

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.

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 owrkdsheet 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 RRRTrial 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. Generallythe Residential wieghting 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 the15 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

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 accition 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 <u>revenue</u> 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 approriate if a class, eg streetlights, is billed per device, of 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 apecific 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 distributors 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 I7.2continue 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 a 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.
- \succ 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 defalt 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

Ontario Energy Board

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
T (1)	
Title:	Regulatory/CDM Manager
Phone Number:	705-431-6870 ext 262
E-Mail Address:	bpinke@innpower.com

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		** <u>Please Note: Colo</u>	ur Coding Legend **
		Input Cells	
		Output Cells	
		Exhibition	
		Brought Forward	-
		Calculation	Calculation
		Diagnostic	
Brief Descript	ion of Each	Worksheet's Function	
INPUTS	11	Intro	Brief explanation of what the pages do.
	12	LDC data and Classes	Enter LDC specific information and number of classes etc
	13	TB Data	Forecast Trial Balance
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	15.1	Misc Data	Input for miscellaneous data where necessary - TBD
	15.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	l6.1	Revenue	Input rates and volumes for working up revenue
	16.2	Customer Data	Input customer related data for generating customer allocators
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	19	Direct Allocation	
OUTPUTS	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	02.2	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	
	04	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	07	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

1, GENERAL	
General	4
2. LDC INPUT - Rate Classes	

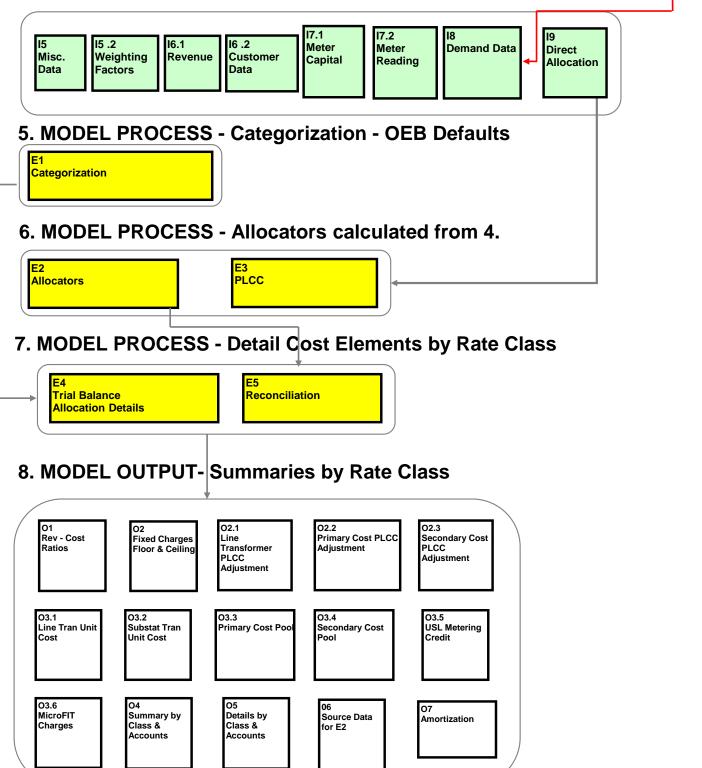
(12
	Rete Classes
	Rate Classes
	Declaration
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3. LDC INPUT - Financial Data



I4 ▶ Break Out Assets Load Shapes

4. LDC INPUT - Customer Data and Operating Stats





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

I2 LDC class

Ontario Energy Board

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
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

