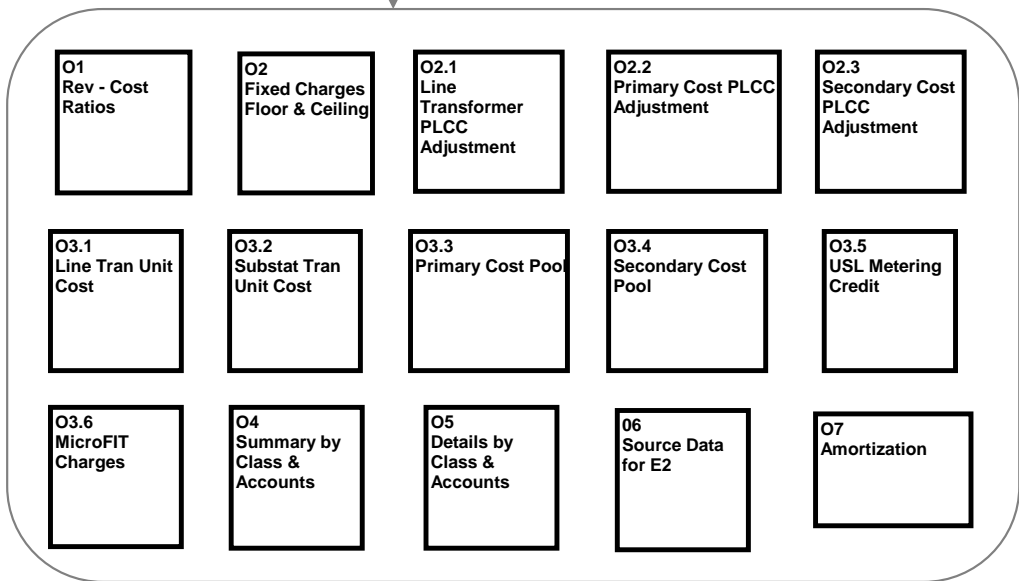
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





# 2016 Cost Allocation Model

**EB-2016-0086**  
**Sheet I2 Class Selection -**

- Instructions:**
- Step 1:** Please input identification of thsi Run in C15 and C17
  - Step 2:** Please input your proposed rate classes.
  - Step 3:** After all classes have been entered, Click the "Update" button in cell E41

Please input the date on which this Run of the model was prepared or submitted

Please provide summary identification of this Run

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

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



# 2016 Cost Allocation Model

EB-2016-0086

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cel IF23	Return on Deemed Equity	\$2,567,137			
9. cell F19	Income Taxes (Grossed up)	\$244,203			
9. cell F22	Deemed Interest Expense	\$1,422,457			
9. cell F25	Service Revenue Requirement	\$16,272,853	From this Sheet	Differences?	
	Revenue Requirement to be Used in this model (\$)	\$16,272,853	\$16,272,853	Rev Req Matches	\$0
9. cell G19	Rate Base (\$)	\$69,835,062			
	Rate Base to be Used in this model (\$)	\$69,835,062	\$69,835,062	Rate Base Matches	\$0 \$0

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash	\$0				\$0	Unclassified Asset
1010	Cash Advances and Working Funds	\$0				\$0	Unclassified Asset
1020	Interest Special Deposits	\$0				\$0	Unclassified Asset
1030	Dividend Special Deposits	\$0				\$0	Unclassified Asset
1040	Other Special Deposits	\$0				\$0	Unclassified Asset
1060	Term Deposits	\$0				\$0	Unclassified Asset
1070	Current Investments	\$0				\$0	Unclassified Asset
1100	Customer Accounts Receivable					\$0	Unclassified Asset
1102	Accounts Receivable - Services	\$0				\$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	\$0				\$0	Unclassified Asset



1565	Conservation and Demand Management Expenditures and Recoveries		\$0			\$0
1566	CDM Contra Account					\$0
1567	Bd-approved CDM Variance Account					\$0
1568	LRAM Variance Account					\$0
1570	Qualifying Transition Costs					\$0
1571	Pre-market Opening Energy Variance					\$0
1572	Extraordinary Event Costs					\$0
1574	Deferred Rate Impact Amounts					\$0
1575	IFRS -CGAAP Transition PP&E Amounts					\$0
1576	Accounting Changes under CGAAP		\$0			\$0
1580	RSVAWMS					\$0
1582	RSVAONE-TIME					\$0
1584	RSVANW					\$0
1586	RSVACN					\$0
1588	RSVAPOWER					\$0
1589	RSVA-GA					\$0
1590	Recovery of Regulatory Asset Balances					\$0
1592	2006 PILs Variance					\$0
1595	Reg Balance Control Account		\$0			\$0
1605	Electric Plant in Service - Control Account					\$0
1606	Organization					\$0
1608	Franchises and Consents					\$0
1610	Miscellaneous Intangible Plant					\$0
1615	Land					\$0
1616	Land Rights					\$0
1620	Buildings and Fixtures					\$0
1630	Leasehold Improvements					\$0
1635	Boiler Plant Equipment					\$0
1640	Engines and Engine-Driven Generators					\$0
1645	Turbogenerator Units					\$0
1650	Reservoirs, Dams and Waterways					\$0
1655	Water Wheels, Turbines and Generators					\$0
1660	Roads, Railroads and Bridges					\$0
1665	Fuel Holders, Producers and Accessories					\$0
1670	Prime Movers					\$0
1675	Generators					\$0
1680	Accessory Electric Equipment					\$0
1685	Miscellaneous Power Plant Equipment					\$0
1705	Land					\$0
1706	Land Rights					\$0
1708	Buildings and Fixtures					\$0
1710	Leasehold Improvements					\$0
1715	Station Equipment					\$0
1720	Towers and Fixtures					\$0
1725	Poles and Fixtures					\$0
1730	Overhead Conductors and Devices					\$0
1735	Underground Conduit					\$0
1740	Underground Conductors and Devices					\$0
1745	Roads and Trails					\$0
1805	Land		\$1,049,593			\$1,049,593
1806	Land Rights		\$394,446			\$394,446
1808	Buildings and Fixtures					\$0
1810	Leasehold Improvements					\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV					\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$11,126,646			\$11,126,646
1825	Storage Battery Equipment					\$0
1830	Poles, Towers and Fixtures		\$19,047,611			\$19,047,611
1835	Overhead Conductors and Devices		\$17,583,904			\$17,583,904

CDM Expenditures and Recoveries

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Unclassified Asset

Non-Distribution Asset

Other Distribution Assets

Non-Distribution Asset

Non-Distribution Asset

Non-Distribution Asset

Non-Distribution Asset

Non-Distribution Asset

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Non-Distribution Asset

Non-Distribution Asset

Non-Distribution Asset

Non-Distribution Asset

Non-Distribution Asset

Land and Buildings

Land and Buildings

Land and Buildings

Land and Buildings

TS Primary Above 50

DS

Other Distribution Assets

Poles, Wires

Poles, Wires



1840	Underground Conduit		\$12,926,311			\$12,926,311	Poles, Wires
1845	Underground Conductors and Devices		\$12,711,545			\$12,711,545	Poles, Wires
1850	Line Transformers		\$16,729,880			\$16,729,880	Line Transformers
1855	Services		\$10,775,595			\$10,775,595	Services and Meters
1860	Meters		\$3,025,970			\$3,025,970	Services and Meters
	blank row						
1865	Other Installations on Customer's Premises					\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises					\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems					\$0	Non-Distribution Asset
1905	Land		\$1,015,496			\$1,015,496	Land and Buildings
1906	Land Rights					\$0	Land and Buildings
1908	Buildings and Fixtures		\$12,498,010			\$12,498,010	General Plant
1910	Leasehold Improvements					\$0	General Plant
1915	Office Furniture and Equipment		\$291,002			\$291,002	Equipment
1920	Computer Equipment - Hardware		\$1,071,534			\$1,071,534	IT Assets
1925	Computer Software		\$1,955,377			\$1,955,377	IT Assets
1930	Transportation Equipment		\$2,109,257			\$2,109,257	Equipment
1935	Stores Equipment		\$159,924			\$159,924	Equipment
1940	Tools, Shop and Garage Equipment		\$692,447			\$692,447	Equipment
1945	Measurement and Testing Equipment		\$417,421			\$417,421	Equipment
1950	Power Operated Equipment					\$0	Equipment
1955	Communication Equipment					\$0	Equipment
1960	Miscellaneous Equipment					\$0	Equipment
1965	Water Heater Rental Units					\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises					\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises					\$0	Other Distribution Assets
1980	System Supervisory Equipment		\$1,924,818			\$1,924,818	Other Distribution Assets
1985	Sentinel Lighting Rental Units					\$0	Non-Distribution Asset
1990	Other Tangible Property					\$0	Other Distribution Assets
1995	Contributions and Grants - Credit		(\$46,219,773)			(\$46,219,773)	Contributions and Grants
2005	Property Under Capital Leases					\$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold					\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified					\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others					\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use					\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric					\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric					\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment					\$0	Unclassified Asset
2065	Other Electric Plant Adjustment					\$0	Non-Distribution Asset
2070	Other Utility Plant					\$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases					\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		(\$14,833,184)			(\$14,833,184)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles					\$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment					\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant					\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property					\$0	Non-Distribution Asset
2205	Accounts Payable					\$0	Liability
2208	Customer Credit Balances					\$0	Liability
2210	Current Portion of Customer Deposits					\$0	Liability
2215	Dividends Declared					\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities					\$0	Liability
2225	Notes and Loans Payable					\$0	Liability
2240	Accounts Payable to Associated Companies					\$0	Liability
2242	Notes Payable to Associated Companies					\$0	Liability
2250	Debt Retirement Charges( DRC) Payable					\$0	Liability
2252	Transmission Charges Payable					\$0	Liability
2254	Electrical Safety Authority Fees Payable					\$0	Liability



2256	Independent Market Operator Fees and Penalties Payable					\$0	Liability
2260	Current Portion of Long Term Debt					\$0	Liability
2262	Ontario Hydro Debt - Current Portion					\$0	Liability
2264	Pensions and Employee Benefits - Current Portion					\$0	Liability
2268	Accrued Interest on Long Term Debt					\$0	Liability
2270	Matured Long Term Debt					\$0	Liability
2272	Matured Interest on Long Term Debt					\$0	Liability
2285	Obligations Under Capital Leases--Current					\$0	Liability
2290	Commodity Taxes					\$0	Liability
2292	Payroll Deductions / Expenses Payable					\$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					\$0	Liability
2296	Future Income Taxes - Current					\$0	Liability
2305	Accumulated Provision for Injuries and Damages					\$0	Liability
2306	Employee Future Benefits					\$0	Liability
2308	Other Pensions - Past Service Liability					\$0	Liability
2310	Vested Sick Leave Liability					\$0	Liability
2315	Accumulated Provision for Rate Refunds					\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities					\$0	Liability
2325	Obligations Under Capital Lease--Non-Current					\$0	Liability
2330	Development Charge Fund					\$0	Liability
2335	Long Term Customer Deposits					\$0	Liability
2340	Collateral Funds Liability					\$0	Liability
2345	Unamortized Premium on Long Term Debt					\$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion					\$0	Liability
2350	Future Income Tax - Non-Current					\$0	Liability
2405	Other Regulatory Liabilities					\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant					\$0	Liability
2415	Unamortized Gain on Reacquired Debt					\$0	Liability
2425	Other Deferred Credits					\$0	Liability
2435	Accrued Rate-Payer Benefit					\$0	Liability
2505	Debentures Outstanding - Long Term Portion					\$0	Liability
2510	Debenture Advances					\$0	Liability
2515	Reacquired Bonds					\$0	Liability
2520	Other Long Term Debt					\$0	Liability
2525	Term Bank Loans - Long Term Portion					\$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion					\$0	Liability
2550	Advances from Associated Companies					\$0	Liability
3005	Common Shares Issued					\$0	Equity
3008	Preference Shares Issued					\$0	Equity
3010	Contributed Surplus					\$0	Equity
3020	Donations Received					\$0	Equity
3022	Development Charges Transferred to Equity					\$0	Equity
3026	Capital Stock Held in Treasury					\$0	Equity
3030	Miscellaneous Paid-In Capital					\$0	Equity
3035	Installments Received on Capital Stock					\$0	Equity
3040	Appropriated Retained Earnings					\$0	Equity
3045	Unappropriated Retained Earnings					\$0	Equity
3046	Balance Transferred From Income		\$0		\$0	(\$2,567,137)	Equity
3047	Appropriations of Retained Earnings - Current Period					\$0	Equity
3048	Dividends Payable-Preference Shares					\$0	Equity
3049	Dividends Payable-Common Shares					\$0	Equity
3055	Adjustment to Retained Earnings					\$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings					\$0	Equity
3075	Non-Utility Shareholders' Equity					\$0	Equity
4006	Residential Energy Sales	(\$20,727,298)				(\$20,727,298)	Sales of Electricity
4010	Commercial Energy Sales					\$0	Sales of Electricity
4015	Industrial Energy Sales					\$0	Sales of Electricity
4020	Energy Sales to Large Users					\$0	Sales of Electricity

4025	Street Lighting Energy Sales		(\$89,109)				(\$89,109)		Sales of Electricity
4030	Sentinel Lighting Energy Sales		(\$11,758)				(\$11,758)		Sales of Electricity
4035	General Energy Sales		(\$11,573,529)				(\$11,573,529)		Sales of Electricity
4040	Other Energy Sales to Public Authorities						\$0		Sales of Electricity
4045	Energy Sales to Railroads and Railways						\$0		Sales of Electricity
4050	Revenue Adjustment						\$0		Sales of Electricity
4055	Energy Sales for Resale						\$0		Sales of Electricity
4060	Interdepartmental Energy Sales						\$0		Sales of Electricity
4062	Billed WMS		(\$1,620,315)				(\$1,620,315)		Sales of Electricity
4064	Billed-One-Time		(\$189,714)				(\$189,714)		Sales of Electricity
4066	Billed NW		(\$1,087,153)				(\$1,087,153)		Sales of Electricity
4068	Billed CN		(\$1,087,153)				(\$1,087,153)		Sales of Electricity
4069	Billed LV		(\$731,385)				(\$731,385)		Sales of Electricity
4080	Distribution Services Revenue						\$0		Distribution Services Revenue
4082	Retail Services Revenues						\$0	OM&A	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues						\$0	OM&A	Other Distribution Revenue
4086	SSS Admin Charge						\$0	CCA	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales						\$0	OM&A	Other Distribution Revenue
4105	Transmission Charges Revenue						\$0		Other Revenue - Unclassified
4110	Transmission Services Revenue						\$0		Other Revenue - Unclassified
4205	Interdepartmental Rents						\$0	OM&A	Other Distribution Revenue
4210	Rent from Electric Property		(\$329,900)				(\$329,900)	POLE	Other Distribution Revenue
4215	Other Utility Operating Income						\$0	OM&A	Other Distribution Revenue
4220	Other Electric Revenues						\$0	OM&A	Other Distribution Revenue
4225	Late Payment Charges		(\$85,200)				(\$85,200)	LPHA	Late Payment Charges
4230	Sales of Water and Water Power						\$0		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues						\$0		Specific Service Charges
4235-1	Account Set Up Charges						\$0	CWNB	Specific Service Charges
4235-90	Miscellaneous Service Revenues - Residual		(\$180,200)				(\$180,200)	OM&A	Specific Service Charges
4240	Provision for Rate Refunds						\$0	OM&A	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income		(\$1,615,091)				(\$1,615,091)	OM&A	Other Distribution Revenue
4305	Regulatory Debits						\$0	OM&A	Other Income & Deductions
4310	Regulatory Credits						\$0	OM&A	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others						\$0	OM&A	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others						\$0	OM&A	Other Income & Deductions
4324	Special Purpose Charge Recovery						\$0		Other Revenue - Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.						\$0	O&M	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.						\$0	OM&A	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges						\$0	OM&A	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments						\$0	OM&A	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant						\$0	OM&A	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant						\$0	OM&A	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property		\$211,954				\$211,954	O&M	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property						\$0	OM&A	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission						\$0	OM&A	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission						\$0	OM&A	Other Income & Deductions
4375	Revenues from Non-Utility Operations		(\$1,188,300)				(\$1,188,300)	O&M	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations		\$1,075,000				\$1,075,000	OM&A	Other Revenue - Unclassified
4385	Non-Utility Rental Income						\$0		Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income		(\$174,800)				(\$174,800)	OM&A	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest						\$0	OM&A	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization						\$0	OM&A	Other Income & Deductions
4405	Interest and Dividend Income		\$0				\$0	OM&A	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies						\$0	OM&A	Other Income & Deductions
4505	Operation Supervision and Engineering						\$0		Non-Distribution Expenses
4510	Fuel						\$0		Non-Distribution Expenses
4515	Steam Expense						\$0		Non-Distribution Expenses



5015	Transformer Station Equipment - Operation Supplies and Expenses					\$0	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	\$11,100				\$11,100	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,100				\$4,100	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$165,000				\$165,000	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$8,600				\$8,600	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	\$2,700				\$2,700	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	\$800				\$800	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	\$98,100				\$98,100	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$121,000				\$121,000	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation					\$0	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation					\$0	Operation (Working Capital)
5060	Street Lighting and Signal System Expense					\$0	Non-Distribution Expenses
5065	Meter Expense	\$389,200				\$389,200	Operation (Working Capital)
5070	Customer Premises - Operation Labour	\$145,000				\$145,000	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	\$124,400				\$124,400	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	\$700,400				\$700,400	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid					\$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,900				\$11,900	Operation (Working Capital)
5096	Other Rent					\$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	\$15,700				\$15,700	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations					\$0	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment					\$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	\$62,700				\$62,700	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	\$21,700				\$21,700	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	\$141,500				\$141,500	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	\$66,200				\$66,200	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	\$172,000				\$172,000	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit					\$0	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	\$12,800				\$12,800	Maintenance (Working Capital)
5155	Maintenance of Underground Services	\$131,000				\$131,000	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	\$82,000				\$82,000	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems					\$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour					\$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses					\$0	Non-Distribution Expenses
5175	Maintenance of Meters	\$31,100				\$31,100	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property					\$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour					\$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses					\$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour					\$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses					\$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises					\$0	Non-Distribution Expenses
5205	Purchase of Transmission and System Services					\$0	Other Power Supply Expenses
5210	Transmission Charges					\$0	Other Power Supply Expenses
5215	Transmission Charges Recovered					\$0	Other Power Supply Expenses
5305	Supervision	\$145,500				\$145,500	Billing and Collection (Working Capital)
5310	Meter Reading Expense	\$20,900				\$20,900	Billing and Collection (Working Capital)
5315	Customer Billing	\$514,800				\$514,800	Billing and Collection (Working Capital)
5320	Collecting	\$410,800				\$410,800	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short					\$0	Billing and Collection (Working Capital)



5330	Collection Charges					\$0
5335	Bad Debt Expense	\$86,400				\$86,400
5340	Miscellaneous Customer Accounts Expenses	\$186,000				\$186,000
5405	Supervision					\$0
5410	Community Relations - Sundry	\$9,600				\$9,600
5415	Energy Conservation					\$0
5420	Community Safety Program	\$1,000				\$1,000
5425	Miscellaneous Customer Service and Informational Expenses	\$2,300				\$2,300
5505	Supervision					\$0
5510	Demonstrating and Selling Expense					\$0
5515	Advertising Expense					\$0
5520	Miscellaneous Sales Expense					\$0
5605	Executive Salaries and Expenses	\$282,700				\$282,700
5610	Management Salaries and Expenses	\$397,900				\$397,900
5615	General Administrative Salaries and Expenses	\$1,733,700				\$1,733,700
5620	Office Supplies and Expenses	\$224,500				\$224,500
5625	Administrative Expense Transferred Credit					\$0
5630	Outside Services Employed	\$195,700				\$195,700
5635	Property Insurance	\$54,000				\$54,000
5640	Injuries and Damages	\$64,900				\$64,900
5645	Employee Pensions and Benefits	\$20,000				\$20,000
5650	Franchise Requirements					\$0
5655	Regulatory Expenses	\$75,600				\$75,600
5660	General Advertising Expenses	\$0				\$0
5665	Miscellaneous General Expenses	\$147,000				\$147,000
5670	Rent	\$800				\$800
5675	Maintenance of General Plant	\$432,700				\$432,700
5680	Electrical Safety Authority Fees	\$10,900				\$10,900
5681	Special Purpose Charge Expense					\$0
5685	Independent Market Operator Fees and Penalties					\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$4,073,356				\$4,073,356
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
5725	Miscellaneous Amortization					\$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	\$1,808,220	(\$1,808,220)		\$0	\$1,422,457
6010	Amortization of Debt Discount and Expense					\$0
6015	Amortization of Premium on Debt Credit					\$0
6020	Amortization of Loss on Reacquired Debt					\$0
6025	Amortization of Gain on Reacquired Debt--Credit					\$0
6030	Interest on Debt to Associated Companies					\$0
6035	Other Interest Expense	\$2,550				\$2,550
6040	Allowance for Borrowed Funds Used During Construction--Credit					\$0
6042	Allowance For Other Funds Used During Construction					\$0
6045	Interest Expense on Capital Lease Obligations					\$0
6105	Taxes Other Than Income Taxes	\$132,400				\$132,400
6110	Income Taxes		\$0		\$0	\$244,203
6115	Provision for Future Income Taxes					\$0
6205	Donations	\$14,700				\$14,700
6205-1	Sub-account LEAP Funding					\$0
6210	Life Insurance					\$0
6215	Penalties					\$0

Billing and Collection (Working Capital)  
Bad Debt Expense (Working Capital)  
Billing and Collection (Working Capital)  
Community Relations (Working Capital)  
Community Relations (Working Capital)  
Community Relations - CDM (Working Capital)  
Community Relations (Working Capital)  
  
Community Relations (Working Capital)  
Other Distribution Expenses  
Other Distribution Expenses  
Advertising Expenses  
Other Distribution Expenses  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Insurance Expense (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Advertising Expenses  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Administrative and General Expenses (Working Capital)  
Unclassified Expenses  
Power Supply Expenses (Working Capital)  
  
Amortization of Assets  
Amortization of Assets  
Amortization of Assets  
  
Other Amortization - Unclassified  
Other Amortization - Unclassified  
  
Amortization of Assets  
Amortization of Assets  
Amortization of Assets  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
  
Interest Expense - Unclassified  
  
Interest Expense - Unclassified  
Interest Expense - Unclassified  
Other Distribution Expenses  
Income Tax Expense - Unclassified  
Income Tax Expense - Unclassified  
Unclassified Expenses  
Other Distribution Expenses  
Insurance Expense (Working Capital)  
Other Distribution Expenses

6225	Other Deductions					\$0	Other Distribution Expenses
6305	Extraordinary Income					\$0	Unclassified Expenses
6310	Extraordinary Deductions					\$0	Unclassified Expenses
6315	Income Taxes, Extraordinary Items					\$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains					\$0	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses					\$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations					\$0	Unclassified Expenses

\$0



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

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

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	\$2,459,535	\$2,459,535
TS Primary Above 50	\$0	\$0
DS	\$11,126,646	\$11,126,646
Poles, Wires	\$62,269,371	\$62,269,371
Line Transformers	\$16,729,880	\$16,729,880
Services and Meters	\$13,801,564	\$13,801,564
General Plant	\$12,498,010	\$12,498,010
Equipment	\$3,670,051	\$3,670,051
IT Assets	\$3,026,911	\$3,026,911
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$1,924,818	\$1,924,818
Contributions and Grants	(\$46,219,773)	(\$46,219,773)
Accumulated Amortization	(\$14,833,184)	(\$14,833,184)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$2,567,137)
Sales of Electricity	(\$37,117,414)	(\$37,117,414)
Distribution Services Revenue	\$0	\$0
Late Payment Charges	(\$85,200)	(\$85,200)
Specific Service Charges	(\$180,200)	(\$180,200)
Other Distribution Revenue	(\$1,944,991)	(\$1,944,991)
Other Revenue - Unclassified	(\$113,300)	(\$113,300)
Other Income & Deductions	\$37,154	\$37,154
Power Supply Expenses (Working Capital)	\$37,117,414	\$37,117,414
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$2,078,900	\$2,078,900
Maintenance (Working Capital)	\$736,700	\$736,700
Billing and Collection (Working Capital)	\$1,278,000	\$1,278,000
Community Relations (Working Capital)	\$12,900	\$12,900
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$3,586,400	\$3,586,400
Insurance Expense (Working Capital)	\$54,000	\$54,000
Bad Debt Expense (Working Capital)	\$86,400	\$86,400
Advertising Expenses	\$0	\$0



Charitable Contributions	\$0	\$0
Amortization of Assets	\$4,073,356	\$4,073,356
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$1,810,770	\$1,425,007
Income Tax Expense - Unclassified	\$0	\$244,203
Other Distribution Expenses	\$132,400	\$132,400
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$14,700	\$14,700
<b>Total</b>	<b>\$78,031,818</b>	<b>\$75,323,121</b>



# 2016 Cost Allocation Model

EB-2016-0086

## Sheet I4 Break Out Worksheet -

**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 G15	\$66,453,829
--	--------------

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		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	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	\$0		-	-					-				
1805	Land	\$1,049,593		(\$1,049,593)	-									
1805-1	Land Station >50 kV			\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$1,049,593	1,049,593					1,049,593				
1806	Land Rights	\$394,446		(\$394,446)	-									
1806-1	Land Rights Station >50 kV			\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$394,446	394,446			\$ (95,799)		298,648	\$15,109			
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	\$11,126,646		(\$11,126,646)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		98.00%	\$10,904,113	10,904,113	(\$68,470)	\$13,198	\$ (1,348,363)		9,500,478	\$285,190			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		2.00%	\$222,533	222,533	(\$1,397)	\$269	\$ (27,518)		193,887	\$5,820			
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	\$19,047,611		(\$19,047,611)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		76.00%	\$14,476,184	14,476,184	(\$4,892,765)	\$339,676	\$ (1,530,112)		8,392,984	\$363,613			
1830-5	Poles, Towers and Fixtures - Secondary		24.00%	\$4,571,427	4,571,427	(\$1,545,084)	\$107,266	\$ (483,193)		2,650,416	\$114,825			
1835	Overhead Conductors and Devices	\$17,583,904		(\$17,583,904)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		84.40%	\$14,840,815	14,840,815	(\$4,348,087)	\$351,812	\$ (1,485,751)		9,358,789	\$310,211			
1835-5	Overhead Conductors and Devices - Secondary		15.60%	\$2,743,089	2,743,089	(\$803,675)	\$65,027	\$ (274,618)		1,729,824	\$57,337			



# 2016 Cost Allocation Model

EB-2016-0086

Sheet I4 Break Out Worksheet -

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 G15	\$66,453,829
--	--------------

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		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	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
1840	Underground Conduit	\$12,926,311		(\$12,926,311)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		36.00%	\$4,653,472	4,653,472	(\$3,781,813)	\$422,931	\$ (392,941)		901,649	\$126,910			
1840-5	Underground Conduit - Secondary		64.00%	\$8,272,839	8,272,839	(\$6,723,224)	\$751,878	\$ (698,561)		1,602,932	\$225,619			
1845	Underground Conductors and Devices	\$12,711,545		(\$12,711,545)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		97.00%	\$12,330,198	12,330,198	(\$4,672,219)	\$527,028	\$ (1,852,808)		6,332,200	\$371,988			
1845-5	Underground Conductors and Devices - Secondary		3.00%	\$381,346	381,346	(\$144,502)	\$16,300	\$ (57,303)		195,841	\$11,505			
1850	Line Transformers	\$16,729,880		\$0	16,729,880	(\$11,806,387)	\$1,320,739	\$ (1,748,765)		4,495,467	\$491,670			
1855	Services	\$10,775,595		\$0	10,775,595	(\$7,335,736)	\$828,403	\$ (978,090)		3,290,172	\$275,503			
1860	Meters	\$3,025,970		\$0	3,025,970	(\$96,414)	\$18,382	\$ (1,319,911)		1,628,027	\$252,447			
Total		\$105,371,499		(\$0)	\$105,371,499	(\$46,219,773)	\$4,762,909	(\$12,293,730)	\$0	51,620,905	\$2,907,747	\$0	\$0	\$0
SUB TOTAL from I3		\$105,371,499												

General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$1,015,496			1,015,496					\$ 1,015,496	\$0			
1906	Land Rights	\$0			-					\$ -	\$0			
1908	Buildings and Fixtures	\$12,498,010			12,498,010			\$ (1,247,423)		\$ 11,250,586	\$246,950			
1910	Leasehold Improvements	\$0			-					\$ -	\$0			
1915	Office Furniture and Equipment	\$291,002			291,002			\$ (179,276)		\$ 111,727	\$36,031			
1920	Computer Equipment - Hardware	\$1,071,534			1,071,534			\$ (927,974)		\$ 143,560	\$240,439			
1925	Computer Software	\$1,955,377			1,955,377			\$ (1,597,900)		\$ 357,477	\$280,964			
1930	Transportation Equipment	\$2,109,257			2,109,257			\$ (1,645,930)		\$ 463,327	\$0			
1935	Stores Equipment	\$159,924			159,924			\$ (111,534)		\$ 48,391	\$23,569			
1940	Tools, Shop and Garage Equipment	\$692,447			692,447			\$ (356,288)		\$ 336,159	\$82,137			
1945	Measurement and Testing Equipment	\$417,421			417,421			\$ (85,112)		\$ 332,309	\$42,755			
1950	Power Operated Equipment	\$0			-					\$ -	\$0			
1955	Communication Equipment	\$0			-					\$ -	\$0			
1960	Miscellaneous Equipment	\$0			-					\$ -	\$0			
1970	Load Management Controls - Customer Premises	\$0			-					\$ -	\$0			
1975	Load Management Controls - Utility Premises	\$0			-					\$ -	\$0			
1980	System Supervisory Equipment	\$1,924,818			1,924,818			\$ (1,150,927)		\$ 773,891	\$212,764			



# 2016 Cost Allocation Model

**EB-2016-0086**  
**Sheet I4 Break Out Worksheet -**

**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 G15	\$66,453,829
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		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	5705	5710	5715	5720
											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
1990	Other Tangible Property	\$0			-					\$ -	\$0			
2005	Property Under Capital Leases	\$0			-					\$ -	\$0			
2010	Electric Plant Purchased or Sold	\$0			-					\$ -	\$0			
Total		\$22,135,287		\$0	\$22,135,287	\$0	\$0	(\$7,302,363)	\$0	\$14,832,924	\$1,165,609	\$0	\$0	\$0
SUB TOTAL from I3		\$22,135,287												
I3 Directly Allocated		\$0												
Grand Total		\$127,506,786		(\$0)	\$127,506,786	(\$46,219,773)	\$4,762,909	(\$19,596,093)	\$0	\$66,453,829	\$4,073,356	\$0	\$0	\$0
To be Prorated														
1995	Contributed Capital - 1995	(\$46,219,773)				\$46,219,773	Balanced							
2105	Accumulated Depreciation - 2105	(\$14,833,184)						\$14,833,184	Balanced					
2120	Accumulated Depreciation - 2120	\$0						(\$0)	\$0	Balanced				
Total		(\$61,052,957)												
Net Assets		\$66,453,829												
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	\$4,073,356									(\$4,073,356)	Balanced		
5710	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	\$0												\$0
Total Amortization Expense		\$4,073,356												Balanced



# 2016 Cost Allocation Model

**EB-2016-0086**

## **Sheet I5.1 Miscellaneous Data Worksheet -**

Structure KM (kMs of Roads in Service Area that have distribution line)	808.5	748	10.22 2017	16.44 2018	17.89 2019	15.98 2020	17.44 2021
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%						
Working Capital Allowance to be included in Rate Base (%)	7.5%						
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	8%						



# 2016 Cost Allocation Model

**EB-2016-0086**

**Sheet I5.2 Weighting Factors Worksheet -**

Insert Weighting Factor for Services Account 1855

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1.0	2.4	6.9	0.1		

Insert Weighting Factor for Billing and Collecting

1.0000	0.8812	0.7456	0.6544	0.6544	0.6544
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# 2016 Cost Allocation Model

**EB-2016-0086**

**Sheet I6.1 Revenue Worksheet -**

Total kWhs from Load Forecast	23,549
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Total kW from Load Forecast	252,905,442
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Deficiency/sufficiency ( RRWF 8. cell F51)	195,033
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208,627

13,594.1167

Miscellaneous Revenue (RRWF 5. cell F48)	2,286,537
---	-----------

			1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	252,905,442	160,929,748	27,991,553	62,540,635	706,615	91,498	645,392
Forecast kW	CDEM	177,911			175,664	1,993	254	

Forecast kW, included in CDEM, of customers receiving line transformer allowance		41,992			41,992			
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	252,905,442	160,929,748	27,991,553	62,540,635	706,615	91,498	645,392
Existing Monthly Charge			\$51.42	\$50.07	\$272.04	\$4.94	\$16.30	\$17.61
Existing Distribution kWh Rate			\$0.0000	\$0.0121				\$0.0295
Existing Distribution kW Rate					\$5.4725	\$34.1867	\$74.2470	
Existing TOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$14,206,544	\$11,647,552	\$1,020,747	\$1,194,723	\$260,284	\$49,193	\$34,045
Transformer Ownership Allowance		\$25,195	\$0	\$0	\$25,195	\$0	\$0	\$0
Net Class Revenue	CREV	\$14,181,349	\$11,647,552	\$1,020,747	\$1,169,527	\$260,284	\$49,193	\$34,045



# 2016 Cost Allocation Model

**EB-2016-0086**

**Sheet I6.2 Customer Data Worksheet -**

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Bad Debt 3 Year Historical Average	BDHA	\$94,953	\$80,290	\$8,377	\$6,286	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$85,353	\$72,650	\$9,542	\$2,752	\$0	\$85	\$324
Number of Bills	CNB	243,774	226,524	13,620	858.00	60.00	1,860.00	852.00
Number of Devices	CDEV					3,239		71
Number of Connections (Unmetered)	CCON	3,310				3,239		71
Total Number of Customers	CCA	20,315	18,877	1,135	72	5	155	71
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	20,401	18,877	1,135	72	92	155	71
Line Transformer Customer Base	CCLT	20,396	18,877	1,135	66	92	155	71
Secondary Customer Base	CCS	18,431	17,933	284	36	3	104	71
Weighted - Services	CWCS	19,198	17,933	692	245	328	-	-
Weighted Meter -Capital	CWMC	2,402,101	1,987,889	320,023	94,189	-	-	-
Weighted Meter Reading	CWMR	1,022	189	114	720	-	-	-
Weighted Bills	CWNB	240,980	226,524	12,002	640	39	1,217	558

**Bad Debt Data**

Historic Year:	2012	72,235	69,030	3,205	-			
Historic Year:	2013	99,361	76,008	8,182	15,171			
Historic Year:	2014	113,263	95,831	13,744	3,688			
Three-year average		94,953	80,290	8,377	6,286	-	-	-

**Street Lighting Adjustment Factors**

NCP Test Results	4 NCP
------------------	-------

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	18,877	147,194	18,877	147,194
Street Light	3,239	717	3,239	717

Street Lighting Adjustment Factors	
Primary	35.2219
Line Transformer	35.2219

EB-2016-0086

Sheet I7.1 Meter Capital Worksheet -

	Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			82.76%			13%			4%			0%			0%			0%			100%
Cost Relative to Residential Average Cost			1.00			2.68			12.42			-			-			-			1.14
Total	18877	1987889	105.3074641	1135	320023	281.9585903	72	94189	1308.180556	0	0	-	0	0	-	0	0	-	20084	2402101	119.6027186
Meter Types	Cost per Meter (Installed)																				
Single Phase 200 Amp - Urban	595	1	595			0			0		0			0			0		1	595	
Single Phase 200 Amp - Rural			0			0			0		0			0			0		0	0	
Single Phase with IT Network Meter (Costs to be updated)	268	338	90584		66	17688		3	804		0			0			0		407	109076	
Three-phase - No demand Smart Meters	184	14	2576		3	552			0		0			0			0		17	3128	
Demand without IT (usually three-phase)	102	18,512	1888224		689	70278			0		0			0			0		19,201	1958502	
Demand with IT			0			0			0		0			0			0		0	0	
Demand with IT and Interval Capability - Secondary	1,235	1	1235		88	108680		42	51870		0			0			0		131	161785	
Demand with IT and Interval Capability - Primary	1,735		0			0		22	38170					0			0		22	38170	
Demand with IT and Interval Capability -Special (WMP)	1,035		0			0		2	2070					0			0		2	2070	
Smart Meters			0			0			0		0			0			0		0	0	
Smart Meters with Demand	425	11	4675		289	122825		3	1275		0			0			0		303	128775	
LDC Specific 3			0			0			0		0			0			0		0	0	

2016 Cost Allocation Model

EB-2016-0086  
Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on  
Contractor Pricing

Description		1			2			3			7			8			9					
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
		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 Weighted Factor	18.47%			11.10%			70.43%			0.00%			0.00%			0.00%			100.00%		
	Cost Relative to Residential Average Cost	1.00			10.00			1000.00			0.00			0.00			0.00			1011.00		
	Total Factor	18,877	189	0.01	1,135	114	0.10	72	720	10.00	5	-	-	155	-	-	-	-	0	20,244	1,022	10
Residential - Urban - Outside	0.01		0			0			0			0			0			0		-	-	
Residential - Urban - Outside with other services			0			0			0			0			0			0		-	-	
Residential - Urban - Inside			0			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0			0			0		-	-	
Residential - Rural - Outside			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services			0			0			0			0			0			0		-	-	
Residential		18,877	189			0			0			0			0			0		-	-	
GS<50			0		1,135	114			0			0			0			0		18,877	189	
GS - Walking			0			0			0			0			0			0		-	-	
GS - Walking - with other services			0			0			0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read	10.00		0			0			0			0			0			0		-	-	
GS - Vehicle with other services			0			0			0			0			0			0		-	-	
GS>50			0			0		72	720			0			0			0		72	720	
LDC Specific 4			0			0			0			0			0			0		-	-	
Interval	0.00		0			0			0			0			0			0		-	-	
Sentinel			0			0			0		5	0			0			0		160	-	
LDC Specific 6			0			0			0			0			0			0		-	-	





# 2016 Cost Allocation Model

**EB-2016-0086**

## **Sheet I8 Demand Data Worksheet -**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>4 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
<b>1 CP</b>	<b>CP 1</b>
<b>4 CP</b>	<b>CP 4</b>
<b>12 CP</b>	<b>CP 12</b>

<b>Non-co-incident Peak</b>	<b>Indicator</b>
<b>1 NCP</b>	<b>NCP 1</b>
<b>4 NCP</b>	<b>NCP 4</b>
<b>12 NCP</b>	<b>NCP 12</b>

		1	2	3	7	8	9
<u><b>Customer Classes</b></u>	<b>Total</b>	<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>
<b>CO-INCIDENT PEAK</b>							

<b>1 CP</b>								
Transformation CP	TCP1	50,470	38,839	3,545	7,813	176	23	73
Bulk Delivery CP	BCP1	50,470	38,839	3,545	7,813	176	23	73
Total Sytem CP	DCP1	50,470	38,839	3,545	7,813	176	23	73
<b>4 CP</b>								
Transformation CP	TCP4	195,750	145,077	15,856	33,922	530	69	297
Bulk Delivery CP	BCP4	195,750	145,077	15,856	33,922	530	69	297
Total Sytem CP	DCP4	195,750	145,077	15,856	33,922	530	69	297
<b>12 CP</b>								
Transformation CP	TCP12	502,538	347,431	47,434	105,793	884	115	882
Bulk Delivery CP	BCP12	502,538	347,431	47,434	105,793	884	115	882
Total Sytem CP	DCP12	502,538	347,431	47,434	105,793	884	115	882
<b>NON CO_INCIDENT PEAK</b>								
<b>1 NCP</b>								
Classification NCP from Load Data Provider	DNCP1	55,841	38,839	5,221	11,502	179	23	76
Primary NCP	PNCP1	55,841	38,839	5,221	11,502	179	23	76
Line Transformer NCP	LTNCP1	55,841	38,839	5,221	11,502	179	23	76
Secondary NCP	SNCP1	44,231	36,975	1,305	5,751	108	15	76
<b>4 NCP</b>								
Classification NCP from Load Data Provider	DNCP4	210,794	147,194	19,180	43,310	717	92	301
Primary NCP	PNCP4	210,794	147,194	19,180	43,310	717	92	301
Line Transformer NCP	LTNCP4	210,794	147,194	19,180	43,310	717	92	301
Secondary NCP	SNCP4	167,372	140,129	4,795	21,655	430	61	301
<b>12 NCP</b>								
Classification NCP from Load Data Provider	DNCP12	532,436	354,038	52,118	122,988	2,133	276	882
Primary NCP	PNCP12	532,436	354,038	52,118	122,988	2,133	276	882
Line Transformer NCP	LTNCP12	532,436	354,038	52,118	122,988	2,133	276	882
Secondary NCP	SNCP12	413,914	337,044	13,030	61,494	1,280	184	882

2016 Cost Allocation Model

EB-2016-0086

Sheet I9 Direct Allocation Worksheet -

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

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
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**Instructions:**  
 To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	\$0	Yes						
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**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						
	blank row	\$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						
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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						

Demand Related

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
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1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	blank row	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2050	Completed Construction Not Classified- -Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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						
5685	Independent Market Operator Fees and Penalties	\$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	Sub-account LEAP Funding	\$0	Yes						
6210	Life Insurance	\$0	Yes						
6215	Penalties	\$0	Yes						
6225	Other Deductions	\$0	Yes						
	Total Expenses			\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense			\$0	\$0	\$0	\$0	\$0	\$0

5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Sub-account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$51,620,905	Allocated	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	etered Scattered Load
Approved Total PILs	\$244,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Debt	\$1,422,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Approved Total Return on Equity	\$2,567,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total	\$0	\$0	\$0	\$0	\$0	\$0



[illegible]





# 2016 Cost Allocation Model

**EB-2016-0086**
**Sheet O1 Revenue to Cost Summary Worksheet -**
**Instructions:**

Please see the first tab in this workbook for detailed instructions

**Class Revenue, Cost Analysis, and Return on Rate**

	1	2	3	7	8	9
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
re Distribution Revenue at Existing Rates	\$14,181,349	\$11,647,552	\$1,020,747	\$1,169,527	\$260,284	\$34,045
mi Miscellaneous Revenue (mi)	\$2,286,537	\$1,939,995	\$153,370	\$141,356	\$38,764	\$4,756
Miscellaneous Revenue Input equals Output						
Total Revenue at Existing Rates	\$16,467,886	\$13,587,547	\$1,174,117	\$1,310,883	\$299,049	\$38,801
Factor required to recover deficiency (1 + D)	0.9862					
Distribution Revenue at Status Quo Rates	\$13,986,316	\$11,487,366	\$1,006,709	\$1,153,443	\$256,705	\$33,577
Miscellaneous Revenue (mi)	\$2,286,537	\$1,939,995	\$153,370	\$141,356	\$38,764	\$4,756
Total Revenue at Status Quo Rates	\$16,272,853	\$13,427,361	\$1,160,078	\$1,294,799	\$295,469	\$38,333
<b>Expenses</b>						
di Distribution Costs (di)	\$2,125,900	\$1,748,725	\$129,322	\$195,064	\$41,476	\$4,328
cu Customer Related Costs (cu)	\$2,054,100	\$1,822,389	\$141,532	\$41,076	\$37,260	\$3,721
ad General and Administration (ad)	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$70,751	\$7,302
dep Depreciation and Amortization (dep)	\$4,073,356	\$3,312,090	\$277,003	\$393,280	\$70,572	\$7,913
IPL PILs (INPUT)	\$244,203	\$193,733	\$17,269	\$28,390	\$3,607	\$483
INT Interest	\$1,422,457	\$1,128,471	\$100,592	\$165,367	\$21,008	\$2,811
Total Expenses	\$13,705,716	\$11,429,279	\$911,782	\$1,047,315	\$244,673	\$26,557
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$2,567,137	\$2,036,576	\$181,540	\$298,442	\$37,913	\$5,072
Revenue Requirement (includes NI)	\$16,272,853	\$13,465,855	\$1,093,322	\$1,345,757	\$282,586	\$31,629
Revenue Requirement Input equals Output						
<b>Rate Base Calculation</b>						
<b>Net Assets</b>						
dp Distribution Plant - Gross	\$105,371,499	\$85,577,319	\$6,881,632	\$10,459,560	\$1,906,691	\$212,441
gp General Plant - Gross	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$45,047
am Accumulated Depreciation	(\$14,833,184)	(\$11,894,627)	(\$1,094,122)	(\$1,563,106)	(\$209,768)	(\$28,074)
co Capital Contribution	(\$46,219,773)	(\$38,663,540)	(\$2,607,008)	(\$3,621,372)	(\$1,069,623)	(\$97,229)
Total Net Plant	\$66,453,829	\$53,003,668	\$4,605,083	\$7,476,037	\$1,036,736	\$132,185
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COI Cost of Power (COP)	\$37,117,414	\$23,618,694	\$4,108,152	\$9,178,714	\$103,706	\$94,720
OM&A Expenses	\$7,965,700	\$6,794,985	\$516,918	\$460,278	\$149,486	\$15,351
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$45,083,114	\$30,413,678	\$4,625,070	\$9,638,992	\$253,192	\$110,071
Working Capital	\$3,381,234	\$2,281,026	\$346,880	\$722,924	\$18,989	\$8,255
Total Rate Base	\$69,835,063	\$55,284,694	\$4,951,964	\$8,198,961	\$1,055,725	\$140,440
Rate Base Input equals Output						
Equity Component of Rate Base	\$27,934,025	\$22,113,878	\$1,980,785	\$3,279,584	\$422,290	\$56,176
Net Income on Allocated Assets	\$2,567,137	\$1,998,082	\$248,296	\$247,483	\$50,796	\$11,776
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$2,567,137	\$1,998,082	\$248,296	\$247,483	\$50,796	\$11,776
<b>RATIOS ANALYSIS</b>						
REVENUE TO EXPENSES STATUS QUO%	100.00%	99.71%	106.11%	96.21%	104.56%	121.19%
EXISTING REVENUE MINUS ALLOCATED COSTS	\$195,033	\$121,692	\$80,795	(\$34,874)	\$16,463	\$7,172
Deficiency Input equals Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$38,494)	\$66,757	(\$50,958)	\$12,883	\$6,703
RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	9.04%	12.54%	7.55%	12.03%	20.96%



# 2016 Cost Allocation Model

**EB-2016-0086**

## Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

### Summary

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.33	\$11.42	\$53.42	\$0.96	\$3.42	\$3.09
Customer Unit Cost per month - Directly Related	\$13.30	\$19.85	\$94.20	\$1.82	\$6.54	\$6.23
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$40.36	\$42.50	\$147.03	\$6.82	\$28.79	\$26.77
Existing Approved Fixed Charge	\$51.42	\$50.07	\$272.04	\$4.94	\$16.30	\$17.61

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

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	(\$135,072)	(\$23,340)	(\$14,861)
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$274,364	\$47,410	\$30,186
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372
Total Net Fixed Assets Excluding General Plant	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999
Total Administration and General Expense	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$70,751	\$13,573	\$7,302
Total O&M	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

			1	2	3	7	8	9		
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load		
1860	<b><u>Distribution Plant</u></b>									
	Meters	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0		CWMC
	<b><u>Accumulated Amortization</u></b>									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$1,397,943)	(\$1,156,885)	(\$186,243)	(\$54,815)	\$0	\$0	\$0		
	<b>Meter Net Fixed Assets</b>	<b>\$1,628,027</b>	<b>\$1,347,294</b>	<b>\$216,896</b>	<b>\$63,837</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
4082 4084 4090 4220 4225	<b><u>Misc Revenue</u></b>									
	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		NFA
	Late Payment Charges	(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)		LPHA
Sub-total		(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)		
5065 5070 5075	<b><u>Operation</u></b>									
	Meter Expense	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0		CWMC
	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437		CCA
	Customer Premises - Materials and Expenses	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375		CCA
Sub-total		\$658,600	\$538,044	\$64,836	\$16,079	\$37,055	\$1,773	\$812		
5175	<b><u>Maintenance</u></b>									
	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0		1860
5310 5315 5320 5325 5330	<b><u>Billing and Collection</u></b>									
	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0		CWMR
	Customer Billing	\$514,800	\$483,919	\$25,640	\$1,367	\$84	\$2,600	\$1,191		CWNB
	Collecting	\$410,800	\$386,157	\$20,460	\$1,091	\$67	\$2,075	\$950		CWNB
	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
Sub-total		\$946,500	\$873,935	\$48,420	\$17,177	\$151	\$4,675	\$2,142		
Total Operation, Maintenance and Billing		\$1,636,200	\$1,437,717	\$117,399	\$34,476	\$37,206	\$6,448	\$2,954		
<b>Amortization Expense - Meters</b>		<b>\$252,447</b>	<b>\$208,916</b>	<b>\$33,633</b>	<b>\$9,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Allocated PILs</b>		<b>\$5,980</b>	<b>\$4,924</b>	<b>\$813</b>	<b>\$242</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Allocated Debt Return</b>		<b>\$34,834</b>	<b>\$28,684</b>	<b>\$4,738</b>	<b>\$1,412</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Allocated Equity Return</b>		<b>\$62,866</b>	<b>\$51,767</b>	<b>\$8,550</b>	<b>\$2,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
Total		\$1,907,128	\$1,659,490	\$155,608	\$45,830	\$37,206	\$6,363	\$2,631		

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9	
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1860	<b>Distribution Plant</b>								CWMC
	Meters	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0	
	<b>Accumulated Amortization</b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$1,397,943)	(\$1,156,885)	(\$186,243)	(\$54,815)	\$0	\$0	\$0	
	<b>Meter Net Fixed Assets</b>	\$1,628,027	\$1,347,294	\$216,896	\$63,837	\$0	\$0	\$0	
	<b>Allocated General Plant Net Fixed Assets</b>	\$468,892	\$396,484	\$56,719	\$15,689	\$0	\$0	\$0	
4082	<b>Meter Net Fixed Assets Including General Plant</b>	\$2,096,919	\$1,743,778	\$273,615	\$79,525	\$0	\$0	\$0	CWNB CWNB CWNB NFA LPHA
	<b>Misc Revenue</b>								
	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4225	Late Payment Charges	(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)	
Sub-total		(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)	
5065	<b>Operation</b>								CWMC CCA CCA
	Meter Expense	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0	
	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437	
	Customer Premises - Materials and Expenses	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375	
Sub-total		\$658,600	\$538,044	\$64,836	\$16,079	\$37,055	\$1,773	\$812	
5175	<b>Maintenance</b>								1860
	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0	
	<b>Billing and Collection</b>								
	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0	
	Customer Billing	\$514,800	\$483,919	\$25,640	\$1,367	\$84	\$2,600	\$1,191	
	Collecting	\$410,800	\$386,157	\$20,460	\$1,091	\$67	\$2,075	\$950	
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total		\$946,500	\$873,935	\$48,420	\$17,177	\$151	\$4,675	\$2,142	
Total Operation, Maintenance and Billing		\$1,636,200	\$1,437,717	\$117,399	\$34,476	\$37,206	\$6,448	\$2,954	
<b>Amortization Expense - Meters</b>		\$252,447	\$208,916	\$33,633	\$9,899	\$0	\$0	\$0	
<b>Amortization Expense - General Plant assigned to Meters</b>		\$36,847	\$31,157	\$4,457	\$1,233	\$0	\$0	\$0	
<b>Admin and General</b>		\$1,479,202	\$1,297,918	\$106,654	\$32,724	\$33,433	\$5,793	\$2,680	
<b>Allocated PILs</b>		\$7,702	\$6,374	\$1,026	\$302	\$0	\$0	\$0	
<b>Allocated Debt Return</b>		\$44,862	\$37,126	\$5,977	\$1,759	\$0	\$0	\$0	
<b>Allocated Equity Return</b>		\$80,963	\$67,002	\$10,786	\$3,175	\$0	\$0	\$0	
Total		\$3,453,022	\$3,013,689	\$270,407	\$80,820	\$70,638	\$12,157	\$5,310	