Uniform System of Accounts - Detail Accounts

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

\$0

\$0

\$0

Unclassified Asset Unclassified Asset

1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0		\$0
	Other Accounts Receivable	 \$0		\$0
-	Accrued Utility Revenues			\$0
	Accumulated Provision for Uncollectible Accounts			
	Credit	\$0		\$0
1140	Interest and Dividends Receivable	\$0		\$0
1150	Rents Receivable	\$0		\$0
1170	Notes Receivable	\$0		\$0
	Prepayments			\$0
	Miscellaneous Current and Accrued Assets	\$0		\$0
	Accounts Receivable from Associated Companies	\$0		\$0
	Notes Receivable from Associated Companies	\$0		\$0
	Fuel Stock	\$0		\$0
	Plant Materials and Operating Supplies			\$0
	Merchandise	\$0		\$0
	Other Materials and Supplies	 \$0		\$0
1405	Long Term Investments in Non-Associated Companies	\$0		\$0
	Long Term Receivable - Street Lighting Transfer			\$0
	Other Special or Collateral Funds	\$0		\$0
	Sinking Funds			\$0
	Unamortized Debt Expense			\$0
	Unamortized Discount on Long-Term DebtDebit			\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses			\$0
1460	Other Non-Current Assets			\$0
	O.M.E.R.S. Past Service Costs			\$0
	Past Service Costs - Employee Future Benefits			\$0
1475	Past Service Costs - Other Pension Plans			\$0
1480	Portfolio Investments - Associated Companies			\$0
1485	Investment in Associated Companies - Significant			
	Influence			\$0
1490	Investment in Subsidiary Companies			\$0
	Unrecovered Plant and Regulatory Study Costs			\$0
	Other Regulatory Assets			\$0
	Preliminary Survey and Investigation Charges			\$0
	Emission Allowance Inventory			\$0
	Emission Allowances Withheld	 * 0		\$0
	RCVARetail	 \$0		\$0
	Power Purchase Variance Account			\$0
1521	Special Purpose Charge Assessment Variance Account			\$0
	Miscellaneous Deferred Debits			\$0 \$0
	Deferred Losses from Disposition of Utility Plant			\$0
	Renewable Connection Capital Deferral Account	\$0		\$0
1532	Renewable Connection OM&A Deferral Account	\$0		\$0
1533	Renewable Connection Funding Adder Deferral Account			\$0
1534	Smart Grid Capital Deferral Account			\$0
	Smart Grid OM&A Deferral Account			\$0
	Smart Grid Funding Adder Deferral Account			\$0
	Unamortized Loss on Reacquired Debt			\$0
	Development Charge Deposits/ Receivables			\$0
	RCVASTR	\$0		\$0 \$0 \$0 \$0 \$0
	LV Variance Account			\$0
1555	Smart Meter Capital and Recovery Variance Account			\$0
1556	Smart Meter OM&A Variance Account			\$0
	Deferred Development Costs			\$0
	Deferred Payments in Lieu of Taxes			\$0
	Account 1563 - Deferred PILs Contra Account	\$0		\$0
1000		\$0		φυ

Unclassified Asset 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				1	\$0
1570	Qualifying Transition Costs				1	\$0
1571	Pre-market Opening Energy Variance				1	\$0
1572	Extraordinary Event Costs				+	\$0
		_			4	
1574	Deferred Rate Impact Amounts					\$0
1575	IFRS -CGAAP Transition PP&E Amounts		·			\$0
1576	Accounting Changes under CGAAP	\$0				\$0
1580	RSVAWMS			+	+	\$0
	RSVAONE-TIME					\$0
	RSVAONE-TIME				+	\$0
1584					4	
1586	RSVACN		·			\$0
1588	RSVAPOWER	_	l			\$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				4	\$0
1630	Leasehold Improvements	_	l			\$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				1	\$0
	Generators				+	^
1675 1680	Accessory Electric Equipment				4	\$0 \$0
						5 0
1685	Miscellaneous Power Plant Equipment				4	\$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
1733	Underground Conductors and Devices			+		\$0
1740	Roads and Trails			1		\$0
		¢1.040.500				
1805	Land	\$1,049,593				\$1,049,593
1806	Land Rights	\$394,446				\$394,446
1808	Buildings and Fixtures					\$0
1810	Leasehold Improvements					\$0
	Transformer Station Equipment - Normally Primary					
1815	above 50 kV					\$0
	Distribution Station Equipment - Normally Primary below					
1820	50 kV	\$11,126,646				\$11,126,646
						\$0
1825	Storage Battery Equipment		1			
1825 1830	Storage Battery Equipment Poles, Towers and Fixtures	\$19,047,611				\$19,047,611