Scenario 3

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

			1	2	3	7	8	9		
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load		
<b>Distribution Plant</b>										
1565	Conservation and Demand Management									CDMPP
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0		#N/A
	Poles, Towers and Fixtures - Subtransmission Bulk									BCP
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1830-4	Poles, Towers and Fixtures - Primary	\$8,685,711	\$8,036,688	\$483,215	\$30,440	\$39,151	\$65,990	\$30,228		PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$2,742,856	\$2,270,235	\$35,921	\$4,526	\$410,039	\$13,147	\$8,988		SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0		#N/A
	Overhead Conductors and Devices -									BCP
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1835-4	Overhead Conductors and Devices - Primary	\$8,904,489	\$8,239,118	\$495,386	\$31,207	\$40,137	\$67,652	\$30,989		PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$1,645,853	\$1,362,257	\$21,555	\$2,716	\$246,044	\$7,889	\$5,393		SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0		#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0		BCP
1840-4	Underground Conduit - Primary	\$2,792,083	\$2,583,450	\$155,333	\$9,785	\$12,585	\$21,213	\$9,717		PNCP
1840-5	Underground Conduit - Secondary	\$4,963,703	\$4,108,409	\$65,006	\$8,190	\$742,041	\$23,792	\$16,266		SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0		#N/A
										BCP
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
1845-4	Underground Conductors and Devices - Primary	\$7,398,119	\$6,845,309	\$411,582	\$25,928	\$33,347	\$56,207	\$25,747		PNCP
										SNCP
1845-5	Underground Conductors and Devices - Secondary	\$228,808	\$189,382	\$2,997	\$378	\$34,205	\$1,097	\$750		
1850	Line Transformers	\$10,037,928	\$9,290,142	\$558,580	\$32,725	\$45,257	\$76,282	\$34,942		LTNCP
1855	Services	\$10,775,595	\$10,065,556	\$388,645	\$137,476	\$183,917	\$0	\$0		CWCS
1860	Meters	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0		CWMC
Sub-total		\$61,201,115	\$55,494,725	\$3,021,357	\$402,022	\$1,786,725	\$333,267	\$163,019		
<b>Accumulated Amortization</b>										
Accum. Amortization of Electric Utility Plant -Line										
Transformers, Services and Meters		(\$34,887,984)	(\$31,638,677)	(\$1,653,251)	(\$229,038)	(\$1,096,604)	(\$181,103)	(\$89,311)		
Customer Related Net Fixed Assets		\$26,313,131	\$23,856,048	\$1,368,106	\$172,984	\$690,121	\$152,164	\$73,707		
Allocated General Plant Net Fixed Assets		\$7,738,095	\$7,020,398	\$357,767	\$42,513	\$248,363	\$47,240	\$21,813		
Customer Related NFA Including General Plant		\$34,051,226	\$30,876,446	\$1,725,873	\$215,498	\$938,484	\$199,405	\$95,521		
<b>Misc Revenue</b>										
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		NFA
4225	Late Payment Charges	(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)		LPHA
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		CWNB
Sub-total		(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)		



<b><u>Operating and Maintenance</u></b>									
5005	Operation Supervision and Engineering	\$165,240	\$150,341	\$7,478	\$958	\$5,057	\$943	\$463	1815-1855
5010	Load Dispatching	\$12,720	\$11,573	\$576	\$74	\$389	\$73	\$36	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$99,000	\$89,673	\$4,667	\$310	\$3,312	\$697	\$341	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$5,160	\$4,674	\$243	\$16	\$173	\$36	\$18	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$480	\$444	\$27	\$2	\$2	\$4	\$2	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$58,860	\$52,523	\$2,429	\$169	\$3,146	\$391	\$201	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$72,600	\$64,784	\$2,997	\$209	\$3,880	\$483	\$248	1840 & 1845
5055									1850
	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5065	Meter Expense	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437	CCA
5075	Customer Premises - Materials and Expenses	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375	CCA
5085	Miscellaneous Distribution Expense	\$420,240	\$382,348	\$19,018	\$2,435	\$12,862	\$2,399	\$1,177	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$7,140	\$6,467	\$337	\$22	\$239	\$50	\$25	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$9,420	\$8,571	\$426	\$55	\$288	\$54	\$26	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$13,020	\$11,742	\$591	\$40	\$512	\$90	\$45	1830
5125									1835
	Maintenance of Overhead Conductors and Devices	\$84,900	\$77,264	\$4,160	\$273	\$2,303	\$608	\$293	
5130	Maintenance of Overhead Services	\$66,200	\$61,838	\$2,388	\$845	\$1,130	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$103,200	\$93,478	\$4,865	\$323	\$3,453	\$726	\$355	1830 & 1835
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840
5150	Maintenance of Underground Conductors and Devices	\$7,680	\$7,084	\$417	\$26	\$68	\$58	\$27	1845
5155	Maintenance of Underground Services	\$131,000	\$122,368	\$4,725	\$1,671	\$2,236	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$49,200	\$45,535	\$2,738	\$160	\$222	\$374	\$171	1850
5175	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0	1860
Sub-total		\$1,995,760	\$1,754,487	\$127,061	\$24,887	\$76,328	\$8,759	\$4,238	
<b><u>Billing and Collection</u></b>									
5305	Supervision	\$145,500	\$136,772	\$7,247	\$386	\$24	\$735	\$337	CWNB
5310	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$514,800	\$483,919	\$25,640	\$1,367	\$84	\$2,600	\$1,191	CWNB
5320	Collecting	\$410,800	\$386,157	\$20,460	\$1,091	\$67	\$2,075	\$950	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5335	Bad Debt Expense	\$86,400	\$73,057	\$7,622	\$5,720	\$0	\$0	\$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$186,000	\$174,842	\$9,264	\$494	\$30	\$939	\$430	CWNB
Sub-total		\$1,364,400	\$1,258,607	\$72,553	\$23,777	\$205	\$6,350	\$2,909	
Sub Total Operating, Maintenance and Biling		\$3,360,160	\$3,013,094	\$199,614	\$48,665	\$76,532	\$15,108	\$7,146	

Amortization Expense - Customer Related	\$1,777,977	\$1,597,307	\$102,991	\$18,686	\$45,932	\$8,767	\$4,295
Amortization Expense - General Plant assigned to							
Meters	\$608,079	\$551,681	\$28,114	\$3,341	\$19,517	\$3,712	\$1,714
Admin and General	\$3,036,475	\$2,720,111	\$181,344	\$46,192	\$68,771	\$13,573	\$6,483
Allocated PILs	\$124,480	\$112,856	\$6,472	\$818	\$3,265	\$720	\$349
Allocated Debt Return	\$725,080	\$657,373	\$37,699	\$4,767	\$19,017	\$4,193	\$2,031
Allocated Equity Return	\$1,308,567	\$1,186,375	\$68,037	\$8,603	\$34,320	\$7,567	\$3,666
PLCC Adjustment for Line Transformer	\$93,047	\$86,813	\$5,174	\$303	\$430	\$0	\$327
PLCC Adjustment for Primary Costs	\$385,037	\$359,073	\$21,460	\$1,347	\$1,806	\$0	\$1,352
PLCC Adjustment for Secondary Costs	\$188,727	\$178,065	\$9,267	\$523	\$0	\$0	\$872
Total	\$10,188,807	\$9,142,327	\$578,844	\$126,151	\$265,118	\$53,556	\$22,811



Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Distribution Plant</b>							
CWMC	\$ 3,025,970	\$ 2,504,179	\$ 403,139	\$ 118,652	\$ -	\$ -	\$ -
<b>Accumulated Amortization</b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (1,397,943)	\$ (1,156,885)	\$ (186,243)	\$ (54,815)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,628,027	\$ 1,347,294	\$ 216,896	\$ 63,837	\$ -	\$ -	\$ -
<b>Misc Revenue</b>							
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (85,200)	\$ (72,520)	\$ (9,525)	\$ (2,747)	\$ -	\$ (85)	\$ (323)
Sub-total	\$ (85,200)	\$ (72,520)	\$ (9,525)	\$ (2,747)	\$ -	\$ (85)	\$ (323)
<b>Operation</b>							
CWMC	\$ 389,200	\$ 322,087	\$ 51,852	\$ 15,261	\$ -	\$ -	\$ -
CCA	\$ 269,400	\$ 215,957	\$ 12,985	\$ 818	\$ 37,055	\$ 1,773	\$ 812
Sub-total	\$ 658,600	\$ 538,044	\$ 64,836	\$ 16,079	\$ 37,055	\$ 1,773	\$ 812
<b>Maintenance</b>							
1860	\$ 31,100	\$ 25,737	\$ 4,143	\$ 1,219	\$ -	\$ -	\$ -
<b>Billing and Collection</b>							
CWMR	\$ 20,900	\$ 3,859	\$ 2,320	\$ 14,720	\$ -	\$ -	\$ -
CWNB	\$ 925,600	\$ 870,076	\$ 46,099	\$ 2,457	\$ 151	\$ 4,675	\$ 2,142
Sub-total	\$ 946,500	\$ 873,935	\$ 48,420	\$ 17,177	\$ 151	\$ 4,675	\$ 2,142
Total Operation, Maintenance and Billing	\$ 1,636,200	\$ 1,437,717	\$ 117,399	\$ 34,476	\$ 37,206	\$ 6,448	\$ 2,954
<b>Amortization Expense - Meters</b>							
Allocated PILs	\$ 5,980	\$ 4,924	\$ 813	\$ 242	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 34,834	\$ 28,684	\$ 4,738	\$ 1,412	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 62,866	\$ 51,767	\$ 8,550	\$ 2,548	\$ -	\$ -	\$ -
Total	\$ 1,907,128	\$ 1,659,490	\$ 155,608	\$ 45,830	\$ 37,206	\$ 6,363	\$ 2,631

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>							
CWMC	\$ 3,025,970	\$ 2,504,179	\$ 403,139	\$ 118,652	\$ -	\$ -	\$ -
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (1,397,943)	\$ (1,156,885)	\$ (186,243)	\$ (54,815)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,628,027	\$ 1,347,294	\$ 216,896	\$ 63,837	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 468,892	\$ 396,484	\$ 56,719	\$ 15,689	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 2,096,919	\$ 1,743,778	\$ 273,615	\$ 79,525	\$ -	\$ -	\$ -
<b><u>Misc Revenue</u></b>							
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (85,200)	\$ (72,520)	\$ (9,525)	\$ (2,747)	\$ -	\$ (85)	\$ (323)
Sub-total	\$ (85,200)	\$ (72,520)	\$ (9,525)	\$ (2,747)	\$ -	\$ (85)	\$ (323)
<b><u>Operation</u></b>							
CWMC	\$ 389,200	\$ 322,087	\$ 51,852	\$ 15,261	\$ -	\$ -	\$ -
CCA	\$ 269,400	\$ 215,957	\$ 12,985	\$ 818	\$ 37,055	\$ 1,773	\$ 812
Sub-total	\$ 658,600	\$ 538,044	\$ 64,836	\$ 16,079	\$ 37,055	\$ 1,773	\$ 812
<b><u>Maintenance</u></b>							
1860	\$ 31,100	\$ 25,737	\$ 4,143	\$ 1,219	\$ -	\$ -	\$ -
<b><u>Billing and Collection</u></b>							
CWMR	\$ 20,900	\$ 3,859	\$ 2,320	\$ 14,720	\$ -	\$ -	\$ -
CWNB	\$ 925,600	\$ 870,076	\$ 46,099	\$ 2,457	\$ 151	\$ 4,675	\$ 2,142
Sub-total	\$ 946,500	\$ 873,935	\$ 48,420	\$ 17,177	\$ 151	\$ 4,675	\$ 2,142
Total Operation, Maintenance and Billing	\$ 1,636,200	\$ 1,437,717	\$ 117,399	\$ 34,476	\$ 37,206	\$ 6,448	\$ 2,954
Amortization Expense - Meters	\$ 252,447	\$ 208,916	\$ 33,633	\$ 9,899	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 36,847	\$ 31,157	\$ 4,457	\$ 1,233	\$ -	\$ -	\$ -
Admin and General	\$ 1,479,202	\$ 1,297,918	\$ 106,654	\$ 32,724	\$ 33,433	\$ 5,793	\$ 2,680
Allocated PILs	\$ 7,702	\$ 6,374	\$ 1,026	\$ 302	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 44,862	\$ 37,126	\$ 5,977	\$ 1,759	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 80,963	\$ 67,002	\$ 10,786	\$ 3,175	\$ -	\$ -	\$ -
Total	\$ 3,453,022	\$ 3,013,689	\$ 270,407	\$ 80,820	\$ 70,638	\$ 12,157	\$ 5,310

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 27,780,402	\$ 25,704,565	\$ 1,545,515	\$ 97,361	\$ 125,221	\$ 211,061	\$ 96,680
	SNCP	\$ 9,581,221	\$ 7,930,283	\$ 125,478	\$ 15,809	\$ 1,432,330	\$ 45,924	\$ 31,397
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 10,037,928	\$ 9,290,142	\$ 558,580	\$ 32,725	\$ 45,257	\$ 76,282	\$ 34,942
	CWCS	\$ 10,775,595	\$ 10,065,556	\$ 388,645	\$ 137,476	\$ 183,917	\$ -	\$ -
	CWMC	\$ 3,025,970	\$ 2,504,179	\$ 403,139	\$ 118,652	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 61,201,115	\$ 55,494,725	\$ 3,021,357	\$ 402,022	\$ 1,786,725	\$ 333,267	\$ 163,019
<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (34,887,984)	\$ (31,638,677)	\$ (1,653,251)	\$ (229,038)	\$ (1,096,604)	\$ (181,103)	\$ (89,311)
	<b>Customer Related Net Fixed Assets</b>	\$ 26,313,131	\$ 23,856,048	\$ 1,368,106	\$ 172,984	\$ 690,121	\$ 152,164	\$ 73,707
	<b>Allocated General Plant Net Fixed Assets</b>	\$ 7,738,095	\$ 7,020,398	\$ 357,767	\$ 42,513	\$ 248,363	\$ 47,240	\$ 21,813
	<b>Customer Related NFA Including General Plant</b>	\$ 34,051,226	\$ 30,876,446	\$ 1,725,873	\$ 215,498	\$ 938,484	\$ 199,405	\$ 95,521
<b><u>Misc Revenue</u></b>								
	CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (85,200)	\$ (72,520)	\$ (9,525)	\$ (2,747)	\$ -	\$ (85)	\$ (323)
	<i>Sub-total</i>	\$ (85,200)	\$ (72,520)	\$ (9,525)	\$ (2,747)	\$ -	\$ (85)	\$ (323)
<b><u>Operating and Maintenance</u></b>								
	1815-1855	\$ 607,620	\$ 552,833	\$ 27,498	\$ 3,521	\$ 18,597	\$ 3,468	\$ 1,702
	1830 & 1835	\$ 214,500	\$ 194,292	\$ 10,111	\$ 672	\$ 7,177	\$ 1,510	\$ 738
	1850	\$ 49,680	\$ 45,979	\$ 2,765	\$ 162	\$ 224	\$ 378	\$ 173
	1840 & 1845	\$ 131,460	\$ 117,306	\$ 5,426	\$ 378	\$ 7,026	\$ 874	\$ 448
	CWMC	\$ 389,200	\$ 322,087	\$ 51,852	\$ 15,261	\$ -	\$ -	\$ -
	CCA	\$ 269,400	\$ 215,957	\$ 12,985	\$ 818	\$ 37,055	\$ 1,773	\$ 812
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 13,020	\$ 11,742	\$ 591	\$ 40	\$ 512	\$ 90	\$ 45
	1835	\$ 84,900	\$ 77,264	\$ 4,160	\$ 273	\$ 2,303	\$ 608	\$ 293
	1855	\$ 197,200	\$ 184,206	\$ 7,112	\$ 2,516	\$ 3,366	\$ -	\$ -
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ 7,680	\$ 7,084	\$ 417	\$ 26	\$ 68	\$ 58	\$ 27
	1860	\$ 31,100	\$ 25,737	\$ 4,143	\$ 1,219	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 1,995,760	\$ 1,754,487	\$ 127,061	\$ 24,887	\$ 76,328	\$ 8,759	\$ 4,238
<b><u>Billing and Collection</u></b>								
	CWNB	\$ 1,257,100	\$ 1,181,690	\$ 62,610	\$ 3,337	\$ 205	\$ 6,350	\$ 2,909
	CWMR	\$ 20,900	\$ 3,859	\$ 2,320	\$ 14,720	\$ -	\$ -	\$ -
	BDHA	\$ 86,400	\$ 73,057	\$ 7,622	\$ 5,720	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 1,364,400	\$ 1,258,607	\$ 72,553	\$ 23,777	\$ 205	\$ 6,350	\$ 2,909
	<i>Sub Total Operating, Maintenance and Biling</i>	\$ 3,360,160	\$ 3,013,094	\$ 199,614	\$ 48,665	\$ 76,532	\$ 15,108	\$ 7,146

Amortization Expense - Customer Related	\$	1,777,977	\$	1,597,307	\$	102,991	\$	18,686	\$	45,932	\$	8,767	\$	4,295
Amortization Expense - General Plant assigned to Meters	\$	608,079	\$	551,681	\$	28,114	\$	3,341	\$	19,517	\$	3,712	\$	1,714
Admin and General	\$	3,036,475	\$	2,720,111	\$	181,344	\$	46,192	\$	68,771	\$	13,573	\$	6,483
Allocated PILs	\$	124,480	\$	112,856	\$	6,472	\$	818	\$	3,265	\$	720	\$	349
Allocated Debt Return	\$	725,080	\$	657,373	\$	37,699	\$	4,767	\$	19,017	\$	4,193	\$	2,031
Allocated Equity Return	\$	1,308,567	\$	1,186,375	\$	68,037	\$	8,603	\$	34,320	\$	7,567	\$	3,666
PLCC Adjustment for Line Transformer	\$	93,047	\$	86,813	\$	5,174	\$	303	\$	430	\$	-	\$	327
PLCC Adjustment for Primary Costs	\$	385,037	\$	359,073	\$	21,460	\$	1,347	\$	1,806	\$	-	\$	1,352
PLCC Adjustment for Secondary Costs	\$	188,727	\$	178,065	\$	9,267	\$	523	\$	-	\$	-	\$	872
<b>Total</b>	<b>\$</b>	<b>10,188,807</b>	<b>\$</b>	<b>9,142,327</b>	<b>\$</b>	<b>578,844</b>	<b>\$</b>	<b>126,151</b>	<b>\$</b>	<b>265,118</b>	<b>\$</b>	<b>53,556</b>	<b>\$</b>	<b>22,811</b>



# 2016 Cost Allocation Model

## Sheet O2.1 Line Transformer Worksheet -

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$196,668	\$129,032	\$19,151	\$47,650	\$0	\$0	\$0	\$629	\$0	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$39,502	\$27,283	\$3,598	\$8,414	\$0	\$0	\$0	\$163	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$320	\$210	\$31	\$78	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$32,800	\$21,520	\$3,194	\$7,947	\$0	\$0	\$0	\$105	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$63,777	\$41,844	\$6,211	\$15,452	\$0	\$0	\$0	\$204	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$30,290	\$19,617	\$2,930	\$7,617	\$0	\$0	\$0	\$95	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLTs on Line Transformers	\$8,507	\$5,581	\$828	\$2,061	\$0	\$0	\$0	\$27	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$49,551	\$32,510	\$4,825	\$12,005	\$0	\$0	\$0	\$158	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$89,425	\$58,671	\$8,708	\$21,666	\$0	\$0	\$0	\$286	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$510,839	\$336,266	\$49,477	\$122,890	\$0	\$0	\$0	\$1,667	\$0	\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Tranformer NCP	178,316	116,991	17,364	43,203	0	0	0	570	0	187	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	32,478	30,203	1,816	106	0	0	0	147	92	114	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$93,047	\$86,813	\$5,174	\$303	\$0	\$0	\$0	\$430	\$0	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$0	\$0	\$0	\$409,436	\$70,750	\$45,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	\$0	\$0	\$0	(\$135,072)	(\$23,340)	(\$14,861)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$0	\$0	\$0	\$274,364	\$47,410	\$30,186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$0	\$0	\$0	\$21,560	\$3,726	\$2,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$0	\$0	\$0	\$762,372	\$152,710	\$101,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$0	\$0	\$0	\$70,751	\$13,573	\$7,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$0	\$0	\$0	\$78,735	\$15,108	\$8,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$6,691,952	\$4,390,518	\$651,657	\$1,621,355	\$0	\$0	\$0	\$21,389	\$0	\$7,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$4,893,765)	(\$3,210,747)	(\$476,551)	(\$1,185,683)	\$0	\$0	\$0	(\$15,641)	\$0	(\$5,143)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$1,798,187	\$1,179,771	\$175,106	\$435,672	\$0	\$0	\$0	\$5,747	\$0	\$1,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$502,676	\$347,185	\$45,791	\$107,072	\$0	\$0	\$0	\$2,068	\$0	\$559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$2,300,863	\$1,526,956	\$220,897	\$542,745	\$0	\$0	\$0	\$7,816	\$0	\$2,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$110,160	\$74,826	\$9,638	\$25,276	\$0	\$0	\$0	\$299	\$0	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$8,480	\$5,760	\$742	\$1,946	\$0	\$0	\$0	\$23	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$280,160	\$190,299	\$24,511	\$64,281	\$0	\$0	\$0	\$761	\$0	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$6,280	\$4,266	\$549	\$1,441	\$0	\$0	\$0	\$17	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$405,080	\$275,151	\$35,441	\$92,943	\$0	\$0	\$0	\$1,100	\$0	\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$6,691,952	\$4,390,518	\$651,657	\$1,621,355	\$0	\$0	\$0	\$21,389	\$0	\$7,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$42,503,813	\$28,870,765	\$3,718,677	\$9,752,270	\$0	\$0	\$0	\$115,438	\$0	\$46,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	12 Rate Class 1	13 Rate class 2	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$145,445	\$95,429	\$14,164	\$35,234	\$0	\$0	\$0	\$465	\$0	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$124,084	\$81,414	\$12,084	\$30,059	\$0	\$0	\$0	\$397	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$50,764	\$33,307	\$4,944	\$12,298	\$0	\$0	\$0	\$162	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$148,795	\$97,627	\$14,490	\$36,046	\$0	\$0	\$0	\$476	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$219,549	\$151,643	\$20,001	\$46,758	\$0	\$0	\$0	\$903	\$0	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$224,031	\$146,002	\$22,272	\$54,782	\$0	\$0	\$0	\$741	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$176,506	\$115,809	\$17,189	\$42,759	\$0	\$0	\$0	\$564	\$0	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$204,915	\$131,805	\$20,233	\$51,998	\$0	\$0	\$0	\$666	\$0	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Primary C&P	\$47,280	\$31,021	\$4,604	\$11,454	\$0	\$0	\$0	\$151	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$275,400	\$180,695	\$26,819	\$66,716	\$0	\$0	\$0	\$880	\$0	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$497,020	\$326,104	\$48,402	\$120,403	\$0	\$0	\$0	\$1,589	\$0	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,113,789	\$1,390,857	\$205,201	\$508,507	\$0	\$0	\$0	\$6,994	\$0	\$2,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary NCP	178,308	116,991	17,364	43,195	0	0	0	570	0	187	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	32,486	30,203	1,816	114	0	0	0	147	92	114	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$385,037	\$359,073	\$21,460	\$1,347	\$0	\$0	\$0	\$1,806	\$0	\$1,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$0	\$0	\$0	\$409,436	\$70,750	\$45,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	\$0	\$0	\$0	(\$135,072)	(\$23,340)	(\$14,861)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$0	\$0	\$0	\$274,364	\$47,410	\$30,186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$0	\$0	\$0	\$21,560	\$3,726	\$2,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$0	\$0	\$0	\$762,372	\$152,710	\$101,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$0	\$0	\$0	\$70,751	\$13,573	\$7,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$0	\$0	\$0	\$78,735	\$15,108	\$8,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,790,474	\$3,799,239	\$563,897	\$1,402,744	\$0	\$0	\$0	\$18,508	\$0	\$6,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$5,936,326	\$3,894,935	\$578,100	\$1,438,077	\$0	\$0	\$0	\$18,974	\$0	\$6,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$1,861,389	\$1,221,292	\$181,269	\$450,922	\$0	\$0	\$0	\$5,950	\$0	\$1,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$4,932,079	\$3,236,030	\$480,303	\$1,194,798	\$0	\$0	\$0	\$15,764	\$0	\$5,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$18,520,268	\$12,151,496	\$1,803,569	\$4,486,540	\$0	\$0	\$0	\$59,196	\$0	\$19,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$2,433,280)	(\$1,596,521)	(\$236,961)	(\$589,463)	\$0	\$0	\$0	(\$7,778)	\$0	(\$2,558)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$2,192,810)	(\$1,438,744)	(\$213,544)	(\$531,209)	\$0	\$0	\$0	(\$7,009)	\$0	(\$2,305)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$1,500,729)	(\$984,657)	(\$146,146)	(\$363,552)	\$0	\$0	\$0	(\$4,797)	\$0	(\$1,577)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$2,399,199)	(\$1,574,160)	(\$233,642)	(\$581,207)	\$0	\$0	\$0	(\$7,669)	\$0	(\$2,522)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$8,526,019)	(\$5,594,081)	(\$830,294)	(\$2,065,431)	\$0	\$0	\$0	(\$27,252)	\$0	(\$8,961)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Pools - Net Fixed Assets	\$9,994,249	\$6,557,414	\$973,275	\$2,421,110	\$0	\$0	\$0	\$31,945	\$0	\$10,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$2,793,869	\$1,929,727	\$254,517	\$595,020	\$0	\$0	\$0	\$11,496	\$0	\$3,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$12,788,118	\$8,487,142	\$1,227,792	\$3,016,129	\$0	\$0	\$0	\$43,441	\$0	\$13,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,828,571	\$1,481,285	\$57,704	\$287,090	\$0	\$0	\$0	\$0	\$0	\$2,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$1,097,236	\$888,847	\$34,626	\$172,269	\$0	\$0	\$0	\$0	\$0	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$3,309,136	\$2,680,658	\$104,427	\$519,542	\$0	\$0	\$0	\$0	\$0	\$4,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$152,539	\$123,568	\$4,814	\$23,949	\$0	\$0	\$0	\$0	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$6,387,480	\$5,174,358	\$201,571	\$1,002,850	\$0	\$0	\$0	\$0	\$0	\$8,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$66,000	\$45,333	\$5,560	\$14,865	\$0	\$0	\$0	\$169	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,440	\$2,363	\$290	\$775	\$0	\$0	\$0	\$9	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underarround Distribution Lines & Feeders - Labour	\$39,240	\$27,785	\$2,949	\$8,377	\$0	\$0	\$0	\$83	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$48,400	\$34,271	\$3,638	\$10,332	\$0	\$0	\$0	\$102	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,760	\$3,269	\$401	\$1,072	\$0	\$0	\$0	\$12	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$8,680	\$6,016	\$708	\$1,925	\$0	\$0	\$0	\$21	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$66,600	\$38,496	\$4,931	\$12,959	\$0	\$0	\$0	\$153	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$68,800	\$47,256	\$5,796	\$15,496	\$0	\$0	\$0	\$176	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,120	\$3,383	\$488	\$1,227	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$301,040	\$208,173	\$24,761	\$67,028	\$0	\$0	\$0	\$741	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$110,160	\$74,826	\$9,638	\$25,276	\$0	\$0	\$0	\$299	\$0	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$8,480	\$5,760	\$742	\$1,946	\$0	\$0	\$0	\$23	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$280,160	\$190,299	\$24,511	\$64,281	\$0	\$0	\$0	\$761	\$0	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$6,280	\$4,266	\$549	\$1,441	\$0	\$0	\$0	\$17	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$405,080	\$275,151	\$35,441	\$92,943	\$0	\$0	\$0	\$1,100	\$0	\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets	\$18,520,268	\$12,151,496	\$1,803,569	\$4,486,540	\$0	\$0	\$0	\$59,196	\$0	\$19,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$42,503,813	\$28,870,765	\$3,718,677	\$9,752,270	\$0	\$0	\$0	\$115,438	\$0	\$46,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet -

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost  
  
 Allocation by Rate Classification

Description	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$45,930	\$37,207	\$1,449	\$7,211	\$0	\$0	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$57,337	\$47,054	\$1,174	\$3,658	\$0	\$0	\$0	\$5,143	\$165	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$225,619	\$185,153	\$4,621	\$14,392	\$0	\$0	\$0	\$20,237	\$649	\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$11,505	\$9,441	\$236	\$734	\$0	\$0	\$0	\$1,032	\$33	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$55,477	\$46,302	\$1,603	\$7,494	\$0	\$0	\$0	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$77,009	\$62,171	\$2,489	\$12,245	\$0	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$60,875	\$49,314	\$1,921	\$9,558	\$0	\$0	\$0	\$0	\$0	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$70,104	\$56,125	\$2,261	\$11,623	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLs on Secondary C&P	\$11,692	\$9,472	\$369	\$1,836	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$68,107	\$55,172	\$2,149	\$10,693	\$0	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$122,914	\$99,570	\$3,879	\$19,298	\$0	\$0	\$0	\$0	\$0	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$806,571	\$656,980	\$22,152	\$98,742	\$0	\$0	\$0	\$26,412	\$847	\$1,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary NCP	137,562	111,436	4,341	21,598	0	0	0	0	0	187	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	32,456	30,203	1,816	114	0	0	0	147	61	114	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$188,727	\$178,065	\$9,267	\$523	\$0	\$0	\$0	\$0	\$0	\$872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$0	\$0	\$0	\$409,436	\$70,750	\$45,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	\$0	\$0	\$0	(\$135,072)	(\$23,340)	(\$14,861)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$0	\$0	\$0	\$274,364	\$47,410	\$30,186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$0	\$0	\$0	\$21,560	\$3,726	\$2,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$0	\$0	\$0	\$762,372	\$152,710	\$101,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$0	\$0	\$0	\$70,751	\$13,573	\$7,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$0	\$0	\$0	\$78,735	\$15,108	\$8,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,828,571	\$1,481,285	\$57,704	\$287,090	\$0	\$0	\$0	\$0	\$0	\$2,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$1,097,236	\$888,847	\$34,626	\$172,269	\$0	\$0	\$0	\$0	\$0	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$3,309,136	\$2,680,658	\$104,427	\$519,542	\$0	\$0	\$0	\$0	\$0	\$4,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$152,539	\$123,568	\$4,814	\$23,949	\$0	\$0	\$0	\$0	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$6,387,480	\$5,174,358	\$201,571	\$1,002,850	\$0	\$0	\$0	\$0	\$0	\$8,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$768,404)	(\$622,467)	(\$24,249)	(\$120,641)	\$0	\$0	\$0	\$0	\$0	(\$1,047)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$405,306)	(\$328,330)	(\$12,790)	(\$63,634)	\$0	\$0	\$0	\$0	\$0	(\$552)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$2,667,963)	(\$2,161,258)	(\$84,193)	(\$418,877)	\$0	\$0	\$0	\$0	\$0	(\$3,635)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$74,202)	(\$60,109)	(\$2,342)	(\$11,650)	\$0	\$0	\$0	\$0	\$0	(\$101)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$3,915,875)	(\$3,172,165)	(\$123,574)	(\$614,802)	\$0	\$0	\$0	\$0	\$0	(\$5,335)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$2,471,605	\$2,002,193	\$77,997	\$388,048	\$0	\$0	\$0	\$0	\$0	\$3,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$705,970	\$589,209	\$20,397	\$95,368	\$0	\$0	\$0	\$0	\$0	\$997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$3,177,575	\$2,591,402	\$98,393	\$483,416	\$0	\$0	\$0	\$0	\$0	\$4,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,790,474	\$3,799,239	\$563,897	\$1,402,744	\$0	\$0	\$0	\$18,508	\$0	\$6,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$5,936,326	\$3,894,935	\$578,100	\$1,438,077	\$0	\$0	\$0	\$18,974	\$0	\$6,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$1,861,389	\$1,221,292	\$181,269	\$450,922	\$0	\$0	\$0	\$5,950	\$0	\$1,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$4,932,079	\$3,236,030	\$480,303	\$1,194,798	\$0	\$0	\$0	\$15,764	\$0	\$5,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$18,520,268	\$12,151,496	\$1,803,569	\$4,486,540	\$0	\$0	\$0	\$59,196	\$0	\$19,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$66,000	\$45,333	\$5,560	\$14,865	\$0	\$0	\$0	\$169	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,440	\$2,363	\$290	\$775	\$0	\$0	\$0	\$9	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$39,240	\$27,785	\$2,949	\$8,377	\$0	\$0	\$0	\$83	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$48,400	\$34,271	\$3,638	\$10,332	\$0	\$0	\$0	\$102	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,760	\$3,269	\$401	\$1,072	\$0	\$0	\$0	\$12	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$8,680	\$6,016	\$708	\$1,925	\$0	\$0	\$0	\$21	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$56,600	\$38,496	\$4,931	\$12,959	\$0	\$0	\$0	\$153	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$68,800	\$47,256	\$5,796	\$15,496	\$0	\$0	\$0	\$176	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,120	\$3,383	\$488	\$1,227	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$301,040	\$208,173	\$24,761	\$67,028	\$0	\$0	\$0	\$741	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$110,160	\$74,826	\$9,638	\$25,276	\$0	\$0	\$0	\$299	\$0	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$8,480	\$5,760	\$742	\$1,946	\$0	\$0	\$0	\$23	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$280,160	\$190,299	\$24,511	\$64,281	\$0	\$0	\$0	\$761	\$0	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$6,280	\$4,266	\$549	\$1,441	\$0	\$0	\$0	\$17	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$405,080	\$275,151	\$35,441	\$92,943	\$0	\$0	\$0	\$1,100	\$0	\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$6,387,480	\$5,174,358	\$201,571	\$1,002,850	\$0	\$0	\$0	\$0	\$0	\$8,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$42,503,813	\$28,870,765	\$3,718,677	\$9,752,270	\$0	\$0	\$0	\$115,438	\$0	\$46,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



# 2016 Cost Allocation Model

**EB-2016-0086**

## Sheet O3.1 Line Transformers Unit Cost Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$491,670	\$402,057	\$35,567	\$48,611	\$1,959	\$2,242	\$1,234
Depreciation on General Plant Assigned to Line Transformers	\$101,547	\$85,012	\$6,683	\$8,584	\$506	\$500	\$262
Acct 5035 - Overhead Distribution Transformers- Operation	\$800	\$654	\$58	\$79	\$3	\$4	\$2
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$82,000	\$67,055	\$5,932	\$8,107	\$327	\$374	\$206
Allocation of General Expenses	\$167,832	\$138,134	\$11,974	\$15,813	\$690	\$794	\$429
Admin and General Assigned to Line Transformers	\$75,161	\$61,125	\$5,442	\$7,770	\$296	\$339	\$188
PILs on Line Transformers	\$21,267	\$17,391	\$1,538	\$2,103	\$85	\$97	\$53
Debt Return on Line Transformers	\$123,876	\$101,298	\$8,961	\$12,248	\$493	\$565	\$311
Equity Return on Line Transformers	\$223,562	\$182,815	\$16,172	\$22,104	\$891	\$1,019	\$561
<b>Total</b>	<b>\$1,287,715</b>	<b>\$1,055,541</b>	<b>\$92,327</b>	<b>\$125,418</b>	<b>\$5,250</b>	<b>\$5,933</b>	<b>\$3,246</b>
Billed kW without Line Transformer Allowance		0	0	133,671	1,993	254	0
Billed kWh without Line Transformer Allowance		160,929,748	27,991,553	62,540,635	706,615	91,498	645,392
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.9383	\$2.6344	\$23.3387	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0066	\$0.0033	\$0.0020	\$0.0074	\$0.0648	\$0.0050

<b>General Plant - Gross Assets</b>	<b>\$22,135,287</b>	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
<b>General Plant - Accumulated Depreciation</b>	<b>(\$7,302,363)</b>	<b>(\$5,933,036)</b>	<b>(\$469,965)</b>	<b>(\$726,088)</b>	<b>(\$135,072)</b>	<b>(\$23,340)</b>	<b>(\$14,861)</b>
<b>General Plant - Net Fixed Assets</b>	<b>\$14,832,924</b>	\$12,051,480	\$954,617	\$1,474,867	\$274,364	\$47,410	\$30,186
<b>General Plant - Depreciation</b>	<b>\$1,165,609</b>	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$51,620,905</b>	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999
<b>Total Administration and General Expense</b>	<b>\$3,785,700</b>	\$3,223,871	\$246,064	\$224,139	\$70,751	\$13,573	\$7,302
<b>Total O&amp;M</b>	<b>\$4,180,000</b>	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049
<b><u>Line Transformer Rate Base</u></b>							
<b>Acct 1850 - Line Transformers - Gross Assets</b>	<b>\$16,729,880</b>	\$13,680,660	\$1,210,236	\$1,654,080	\$66,646	\$76,282	\$41,975
<b>Line Transformers - Accumulated Depreciation</b>	<b>(\$12,234,413)</b>	<b>(\$10,004,546)</b>	<b>(\$885,035)</b>	<b>(\$1,209,614)</b>	<b>(\$48,737)</b>	<b>(\$55,784)</b>	<b>(\$30,696)</b>
<b>Line Transformers - Net Fixed Assets</b>	<b>\$4,495,467</b>	\$3,676,114	\$325,201	\$444,466	\$17,908	\$20,498	\$11,279
<b>General Plant Assigned to Line Transformers - NFA</b>	<b>\$1,292,235</b>	\$1,081,813	\$85,042	\$109,233	\$6,445	\$6,364	\$3,338
<b>Line Transformer Net Fixed Assets Including General Plant</b>	<b>\$5,787,702</b>	\$4,757,928	\$410,243	\$553,699	\$24,353	\$26,861	\$14,617
<b><u>General Expenses</u></b>							
<b>Acct 5005 - Operation Supervision and Engineering</b>	<b>\$275,400</b>	\$225,167	\$17,116	\$26,233	\$5,357	\$943	\$584
<b>Acct 5010 - Load Dispatching</b>	<b>\$21,200</b>	\$17,333	\$1,318	\$2,019	\$412	\$73	\$45
<b>Acct 5085 - Miscellaneous Distribution Expense</b>	<b>\$700,400</b>	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485
<b>Acct 5105 - Maintenance Supervision and Engineering</b>	<b>\$15,700</b>	\$12,836	\$976	\$1,495	\$305	\$54	\$33
<b>Total</b>	<b>\$1,012,700</b>	<b>\$827,984</b>	<b>\$62,939</b>	<b>\$96,464</b>	<b>\$19,697</b>	<b>\$3,468</b>	<b>\$2,147</b>
<b>Acct 1850 - Line Transformers - Gross Assets</b>	<b>\$16,729,880</b>	\$13,680,660	\$1,210,236	\$1,654,080	\$66,646	\$76,282	\$41,975
<b>Acct 1815 - 1855</b>	<b>\$100,901,491</b>	\$82,002,913	\$6,361,525	\$10,090,670	\$1,902,785	\$333,348	\$210,250





# 2016 Cost Allocation Model

## Sheet O3.2 Substation Transformers Unit Cost Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

#### Description

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$285,190	\$187,118	\$27,773	\$69,087	\$912	\$0	\$300
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$15,109	\$11,198	\$1,224	\$2,618	\$41	\$5	\$23
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$808)	\$1,810	(\$565)	(\$2,055)	(\$24)	\$12	\$13
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$11,100	\$7,283	\$1,081	\$2,689	\$35	\$0	\$12
Acct 5017 - Distribution Station Equipment - Other	\$4,100	\$2,690	\$399	\$993	\$13	\$0	\$4
Acct 5114 - Maintenance of Distribution Station Equipment	\$62,700	\$41,139	\$6,106	\$15,189	\$200	\$0	\$66
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$71,244	\$46,142	\$6,892	\$17,912	\$224	\$0	\$74
PILs on Substation Transformers	(\$262)	\$370	(\$130)	(\$503)	(\$4)	\$2	\$3
Debt Return on Substation Transformers	(\$1,526)	\$2,157	(\$757)	(\$2,932)	(\$23)	\$13	\$16
Equity Return on Substation Transformers	(\$2,755)	\$3,893	(\$1,367)	(\$5,291)	(\$42)	\$24	\$28
<b>Total</b>	<b>\$444,091</b>	<b>\$303,800</b>	<b>\$40,656</b>	<b>\$97,708</b>	<b>\$1,333</b>	<b>\$56</b>	<b>\$539</b>
Billed kW without Substation Transformer Allowance		0	0	175,664	1,993	254	0
Billed kWh without Substation Transformer Allowance		160,929,748	27,991,553	62,540,635	706,615	91,498	645,392
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.5562	\$0.6687	\$0.2199	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0019	\$0.0015	\$0.0016	\$0.0019	\$0.0006	\$0.0008

General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	(\$135,072)	(\$23,340)	(\$14,861)
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$274,364	\$47,410	\$30,186
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372
Total Net Fixed Assets Excluding General Plant	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999
Total Administration and General Expense	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$70,751	\$13,573	\$7,302
Total O&M	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,049,593	\$777,889	\$85,018	\$181,884	\$2,839	\$370	\$1,593
Acct 1806-2 Land Rights Station <50 kV	\$394,446	\$292,338	\$31,950	\$68,354	\$1,067	\$139	\$599
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,444,039	\$1,070,227	\$116,968	\$250,238	\$3,906	\$509	\$2,191
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	(\$1,403,635)	(\$920,951)	(\$136,691)	(\$340,031)	(\$4,486)	\$0	(\$1,475)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$95,799)	(\$71,000)	(\$7,760)	(\$16,601)	(\$259)	(\$34)	(\$145)
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$1,499,433)	(\$991,951)	(\$144,451)	(\$356,632)	(\$4,746)	(\$34)	(\$1,621)
Substation Transformers - Net Fixed Assets	(\$55,394)	\$78,276	(\$27,483)	(\$106,394)	(\$839)	\$475	\$571
General Plant Assigned to SubstationTransformers - NFA	(\$10,285)	\$23,035	(\$7,187)	(\$26,148)	(\$302)	\$148	\$169
Substation Transformer NFA Including General Plant	(\$65,679)	\$101,311	(\$34,670)	(\$132,542)	(\$1,141)	\$623	\$740
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$275,400	\$225,167	\$17,116	\$26,233	\$5,357	\$943	\$584
Acct 5010 - Load Dispatching	\$21,200	\$17,333	\$1,318	\$2,019	\$412	\$73	\$45
Acct 5085 - Miscellaneous Distribution Expense	\$700,400	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485
Acct 5105 - Maintenance Supervision and Engineering	\$15,700	\$12,836	\$976	\$1,495	\$305	\$54	\$33
Total	\$1,012,700	\$827,984	\$62,939	\$96,464	\$19,697	\$3,468	\$2,147

Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$100,901,491	\$82,002,913	\$6,361,525	\$10,090,670	\$1,902,785	\$333,348	\$210,250

# 2016 Cost Allocation Model

## Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$363,613	\$297,295	\$26,301	\$35,999	\$1,448	\$1,658	\$912
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$310,211	\$253,632	\$22,439	\$30,712	\$1,236	\$1,414	\$778
Depreciation on Acct 1840-4 Primary Underground Conduit	\$126,910	\$103,764	\$9,180	\$12,565	\$505	\$579	\$318
Depreciation on Acct 1845-4 Primary Underground Conductors	\$371,988	\$304,143	\$26,907	\$36,828	\$1,482	\$1,696	\$933
Depreciation on General Plant Assigned to Primary C&P	\$564,382	\$472,419	\$37,139	\$47,773	\$2,814	\$2,779	\$1,458
Primary C&P Operations and Maintenance	\$560,907	\$457,491	\$41,422	\$55,978	\$2,033	\$2,579	\$1,404
Allocation of General Expenses	\$464,480	\$382,233	\$33,135	\$43,821	\$1,909	\$2,196	\$1,186
Admin and General Assigned to Primary C&P	\$509,187	\$413,006	\$37,631	\$53,133	\$1,827	\$2,317	\$1,274
PILs on Primary C&P	\$118,200	\$96,642	\$8,550	\$11,702	\$471	\$539	\$297
Debt Return on Primary C&P	\$688,499	\$562,927	\$49,801	\$68,163	\$2,742	\$3,139	\$1,727
Equity Return on Primary C&P	\$1,242,549	\$1,015,925	\$89,878	\$123,016	\$4,949	\$5,664	\$3,117
Total	Error - Please Revi	\$4,359,476	\$382,383	\$519,689	\$21,417	\$24,557	\$13,403
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	(\$135,072)	(\$23,340)	(\$14,861)
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$274,364	\$47,410	\$30,186
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372
Total Net Fixed Assets Excluding General Plant	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999
Total Administration and General Expense	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$70,751	\$13,573	\$7,302
Total O&M	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$14,476,184	\$11,835,926	\$1,047,111	\$1,433,184	\$57,659	\$65,990	\$36,314
Acct 1835-4 Primary Overhead Conductors	\$14,840,815	\$12,134,053	\$1,073,486	\$1,469,284	\$59,111	\$67,652	\$37,228
Acct 1840-4 Primary Underground Conduit	\$4,653,472	\$3,804,742	\$336,601	\$460,707	\$18,535	\$21,213	\$11,673
Acct 1845-4 Primary Underground Conductors	\$12,330,198	\$10,081,339	\$891,885	\$1,220,726	\$49,112	\$56,207	\$30,930
Subtotal	\$46,300,670	\$37,856,060	\$3,349,084	\$4,583,901	\$184,417	\$211,061	\$116,146
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$6,083,200)	(\$4,973,708)	(\$440,018)	(\$602,255)	(\$24,230)	(\$27,730)	(\$15,260)
Acct 1835-4 Primary Overhead Conductors	(\$5,482,026)	(\$4,482,180)	(\$396,533)	(\$542,737)	(\$21,835)	(\$24,990)	(\$13,752)
Acct 1840-4 Primary Underground Conduit	(\$3,751,823)	(\$3,067,542)	(\$271,382)	(\$371,441)	(\$14,944)	(\$17,103)	(\$9,411)
Acct 1845-4 Primary Underground Conductors	(\$5,997,998)	(\$4,904,045)	(\$433,855)	(\$593,819)	(\$23,890)	(\$27,342)	(\$15,046)
Subtotal	(\$21,315,048)	(\$17,427,474)	(\$1,541,789)	(\$2,110,252)	(\$84,899)	(\$97,165)	(\$53,469)
Primary Conductor & Pools - Net Fixed Assets	\$24,985,622	\$20,428,586	\$1,807,294	\$2,473,649	\$99,519	\$113,897	\$62,677
General Plant Assigned to Primary C&P - NFA	\$7,182,033	\$6,011,759	\$472,617	\$607,932	\$35,815	\$35,360	\$18,549
Primary C&P Net Fixed Assets Including General Plant	\$32,167,655	\$26,440,345	\$2,279,912	\$3,081,581	\$135,334	\$149,257	\$81,226
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$4,571,427	\$3,751,520	\$93,626	\$291,616	\$410,039	\$13,147	\$11,479
Acct 1835-5 Secondary Overhead Conductors	\$2,743,089	\$2,251,103	\$56,180	\$174,984	\$246,044	\$7,889	\$6,888
Acct 1840-5 Secondary Underground Conduit	\$8,272,839	\$6,789,067	\$169,433	\$527,732	\$742,041	\$23,792	\$20,774
Acct 1845-5 Secondary Underground Conductors	\$381,346	\$312,950	\$7,810	\$24,326	\$34,205	\$1,097	\$958
Subtotal	\$15,968,701	\$13,104,640	\$327,049	\$1,018,659	\$1,432,330	\$45,924	\$40,099
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$165,000	\$135,006	\$10,227	\$15,175	\$3,481	\$697	\$414
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$8,600	\$7,037	\$533	\$791	\$181	\$36	\$22
Acct 5040 Underarround Distribution Lines & Feeders - Labour	\$98,100	\$80,308	\$5,379	\$8,546	\$3,229	\$391	\$246
Acct 5045 Underground Distribution Lines & Feeders - Other	\$121,000	\$99,055	\$6,634	\$10,541	\$3,983	\$483	\$304
Acct 5090 Underarround Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,900	\$9,737	\$738	\$1,094	\$251	\$50	\$30
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$21,700	\$17,758	\$1,300	\$1,965	\$533	\$90	\$54
Acct 5125 Maintenance of Overhead Conductors & Devices	\$141,500	\$115,759	\$9,091	\$13,232	\$2,456	\$608	\$355
Acct 5135 Overhead Distribution Lines & Feeders - Riacht of Wav	\$172,000	\$140,734	\$10,660	\$15,819	\$3,629	\$726	\$432
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$12,800	\$10,467	\$906	\$1,254	\$84	\$58	\$32
Total	\$752,600	\$615,861	\$45,467	\$68,418	\$17,827	\$3,140	\$1,888
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$275,400	\$225,167	\$17,116	\$26,233	\$5,357	\$943	\$584
Acct 5010 - Load Dispatching	\$21,200	\$17,333	\$1,318	\$2,019	\$412	\$73	\$45
Acct 5085 - Miscellaneous Distribution Expense	\$700,400	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485
Acct 5105 - Maintenance Supervision and Engineering	\$15,700	\$12,836	\$976	\$1,495	\$305	\$54	\$33
Total	\$1,012,700	\$827,984	\$62,939	\$96,464	\$19,697	\$3,468	\$2,147
Primary Conductors and Poles Gross Assets	\$46,300,670	\$37,856,060	\$3,349,084	\$4,583,901	\$184,417	\$211,061	\$116,146
Acct 1815 - 1855	\$100,901,491	\$82,002,913	\$6,361,525	\$10,090,670	\$1,902,785	\$333,348	\$210,250

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1830	\$ 21,700	\$ 17,758	\$ 1,300	\$ 1,965	\$ 533	\$ 90	\$ 54
1835	\$ 141,500	\$ 115,759	\$ 9,091	\$ 13,232	\$ 2,456	\$ 608	\$ 355
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 12,800	\$ 10,467	\$ 906	\$ 1,254	\$ 84	\$ 58	\$ 32
1830 & 1835	\$ 357,500	\$ 292,513	\$ 22,158	\$ 32,880	\$ 7,543	\$ 1,510	\$ 897
1840 & 1845	\$ 219,100	\$ 179,363	\$ 12,013	\$ 19,087	\$ 7,212	\$ 874	\$ 550
Total	\$ 752,600	\$ 615,861	\$ 45,467	\$ 68,418	\$ 17,827	\$ 3,140	\$ 1,888



# 2016 Cost Allocation Model

## Sheet O3.4 Secondary Cost Pool Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

#### Description

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$114,825	\$94,231	\$2,352	\$7,325	\$10,299	\$330	\$288
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$57,337	\$47,054	\$1,174	\$3,658	\$5,143	\$165	\$144
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$225,619	\$185,153	\$4,621	\$14,392	\$20,237	\$649	\$567
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$11,505	\$9,441	\$236	\$734	\$1,032	\$33	\$29
Depreciation on General Plant Assigned to Secondary C&P	\$143,945	\$117,264	\$2,601	\$7,612	\$15,674	\$434	\$361
Secondary C&P Operations and Maintenance	\$191,693	\$158,370	\$4,045	\$12,440	\$15,793	\$561	\$485
Allocation of General Expenses	\$161,006	\$132,318	\$3,236	\$9,738	\$14,827	\$478	\$409
Admin and General Assigned to Primary C&P	\$173,588	\$142,970	\$3,675	\$11,808	\$14,192	\$504	\$440
PILs on Secondary C&P	\$29,231	\$23,988	\$599	\$1,865	\$2,622	\$84	\$73
Debt Return on Secondary C&P	\$170,268	\$139,729	\$3,487	\$10,862	\$15,272	\$490	\$428
Equity Return on Secondary C&P	\$307,286	\$252,173	\$6,293	\$19,602	\$27,562	\$884	\$772
<b>Total</b>	<b>\$1,586,303</b>	<b>\$1,302,691</b>	<b>\$32,318</b>	<b>\$100,035</b>	<b>\$142,654</b>	<b>\$4,611</b>	<b>\$3,995</b>
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	(\$135,072)	(\$23,340)	(\$14,861)
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$274,364	\$47,410	\$30,186
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$51,620,905</b>	<b>\$40,952,188</b>	<b>\$3,650,466</b>	<b>\$6,001,170</b>	<b>\$762,372</b>	<b>\$152,710</b>	<b>\$101,999</b>
<b>Total Administration and General Expense</b>	<b>\$3,785,700</b>	<b>\$3,223,871</b>	<b>\$246,064</b>	<b>\$224,139</b>	<b>\$70,751</b>	<b>\$13,573</b>	<b>\$7,302</b>
<b>Total O&amp;M</b>	<b>\$4,180,000</b>	<b>\$3,571,114</b>	<b>\$270,854</b>	<b>\$236,140</b>	<b>\$78,735</b>	<b>\$15,108</b>	<b>\$8,049</b>