CDM Expenditures and Recoveries Unclassified Asset Non-Distribution Asset Other Distribution Assets 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
1845 Underground Conduct		\$12,711,545	\$12,711,545
1850 Line Transformers		\$16,729,880	\$16,729,880
1855 Services		\$10,775,595	\$10,775,595
1860 Meters		\$3,025,970	\$3,025,970
blank row		\$3,023,970	\$3,023,970
	Customoria Dramisaa		02
1865 Other Installations on			\$0
1870 Leased Property on C			\$0
1875 Street Lighting and Si	gnal Systems	AL 015 100	\$0
1905 Land		\$1,015,496	\$1,015,496
1906 Land Rights			\$0
1908 Buildings and Fixtures		\$12,498,010	\$12,498,010
1910 Leasehold Improveme			\$0
1915 Office Furniture and E		\$291,002	\$291,002
1920 Computer Equipment	- Hardware	\$1,071,534	\$1,071,534
1925 Computer Software		\$1,955,377	\$1,955,377
1930 Transportation Equipr	nent	\$2,109,257	\$2,109,257
1935 Stores Equipment		\$159,924	\$159,924
1940 Tools, Shop and Gara	ge Equipment	\$692,447	\$692,447
1945 Measurement and Te	<u> </u>	\$417,421	\$417,421
1950 Power Operated Equi		· · · ·	\$0
1955 Communication Equip			\$0
1960 Miscellaneous Equipn			\$0
1965 Water Heater Rental			\$0
	ontrols - Customer Premises		\$0
	ontrols - Utility Premises		\$0
1980 System Supervisory E		\$1,924,818	\$1,924,818
		\$1,924,010	\$0
			\$0
		(\$46,240,772)	
1995 Contributions and Gra		(\$46,219,773)	(\$46,219,773)
2005 Property Under Capita			\$0
2010 Electric Plant Purchas			\$0
2020 Experimental Electric			\$0
•	ipment Leased to Others		\$0
2040 Electric Plant Held for			\$0
	on Not ClassifiedElectric		\$0
2055 Construction Work in			\$0
2060 Electric Plant Acquisit			\$0
2065 Other Electric Plant A	djustment		\$0
2070 Other Utility Plant			\$0
	wned or Under Capital Leases		\$0
	of Electric Utility Plant - Property,		
Plant, & Equipment	, i <i>j</i> ,	(\$14,833,184)	(\$14,833,184)
	ation of Electric Utility Plant -		
Intangibles	····· · · · · · · · · · · · · · · · ·		\$0
	ation of Electric Plant Acquisition		
Adjustment			\$0
	ation of Other Utility Plant		\$0
	ation of Non-Utility Property		\$0
2100 Accounts Payable	ation of Non-Otility Property		\$0
2205 Accounts Payable 2208 Customer Credit Bala	2000		\$0
			\$0
2210 Current Portion of Cus			
2215 Dividends Declared			\$0
	t and Accrued Liabilities		\$0
2225 Notes and Loans Pay			\$0
	Associated Companies		\$0
2242 Notes Payable to Ass			\$0
2250 Debt Retirement Char			\$0
2252 Transmission Charge	s Payable		\$0
2254 Electrical Safety Author	prity Fees Payable		\$0

Poles, Wires Poles, Wires Line Transformers Services and Meters Services and Meters
Non-Distribution Asset Non-Distribution Asset Non-Distribution Asset Land and Buildings General Plant General Plant Equipment IT Assets IT Assets Equipment Equipment Equipment Equipment Equipment Equipment Equipment Equipment Equipment Solver Distribution Asset Other Distribution Assets Other Distribution Assets Non-Distribution Asset Non-Distribution Asset Accumulated Amortization
Unclassified Asset Non-Distribution Asset Non-Distribution Asset Liability Liability Liability Liability Liability Liability Liability Liability Liability Liability Liability Liability Liability Liability

0050	Independent Meriliet Operator Face and Departice					
	Independent Market Operator Fees and Penalties					* 0
	Payable					\$0 \$0
	Current Portion of Long Term Debt					<u>\$0</u>
	Ontario Hydro Debt - Current Portion					\$0
	Pensions and Employee Benefits - Current Portion					\$0 \$0
	Accrued Interest on Long Term Debt	_				\$0
	Matured Long Term Debt					\$0 \$0 \$0
	Matured Interest on Long Term Debt					\$0
	Obligations Under Capital LeasesCurrent					\$0
	Commodity Taxes					\$0
	Payroll Deductions / Expenses Payable					\$0
	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					\$0
	Future Income Taxes - Current					\$0
	Accumulated Provision for Injuries and Damages					\$0
	Employee Future Benefits					\$0
	Other Pensions - Past Service Liability					\$0
	Vested Sick Leave Liability					\$0
	Accumulated Provision for Rate Refunds					\$0
	Other Miscellaneous Non-Current Liabilities					\$0
	Obligations Under Capital LeaseNon-Current					\$0
	Development Charge Fund					\$0
	Long Term Customer Deposits					\$0
	Collateral Funds Liability					\$0
	Unamortized Premium on Long Term Debt					\$0
2348	O.M.E.R.S Past Service Liability - Long Term Portion					
						\$0
	Future Income Tax - Non-Current					\$0
	Other Regulatory Liabilities					\$0
2410	Deferred Gains from Disposition of Utility Plant					\$0
	Unamortized Gain on Reacquired Debt					\$0
2425	Other Deferred Credits					\$0
2435	Accrued Rate-Payer Benefit					\$0
	Debentures Outstanding - Long Term Portion					\$0
	Debenture Advances					\$0
2515	Reacquired Bonds					\$0
2520	Other Long Term Debt					\$0
2525	Term Bank Loans - Long Term Portion					\$0
2520						
	Ontario Hydro Debt Outstanding - Long Term Portion					\$0
2550	Advances from Associated Companies					\$0
	Common Shares Issued					\$0
	Preference Shares Issued					\$0
	Contributed Surplus					\$0
	Donations Received					\$0
	Development Charges Transferred to Equity					\$0
	Capital Stock Held in Treasury					\$0
	Miscellaneous Paid-In Capital					\$0
	Installments Received on Capital Stock					\$0 \$0
	Appropriated Retained Earnings					\$0
	Unappropriated Retained Earnings					\$0
	Balance Transferred From Income			\$0	\$0	(\$2,567,137)
	Appropriations of Retained Earnings - Current Period			φ0	\$ 0	\$0
	Dividends Payable-Preference Shares					\$0
	Dividends Payable-Common Shares					\$0
	Adjustment to Retained Earnings					\$0
	Unappropriated Undistributed Subsidiary Earnings					\$0
	Non-Utility Shareholders' Equity					\$0
4006	Residential Energy Sales		(\$20,727,298)			(\$20,727,298)
	Commercial Energy Sales	-	(420,121,290)			\$0
	Industrial Energy Sales	-				\$0
	Energy Sales to Large Users					\$0
4020	Linergy Dales to Large Users					φ 0