<b><u>Secondary Conductors and Poles Gross Plant</u></b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$4,571,427	\$3,751,520	\$93,626	\$291,616	\$410,039	\$13,147	\$11,479
Acct 1835-5 Secondary Overhead Conductors	\$2,743,089	\$2,251,103	\$56,180	\$174,984	\$246,044	\$7,889	\$6,888
Acct 1840-5 Secondary Underground Conduit	\$8,272,839	\$6,789,067	\$169,433	\$527,732	\$742,041	\$23,792	\$20,774
Acct 1845-5 Secondary Underground Conductors	\$381,346	\$312,950	\$7,810	\$24,326	\$34,205	\$1,097	\$958
<b>Subtotal</b>	<b>\$15,968,701</b>	<b>\$13,104,640</b>	<b>\$327,049</b>	<b>\$1,018,659</b>	<b>\$1,432,330</b>	<b>\$45,924</b>	<b>\$40,099</b>
<b><u>Secondary Conductors and Poles Accumulated Depreciation</u></b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,921,011)	(\$1,576,468)	(\$39,343)	(\$122,543)	(\$172,307)	(\$5,525)	(\$4,824)
Acct 1835-5 Secondary Overhead Conductors	(\$1,013,266)	(\$831,532)	(\$20,752)	(\$64,637)	(\$90,886)	(\$2,914)	(\$2,544)
Acct 1840-5 Secondary Underground Conduit	(\$6,669,907)	(\$5,473,629)	(\$136,604)	(\$425,480)	(\$598,265)	(\$19,182)	(\$16,749)
Acct 1845-5 Secondary Underground Conductors	(\$185,505)	(\$152,234)	(\$3,799)	(\$11,834)	(\$16,639)	(\$533)	(\$466)
<b>Subtotal</b>	<b>(\$9,789,689)</b>	<b>(\$8,033,863)</b>	<b>(\$200,499)</b>	<b>(\$624,494)</b>	<b>(\$878,097)</b>	<b>(\$28,154)</b>	<b>(\$24,583)</b>
Secondary Conductor & Pools - Net Fixed Assets	\$6,179,012	\$5,070,778	\$126,550	\$394,165	\$554,233	\$17,770	\$15,516
General Plant Assigned to Secondary C&P - NFA	\$1,831,770	\$1,492,237	\$33,094	\$96,871	\$199,459	\$5,517	\$4,592
Secondary C&P Net Fixed Assets Including General Plant	\$8,010,782	\$6,563,015	\$159,643	\$491,036	\$753,692	\$23,287	\$20,108
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$14,476,184	\$11,835,926	\$1,047,111	\$1,433,184	\$57,659	\$65,990	\$36,314
Acct 1835-4 Primary Overhead Conductors	\$14,840,815	\$12,134,053	\$1,073,486	\$1,469,284	\$59,111	\$67,652	\$37,228
Acct 1840-4 Primary Underground Conduit	\$4,653,472	\$3,804,742	\$336,601	\$460,707	\$18,535	\$21,213	\$11,673
Acct 1845-4 Primary Underground Conductors	\$12,330,198	\$10,081,339	\$891,885	\$1,220,726	\$49,112	\$56,207	\$30,930
<b>Subtotal</b>	<b>\$46,300,670</b>	<b>\$37,856,060</b>	<b>\$3,349,084</b>	<b>\$4,583,901</b>	<b>\$184,417</b>	<b>\$211,061</b>	<b>\$116,146</b>
<b><u>Operations and Maintenance</u></b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$165,000	\$135,006	\$10,227	\$15,175	\$3,481	\$697	\$414
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$8,600	\$7,037	\$533	\$791	\$181	\$36	\$22
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$98,100	\$80,308	\$5,379	\$8,546	\$3,229	\$391	\$246
Acct 5045 Underground Distribution Lines & Feeders - Other	\$121,000	\$99,055	\$6,634	\$10,541	\$3,983	\$483	\$304
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,900	\$9,737	\$738	\$1,094	\$251	\$50	\$30
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$21,700	\$17,758	\$1,300	\$1,965	\$533	\$90	\$54
Acct 5125 Maintenance of Overhead Conductors & Devices	\$141,500	\$115,759	\$9,091	\$13,232	\$2,456	\$608	\$355
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$172,000	\$140,734	\$10,660	\$15,819	\$3,629	\$726	\$432
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$12,800	\$10,467	\$906	\$1,254	\$84	\$58	\$32
<b>Total</b>	<b>\$752,600</b>	<b>\$615,861</b>	<b>\$45,467</b>	<b>\$68,418</b>	<b>\$17,827</b>	<b>\$3,140</b>	<b>\$1,888</b>

<b><u>General Expenses</u></b>							
Acct 5005 - Operation Supervision and Engineering	\$275,400	\$225,167	\$17,116	\$26,233	\$5,357	\$943	\$584
Acct 5010 - Load Dispatching	\$21,200	\$17,333	\$1,318	\$2,019	\$412	\$73	\$45
Acct 5085 - Miscellaneous Distribution Expense	\$700,400	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485
Acct 5105 - Maintenance Supervision and Engineering	\$15,700	\$12,836	\$976	\$1,495	\$305	\$54	\$33
<b>Total</b>	<b>\$1,012,700</b>	<b>\$827,984</b>	<b>\$62,939</b>	<b>\$96,464</b>	<b>\$19,697</b>	<b>\$3,468</b>	<b>\$2,147</b>
Secondary Conductors and Poles Gross Assets	\$15,968,701	\$13,104,640	\$327,049	\$1,018,659	\$1,432,330	\$45,924	\$40,099
Acct 1815 - 1855	\$100,901,491	\$82,002,913	\$6,361,525	\$10,090,670	\$1,902,785	\$333,348	\$210,250

<b><u>Grouping of Operation and Maintenance</u></b>											
	Total		Residential		GS <50		GS>50-Regular		Street Light		Unmetered Scattered Load
1830	\$	21,700	\$	17,758	\$	1,300	\$	1,965	\$	533	\$ 54
1835	\$	141,500	\$	115,759	\$	9,091	\$	13,232	\$	2,456	\$ 355
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
1845	\$	12,800	\$	10,467	\$	906	\$	1,254	\$	84	\$ 32
1830 & 1835	\$	357,500	\$	292,513	\$	22,158	\$	32,880	\$	7,543	\$ 897
1840 & 1845	\$	219,100	\$	179,363	\$	12,013	\$	19,087	\$	7,212	\$ 550
<b>Total</b>	<b>\$</b>	<b>752,600</b>	<b>\$</b>	<b>615,861</b>	<b>\$</b>	<b>45,467</b>	<b>\$</b>	<b>68,418</b>	<b>\$</b>	<b>17,827</b>	<b>\$ 1,888</b>





# 2016 Cost Allocation Model

## Sheet 03.5 USL Metering Credit Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	\$33,633
Depreciation on General Plant Assigned to Metering	\$4,457
Acct 5065 - Meter expense	\$51,852
Acct 5070 & 5075 - Customer Premises	\$12,985
Acct 5175 - Meter Maintenance	\$4,143
Acct 5310 - Meter Reading	\$2,320
Admin and General Assigned to Metering	\$64,774
PILs on Metering	\$1,026
Debt Return on Metering	\$5,977
Equity Return on Metering	\$10,786
Total	\$191,953
Number of Customers	1,135
Metering Unit Cost (\$/Customer/Month)	\$14.09
General Plant - Gross Assets	\$1,424,582
General Plant - Accumulated Depreciation	(\$469,965)
General Plant - Net Fixed Assets	\$954,617
General Plant - Depreciation	\$75,016
Total Net Fixed Assets Excluding General Plant	\$3,650,466
Total Administration and General Expense	\$246,064
Total O&M	\$270,854
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$403,139
Metering - Accumulated Depreciation	(\$186,243)
Metering - Net Fixed Assets	\$216,896
General Plant Assigned to Metering - NFA	\$56,719
Metering Net Fixed Assets Including General Plant	\$273,615



# 2016 Cost Allocation Model

**EB-2016-0086**

## **Sheet O3.6 MicroFIT Charge Worksheet -**

**Instructions:**

More Instructions provided on the first tab in this workbook.

### **ALLOCATION BY RATE CLASSIFICATION**

<b><u>Description</u></b>	<b>Residential</b>	<b>Monthly Unit Cost</b>
Customer Premises - Operations Labour (5070)	\$ 116,235.22	\$ 0.51
Customer Premises - Materials and Expenses (5075)	\$ 99,721.80	\$ 0.44
Meter Expenses (5065)	\$ 322,087.37	\$ 1.42
Maintenance of Meters (5175)	\$ 25,737.20	\$ 0.11
Meter Reading Expenses (5310)	\$ 3,859.35	\$ 0.02
Customer Billing (5315)	\$ 483,918.65	\$ 2.14
Amortization Expense - General Plant Assigned to Meters	\$ 31,156.72	\$ 0.14
Admin and General Expenses allocated to O&M expenses for meters	\$ 102,607.14	\$ 0.45
Allocated PILS (general plant assigned to meters)	\$ 1,449.18	\$ 0.01
Interest Expense	\$ 8,441.32	\$ 0.04
Income Expenses	\$ 15,234.22	\$ 0.07
<b>Total Cost</b>	<b>\$ 1,210,448.17</b>	<b>\$ 5.34</b>
<b>Number of Residential Customers</b>	<b>18877</b>	

# 2016 Cost Allocation Model

**EB-2016-0086**
**Sheet O4 Summary of Allocators by Class & Accounts -**
**ALLOCATION BY RATE CLASSIFICATION**

USoA Account #	Accounts			1	2	3	7	8	9
		O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$1,049,593	\$777,889	\$85,018	\$181,884	\$2,839	\$370	\$1,593
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$394,446	\$292,338	\$31,950	\$68,354	\$1,067	\$139	\$599
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$10,904,113	\$7,154,393	\$1,061,881	\$2,641,525	\$34,853	\$0	\$11,461
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$222,533	\$141,603	\$24,630	\$55,030	\$622	\$81	\$568
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$14,476,184	\$11,835,926	\$1,047,111	\$1,433,184	\$57,659	\$65,990	\$36,314
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$4,571,427	\$3,751,520	\$93,626	\$291,616	\$410,039	\$13,147	\$11,479
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$14,840,815	\$12,134,053	\$1,073,486	\$1,469,284	\$59,111	\$67,652	\$37,228
1835-5	Overhead Conductors and Devices - Secondary	dp	\$2,743,089	\$2,251,103	\$56,180	\$174,984	\$246,044	\$7,889	\$6,888
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$4,653,472	\$3,804,742	\$336,601	\$460,707	\$18,535	\$21,213	\$11,673
1840-5	Underground Conduit - Secondary	dp	\$8,272,839	\$6,789,067	\$169,433	\$527,732	\$742,041	\$23,792	\$20,774
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$12,330,198	\$10,081,339	\$891,885	\$1,220,726	\$49,112	\$56,207	\$30,930
1845-5	Underground Conductors and Devices - Secondary	dp	\$381,346	\$312,950	\$7,810	\$24,326	\$34,205	\$1,097	\$958
1850	Line Transformers	dp	\$16,729,880	\$13,680,660	\$1,210,236	\$1,654,080	\$66,646	\$76,282	\$41,975
1855	Services	dp	\$10,775,595	\$10,065,556	\$388,645	\$137,476	\$183,917	\$0	\$0
1860	Meters	dp	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0
1905	Land	gp	\$1,015,496	\$825,072	\$65,355	\$100,973	\$18,784	\$3,246	\$2,067
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$12,498,010	\$10,154,405	\$804,347	\$1,242,702	\$231,175	\$39,947	\$25,434
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$291,002	\$236,434	\$18,728	\$28,935	\$5,383	\$930	\$592
1920	Computer Equipment - Hardware	gp	\$1,071,534	\$870,602	\$68,962	\$106,545	\$19,820	\$3,425	\$2,181
1925	Computer Software	gp	\$1,955,377	\$1,588,708	\$125,844	\$194,427	\$36,169	\$6,250	\$3,979
1930	Transportation Equipment	gp	\$2,109,257	\$1,713,733	\$135,748	\$209,728	\$39,015	\$6,742	\$4,293
1935	Stores Equipment	gp	\$159,924	\$129,936	\$10,292	\$15,902	\$2,958	\$511	\$325
1940	Tools, Shop and Garage Equipment	gp	\$692,447	\$562,600	\$44,564	\$68,851	\$12,808	\$2,213	\$1,409
1945	Measurement and Testing Equipment	gp	\$417,421	\$339,147	\$26,864	\$41,505	\$7,721	\$1,334	\$849
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$1,924,818	\$1,563,880	\$123,877	\$191,388	\$35,603	\$6,152	\$3,917
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$46,219,773)	(\$38,663,540)	(\$2,607,008)	(\$3,621,372)	(\$1,069,623)	(\$161,001)	(\$97,229)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$14,833,184)	(\$11,894,627)	(\$1,094,122)	(\$1,563,106)	(\$209,768)	(\$43,487)	(\$28,074)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$2,567,137)	(\$2,036,576)	(\$181,540)	(\$298,442)	(\$37,913)	(\$7,594)	(\$5,072)
blank row									
4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$329,900)	(\$269,811)	(\$22,494)	(\$31,732)	(\$3,576)	(\$1,459)	(\$828)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$180,200)	(\$153,716)	(\$11,694)	(\$10,412)	(\$3,382)	(\$649)	(\$347)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$1,615,091)	(\$1,377,722)	(\$104,808)	(\$93,324)	(\$30,309)	(\$5,815)	(\$3,112)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0



4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$211,954	\$181,080	\$13,734	\$11,974	\$3,992	\$766	\$408
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$1,188,300)	(\$1,015,204)	(\$76,999)	(\$67,130)	(\$22,383)	(\$4,295)	(\$2,288)
4380	Expenses of Non-Utility Operations	mi	\$1,075,000	\$917,008	\$69,760	\$62,116	\$20,174	\$3,871	\$2,072
4390	Miscellaneous Non-Operating Income	mi	(\$174,800)	(\$149,110)	(\$11,343)	(\$10,100)	(\$3,280)	(\$629)	(\$337)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$32,401,694	\$20,617,969	\$3,586,217	\$8,012,570	\$90,530	\$11,723	\$82,686
4708	Charges-WMS	cop	\$1,620,315	\$1,031,045	\$179,336	\$400,685	\$4,527	\$586	\$4,135
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$1,087,153	\$691,782	\$120,326	\$268,841	\$3,037	\$393	\$2,774
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$1,087,153	\$691,782	\$120,326	\$268,841	\$3,037	\$393	\$2,774
4730	Rural Rate Assistance Expense	cop	\$189,714	\$120,719	\$20,998	\$46,914	\$530	\$69	\$484
4750	Charges-LV	cop	\$731,385	\$465,398	\$80,950	\$180,863	\$2,043	\$265	\$1,866
4751	Charges-Smart Metering Entity	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$275,400	\$225,167	\$17,116	\$26,233	\$5,357	\$943	\$584
5010	Load Dispatching	di	\$21,200	\$17,333	\$1,318	\$2,019	\$412	\$73	\$45
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$11,100	\$7,283	\$1,081	\$2,689	\$35	\$0	\$12
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$4,100	\$2,690	\$399	\$993	\$13	\$0	\$4
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$165,000	\$135,006	\$10,227	\$15,175	\$3,481	\$697	\$414
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$8,600	\$7,037	\$533	\$791	\$181	\$36	\$22
5030	Overhead Subtransmission Feeders - Operation	di	\$2,700	\$1,855	\$227	\$608	\$7	\$0	\$3
5035	Overhead Distribution Transformers- Operation	di	\$800	\$654	\$58	\$79	\$3	\$4	\$2
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$98,100	\$80,308	\$5,379	\$8,546	\$3,229	\$391	\$246
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$121,000	\$99,055	\$6,634	\$10,541	\$3,983	\$483	\$304
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437
5075	Customer Premises - Materials and Expenses	cu	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375
5085	Miscellaneous Distribution Expense	di	\$700,400	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485

5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$11,900	\$9,737	\$738	\$1,094	\$251	\$50	\$30
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$15,700	\$12,836	\$976	\$1,495	\$305	\$54	\$33
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$62,700	\$41,139	\$6,106	\$15,189	\$200	\$0	\$66
5120	Maintenance of Poles, Towers and Fixtures	di	\$21,700	\$17,758	\$1,300	\$1,965	\$533	\$90	\$54
5125	Maintenance of Overhead Conductors and Devices	di	\$141,500	\$115,759	\$9,091	\$13,232	\$2,456	\$608	\$355
5130	Maintenance of Overhead Services	di	\$66,200	\$61,838	\$2,388	\$845	\$1,130	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$172,000	\$140,734	\$10,660	\$15,819	\$3,629	\$726	\$432
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$12,800	\$10,467	\$906	\$1,254	\$84	\$58	\$32
5155	Maintenance of Underground Services	di	\$131,000	\$122,368	\$4,725	\$1,671	\$2,236	\$0	\$0
5160	Maintenance of Line Transformers	di	\$82,000	\$67,055	\$5,932	\$8,107	\$327	\$374	\$206
5175	Maintenance of Meters	cu	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0
5305	Supervision	cu	\$145,500	\$136,772	\$7,247	\$386	\$24	\$735	\$337
5310	Meter Reading Expense	cu	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0
5315	Customer Billing	cu	\$514,800	\$483,919	\$25,640	\$1,367	\$84	\$2,600	\$1,191
5320	Collecting	cu	\$410,800	\$386,157	\$20,460	\$1,091	\$67	\$2,075	\$950
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$86,400	\$73,057	\$7,622	\$5,720	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$186,000	\$174,842	\$9,264	\$494	\$30	\$939	\$430
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$9,600	\$8,202	\$622	\$542	\$181	\$35	\$18
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$1,000	\$812	\$64	\$99	\$18	\$3	\$2
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$2,300	\$1,965	\$149	\$130	\$43	\$8	\$4
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$282,700	\$241,520	\$18,318	\$15,970	\$5,325	\$1,022	\$544
5610	Management Salaries and Expenses	ad	\$397,900	\$339,939	\$25,783	\$22,478	\$7,495	\$1,438	\$766
5615	General Administrative Salaries and Expenses	ad	\$1,733,700	\$1,481,158	\$112,340	\$97,941	\$32,656	\$6,266	\$3,338
5620	Office Supplies and Expenses	ad	\$224,500	\$191,798	\$14,547	\$12,683	\$4,229	\$811	\$432
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$195,700	\$167,193	\$12,681	\$11,056	\$3,686	\$707	\$377
5635	Property Insurance	ad	\$54,000	\$43,874	\$3,475	\$5,369	\$999	\$173	\$110
5640	Injuries and Damages	ad	\$64,900	\$55,446	\$4,205	\$3,666	\$1,222	\$235	\$125
5645	Employee Pensions and Benefits	ad	\$20,000	\$17,087	\$1,296	\$1,130	\$377	\$72	\$39
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$75,600	\$64,588	\$4,899	\$4,271	\$1,424	\$273	\$146
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$147,000	\$125,587	\$9,525	\$8,304	\$2,769	\$531	\$283
5670	Rent	ad	\$800	\$683	\$52	\$45	\$15	\$3	\$2
5675	Maintenance of General Plant	ad	\$432,700	\$369,670	\$28,038	\$24,444	\$8,150	\$1,564	\$833

5680	Electrical Safety Authority Fees	ad	\$10,900	\$9,312	\$706	\$616	\$205	\$39	\$21
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$4,073,356	\$3,312,090	\$277,003	\$393,280	\$70,572	\$12,498	\$7,913
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$1,422,457	\$1,128,471	\$100,592	\$165,367	\$21,008	\$4,208	\$2,811
6105	Taxes Other Than Income Taxes	ad	\$132,400	\$105,036	\$9,363	\$15,392	\$1,955	\$392	\$262
6110	Income Taxes	Input	\$244,203	\$193,733	\$17,269	\$28,390	\$3,607	\$722	\$483
6205-1	Sub-account LEAP Funding	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$112,423,286	\$84,075,070	\$9,290,108	\$17,262,269	\$1,308,437	\$243,768	\$243,634
\$112,423,286						

Grouping by		Total		Residential		GS <50		GS>50-Regular		Street Light		Sentinel		Unmetered Scattered Load	
Allocator															
1808	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
1820	\$	77,900	\$	51,112	\$	7,586	\$	18,871	\$	249	\$	-	\$	82	
1830	\$	21,700	\$	17,758	\$	1,300	\$	1,965	\$	533	\$	90	\$	54	
1835	\$	141,500	\$	115,759	\$	9,091	\$	13,232	\$	2,456	\$	608	\$	355	
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
1845	\$	12,800	\$	10,467	\$	906	\$	1,254	\$	84	\$	58	\$	32	
1850	\$	82,800	\$	67,709	\$	5,990	\$	8,186	\$	330	\$	378	\$	208	
1855	\$	197,200	\$	184,206	\$	7,112	\$	2,516	\$	3,366	\$	-	\$	-	
1860	\$	31,100	\$	25,737	\$	4,143	\$	1,219	\$	-	\$	-	\$	-	
1815-1855	\$	1,012,700	\$	827,984	\$	62,939	\$	96,464	\$	19,697	\$	3,468	\$	2,147	
1830 & 1835	\$	360,200	\$	294,368	\$	22,385	\$	33,488	\$	7,549	\$	1,510	\$	900	
1840 & 1845	\$	219,100	\$	179,363	\$	12,013	\$	19,087	\$	7,212	\$	874	\$	550	
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
BDHA	\$	86,400	\$	73,057	\$	7,622	\$	5,720	\$	-	\$	-	\$	-	
Break Out	-\$	56,979,601	-\$	47,246,077	-\$	3,424,128	-\$	4,791,198	-\$	1,208,819	-\$	191,989	-\$	117,390	
CCA	\$	269,400	\$	215,957	\$	12,985	\$	818	\$	37,055	\$	1,773	\$	812	
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
CEN	\$	2,396,840	\$	1,525,166	\$	265,282	\$	592,711	\$	6,697	\$	867	\$	6,117	
CEN EWMP	\$	34,943,108	\$	22,235,130	\$	3,867,500	\$	8,641,032	\$	97,631	\$	12,642	\$	89,172	
CREV	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
CWCS	\$	10,775,595	\$	10,065,556	\$	388,645	\$	137,476	\$	183,917	\$	-	\$	-	



CWMC	\$	3,415,170	\$	2,826,267	\$	454,990	\$	133,913	\$	-	\$	-	\$	-
CWMR	\$	20,900	\$	3,859	\$	2,320	\$	14,720	\$	-	\$	-	\$	-
CWNB	\$	1,257,100	\$	1,181,690	\$	62,610	\$	3,337	\$	205	\$	6,350	\$	2,909
DCP	\$	1,444,039	\$	1,070,227	\$	116,968	\$	250,238	\$	3,906	\$	509	\$	2,191
LPHA	-\$	85,200	-\$	72,520	-\$	9,525	-\$	2,747	\$	-	-\$	85	-\$	323
LTNCP	\$	16,729,880	\$	13,680,660	\$	1,210,236	\$	1,654,080	\$	66,646	\$	76,282	\$	41,975
NFA	-\$	2,675,914	-\$	2,224,898	-\$	179,228	-\$	212,475	-\$	44,517	-\$	9,410	-\$	5,386
NFA ECC	\$	22,190,287	\$	18,029,203	\$	1,428,122	\$	2,206,424	\$	410,453	\$	70,926	\$	45,159
O&M	\$	3,598,300	\$	3,074,148	\$	233,161	\$	203,278	\$	67,778	\$	13,006	\$	6,929
PNCP	\$	57,204,782	\$	45,010,454	\$	4,410,965	\$	7,225,426	\$	219,270	\$	211,061	\$	127,607
SNCP	\$	15,968,701	\$	13,104,640	\$	327,049	\$	1,018,659	\$	1,432,330	\$	45,924	\$	40,099
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	112,716,786	\$	84,326,983	\$	9,309,041	\$	17,277,695	\$	1,314,028	\$	244,841	\$	244,197

## 2016 Cost Allocation Model

**EB-2016-0086**

**Sheet 05 Details of Allocators by Class and Account Worksheet -**

### Uniform System of Accounts - Detail Accounts

[illegible]





# 2016 Cost Allocation Model

Sheet O6 Composite Allocator Detail Worksheet -

**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*

Demand Allocators							Customer Allocators							
	1	2	3	7	8	9		1	2	3	7	8	9	
Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total