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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
	Billed-One-Time	(\$189,714)	(\$189,714)		Sales of Electricity
	Billed NW	(\$1,087,153)	(\$1,087,153)		Sales of Electricity
	Billed CN	(\$1,087,153)	(\$1,087,153)		Sales of Electricity
	Billed LV	(\$731,385)	(\$731,385)		Sales of Electricity
	Distribution Services Revenue	(\$731,300)	\$0		Distribution Services Revenue
	Retail Services Revenues		\$0	OM&A	Other Distribution Revenue
4082	Service Transaction Requests (STR) Revenues		\$0		Other Distribution Revenue
	Service Transaction Requests (STR) Revenues		\$0		Other Distribution Revenue
4086	SSS Admin Charge Electric Services Incidental to Energy Sales		\$0		Other Distribution Revenue
4090				UIVI&A	Other Revenue - Unclassified
4105	Transmission Charges Revenue		\$0		
4110	Transmission Services Revenue		\$0	0110.0	Other Revenue - Unclassified
4205	Interdepartmental Rents		\$0		Other Distribution Revenue
	Rent from Electric Property	(\$329,900)	(\$329,900)		Other Distribution Revenue
4215	Other Utility Operating Income		\$0		Other Distribution Revenue
4220	Other Electric Revenues		\$0		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
	Account Set Up Charges		\$0		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
	Special Purpose Charge Recovery		\$0		Other Revenue - Unclassified
	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		\$U	CiviaA	
-0-0	Investments		\$0	OM8A	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant		\$0		Other Income & Deductions
4345	Losses from Disposition of Future Use Utility Plant		\$0		Other Income & Deductions
		* 044.054	\$0 \$211,954		Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	\$211,954			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property		\$0		
4365	Gains from Disposition of Allowances for Emission		\$0		Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission		\$0		Other Income & Deductions
4375	Revenues from Non-Utility Operations	(\$1,188,300)	(\$1,188,300)		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)		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		Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	Ψ	\$0		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
-010			ΨU		

4500		_			\$ 0
	Steam From Other Sources				\$0
	Steam TransferredCredit				\$0
	Electric Expense				\$0
	Water For Power				\$0
	Water Power Taxes				\$0
	Hydraulic Expenses				\$0
4550	Generation Expense				\$0
4555	Miscellaneous Power Generation Expenses				\$0
4560	Rents				\$0
4565	Allowances for Emissions				\$0
4605	Maintenance Supervision and Engineering				\$0
4610	Maintenance of Structures				\$0 \$0 \$0
4615	Maintenance of Boiler Plant				\$0
4620	Maintenance of Electric Plant				\$0
4625	Maintenance of Reservoirs, Dams and Waterways				\$0
4630	Maintenance of Water Wheels, Turbines and Generators				\$0
4635	Maintenance of Generating and Electric Plant				\$0
1610	Maintenance of Miscellaneous Power Generation Plant				
					\$0
	Power Purchased		\$32,401,694		\$32,401,694
	Charges-WMS		\$1,620,315		\$1,620,315
	Cost of Power Adjustments				\$0
	Charges-One-Time				\$0
	Charges-NW		\$1,087,153		\$1,087,153
4715	System Control and Load Dispatching				\$0
4716	Charges-CN		\$1,087,153		\$1,087,153
4720	Other Expenses				\$0
4725	Competition Transition Expense				\$0
4730 I	Rural Rate Assistance Expense		\$189,714		\$189,714
4750	Charges-LV		\$731,385		\$731,385
4751	Charges - Smart Metering Entity Charge				\$0
4805	Operation Supervision and Engineering				\$0
4810	Load Dispatching				\$0
	Station Buildings and Fixtures Expenses				\$0
	Transformer Station Equipment - Operating Labour				\$0
4825	Transformer Station Equipment - Operating Supplies				•
	and Expense				\$0
	Overhead Line Expenses				\$0
	Underground Line Expenses				\$0
	Transmission of Electricity by Others				\$0 \$0
	Miscellaneous Transmission Expense				\$0
	Rents				0.2 0.2
	Maintenance Supervision and Engineering				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	Maintenance of Transformer Station Buildings and				ψυ
	Fixtures				0.2
	Maintenance of Transformer Station Equipment				\$0 \$0 \$0 \$0 \$0 \$0
	Maintenance of Towers, Poles and Fixtures				φυ ΦΩ
	Maintenance of Overhead Conductors and Devices				<u> </u>
	Maintenance of Overhead Lines - Right of Way				<u> </u>
	Maintenance of Overhead Lines - Right of Way Maintenance of Overhead Lines - Roads and Trails				\$ 0
	Repairs				\$0
	Maintenance of Overhead Lines - Snow Removal from				
	Roads and Trails				\$0
	Maintenance of Underground Lines				\$0
	Maintenance of Miscellaneous Transmission Plant				\$0
	Operation Supervision and Engineering		\$275,400		\$275,400
<u>5010</u>	Load Dispatching		\$21,200		\$21,200
	Station Buildings and Fixtures Expense				\$0
5014	Transformer Station Equipment - Operation Labour				\$0

Non-Distribution Expenses Power Supply Expenses (Working Capital) Other Power Supply Expenses Power Supply Expenses (Working Capital) Other Power Supply Expenses Other Power Supply Expenses Power Supply Expenses (Working Capital) Power Supply Expenses (Working Capital) Power Supply Expenses (Working Capital) Non-Distribution Expenses Operation (Working Capital) Operation (Working Capital) Operation (Working Capital) Operation (Working Capital)

5015	Transformer Station Equipment - Operation Supplies		
	and Expenses		\$0
5016	Distribution Station Equipment - Operation Labour	\$11,100	\$11,100
5017	Distribution Station Equipment - Operation Supplies and		
	Expenses	\$4,100	\$4,100
5020	Overhead Distribution Lines and Feeders - Operation		
	Labour	\$165,000	\$165,000
5025	Overhead Distribution Lines & Feeders - Operation		
	Supplies and Expenses	\$8,600	\$8,600
5030	Overhead Subtransmission Feeders - Operation	\$2,700	\$2,700
5035	Overhead Distribution Transformers- Operation	\$800	\$800
5040	Underground Distribution Lines and Feeders - Operation		
	Labour	\$98,100	\$98,100
5045	Underground Distribution Lines & Feeders - Operation		\$101 000
5050	Supplies & Expenses	\$121,000	\$121,000
5050 5055	Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation		\$0 \$0
5060	Street Lighting and Signal System Expense		\$0
5065	Meter Expense	\$389,200	\$389,200
5070	Customer Premises - Operation Labour	\$145,000	\$145,000
5075	Customer Premises - Materials and Expenses	\$124,400	\$124,400
5085	Miscellaneous Distribution Expense	\$700,400	\$700,400
5090	Underground Distribution Lines and Feeders - Rental	φ <i>ι</i> 00,400	\$100,100
0000	Paid		\$0
5095			
	Overhead Distribution Lines and Feeders - Rental Paid	\$11,900	\$11,900
5096	Other Rent		\$0
5105	Maintenance Supervision and Engineering	\$15,700	\$15,700
5110	Maintenance of Buildings and Fixtures - Distribution		
	Stations		\$0
5112	Maintenance of Transformer Station Equipment		\$0
5114	Maintenance of Distribution Station Equipment	\$62,700	\$62,700
5120	Maintenance of Poles, Towers and Fixtures	\$21,700	\$21,700
5125	Maintenance of Overhead Conductors and Devices	\$141,500	\$141,500
5130	Maintenance of Overhead Services	\$66,200	\$66,200
5135	Overhead Distribution Lines and Feeders - Right of Way		
		\$172,000	\$172,000
5145	Maintenance of Underground Conduit		\$0
5150	Maintenance of Underground Conductors and Devices		#10 000
5455	, ,	\$12,800	\$12,800
5155	Maintenance of Underground Services	\$131,000	\$131,000
<u>5160</u>	Maintenance of Line Transformers	\$82,000	\$82,000
5165	Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour		\$0 \$0
5170 5172	Sentinel Lights - Labour Sentinel Lights - Materials and Expenses		\$0
5172 5175	Maintenance of Meters	\$31,100	\$31,100
5175	Customer Installations Expenses- Leased Property	φ31,100	\$31,100
5185	Water Heater Rentals - Labour		\$0 \$0
5186	Water Heater Rentals - Materials and Expenses		\$0
5190	Water Heater Controls - Labour		\$0 \$0 \$0 \$0
5192	Water Heater Controls - Materials and Expenses		\$0
5195	Maintenance of Other Installations on Customer		**
	Premises		\$0
5205	Purchase of Transmission and System Services		\$0 \$0
5210	Transmission Charges		\$0
5215	Transmission Charges Recovered		\$0
5305	Supervision	\$145,500	\$145,500
5310	Meter Reading Expense	\$20,900	\$20,900
5315	Customer Billing	\$514,800	\$514,800
5320	Collecting	\$410,800	\$410,800
5325	Collecting- Cash Over and Short		\$0