Composite allocators

Rate Base

1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$777,889	\$85,018	\$181,884	\$2,839	\$370	\$1,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Total	\$1,049,593	\$777,889	\$85,018	\$181,884	\$2,839	\$370	\$1,593	\$0	\$0	\$0	\$0	\$0	\$0	\$1,049,593
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$292,338	\$31,950	\$68,354	\$1,067	\$139	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Total	\$394,446	\$292,338	\$31,950	\$68,354	\$1,067	\$139	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$394,446
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$10,904,113	\$7,154,393	\$1,061,881	\$2,641,525	\$34,853	\$0	\$11,461	\$0	\$0	\$0	\$0	\$0	\$0	\$10,904,113
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$222,533	\$141,603	\$24,630	\$55,030	\$622	\$81	\$568	\$222,533
1820	Total	\$10,904,113	\$7,154,393	\$1,061,881	\$2,641,525	\$34,853	\$0	\$11,461	\$222,533	\$141,603	\$24,630	\$55,030	\$622	\$81	\$568
1815 & 1820	Total	\$10,904,113	\$7,154,393	\$1,061,881	\$2,641,525	\$34,853	\$0	\$11,461	\$222,533	\$141,603	\$24,630	\$55,030	\$622	\$81	\$568
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$3,799,239	\$563,897	\$1,402,744	\$18,508	\$0	\$6,086	\$8,685,711	\$8,036,688	\$483,215	\$30,440	\$39,151	\$65,990	\$30,228	\$8,685,711
1830-5	Poles, Towers and Fixtures - Secondary	\$1,481,285	\$57,704	\$287,090	\$0	\$0	\$2,491	\$2,742,856	\$2,270,235	\$35,921	\$4,526	\$410,039	\$13,147	\$8,988	\$2,742,856
1830	Total	\$7,619,044	\$5,280,524	\$621,601	\$1,689,834	\$18,508	\$0	\$8,577	\$11,428,567	\$10,306,923	\$519,136	\$34,966	\$449,190	\$79,136	\$39,216
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$3,894,935	\$578,100	\$1,438,077	\$18,974	\$0	\$6,239	\$8,904,489	\$8,239,118	\$495,386	\$31,207	\$40,137	\$67,652	\$30,989	\$8,904,489
1835-5	Overhead Conductors and Devices - Secondary	\$888,847	\$34,626	\$172,269	\$0	\$0	\$1,495	\$1,645,853	\$1,362,257	\$21,555	\$2,716	\$246,044	\$7,889	\$5,393	\$1,645,853
1835	Total	\$7,033,562	\$4,783,782	\$612,726	\$1,610,345	\$18,974	\$0	\$7,734	\$10,550,342	\$9,601,375	\$516,940	\$33,923	\$286,181	\$75,541	\$36,382

1830 & 1835	Total	\$14,652,606	\$10,064,305	\$1,234,327	\$3,300,179	\$37,482	\$0	\$16,312	\$21,978,909	\$19,908,298	\$1,036,076	\$68,889	\$735,371	\$154,677	\$75,598	\$36,631,515
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$1,221,292	\$181,269	\$450,922	\$5,950	\$0	\$1,956	\$2,792,083	\$2,583,450	\$155,333	\$9,785	\$12,585	\$21,213	\$9,717	\$2,792,083
1840-5	Underground Conduit - Secondary		\$2,680,658	\$104,427	\$519,542	\$0	\$0	\$4,508	\$4,963,703	\$4,108,409	\$65,006	\$8,190	\$742,041	\$23,792	\$16,266	\$4,963,703
1840	Total	\$5,170,524	\$3,901,950	\$285,695	\$970,464	\$5,950	\$0	\$6,465	\$7,755,787	\$6,691,859	\$220,339	\$17,975	\$754,627	\$45,004	\$25,983	\$12,926,311
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary		\$3,236,030	\$480,303	\$1,194,798	\$15,764	\$0	\$5,184	\$7,398,119	\$6,845,309	\$411,582	\$25,928	\$33,347	\$56,207	\$25,747	\$7,398,119
1845-5	Underground Conductors and Devices - Secondary		\$123,568	\$4,814	\$23,949	\$0	\$0	\$208	\$228,808	\$189,382	\$2,997	\$378	\$34,205	\$1,097	\$750	\$228,808
1845	Total	\$5,084,618	\$3,359,598	\$485,117	\$1,218,747	\$15,764	\$0	\$5,392	\$7,626,927	\$7,034,691	\$414,578	\$26,305	\$67,552	\$57,304	\$26,496	\$12,711,545
1840 & 1845	Total	\$10,255,142	\$7,261,548	\$770,812	\$2,189,211	\$21,714	\$0	\$11,857	\$15,382,713	\$13,726,550	\$634,917	\$44,281	\$822,179	\$102,308	\$52,479	\$25,637,856
1850	Line Transformers	\$6,691,952	\$4,390,518	\$651,657	\$1,621,355	\$21,389	\$0	\$7,033	\$10,037,928	\$9,290,142	\$558,580	\$32,725	\$45,257	\$76,282	\$34,942	\$16,729,880
1815- 1850	Total	\$42,503,813	\$28,870,765	\$3,718,677	\$9,752,270	\$115,438	\$0	\$46,663	\$47,622,083	\$43,066,592	\$2,254,203	\$200,925	\$1,603,429	\$333,348	\$163,587	\$90,125,896
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,775,595	\$10,065,556	\$388,645	\$137,476	\$183,917	\$0	\$0	\$10,775,595
1815- 1855	Total	\$42,503,813	\$28,870,765	\$3,718,677	\$9,752,270	\$115,438	\$0	\$46,663	\$58,397,678	\$53,132,148	\$2,642,848	\$338,401	\$1,787,347	\$333,348	\$163,587	\$100,901,491
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0	\$3,025,970
1815-1860	Total	\$42,503,813	\$28,870,765	\$3,718,677	\$9,752,270	\$115,438	\$0	\$46,663	\$61,423,647	\$55,636,328	\$3,045,986	\$457,052	\$1,787,347	\$333,348	\$163,587	\$103,927,460
1565-1860	Total	\$43,947,852	\$29,940,992	\$3,835,645	\$10,002,508	\$119,344	\$509	\$48,854	\$61,423,647	\$55,636,328	\$3,045,986	\$457,052	\$1,787,347	\$333,348	\$163,587	\$105,371,499
Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$59,151,726	\$46,913,780	\$4,274,623	\$6,838,188	\$837,068	\$172,856	\$115,211								
	GFA - Distribution plant (exclude credit for contributed capital)	\$105,371,499	\$85,577,319	\$6,881,632	\$10,459,560	\$1,906,691	\$333,857	\$212,441								
	Accum Depreciation - NFA	(\$7,530,821)	(\$5,961,591)	(\$624,157)	(\$837,018)	(\$74,696)	(\$20,146)	(\$13,213)								
	Accum Depreciation - NFA ECC	(\$12,293,730)	(\$9,953,332)	(\$891,334)	(\$1,204,654)	(\$185,034)	(\$36,356)	(\$23,020)								
NFA	Net Fixed Assets	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999								
NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$93,077,769	\$75,623,987	\$5,990,298	\$9,254,905	\$1,721,657	\$297,501	\$189,421								
1830-4	Primary Poles Demand and Customer	\$14,476,184	\$11,835,926	\$1,047,111	\$1,433,184	\$57,659	\$65,990	\$36,314								
1830-5	Secondary Poles Demand and Customer	\$4,571,427	\$3,751,520	\$93,626	\$291,616	\$410,039	\$13,147	\$11,479								
POLE																
PP&E		\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999								

Operating and Maintenance

Allocate all the costs to the O and M expenses before using it as a composite allocator.

Accounts

5005	Operation Supervision and Engineering	\$110,160	\$74,826	\$9,638	\$25,276	\$299	\$0	\$121	\$165,240	\$150,341	\$7,478	\$958	\$5,057	\$943	\$463
5010	Load Dispatching	\$8,480	\$5,760	\$742	\$1,946	\$23	\$0	\$9	\$12,720	\$11,573	\$576	\$74	\$389	\$73	\$36
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$11,100	\$7,283	\$1,081	\$2,689	\$35	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,100	\$2,690	\$399	\$993	\$13	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$66,000	\$45,333	\$5,560	\$14,865	\$169	\$0	\$73	\$99,000	\$89,673	\$4,667	\$310	\$3,312	\$697	\$341
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,440	\$2,363	\$290	\$775	\$9	\$0	\$4	\$5,160	\$4,674	\$243	\$16	\$173	\$36	\$18
5030	Overhead Subtransmission Feeders - Operation	\$2,700	\$1,855	\$227	\$608	\$7	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$320	\$210	\$31	\$78	\$1	\$0	\$0	\$480	\$444	\$27	\$2	\$2	\$4	\$2
5040	Underground Distribution Lines and Feeders - Operation Labour	\$39,240	\$27,785	\$2,949	\$8,377	\$83	\$0	\$45	\$58,860	\$52,523	\$2,429	\$169	\$3,146	\$391	\$201
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$48,400	\$34,271	\$3,638	\$10,332	\$102	\$0	\$56	\$72,600	\$64,784	\$2,997	\$209	\$3,880	\$483	\$248



5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0	
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437	
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375	
5085	Miscellaneous Distribution Expense	\$280,160	\$190,299	\$24,511	\$64,281	\$761	\$0	\$308	\$420,240	\$382,348	\$19,018	\$2,435	\$12,862	\$2,399	\$1,177
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$4,760	\$3,269	\$401	\$1,072	\$12	\$0	\$5	\$7,140	\$6,467	\$337	\$22	\$239	\$50	\$25
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$6,280	\$4,266	\$549	\$1,441	\$17	\$0	\$7	\$9,420	\$8,571	\$426	\$55	\$288	\$54	\$26
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$62,700	\$41,139	\$6,106	\$15,189	\$200	\$0	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$8,680	\$6,016	\$708	\$1,925	\$21	\$0	\$10	\$13,020	\$11,742	\$591	\$40	\$512	\$90	\$45
5125	Maintenance of Overhead Conductors and Devices	\$56,600	\$38,496	\$4,931	\$12,959	\$153	\$0	\$62	\$84,900	\$77,264	\$4,160	\$273	\$2,303	\$608	\$293
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,200	\$61,838	\$2,388	\$845	\$1,130	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$68,800	\$47,256	\$5,796	\$15,496	\$176	\$0	\$77	\$103,200	\$93,478	\$4,865	\$323	\$3,453	\$726	\$355
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$5,120	\$3,383	\$488	\$1,227	\$16	\$0	\$5	\$7,680	\$7,084	\$417	\$26	\$68	\$58	\$27
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,000	\$122,368	\$4,725	\$1,671	\$2,236	\$0	\$0
5160	Maintenance of Line Transformers	\$32,800	\$21,520	\$3,194	\$7,947	\$105	\$0	\$34	\$49,200	\$45,535	\$2,738	\$160	\$222	\$374	\$171
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,500	\$136,772	\$7,247	\$386	\$24	\$735	\$337
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$514,800	\$483,919	\$25,640	\$1,367	\$84	\$2,600	\$1,191
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$410,800	\$386,157	\$20,460	\$1,091	\$67	\$2,075	\$950
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,400	\$73,057	\$7,622	\$5,720	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,000	\$174,842	\$9,264	\$494	\$30	\$939	\$430

O&M DC	Total (not including directly allocated amounts)	\$819,840	\$558,019	\$71,240	\$187,475	\$2,203	\$0	\$902	\$3,360,160	\$3,013,094	\$199,614	\$48,665	\$76,532	\$15,108	\$7,146
	Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M	Total Demand and Customer	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049							

**Accounts**

4705	Power Purchased	\$32,401,694	\$20,617,969	\$3,586,217	\$8,012,570	\$90,530	\$11,723	\$82,686	\$32,401,694
4708	Charges-WMS	\$1,620,315	\$1,031,045	\$179,336	\$400,685	\$4,527	\$586	\$4,135	\$1,620,315
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$1,087,153	\$691,782	\$120,326	\$268,841	\$3,037	\$393	\$2,774	\$1,087,153
4716	Charges-CN	\$1,087,153	\$691,782	\$120,326	\$268,841	\$3,037	\$393	\$2,774	\$1,087,153
4730	Rural Rate Assistance Expense	\$189,714	\$120,719	\$20,998	\$46,914	\$530	\$69	\$484	\$189,714
4750	Charges-LV	\$731,385	\$465,398	\$80,950	\$180,863	\$2,043	\$265	\$1,866	\$731,385
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4751	Charges-Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power	\$37,117,414	\$23,618,694	\$4,108,152	\$9,178,714	\$103,706	\$13,429	\$94,720	\$37,117,414

**Acccounts**

5005	Operation Supervision and Engineering	\$275,400	\$225,167	\$17,116	\$26,233	\$5,357	\$943	\$584	\$275,400
5010	Load Dispatching	\$21,200	\$17,333	\$1,318	\$2,019	\$412	\$73	\$45	\$21,200
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$11,100	\$7,283	\$1,081	\$2,689	\$35	\$0	\$12	\$11,100
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,100	\$2,690	\$399	\$993	\$13	\$0	\$4	\$4,100
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$165,000	\$135,006	\$10,227	\$15,175	\$3,481	\$697	\$414	\$165,000
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$8,600	\$7,037	\$533	\$791	\$181	\$36	\$22	\$8,600
5030	Overhead Subtransmission Feeders - Operation	\$2,700	\$1,855	\$227	\$608	\$7	\$0	\$3	\$2,700
5035	Overhead Distribution Transformers- Operation	\$800	\$654	\$58	\$79	\$3	\$4	\$2	\$800
5040	Underground Distribution Lines and Feeders - Operation Labour	\$98,100	\$80,308	\$5,379	\$8,546	\$3,229	\$391	\$246	\$98,100

5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$121,000	\$99,055	\$6,634	\$10,541	\$3,983	\$483	\$304	\$121,000
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0	\$389,200
5070	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437	\$145,000
5075	Customer Premises - Materials and Expenses	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375	\$124,400
5085	Miscellaneous Distribution Expense	\$700,400	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485	\$700,400
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,900	\$9,737	\$738	\$1,094	\$251	\$50	\$30	\$11,900
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$15,700	\$12,836	\$976	\$1,495	\$305	\$54	\$33	\$15,700
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$62,700	\$41,139	\$6,106	\$15,189	\$200	\$0	\$66	\$62,700
5120	Maintenance of Poles, Towers and Fixtures	\$21,700	\$17,758	\$1,300	\$1,965	\$533	\$90	\$54	\$21,700
5125	Maintenance of Overhead Conductors and Devices	\$141,500	\$115,759	\$9,091	\$13,232	\$2,456	\$608	\$355	\$141,500
5130	Maintenance of Overhead Services	\$66,200	\$61,838	\$2,388	\$845	\$1,130	\$0	\$0	\$66,200
5135	Overhead Distribution Lines and Feeders - Right of Way	\$172,000	\$140,734	\$10,660	\$15,819	\$3,629	\$726	\$432	\$172,000
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$12,800	\$10,467	\$906	\$1,254	\$84	\$58	\$32	\$12,800
5155	Maintenance of Underground Services	\$131,000	\$122,368	\$4,725	\$1,671	\$2,236	\$0	\$0	\$131,000
5160	Maintenance of Line Transformers	\$82,000	\$67,055	\$5,932	\$8,107	\$327	\$374	\$206	\$82,000
5175	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0	\$31,100
5305	Supervision	\$145,500	\$136,772	\$7,247	\$386	\$24	\$735	\$337	\$145,500
5310	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0	\$20,900
5315	Customer Billing	\$514,800	\$483,919	\$25,640	\$1,367	\$84	\$2,600	\$1,191	\$514,800
5320	Collecting	\$410,800	\$386,157	\$20,460	\$1,091	\$67	\$2,075	\$950	\$410,800
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$86,400	\$73,057	\$7,622	\$5,720	\$0	\$0	\$0	\$86,400
5340	Miscellaneous Customer Accounts Expenses	\$186,000	\$174,842	\$9,264	\$494	\$30	\$939	\$430	\$186,000
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$9,600	\$8,202	\$622	\$542	\$181	\$35	\$18	\$9,600
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$1,000	\$812	\$64	\$99	\$18	\$3	\$2	\$1,000
5425	Miscellaneous Customer Service and Informational Expenses	\$2,300	\$1,965	\$149	\$130	\$43	\$8	\$4	\$2,300
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$282,700	\$241,520	\$18,318	\$15,970	\$5,325	\$1,022	\$544	\$282,700
5610	Management Salaries and Expenses	\$397,900	\$339,939	\$25,783	\$22,478	\$7,495	\$1,438	\$766	\$397,900
5615	General Administrative Salaries and Expenses	\$1,733,700	\$1,481,158	\$112,340	\$97,941	\$32,656	\$6,266	\$3,338	\$1,733,700
5620	Office Supplies and Expenses	\$224,500	\$191,798	\$14,547	\$12,683	\$4,229	\$811	\$432	\$224,500
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$195,700	\$167,193	\$12,681	\$11,056	\$3,686	\$707	\$377	\$195,700
5635	Property Insurance	\$54,000	\$43,874	\$3,475	\$5,369	\$999	\$173	\$110	\$54,000
5640	Injuries and Damages	\$64,900	\$55,446	\$4,205	\$3,666	\$1,222	\$235	\$125	\$64,900
5645	Employee Pensions and Benefits	\$20,000	\$17,087	\$1,296	\$1,130	\$377	\$72	\$39	\$20,000
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$75,600	\$64,588	\$4,899	\$4,271	\$1,424	\$273	\$146	\$75,600
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$147,000	\$125,587	\$9,525	\$8,304	\$2,769	\$531	\$283	\$147,000
5670	Rent	\$800	\$683	\$52	\$45	\$15	\$3	\$2	\$800
5675	Maintenance of General Plant	\$432,700	\$369,670	\$28,038	\$24,444	\$8,150	\$1,564	\$833	\$432,700
5680	Electrical Safety Authority Fees	\$10,900	\$9,312	\$706	\$616	\$205	\$39	\$21	\$10,900
6105	Taxes Other Than Income Taxes	\$132,400	\$105,036	\$9,363	\$15,392	\$1,955	\$392	\$262	\$132,400
6205-1	Sub-Account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OM&A Expenses

\$7,965,700

\$6,794,985

\$516,918

\$460,278

\$149,486

\$28,682

\$15,351

\$7,965,700

Demand Allocators

Customer Allocators



[illegible]

SNCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	7,965,700	\$	6,794,985	\$	516,918	\$	460,278	\$	149,486	\$	28,682	\$	15,351	\$	7,965,700	\$	-	\$	-	\$	-

## 2016 Cost Allocation Model

**Sheet 07 Amortization Output Worksheet -**

### Categorization and Allocation of Contributed Capital

#### Contributed Capital - 1995

			Demand Allocation										Customer Allocation										A & G Allocation																														
						1	2	3	7	8	9	Sub-total				1	2	3	7	8	9	Sub-total			1	2	3	7	8	9	Sub-total																						
Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total																		
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1810-1	Leasehold Improvements >50 kV (Wholesale)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1810-2	Leasehold Improvements <50 kV (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$68,470)	(\$68,470)	\$0	(\$68,470)	(\$44,925)	(\$6,668)	(\$16,587)	(\$219)	\$0	(\$72)	(\$68,470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$1,397)	\$0	(\$1,397)	(\$1,397)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$889)	(\$155)	(\$346)	(\$4)	(\$1)	(\$4)	(\$1,397)																																		
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1830-4	Poles, Towers and Fixtures - Primary	(\$4,892,765)	(\$1,957,106)	(\$2,935,659)	(\$4,892,765)	(\$1,284,094)	(\$190,590)	(\$474,110)	(\$6,256)	\$0	(\$2,057)	(\$1,957,106)	(\$2,716,298)	(\$163,320)	(\$10,288)	(\$13,233)	(\$22,304)	(\$10,217)	(\$2,935,659)																																		
1830-5	Poles, Towers and Fixtures - Secondary	(\$1,545,084)	(\$618,033)	(\$927,050)	(\$1,545,084)	(\$500,655)	(\$19,503)	(\$97,033)	\$0	\$0	(\$842)	(\$618,033)	(\$767,310)	(\$12,141)	(\$1,530)	(\$138,588)	(\$4,443)	(\$3,038)	(\$927,050)																																		
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1835-4	Overhead Conductors and Devices - Primary	(\$4,348,087)	(\$1,739,235)	(\$2,608,852)	(\$4,348,087)	(\$1,141,145)	(\$169,373)	(\$421,330)	(\$5,559)	\$0	(\$1,828)	(\$1,739,235)	(\$2,413,911)	(\$145,139)	(\$9,143)	(\$11,759)	(\$19,821)	(\$9,079)	(\$2,608,852)																																		
1835-5	Overhead Conductors and Devices - Secondary	(\$803,675)	(\$321,470)	(\$482,205)	(\$803,675)	(\$260,416)	(\$10,145)	(\$50,472)	\$0	\$0	(\$438)	(\$321,470)	(\$399,116)	(\$6,315)	(\$796)	(\$72,086)	(\$2,311)	(\$1,580)	(\$482,205)																																		
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1840-4	Underground Conduit - Primary	(\$3,781,813)	(\$1,512,725)	(\$2,269,088)	(\$3,781,813)	(\$992,528)	(\$147,315)	(\$366,458)	(\$4,835)	\$0	(\$1,590)	(\$1,512,725)	(\$2,099,535)	(\$126,237)	(\$7,952)	(\$10,228)	(\$17,239)	(\$7,897)	(\$2,269,088)																																		
1840-5	Underground Conduit - Secondary	(\$6,723,224)	(\$2,689,290)	(\$4,033,934)	(\$6,723,224)	(\$2,178,534)	(\$84,866)	(\$422,225)	\$0	\$0	(\$3,664)	(\$2,689,290)	(\$3,338,848)	(\$52,829)	(\$6,656)	(\$603,047)	(\$19,335)	(\$13,219)	(\$4,033,934)																																		
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1845-4	Underground Conductors and Devices - Primary	(\$4,672,219)	(\$1,868,888)	(\$2,803,331)	(\$4,672,219)	(\$1,226,212)	(\$181,999)	(\$452,739)	(\$5,974)	\$0	(\$1,964)	(\$1,868,888)	(\$2,593,858)	(\$155,958)	(\$9,825)	(\$12,636)	(\$21,298)	(\$9,756)	(\$2,803,331)																																		
1845-5	Underground Conductors and Devices - Secondary	(\$144,502)	(\$57,801)	(\$86,701)	(\$144,502)	(\$46,823)	(\$1,824)	(\$9,075)	\$0	\$0	(\$79)	(\$57,801)	(\$71,762)	(\$1,135)	(\$143)	(\$12,961)	(\$416)	(\$284)	(\$86,701)																																		
1850	Line Transformers	(\$11,806,387)	(\$4,722,555)	(\$7,003,932)	(\$11,806,387)	(\$3,098,418)	(\$459,878)	(\$1,144,201)	(\$15,094)	\$0	(\$4,964)	(\$4,722,555)	(\$6,556,115)	(\$394,193)	(\$23,094)	(\$31,938)	(\$53,833)	(\$24,659)	(\$7,003,932)																																		
1855	Services	(\$7,335,736)	\$0	(\$7,335,736)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,852,361)	(\$264,579)	(\$93,590)	(\$125,208)	\$0	\$0																																	
1860	Meters	(\$96,414)	\$0	(\$96,414)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$79,789)	(\$12,845)	(\$3,781)	\$0	\$0	(\$96,414)																																	
Sub - Total		(\$46,219,773)	(\$15,555,572)	(\$30,664,201)	(\$46,219,773)	(\$10,773,750)	(\$1,272,161)	(\$3,454,228)	(\$37,936)	\$0	(\$17,497)	(\$15,555,572)	(\$27,889,790)	(\$1,334,848)	(\$167,143)	(\$1,031,687)	(\$161,001)	(\$79,732)	(\$30,664,201)																																		
General Plant																																																					
1905	Land	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1906	Land Rights	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1908	Buildings and Fixtures	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1910	Leasehold Improvements	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1915	Office Furniture and Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1920	Computer Equipment - Hardware	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1925	Computer Software	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1930	Transportation Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1935	Stores Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1940	Tools, Shop and Garage Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1945	Measurement and Testing Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1950	Power Operated Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
1955	Communication Equipment	\$0																			\$0	\$0	\$0	\$0	\$0	\$0	\$0																										

Accumulated Depreciation - 2105 Capital Contribution

						Demand Allocation						Customer Allocation						A & G Allocation																																			
						1	2	3	7	8	9	Sub -total	1			2	3	7	8	9	Sub -total	1			2	3	7	8	9	Sub -total																							
Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total																				
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$13,198	\$13,198	\$0	\$13,198	\$8,659	\$1,285	\$3,197	\$42	\$0	\$14	\$13,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$269	\$0	\$269	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171	\$30	\$67	\$1	\$0	\$1	\$269																																		
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1830-4	Poles, Towers and Fixtures - Primary	\$339,676	\$135,871	\$203,806	\$339,676	\$89,147	\$13,232	\$32,915	\$434	\$0	\$143	\$135,871	\$188,577	\$11,338	\$714	\$919	\$1,548	\$709	\$203,806																																		
1830-5	Poles, Towers and Fixtures - Secondary	\$107,266	\$42,906	\$64,360	\$107,266	\$34,758	\$1,354	\$6,736	\$0	\$0	\$58	\$42,906	\$53,270	\$843	\$106	\$9,621	\$308	\$211	\$64,360																																		
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1835-4	Overhead Conductors and Devices - Primary	\$351,812	\$140,725	\$211,087	\$351,812	\$92,332	\$13,704	\$34,091	\$450	\$0	\$148	\$140,725	\$195,314	\$11,743	\$740	\$951	\$1,604	\$735	\$211,087																																		
1835-5	Overhead Conductors and Devices - Secondary	\$65,027	\$26,011	\$39,016	\$65,027	\$21,071	\$821	\$4,084	\$0	\$0	\$35	\$26,011	\$32,293	\$511	\$64	\$5,833	\$187	\$128	\$39,016																																		
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1840-4	Underground Conduit - Primary	\$422,931	\$169,172	\$253,759	\$422,931	\$110,997	\$16,475	\$40,982	\$541	\$0	\$178	\$169,172	\$234,797	\$14,117	\$889	\$1,144	\$1,928	\$883	\$253,759																																		
1840-5	Underground Conduit - Secondary	\$751,878	\$300,751	\$451,127	\$751,878	\$243,632	\$9,491	\$47,219	\$0	\$0	\$410	\$300,751	\$373,393	\$5,908	\$744	\$67,440	\$2,162	\$1,478	\$451,127																																		
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																																	
1845-4	Underground Conductors and Devices - Primary	\$527,028	\$210,811	\$316,217	\$527,028	\$138,317	\$20,530	\$51,069	\$674	\$0	\$222	\$210,811	\$292,588	\$17,592	\$1,108	\$1,425	\$2,402	\$1,100	\$316,217																																		
1845-5	Underground Conductors and Devices - Secondary	\$16,300	\$6,520	\$9,780	\$16,300	\$5,282	\$206	\$1,024	\$0	\$0	\$9	\$6,520	\$8,095	\$128	\$16	\$1,462	\$47	\$32	\$9,780																																		
1850	Line Transformers	\$1,320,739	\$528,295	\$792,443	\$1,320,739	\$346,609	\$51,445	\$127,998	\$1,689	\$0	\$555	\$528,295	\$733,409	\$44,097	\$2,583	\$3,573	\$6,022	\$2,758	\$792,443																																		
1855	Services	\$828,403	\$0	\$828,403	\$828,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$773,817	\$29,878	\$10,569	\$14,139	\$0	\$0	\$828,403																																		
1860	Meters	\$18,382	\$0	\$18,382	\$18,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,212	\$2,449	\$721	\$0	\$0	\$0	\$18,382																																		
Sub - Total			\$4,762,909	\$1,574,261	\$3,188,648	\$4,762,909	\$1,090,804	\$128,542	\$349,314	\$3,829	\$0	\$1,772	\$1,574,261	\$2,900,937	\$138,635	\$18,322	\$106,509	\$16,209	\$8,036	\$3,188,648																																	
General Plant																																																					
1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																					
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																					
1908																																																					