Operation (Working Capital) Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital) Operation (Working Capital) Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital) Operation (Working Capital) Operation (Working Capital) Non-Distribution Expenses Operation (Working Capital) Operation (Working Capital) Operation (Working Capital) Operation (Working Capital)

Operation (Working Capital)

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Non-Distribution Expenses Other Power Supply Expenses Other Power Supply Expenses Other Power Supply Expenses Billing and Collection (Working Capital) Billing and Collection (Working Capital)

5330	Collection Charges				\$0
	Bad Debt Expense	 ¢00 400			\$86,400
	Miscellaneous Customer Accounts Expenses	 \$86,400			\$86,400 \$186,000
		 \$186,000			
	Supervision	 			\$0
	Community Relations - Sundry	\$9,600			\$9,600
	Energy Conservation				\$0
	Community Safety Program	\$1,000			\$1,000
5425	Miscellaneous Customer Service and Informational				
	Expenses	\$2,300			\$2,300
	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
	Management Salaries and Expenses	\$397,900			\$397,900
	General Administrative Salaries and Expenses	\$1,733,700			\$1,733,700
	Office Supplies and Expenses	\$224,500			\$224,500
5625	Administrative Expense Transferred Credit	÷== 1,000			\$0
	Outside Services Employed	 \$195,700			\$195,700
	Property Insurance	 \$195,700			\$54,000
	Injuries and Damages	 			\$54,000
	· · · ·	 \$64,900			
	Employee Pensions and Benefits	 \$20,000			\$20,000
	Franchise Requirements				\$0
	Regulatory Expenses	\$75,600			\$75,600
	General Advertising Expenses	 \$0			\$0
	Miscellaneous General Expenses	\$147,000			\$147,000
	Rent	\$800			\$800
	Maintenance of General Plant	\$432,700			\$432,700
	Electrical Safety Authority Fees	\$10,900			\$10,900
5681	Special Purpose Charge Expense				\$0
5685	Independent Market Operator Fees and Penalties				\$0
5705	Assertion Frances - Brancete Direct and Frankresset				
	Amortization Expense - Property, Plant, and Equipment	\$4,073,356			\$4,073,356
5710	Amortization of Limited Term Electric Plant				\$0
	Amortization of Intangibles and Other Electric Plant				\$0
5720					
0120	Amortization of Electric Plant Acquisition Adjustments				\$0
5725	Miscellaneous Amortization				\$0
	Amortization of Unrecovered Plant and Regulatory Study				ΨŬ
5750	Costs				0.2
5705					\$0
	Amortization of Deferred Development Costs				\$0 \$0
	Amortization of Deferred Charges	 .	(64,000,000)	00	
	Interest on Long Term Debt	 \$1,808,220	(\$1,808,220)	\$0	\$1,422,457
	Amortization of Debt Discount and Expense				\$0
	Amortization of Premium on Debt Credit				\$0
	Amortization of Loss on Reacquired Debt				\$0
	Amortization of Gain on Reacquired DebtCredit				\$0
	Interest on Debt to Associated Companies				\$0
	Other Interest Expense	\$2,550			\$2,550
6040	Allowance for Borrowed Funds Used During				
	ConstructionCredit				\$0
6042	Allowence For Other Funds Lload During Construction				
	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
	Income Taxes	¢.02,.00	\$0	\$0	
	Provision for Future Income Taxes		ΨΟ	ΨŪ	\$0
	Donations	 \$14,700			\$14,700
	Sub-account LEAP Funding	 φ14,700			\$0
	Life Insurance				\$0
	Penalties				\$0
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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) Insurance Expense (Working Capital) Administrative and General Expenses (Working Capital) Advertising Expenses 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 - Unclassifed Other Distribution Expenses Income Tax Expense - Unclassified Income Tax Expense - Unclassified Unclassified Expenses Other Distribution Expenses Insurance Expense (Working Capital) Other Distribution Expenses