Accumulated Depreciation - 2105 Fixed Assets Only

						Demand Allocation						Customer Allocation						A & G Allocation								
						1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-2	Land Rights Station <50 kV	(\$95,799)	(\$95,799)	\$0	(\$95,799)	(\$71,000)	(\$7,760)	(\$16,601)	(\$259)	(\$34)	(\$145)	(\$95,799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$1,348,363)	(\$1,348,363)	\$0	(\$1,348,363)	(\$884,686)	(\$131,308)	(\$326,641)	(\$4,310)	\$0	(\$1,417)	(\$1,348,363)	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$27,518)	\$0	(\$27,518)	(\$27,518)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,510)	(\$3,046)	(\$6,805)	(\$77)	(\$10)	(\$70)	(\$27,518)							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-4	Poles, Towers and Fixtures - Primary	(\$1,530,112)	(\$612,045)	(\$918,067)	(\$1,530,112)	(\$401,574)	(\$59,603)	(\$148,268)	(\$1,956)	\$0	(\$643)	(\$612,045)	(\$849,466)	(\$51,075)	(\$3,218)	(\$4,138)	(\$6,975)	(\$3,195)	(\$918,067)							
1830-5	Poles, Towers and Fixtures - Secondary	(\$483,193)	(\$193,277)	(\$289,916)	(\$483,193)	(\$156,570)	(\$6,099)	(\$30,345)	\$0	\$0	(\$263)	(\$193,277)	(\$239,961)	(\$3,797)	(\$478)	(\$43,341)	(\$1,390)	(\$950)	(\$289,916)							
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices - Primary	(\$1,485,751)	(\$594,301)	(\$891,451)	(\$1,485,751)	(\$389,932)	(\$57,875)	(\$143,969)	(\$1,900)	\$0	(\$625)	(\$594,301)	(\$824,839)	(\$49,594)	(\$3,124)	(\$4,018)	(\$6,773)	(\$3,102)	(\$891,451)							
1835-5	Overhead Conductors and Devices - Secondary	(\$274,618)	(\$109,847)	(\$164,771)	(\$274,618)	(\$88,985)	(\$3,466)	(\$17,246)	\$0	\$0	(\$150)	(\$109,847)	(\$136,379)	(\$2,158)	(\$272)	(\$24,632)	(\$790)	(\$540)	(\$164,771)							
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4	Underground Conduit - Primary	(\$392,941)	(\$157,176)	(\$235,764)	(\$392,941)	(\$103,126)	(\$15,306)	(\$38,076)	(\$502)	\$0	(\$165)	(\$157,176)	(\$218,147)	(\$13,116)	(\$826)	(\$1,063)	(\$1,791)	(\$820)	(\$235,764)							
1840-5	Underground Conduit - Secondary	(\$698,561)	(\$279,424)	(\$977,985)	(\$698,561)	(\$226,356)	(\$8,818)	(\$43,870)	\$0	\$0	(\$381)	(\$279,424)	(\$346,915)	(\$5,489)	(\$692)	(\$62,658)	(\$2,009)	(\$1,373)	(\$419,137)							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices - Primary	(\$1,852,808)	(\$741,123)	(\$1,111,685)	(\$1,852,808)	(\$486,265)	(\$72,173)	(\$179,537)	(\$2,369)	\$0	(\$779)	(\$741,123)	(\$1,028,616)	(\$61,847)	(\$3,896)	(\$5,011)	(\$8,446)	(\$3,869)	(\$1,111,685)							
1845-5	Underground Conductors and Devices - Secondary	(\$57,303)	(\$22,921)	(\$34,382)	(\$57,303)	(\$18,568)	(\$723)	(\$3,599)	\$0	\$0	(\$31)	(\$22,921)	(\$28,458)	(\$450)	(\$57)	(\$5,140)	(\$165)	(\$113)	(\$34,382)							
1850	Line Transformers	(\$1,748,765)	(\$699,506)	(\$1,049,259)	(\$1,748,765)	(\$458,938)	(\$68,117)	(\$169,479)	(\$2,236)	\$0	(\$735)	(\$699,506)	(\$971,093)	(\$58,388)	(\$3,421)	(\$4,731)	(\$7,974)	(\$3,652)	(\$1,049,259)							
1855	Services	(\$978,090)	\$0	(\$978,090)	(\$978,090)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$913,640)	(\$35,277)	(\$12,479)	(\$16,694)	\$0	\$0	(\$978,090)							
1860	Meters	(\$1,319,911)	\$0	(\$1,319,911)	(\$1,319,911)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,092,309)	(\$175,847)	(\$51,755)	\$0	\$0	\$0	(\$1,319,911)							
Sub - Total			(\$12,293,730)	(\$4,853,782)	(\$7,439,949)	(\$12,293,730)	(\$3,285,999)	(\$431,250)	(\$1,117,633)	(\$13,532)	(\$34)	(\$5,335)	(\$4,853,782)	(\$6,667,333)	(\$460,084)	(\$87,022)	(\$171,502)	(\$36,322)	(\$17,686)	(\$7,439,949)	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																										
1905	Land	\$0																		\$0	\$0	\$0</				

Accumulated Depreciation - 2120

			Demand Allocation									Customer Allocation							A & G Allocation							
Account	Description	Accumulated Depreciation				1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total
			Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Sub - Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																										
1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0															</									

Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705

						Demand Allocation					Customer Allocation					A & G Allocation										
						1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-2	Land Rights Station <50 kV	\$15,109	\$15,109	\$0	\$15,109	\$11,198	\$1,224	\$2,618	\$41	\$5	\$23	\$15,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$285,190	\$285,190	\$0	\$285,190	\$187,118	\$27,773	\$69,087	\$912	\$0	\$300	\$285,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$5,820	\$0	\$5,820	\$5,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,704	\$644	\$1,439	\$16	\$2	\$15	\$5,820							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-4	Poles, Towers and Fixtures - Primary	\$363,613	\$145,445	\$218,168	\$363,613	\$95,429	\$14,164	\$35,234	\$465	\$0	\$153	\$145,445	\$201,866	\$12,137	\$765	\$983	\$1,658	\$759	\$218,168							
1830-5	Poles, Towers and Fixtures - Secondary	\$114,825	\$45,930	\$68,895	\$114,825	\$37,207	\$1,449	\$7,211	\$0	\$0	\$63	\$45,930	\$57,024	\$902	\$114	\$10,299	\$330	\$226	\$68,895							
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices - Primary	\$310,211	\$124,084	\$186,126	\$310,211	\$81,414	\$12,084	\$30,059	\$397	\$0	\$130	\$124,084	\$172,218	\$10,355	\$652	\$839	\$1,414	\$648	\$186,126							
1835-5	Overhead Conductors and Devices - Secondary	\$57,337	\$22,935	\$34,402	\$57,337	\$18,579	\$724	\$3,601	\$0	\$0	\$31	\$22,935	\$28,475	\$451	\$57	\$5,143	\$165	\$113	\$34,402							
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4	Underground Conduit - Primary	\$126,910	\$50,764	\$76,146	\$126,910	\$33,307	\$4,944	\$12,298	\$162	\$0	\$53	\$50,764	\$70,456	\$4,236	\$267	\$343	\$579	\$265	\$76,146							
1840-5	Underground Conduit - Secondary	\$225,619	\$90,247	\$135,371	\$225,619	\$73,107	\$2,848	\$14,169	\$0	\$0	\$123	\$90,247	\$112,045	\$1,773	\$223	\$20,237	\$649	\$444	\$135,371							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices - Primary	\$371,988	\$148,795	\$223,193	\$371,988	\$97,627	\$14,490	\$36,046	\$476	\$0	\$156	\$148,795	\$206,515	\$12,417	\$782	\$1,006	\$1,696	\$777	\$223,193							
1845-5	Underground Conductors and Devices - Secondary	\$11,505	\$4,602	\$6,903	\$11,505	\$3,728	\$145	\$723	\$0	\$0	\$6	\$4,602	\$5,713	\$90	\$11	\$1,032	\$33	\$23	\$6,903							
1850	Line Transformers	\$491,670	\$196,668	\$295,002	\$491,670	\$129,032	\$19,151	\$47,650	\$629	\$0	\$207	\$196,668	\$273,026	\$16,416	\$962	\$1,330	\$2,242	\$1,027	\$295,002							
1855	Services	\$275,503	\$0	\$275,503	\$275,503	\$0	\$0	\$0	\$0	\$0	\$0	\$257,349	\$9,937	\$3,515	\$4,702	\$0	\$0	\$275,503								
1860	Meters	\$252,447	\$0	\$252,447	\$252,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,916	\$33,633	\$9,899	\$0	\$0	\$0	\$252,447							
Sub - Total			\$2,907,747	\$1,129,770	\$1,777,977	\$2,907,747	\$767,747	\$98,996	\$258,696	\$3,080	\$5	\$1,245	\$1,129,770	\$1,597,307	\$102,991	\$18,686	\$45,932	\$8,767	\$4,295	\$1,777,977	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																										
1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$246,950																		\$200,642	\$15,893	\$24,555	\$4,568	\$789	\$503	\$246,950
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$36,031																		\$29,275	\$2,319	\$3,583	\$666	\$115	\$73	\$36,031
1920	Computer Equipment - Hardware	\$240,439																		\$195,352	\$15,474	\$23,907	\$4,447	\$769	\$489	\$240,439
1925	Computer Software	\$280,964																		\$228,278	\$18,082	\$27,937	\$5,197	\$898	\$572	\$280,964
1930	Transportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$23,569																		\$19,149	\$1,517	\$2,344	\$436	\$75	\$48	\$23,569
1940	Tools, Shop and Garage Equipment	\$82,137																		\$66,735	\$5,286	\$8,167	\$1,519	\$263	\$167	\$82,137
1945	Measurement and Testing Equipment	\$42,755																		\$34,738	\$2,752	\$4,251	\$791	\$137	\$87	\$42,755



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

						Demand Allocation						Customer Allocation						A & G Allocation									
						1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant																											
1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1908	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1915	Office Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1920	Computer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1925	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1930	Transportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1935	Stores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1945	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1950	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1955	Communication Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1960	Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1970	Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1975	Load Management Controls - Utility Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1980	System Supervisory Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1990	Other Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2005	Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2010	Electric Plant Purchased or Sold	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL - 5710		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												

Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

						Demand Allocation						Customer Allocation						A & G Allocation									
						1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	1	2	3	7	8	9	Sub-total	
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total	
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant																											
1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1908	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1915	Office Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1920	Computer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1925	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1930	Transportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1935	Stores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1945	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1950	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1955	Communication Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1960	Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1970	Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1975	Load Management Controls - Utility Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1980	System Supervisory Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1990	Other Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2005	Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2010	Electric Plant Purchased or Sold	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL - 5715		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

						Demand Allocation							Customer Allocation							A & G Allocation						
						1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant																										
1905	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - 5720			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

						Demand Allocation	Customer Allocation										A & G Allocation									
						1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	85.43%	6.48%	5.65%	1.88%	0.36%	0.19%	100.00%							
1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1805-1	Land Station >50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1805-2	Land Station <50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820	Distribution Station Equipment - Normally Primary below 50 kV					74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.63%	11.07%	24.73%	0.28%	0.04%	0.26%	100.00%							
1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1830-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1830-4	Poles, Towers and Fixtures - Primary	100%	40%	60%	100%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%	100.00%	92.53%	5.56%	0.35%	0.45%	0.76%	0.35%	100.00%							
1830-5	Poles, Towers and Fixtures - Secondary	100%	40%	60%	100%	81.01%	3.16%	15.70%	0.00%	0.00%	0.14%	100.00%	82.77%	1.31%	0.17%	14.95%	0.48%	0.33%	100.00%							
1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1835-4	Overhead Conductors and Devices - Primary	100%	40%	60%	100%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%	100.00%	92.53%	5.56%	0.35%	0.45%	0.76%	0.35%	100.00%							
1835-5	Overhead Conductors and Devices - Secondary	100%	40%	60%	100%	81.01%	3.16%	15.70%	0.00%	0.00%	0.14%	100.00%	82.77%	1.31%	0.17%	14.95%	0.48%	0.33%	100.00%							
1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1840-4	Underground Conduit - Primary	100%	40%	60%	100%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%	100.00%	92.53%	5.56%	0.35%	0.45%	0.76%	0.35%	100.00%							
1840-5	Underground Conduit - Secondary	100%	40%	60%	100%	81.01%	3.16%	15.70%	0.00%	0.00%	0.14%	100.00%	82.77%	1.31%	0.17%	14.95%	0.48%	0.33%	100.00%							
1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	74.11%	8.10%	17.33%	0.27%	0.04%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
1845-4	Underground Conductors and Devices - Primary	100%	40%	60%	100%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%	100.00%	92.53%	5.56%	0.35%	0.45%	0.76%	0.35%	100.00%							
1845-5	Underground Conductors and Devices - Secondary	100%	40%	60%	100%	81.01%	3.16%	15.70%	0.00%	0.00%	0.14%	100.00%	82.77%	1.31%	0.17%	14.95%	0.48%	0.33%	100.00%							
1850	Line Transformers	100%	40%	60%	100%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%	100.00%	92.55%	5.56%	0.33%	0.45%	0.76%	0.35%	100.00%							
1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	93.41%	3.61%	1.28%	1.71%	0.00%	0.00%	100.00%							
1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	82.76%	13.32%	3.92%	0.00%	0.00%	0.00%	100.00%							



# 2016 Cost Allocation Model

**EB-2016-0086**
**Sheet E1 Categorization Worksheet -**

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

**Density of Utility**

Density	Number of Customers	kM of Lines
25	20315	809

**Deemed Customer Cost Component based on Survey Results**
**Customer  
Component**

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

**Categorization and Demand Allocation for Distribution Assets Accounts**

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b>Distribution Plant</b>			
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	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	<b>Operation</b>			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
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	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
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	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%

	<b><u>Maintenance</u></b>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
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	60%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	60%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	60%
5145	Maintenance of Underground Conduit	1840 D	1840 C	60%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	60%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%





# 2016 Cost Allocation Model

**EB-2016-0086**

## Sheet E2 Allocator Worksheet -

**Details:**

The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

### Demand Allocators

1 cp

Transformation CP	<b>TCP1</b>	<b>100.00%</b>	<b>76.96%</b>	<b>7.02%</b>	<b>15.48%</b>	<b>0.35%</b>	<b>0.05%</b>	<b>0.15%</b>
Bulk Delivery (SubTransmission) CP	<b>BCP1</b>	<b>100.00%</b>	<b>76.96%</b>	<b>7.02%</b>	<b>15.48%</b>	<b>0.35%</b>	<b>0.05%</b>	<b>0.15%</b>
Distribution CP (Total System)	<b>DCP1</b>	<b>100.00%</b>	<b>76.96%</b>	<b>7.02%</b>	<b>15.48%</b>	<b>0.35%</b>	<b>0.05%</b>	<b>0.15%</b>

4 cp

Transformation CP	<b>TCP4</b>	<b>100.00%</b>	<b>74.11%</b>	<b>8.10%</b>	<b>17.33%</b>	<b>0.27%</b>	<b>0.04%</b>	<b>0.15%</b>
Bulk Delivery (SubTransmission) CP	<b>BCP4</b>	<b>100.00%</b>	<b>74.11%</b>	<b>8.10%</b>	<b>17.33%</b>	<b>0.27%</b>	<b>0.04%</b>	<b>0.15%</b>
Distribution CP (Total System)	<b>DCP4</b>	<b>100.00%</b>	<b>74.11%</b>	<b>8.10%</b>	<b>17.33%</b>	<b>0.27%</b>	<b>0.04%</b>	<b>0.15%</b>

12 cp

Transformation CP	<b>TCP12</b>	<b>100.00%</b>	<b>69.14%</b>	<b>9.44%</b>	<b>21.05%</b>	<b>0.18%</b>	<b>0.02%</b>	<b>0.18%</b>
Bulk Delivery (SubTransmission) CP	<b>BCP12</b>	<b>100.00%</b>	<b>69.14%</b>	<b>9.44%</b>	<b>21.05%</b>	<b>0.18%</b>	<b>0.02%</b>	<b>0.18%</b>

E2 Allocators

Distribution CP (Total System)	<b>DCP12</b>	<b>100.00%</b>	<b>69.14%</b>	<b>9.44%</b>	<b>21.05%</b>	<b>0.18%</b>	<b>0.02%</b>	<b>0.18%</b>
NON CO_INCIDENT PEAK								
1 NCP								
Distribution NCP ( Total System)	<b>DNCP1</b>	<b>100.00%</b>	<b>69.81%</b>	<b>9.38%</b>	<b>20.67%</b>	<b>0.00%</b>	<b>0.04%</b>	<b>0.09%</b>
Primary NCP	<b>PNCP1</b>	<b>100.00%</b>	<b>65.57%</b>	<b>9.99%</b>	<b>24.04%</b>	<b>0.30%</b>	<b>0.00%</b>	<b>0.10%</b>
Line Transformer NCP	<b>LTNCP1</b>	<b>100.00%</b>	<b>65.57%</b>	<b>9.99%</b>	<b>24.05%</b>	<b>0.30%</b>	<b>0.00%</b>	<b>0.10%</b>
Secondary NCP	<b>SNCP1</b>	<b>100.00%</b>	<b>81.03%</b>	<b>3.24%</b>	<b>15.60%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
4 NCP								
Distribution NCP ( Total System)	<b>DNCP4</b>	<b>100.00%</b>	<b>70.10%</b>	<b>9.14%</b>	<b>20.63%</b>	<b>0.00%</b>	<b>0.04%</b>	<b>0.09%</b>
Primary NCP	<b>PNCP4</b>	<b>100.00%</b>	<b>65.61%</b>	<b>9.74%</b>	<b>24.23%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.11%</b>
Line Transformer NCP	<b>LTNCP4</b>	<b>100.00%</b>	<b>65.61%</b>	<b>9.74%</b>	<b>24.23%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.11%</b>
Secondary NCP	<b>SNCP4</b>	<b>100.00%</b>	<b>81.01%</b>	<b>3.16%</b>	<b>15.70%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.14%</b>
12 NCP								
Distribution NCP ( Total System)	<b>DNCP12</b>	<b>100.00%</b>	<b>66.80%</b>	<b>9.83%</b>	<b>23.21%</b>	<b>0.00%</b>	<b>0.05%</b>	<b>0.10%</b>
Primary NCP	<b>PNCP12</b>	<b>100.00%</b>	<b>60.56%</b>	<b>10.73%</b>	<b>28.20%</b>	<b>0.39%</b>	<b>0.00%</b>	<b>0.12%</b>
Line Transformer NCP	<b>LTNCP12</b>	<b>100.00%</b>	<b>60.56%</b>	<b>10.73%</b>	<b>28.20%</b>	<b>0.39%</b>	<b>0.00%</b>	<b>0.12%</b>
Secondary NCP	<b>SNCP12</b>	<b>100.00%</b>	<b>77.34%</b>	<b>3.60%</b>	<b>18.90%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.17%</b>
Demand Allocators - Composite								
DEMAND 1815-1855	<b>1815-1855 D</b>	<b>100.00%</b>	<b>67.93%</b>	<b>8.75%</b>	<b>22.94%</b>	<b>0.27%</b>	<b>0.00%</b>	<b>0.11%</b>
DEMAND 1808	<b>1808 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
DEMAND 1815	<b>1815 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
DEMAND 1820	<b>1820 D</b>	<b>100.00%</b>	<b>65.61%</b>	<b>9.74%</b>	<b>24.23%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.11%</b>
	<b>1815 &amp; 1820</b>							
DEMAND 1815 & 1820	<b>D</b>	<b>100.00%</b>	<b>65.61%</b>	<b>9.74%</b>	<b>24.23%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.11%</b>
DEMAND 1830	<b>1830 D</b>	<b>100.00%</b>	<b>69.31%</b>	<b>8.16%</b>	<b>22.18%</b>	<b>0.24%</b>	<b>0.00%</b>	<b>0.11%</b>
DEMAND 1835	<b>1835 D</b>	<b>100.00%</b>	<b>68.01%</b>	<b>8.71%</b>	<b>22.90%</b>	<b>0.27%</b>	<b>0.00%</b>	<b>0.11%</b>
	<b>1830 &amp; 1835</b>							
DEMAND 1830 & 1835	<b>D</b>	<b>100.00%</b>	<b>68.69%</b>	<b>8.42%</b>	<b>22.52%</b>	<b>0.26%</b>	<b>0.00%</b>	<b>0.11%</b>
DEMAND 1840	<b>1840 D</b>	<b>100.00%</b>	<b>75.47%</b>	<b>5.53%</b>	<b>18.77%</b>	<b>0.12%</b>	<b>0.00%</b>	<b>0.13%</b>
DEMAND 1845	<b>1845 D</b>	<b>100.00%</b>	<b>66.07%</b>	<b>9.54%</b>	<b>23.97%</b>	<b>0.31%</b>	<b>0.00%</b>	<b>0.11%</b>
	<b>1840 &amp; 1845</b>							
DEMAND 1840 & 1845	<b>D</b>	<b>100.00%</b>	<b>70.81%</b>	<b>7.52%</b>	<b>21.35%</b>	<b>0.21%</b>	<b>0.00%</b>	<b>0.12%</b>
DEMAND 1850	<b>1850 D</b>	<b>100.00%</b>	<b>65.61%</b>	<b>9.74%</b>	<b>24.23%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.11%</b>
DEMAND 1855	<b>1855 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
DEMAND 1860	<b>1860 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

## CUSTOMER ALLOCATORS

Billing Data

E2 Allocators

kWh	<b>CEN</b>	<b>100.00%</b>	<b>63.63%</b>	<b>11.07%</b>	<b>24.73%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.26%</b>
kW	<b>CDEM</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>98.74%</b>	<b>1.12%</b>	<b>0.14%</b>	<b>0.00%</b>
kWh - Excl WMP	<b>CEN EWMP</b>	<b>100.00%</b>	<b>63.63%</b>	<b>11.07%</b>	<b>24.73%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.26%</b>
Dollar Billed	<b>CREV</b>	<b>100.00%</b>	<b>82.13%</b>	<b>7.20%</b>	<b>8.25%</b>	<b>1.84%</b>	<b>0.35%</b>	<b>0.24%</b>
Bad Debt 3 Year Historical Average	<b>BDHA</b>	<b>100.00%</b>	<b>84.56%</b>	<b>8.82%</b>	<b>6.62%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Late Payment 3 Year Historical Average	<b>LPHA</b>	<b>100.00%</b>	<b>85.12%</b>	<b>11.18%</b>	<b>3.22%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.38%</b>
Number of Bills	<b>CNB</b>	<b>100.00%</b>	<b>92.92%</b>	<b>5.59%</b>	<b>0.35%</b>	<b>0.02%</b>	<b>0.76%</b>	<b>0.35%</b>
Number of Connections (Unmetered)	<b>CCON</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>97.85%</b>	<b>0.00%</b>	<b>2.15%</b>
Embedded Distributor	<b>ED</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Total Number of Customer	<b>CCA</b>	<b>100.00%</b>	<b>80.16%</b>	<b>4.82%</b>	<b>0.30%</b>	<b>13.75%</b>	<b>0.66%</b>	<b>0.30%</b>
Subtransmission Customer Base	<b>CCB</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>97.85%</b>	<b>0.00%</b>	<b>2.15%</b>
Primary Feeder Customer Base	<b>CCP</b>	<b>100.00%</b>	<b>92.53%</b>	<b>5.56%</b>	<b>0.35%</b>	<b>0.45%</b>	<b>0.76%</b>	<b>0.35%</b>
Line Transformer Customer Base	<b>CCLT</b>	<b>100.00%</b>	<b>92.55%</b>	<b>5.56%</b>	<b>0.33%</b>	<b>0.45%</b>	<b>0.76%</b>	<b>0.35%</b>
Secondary Feeder Customer Base	<b>CCS</b>	<b>100.00%</b>	<b>82.77%</b>	<b>1.31%</b>	<b>0.17%</b>	<b>14.95%</b>	<b>0.48%</b>	<b>0.33%</b>
Weighted - Services	<b>CWCS</b>	<b>100.00%</b>	<b>93.41%</b>	<b>3.61%</b>	<b>1.28%</b>	<b>1.71%</b>	<b>0.00%</b>	<b>0.00%</b>
Weighted Meter -Capital	<b>CWMC</b>	<b>100.00%</b>	<b>82.76%</b>	<b>13.32%</b>	<b>3.92%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Weighted Meter Reading	<b>CWMR</b>	<b>100.00%</b>	<b>18.47%</b>	<b>11.10%</b>	<b>70.43%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Weighted Bills	<b>CWNB</b>	<b>100.00%</b>	<b>94.00%</b>	<b>4.98%</b>	<b>0.27%</b>	<b>0.02%</b>	<b>0.51%</b>	<b>0.23%</b>
CUSTOMER ALLOCATORS - Composite								
CUSTOMER 1815-1855	<b>1815-1855 C</b>	<b>100.00%</b>	<b>90.98%</b>	<b>4.53%</b>	<b>0.58%</b>	<b>3.06%</b>	<b>0.57%</b>	<b>0.28%</b>
CUSTOMER 1808	<b>1808 C</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
CUSTOMER 1815	<b>1815 C</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
CUSTOMER 1820	<b>1820 C</b>	<b>100.00%</b>	<b>63.63%</b>	<b>11.07%</b>	<b>24.73%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.26%</b>
	<b>1815 &amp; 1820</b>							
CUSTOMER 1815 & 1820	<b>C</b>	<b>100.00%</b>	<b>63.63%</b>	<b>11.07%</b>	<b>24.73%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.26%</b>
CUSTOMER 1830	<b>1830 C</b>	<b>100.00%</b>	<b>90.19%</b>	<b>4.54%</b>	<b>0.31%</b>	<b>3.93%</b>	<b>0.69%</b>	<b>0.34%</b>
CUSTOMER 1835	<b>1835 C</b>	<b>100.00%</b>	<b>91.01%</b>	<b>4.90%</b>	<b>0.32%</b>	<b>2.71%</b>	<b>0.72%</b>	<b>0.34%</b>
	<b>1830 &amp; 1835</b>							
CUSTOMER 1830 & 1835	<b>C</b>	<b>100.00%</b>	<b>90.58%</b>	<b>4.71%</b>	<b>0.31%</b>	<b>3.35%</b>	<b>0.70%</b>	<b>0.34%</b>
CUSTOMER 1840	<b>1840 C</b>	<b>100.00%</b>	<b>86.28%</b>	<b>2.84%</b>	<b>0.23%</b>	<b>9.73%</b>	<b>0.58%</b>	<b>0.34%</b>
CUSTOMER 1845	<b>1845 C</b>	<b>100.00%</b>	<b>92.23%</b>	<b>5.44%</b>	<b>0.34%</b>	<b>0.89%</b>	<b>0.75%</b>	<b>0.35%</b>
	<b>1840 &amp; 1845</b>							
CUSTOMER 1840 & 1845	<b>C</b>	<b>100.00%</b>	<b>89.23%</b>	<b>4.13%</b>	<b>0.29%</b>	<b>5.34%</b>	<b>0.67%</b>	<b>0.34%</b>
CUSTOMER 1850	<b>1850 C</b>	<b>100.00%</b>	<b>92.55%</b>	<b>5.56%</b>	<b>0.33%</b>	<b>0.45%</b>	<b>0.76%</b>	<b>0.35%</b>
CUSTOMER 1855	<b>1855 C</b>	<b>100.00%</b>	<b>93.41%</b>	<b>3.61%</b>	<b>1.28%</b>	<b>1.71%</b>	<b>0.00%</b>	<b>0.00%</b>

CUSTOMER 1860	1860 C	100.00%	82.76%	13.32%	3.92%	0.00%	0.00%	0.00%
<b>Composite Allocators</b>								
Net Fixed Assets	NFA	100.00%	79.33%	7.07%	11.63%	1.48%	0.30%	0.20%
Net Fixed Assets Excluding Capital								
Contribution	NFA ECC	100.00%	81.25%	6.44%	9.94%	1.85%	0.32%	0.20%
5005-5340	O&M	100.00%	85.43%	6.48%	5.65%	1.88%	0.36%	0.19%
Account Setup	Acct	100.00%	85.43%	6.48%	5.65%	1.88%	0.36%	0.19%
Access to Poles	POLE	100.00%	81.79%	6.82%	9.62%	1.08%	0.44%	0.25%
5005-6225	OM&A	100.00%	85.30%	6.49%	5.78%	1.88%	0.36%	0.19%



Ontario Energy Board

# 2016 Cost Allocation Model

**EB-2016-0086**

## Sheet E3 Demand Allocator Worksheet -

**Instructions:**

Input sheet for Demand Allocators.

**PLCC WATTS**

**400**

		1	2	3	7	8	9
Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CCA	23,549	18,877	1,135	72	3,239	155	71
CCB	3,310	0	0	0	3,239	0	71
CCP	20,401	18,877	1,135	72	92	155	71
CCLT	20,396	18,877	1,135	66	92	155	71
CCS	21,667	17,933	284	36	3,239	104	71
PLCC-CCA	9,419	7,551	454	29	1,296	62	28
PLCC-CCB	1,324	0	0	0	1,296	0	28
PLCC-CCP	8,161	7,551	454	29	37	62	28
PLCC-CCLT	8,159	7,551	454	27	37	62	28
PLCC-CCS	8,667	7,173	114	14	1,296	42	28

<b>1NCP</b>							
<b>DNCP1</b>	<b>55,841</b>	38,839	5,221	11,502	179	23	76
<b>PNCP1</b>	<b>55,841</b>	38,839	5,221	11,502	179	23	76
<b>LTNCP1</b>	<b>55,841</b>	38,839	5,221	11,502	179	23	76
<b>SNCP1</b>	<b>44,231</b>	36,975	1,305	5,751	108	15	76
<b>PLCC - 1NCP</b>							
<b>DNCP1A</b>	<b>55,633</b>	38,839	5,221	11,502	0	23	48
<b>PNCP1A</b>	<b>47,720</b>	31,289	4,767	11,473	142	0	48
<b>LTNCP1A</b>	<b>47,722</b>	31,289	4,767	11,475	142	0	48
<b>SNCP1A</b>	<b>36,778</b>	29,802	1,192	5,737	0	0	48
<b>4 NCP</b>							
<b>DNCP4</b>	<b>210,794</b>	147,194	19,180	43,310	717	92	301
<b>PNCP4</b>	<b>210,794</b>	147,194	19,180	43,310	717	92	301
<b>LTNCP4</b>	<b>210,794</b>	147,194	19,180	43,310	717	92	301
<b>SNCP4</b>	<b>167,372</b>	140,129	4,795	21,655	430	61	301
<b>PLCC - 4NCP</b>							
<b>DNCP4A</b>	<b>209,964</b>	147,194	19,180	43,310	0	92	187
<b>PNCP4A</b>	<b>178,308</b>	116,991	17,364	43,195	570	0	187
<b>LTNCP4A</b>	<b>178,316</b>	116,991	17,364	43,203	570	0	187
<b>SNCP4A</b>	<b>137,562</b>	111,436	4,341	21,598	0	0	187
<b>12NCP</b>							
<b>DNCP12</b>	<b>532,436</b>	354,038	52,118	122,988	2,133	276	882
<b>PNCP12</b>	<b>532,436</b>	354,038	52,118	122,988	2,133	276	882
<b>LTNCP12</b>	<b>532,436</b>	354,038	52,118	122,988	2,133	276	882
<b>SNCP12</b>	<b>413,914</b>	337,044	13,030	61,494	1,280	184	882
<b>PLCC - 12NCP</b>							
<b>DNCP12A</b>	<b>529,962</b>	354,038	52,118	122,988	0	276	541
<b>PNCP12A</b>	<b>434,977</b>	263,428	46,670	122,645	1,691	0	541
<b>LTNCP12A</b>	<b>435,001</b>	263,428	46,670	122,669	1,691	0	541
<b>SNCP12A</b>	<b>324,496</b>	250,965	11,668	61,323	0	0	541



# 2016 Cost Allocation Model

EB-2016-0086

Sheet E4 Trial Balance Allocation Detail Worksheet -

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land		dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP4			TCP4			
1805-2	Land Station <50 kV		dp	DCP	DCP4			DCP4			
1806	Land Rights		dp	DDCP							
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4			TCP4			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4			DCP4			
1808	Buildings and Fixtures		dp	DDCP							
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4			TCP4			
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4			DCP4			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4			TCP4			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4			DCP4			

cp	ncp	non-demand	FINAL
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4			TCP4			
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4			DCP4			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4			DCP4			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
1825	Storage Battery Equipment		dp	DDCP							
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4			TCP4			
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4			DCP4			
1830	Poles, Towers and Fixtures		dp	DDNCP							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4			BCP4			
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		
1835	Overhead Conductors and Devices		dp	DDNCP							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4			BCP4			
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		
1840	Underground Conduit		dp	DDNCP							
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4			BCP4			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		

cp	ncp	non-demand	FINAL
TCP4			TCP4
DCP4			DCP4
DCP4			DCP4
	PNCP4		PNCP4
TCP4			TCP4
DCP4			DCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4



Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
	blank row														
4080	Distribution Services Revenue	Distribution Services Revenue	CREV							CREV					
4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								OM&A				
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A				
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								OM&A				
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi												
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								OM&A				
4305	Regulatory Debits	Other Income & Deductions	mi								OM&A				
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								O&M				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								O&M				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A				
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN					
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			CCS			CCS						
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D



Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C		
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C		
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		1840 & 1845 D	1840 & 1845 C		
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC		
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA		
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA		
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C		
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C		
5096	Other Rent	Operation (Working Capital)	di							O&M	
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C		
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C		
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		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	1830 & 1835 D	1830 & 1835 C		
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C		

cp	ncp	non-demand	FINAL
		1840 & 1845 D	1840 & 1845 D
		1840 & 1845 D	1840 & 1845 D
		1840 & 1845 D	1840 & 1845 D
		1850 D	1850 D
		1815-1855 D	1815-1855 D
		1840 & 1845 D	1840 & 1845 D
		1830 & 1835 D	1830 & 1835 D
		1815-1855 D	1815-1855 D
		1808 D	1808 D
		1815 D	1815 D
		1820 D	1820 D
		1830 D	1830 D
		1835 D	1835 D
		1855 D	1855 D
		1830 & 1835 D	1830 & 1835 D
		1840 D	1840 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C		
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C		
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C		
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR		
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5405	Supervision	Community Relations (Working Capital)	ad							O&M	
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M	
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M	
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC	
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M	
5505	Supervision	Other Distribution Expenses	ad							O&M	

cp	ncp	non-demand	FINAL
		1845 D	1845 D
		1855 D	1855 D
		1850 D	1850 D
		1860 D	1860 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M	
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC	
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout		
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout		
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout		
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M	
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M	
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M	
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT							NFA	
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA	
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA	
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad							O&M	
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M	
6215	Penalties	Other Distribution Expenses	ad							O&M	
6225	Other Deductions	Other Distribution Expenses	ad							O&M	

cp	ncp	non-demand	FINAL
		PRORATED	PRORATED
		PRORATED	PRORATED
		PRORATED	PRORATED
		PRORATED	PRORATED

# 2016 Cost Allocation Model

**EB-2016-0086**

**Sheet E5 Reconciliation Worksheet -**

**Details:**

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$1,049,593	\$1,049,593		\$0	\$1,049,593	\$1,049,593	\$0	\$1,049,593	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$394,446	\$394,446		\$0	\$394,446	\$394,446	\$0	\$394,446	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$10,904,113	\$10,904,113		\$0	\$10,904,113	\$10,904,113	\$0	\$10,904,113	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$222,533	\$222,533		\$0	\$222,533	\$222,533	\$0	\$222,533	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$14,476,184	\$14,476,184		\$0	\$14,476,184	\$14,476,184	\$0	\$14,476,184	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$4,571,427	\$4,571,427		\$0	\$4,571,427	\$4,571,427	\$0	\$4,571,427	\$0



1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$14,840,815	\$14,840,815		\$0	\$14,840,815	\$14,840,815	\$0	\$14,840,815	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$2,743,089	\$2,743,089		\$0	\$2,743,089	\$2,743,089	\$0	\$2,743,089	\$0
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$4,653,472	\$4,653,472		\$0	\$4,653,472	\$4,653,472	\$0	\$4,653,472	\$0
1840-5	Underground Conduit - Secondary		\$8,272,839	\$8,272,839		\$0	\$8,272,839	\$8,272,839	\$0	\$8,272,839	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary		\$12,330,198	\$12,330,198		\$0	\$12,330,198	\$12,330,198	\$0	\$12,330,198	\$0
1845-5	Underground Conductors and Devices - Secondary		\$381,346	\$381,346		\$0	\$381,346	\$381,346	\$0	\$381,346	\$0
1850	Line Transformers		\$16,729,880	\$16,729,880		\$0	\$16,729,880	\$16,729,880	\$0	\$16,729,880	\$0
1855	Services		\$10,775,595	\$10,775,595		\$0	\$10,775,595	\$10,775,595	\$0	\$10,775,595	\$0
1860	Meters		\$3,025,970	\$3,025,970		\$0	\$3,025,970	\$3,025,970	\$0	\$3,025,970	\$0
1905	Land	\$0	\$1,015,496	\$1,015,496		\$0	\$1,015,496	\$1,015,496	\$0	\$1,015,496	\$0
1906	Land Rights	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$12,498,010	\$12,498,010		\$0	\$12,498,010	\$12,498,010	\$0	\$12,498,010	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$291,002	\$291,002		\$0	\$291,002	\$291,002	\$0	\$291,002	\$0
1920	Computer Equipment - Hardware	\$0	\$1,071,534	\$1,071,534		\$0	\$1,071,534	\$1,071,534	\$0	\$1,071,534	\$0
1925	Computer Software	\$0	\$1,955,377	\$1,955,377		\$0	\$1,955,377	\$1,955,377	\$0	\$1,955,377	\$0
1930	Transportation Equipment	\$0	\$2,109,257	\$2,109,257		\$0	\$2,109,257	\$2,109,257	\$0	\$2,109,257	\$0
1935	Stores Equipment	\$0	\$159,924	\$159,924		\$0	\$159,924	\$159,924	\$0	\$159,924	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$692,447	\$692,447		\$0	\$692,447	\$692,447	\$0	\$692,447	\$0
1945	Measurement and Testing Equipment	\$0	\$417,421	\$417,421		\$0	\$417,421	\$417,421	\$0	\$417,421	\$0
1950	Power Operated Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$1,924,818	\$1,924,818		\$0	\$1,924,818	\$1,924,818	\$0	\$1,924,818	\$0
1990	Other Tangible Property	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$46,219,773)	\$0	(\$46,219,773)		\$0	(\$46,219,773)	(\$46,219,773)	\$0	(\$46,219,773)	(\$0)
2005	Property Under Capital Leases	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$14,833,184)		(\$14,833,184)		\$0	(\$14,833,184)	(\$14,833,184)	\$0	(\$14,833,184)	(\$0)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$2,567,137)		(\$2,567,137)		\$0	(\$2,567,137)	(\$2,567,137)	\$0	(\$2,567,137)	\$0
blank row											
4080	Distribution Services Revenue	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$329,900)		(\$329,900)		\$0	(\$329,900)	(\$329,900)	\$0	(\$329,900)	\$0
4215	Other Utility Operating Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0



4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$85,200)	(\$85,200)	\$0	(\$85,200)	(\$85,200)	\$0	(\$85,200)	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	(\$1,615,091)	(\$1,615,091)	\$0	(\$1,615,091)	(\$1,615,091)	\$0	(\$1,615,091)	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$211,954	\$211,954	\$0	\$211,954	\$211,954	\$0	\$211,954	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$1,188,300)	(\$1,188,300)	\$0	(\$1,188,300)	(\$1,188,300)	\$0	(\$1,188,300)	\$0
4380	Expenses of Non-Utility Operations	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$0
4390	Miscellaneous Non-Operating Income	(\$174,800)	(\$174,800)	\$0	(\$174,800)	(\$174,800)	\$0	(\$174,800)	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$32,401,694	\$32,401,694	\$0	\$32,401,694	\$32,401,694	\$0	\$32,401,694	\$0
4708	Charges-WMS	\$1,620,315	\$1,620,315	\$0	\$1,620,315	\$1,620,315	\$0	\$1,620,315	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$1,087,153	\$1,087,153	\$0	\$1,087,153	\$1,087,153	\$0	\$1,087,153	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$1,087,153	\$1,087,153	\$0	\$1,087,153	\$1,087,153	\$0	\$1,087,153	\$0
4730	Rural Rate Assistance Expense	\$189,714	\$189,714	\$0	\$189,714	\$189,714	\$0	\$189,714	\$0
4750	Charges-LV	\$731,385	\$731,385	\$0	\$731,385	\$731,385	\$0	\$731,385	\$0
4751	Charges - Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$275,400	\$275,400	\$0	\$275,400	\$275,400	\$0	\$275,400	\$0
5010	Load Dispatching	\$21,200	\$21,200	\$0	\$21,200	\$21,200	\$0	\$21,200	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5016	Distribution Station Equipment - Operation Labour	\$11,100	\$11,100	\$0	\$11,100	\$11,100	\$0	\$11,100	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,100	\$4,100	\$0	\$4,100	\$4,100	\$0	\$4,100	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$165,000	\$165,000	\$0	\$165,000	\$165,000	\$0	\$165,000	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$8,600	\$8,600	\$0	\$8,600	\$8,600	\$0	\$8,600	\$0
5030	Overhead Subtransmission Feeders - Operation	\$2,700	\$2,700	\$0	\$2,700	\$2,700	\$0	\$2,700	\$0
5035	Overhead Distribution Transformers- Operation	\$800	\$800	\$0	\$800	\$800	\$0	\$800	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$98,100	\$98,100	\$0	\$98,100	\$98,100	\$0	\$98,100	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$121,000	\$121,000	\$0	\$121,000	\$121,000	\$0	\$121,000	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$389,200	\$389,200	\$0	\$389,200	\$389,200	\$0	\$389,200	\$0
5070	Customer Premises - Operation Labour	\$145,000	\$145,000	\$0	\$145,000	\$145,000	\$0	\$145,000	\$0
5075	Customer Premises - Materials and Expenses	\$124,400	\$124,400	\$0	\$124,400	\$124,400	\$0	\$124,400	\$0
5085	Miscellaneous Distribution Expense	\$700,400	\$700,400	\$0	\$700,400	\$700,400	\$0	\$700,400	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,900	\$11,900	\$0	\$11,900	\$11,900	\$0	\$11,900	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$15,700	\$15,700	\$0	\$15,700	\$15,700	\$0	\$15,700	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$62,700	\$62,700	\$0	\$62,700	\$62,700	\$0	\$62,700	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$21,700	\$21,700	\$0	\$21,700	\$21,700	\$0	\$21,700	\$0
5125	Maintenance of Overhead Conductors and Devices	\$141,500	\$141,500	\$0	\$141,500	\$141,500	\$0	\$141,500	\$0
5130	Maintenance of Overhead Services	\$66,200	\$66,200	\$0	\$66,200	\$66,200	\$0	\$66,200	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$172,000	\$172,000	\$0	\$172,000	\$172,000	\$0	\$172,000	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$12,800	\$12,800	\$0	\$12,800	\$12,800	\$0	\$12,800	\$0
5155	Maintenance of Underground Services	\$131,000	\$131,000	\$0	\$131,000	\$131,000	\$0	\$131,000	\$0
5160	Maintenance of Line Transformers	\$82,000	\$82,000	\$0	\$82,000	\$82,000	\$0	\$82,000	\$0
5175	Maintenance of Meters	\$31,100	\$31,100	\$0	\$31,100	\$31,100	\$0	\$31,100	\$0
5305	Supervision	\$145,500	\$145,500	\$0	\$145,500	\$145,500	\$0	\$145,500	\$0
5310	Meter Reading Expense	\$20,900	\$20,900	\$0	\$20,900	\$20,900	\$0	\$20,900	\$0
5315	Customer Billing	\$514,800	\$514,800	\$0	\$514,800	\$514,800	\$0	\$514,800	\$0
5320	Collecting	\$410,800	\$410,800	\$0	\$410,800	\$410,800	\$0	\$410,800	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$86,400	\$86,400	\$0	\$86,400	\$86,400	\$0	\$86,400	\$0
5340	Miscellaneous Customer Accounts Expenses	\$186,000	\$186,000	\$0	\$186,000	\$186,000	\$0	\$186,000	\$0

5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5410	Community Relations - Sundry	\$9,600	\$9,600	\$0	\$9,600	\$9,600	\$0	\$9,600	\$0	\$0	
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5420	Community Safety Program	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0	
5425	Miscellaneous Customer Service and Informational Expenses	\$2,300	\$2,300	\$0	\$2,300	\$2,300	\$0	\$2,300	\$0	\$0	
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5605	Executive Salaries and Expenses	\$282,700	\$282,700	\$0	\$282,700	\$282,700	\$0	\$282,700	\$0	\$0	
5610	Management Salaries and Expenses	\$397,900	\$397,900	\$0	\$397,900	\$397,900	\$0	\$397,900	\$0	\$0	
5615	General Administrative Salaries and Expenses	\$1,733,700	\$1,733,700	\$0	\$1,733,700	\$1,733,700	\$0	\$1,733,700	\$0	\$0	
5620	Office Supplies and Expenses	\$224,500	\$224,500	\$0	\$224,500	\$224,500	\$0	\$224,500	\$0	\$0	
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5630	Outside Services Employed	\$195,700	\$195,700	\$0	\$195,700	\$195,700	\$0	\$195,700	\$0	\$0	
5635	Property Insurance	\$54,000	\$54,000	\$0	\$54,000	\$54,000	\$0	\$54,000	\$0	\$0	
5640	Injuries and Damages	\$64,900	\$64,900	\$0	\$64,900	\$64,900	\$0	\$64,900	\$0	\$0	
5645	Employee Pensions and Benefits	\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$0	\$20,000	\$0	\$0	
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5655	Regulatory Expenses	\$75,600	\$75,600	\$0	\$75,600	\$75,600	\$0	\$75,600	\$0	\$0	
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5665	Miscellaneous General Expenses	\$147,000	\$147,000	\$0	\$147,000	\$147,000	\$0	\$147,000	\$0	\$0	
5670	Rent	\$800	\$800	\$0	\$800	\$800	\$0	\$800	\$0	\$0	
5675	Maintenance of General Plant	\$432,700	\$432,700	\$0	\$432,700	\$432,700	\$0	\$432,700	\$0	\$0	
5680	Electrical Safety Authority Fees	\$10,900	\$10,900	\$0	\$10,900	\$10,900	\$0	\$10,900	\$0	\$0	
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$4,073,356	\$4,073,356	\$0	\$4,073,356	\$4,073,356	\$0	\$4,073,356	\$0	\$0	
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6005	Interest on Long Term Debt	\$1,422,457	\$1,422,457	\$0	\$1,422,457	\$1,422,457	\$0	\$1,422,457	\$0	\$0	
6105	Taxes Other Than Income Taxes	\$132,400	\$132,400	\$0	\$132,400	\$132,400	\$0	\$132,400	\$0	\$0	
6110	Income Taxes	\$244,203	\$244,203	\$0	\$244,203	\$244,203	\$0	\$244,203	\$0	\$0	
6205-1	Sub-account LEAP funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total		(\$14,903,301)	\$127,506,786	\$112,603,485	Control	\$0	\$112,603,485	\$112,603,485	\$0	\$112,603,486	(\$0)

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Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	77,900	\$	-	\$	-	\$	77,900	\$	77,900	\$	-	\$	-
1830	\$	21,700	\$	-	\$	-	\$	21,700	\$	21,700	\$	-	\$	-
1835	\$	141,500	\$	-	\$	-	\$	141,500	\$	141,500	\$	-	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	12,800	\$	-	\$	-	\$	12,800	\$	12,800	\$	-	\$	-
1850	\$	82,800	\$	-	\$	-	\$	82,800	\$	82,800	\$	-	\$	-
1855	\$	197,200	\$	-	\$	-	\$	197,200	\$	197,200	\$	-	\$	-
1860	\$	31,100	\$	-	\$	-	\$	31,100	\$	31,100	\$	-	\$	-
1815-1855	\$	1,012,700	\$	-	\$	-	\$	1,012,700	\$	1,012,700	\$	-	\$	-
1830 & 1835	\$	360,200	\$	-	\$	-	\$	360,200	\$	360,200	\$	-	\$	-
1840 & 1845	\$	219,100	\$	-	\$	-	\$	219,100	\$	219,100	\$	-	\$	-
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	86,400	\$	-	\$	-	\$	86,400	\$	86,400	\$	-	\$	-
Break Out	\$	(56,979,601)	\$	-	\$	-	\$	(56,979,601)	\$	(56,979,601)	\$	-	\$	(0)
CCA	\$	269,400	\$	-	\$	-	\$	269,400	\$	269,400	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	2,396,840	\$	-	\$	-	\$	2,396,840	\$	2,396,840	\$	-	\$	-
CEN EWMP	\$	34,211,723	\$	-	\$	-	\$	34,211,723	\$	34,211,723	\$	-	\$	-
CREV	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CWCS	\$	10,775,595	\$	-	\$	-	\$	10,775,595	\$	10,775,595	\$	-	\$	-
CWMC	\$	3,415,170	\$	-	\$	-	\$	3,415,170	\$	3,415,170	\$	-	\$	-
CWMR	\$	20,900	\$	-	\$	-	\$	20,900	\$	20,900	\$	-	\$	-
CWNB	\$	1,257,100	\$	-	\$	-	\$	1,257,100	\$	1,257,100	\$	-	\$	-
DCP	\$	1,444,039	\$	-	\$	-	\$	1,444,039	\$	1,444,039	\$	-	\$	-
LPHA	\$	(85,200)	\$	-	\$	-	\$	(85,200)	\$	(85,200)	\$	-	\$	-
LTNCP	\$	16,729,880	\$	-	\$	-	\$	16,729,880	\$	16,729,880	\$	-	\$	-
NFA	\$	(2,675,914)	\$	-	\$	-	\$	(2,675,914)	\$	(2,675,914)	\$	-	\$	-
NFA ECC	\$	22,190,287	\$	-	\$	-	\$	22,190,287	\$	22,190,287	\$	-	\$	-
O&M	\$	3,598,300	\$	-	\$	-	\$	3,598,300	\$	3,598,300	\$	-	\$	-
PNCP	\$	57,204,782	\$	-	\$	-	\$	57,204,782	\$	57,204,782	\$	-	\$	-
SNCP	\$	15,968,701	\$	-	\$	-	\$	15,968,701	\$	15,968,701	\$	-	\$	-
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	111,985,400	\$	-	\$	-	\$	111,985,400	\$	111,985,400	\$	-	\$	(0)



Ontario Energy Board

# 2015 Cost Allocation Model

## **Sheet E5 Reconciliation Worksheet -**

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have two saving options. The 2014 Filing Requirements request that a copy of Option 1 be filed in live Excel format.

### **OPTION #1 - Detailed**

- Step 1: Save this file as "LDCname\_Detailed\_CA\_model\_RUN#.xls"
- Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

### **OPTION #2 - Rolled Up** (Note that the rolled-up version is no longer required in a COS filing.)

- 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"**