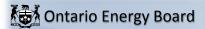
6225	Other Deductions				\$0
6305	Extraordinary Income				\$0
6310	Extraordinary Deductions				\$0
6315	Income Taxes, Extraordinary Items				\$0
	Discontinues Operations - Income/ Gains				\$0
6410	Discontinued Operations - Deductions/ Losses				\$0
6415	Income Taxes, Discontinued Operations				\$0
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

	<u></u>
	Reclassification Equals to Zero. O.K. to Proceed.
Accounts Directly Allocated	\$0
Statement Accounts Directly Allocated	\$0

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 Liability \$0 \$0 \$0 Liability \$0 \$0 \$0 Sectic Extrice Revenue \$0 \$0 \$0 Liability \$0 \$20 \$0 Specific Service Charges \$180,200 \$180,200 \$180,200 Other Distribution Revenue \$180,200 \$180,200 \$180,200 Other Revenue	Grouped Accounts	Financial Statement	Reclassified Balance
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 TAssets \$3,026,911 \$3,026,911 COhter 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 Contribution Asset \$0 \$0 Liability \$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) \$(\$14,930,200) Other Income & Deductions \$37,154 \$37,154 Systric Service Charges \$0 <td< th=""><th>Land and Buildings</th><th>\$2,459,535</th><th>\$2,459,535</th></td<>	Land and Buildings	\$2,459,535	\$2,459,535
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 Liability \$0 \$0 Unclassified Asset \$0 \$0 Liability \$0 \$0 Specific Service Charges (\$85,200) (\$85,200) Qsecific Service Charges \$180,200 (\$148,020) Other Revenue - Unclassified \$113,300 \$11,300 Other Distribution Revenue \$180,200 \$180,200 Other Distribution Revenue \$180,200 \$16,200 </td <td>TS Primary Above 50</td> <td>\$0</td> <td>\$0</td>	TS Primary Above 50	\$0	\$0
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 Liability \$0 \$0 \$0 Liability \$0 \$0 \$0 Sales of Electricity (\$37,117,414) (\$37,117,414) Distribution Revenue \$0 \$0 \$0 Cher Payment Charges (\$85,200) (\$85,200) \$85,200) Specific Service Charges \$180,200 (\$180,200 \$113,300) Other Distribution Revenue \$180,200 \$180,200 \$180,200 Other Neroue - Unclassified \$1	DS	\$11,126,646	\$11,126,646
Services and Meters \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$13,801,564 \$12,498,010 \$14,924,818 \$0,06,01 \$0 <	Poles, Wires	\$62,269,371	\$62,269,371
General Plant \$12,498,010 \$12,499,010 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 Liability \$0 \$0 Sales of Electricity \$0 \$0 Liability \$0 \$0 Sales of Electricity \$1,924,991) \$1,944,991) Distribution Services Revenue \$0 \$0 Liability \$0 \$0 Specific Service Charges (\$180,200) \$180,200) Other Revenue - Unclassified \$1944,991) \$1,944,991) Other Revenue - Unclassified \$13,300) \$113,300) Other Revenue - Unclassified \$113,300) \$113,300) Other Revenue - Unclassified \$113,300) \$113,300)	Line Transformers	\$16,729,880	\$16,729,880
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 Liability \$0 \$0 Liability \$0 \$0 Sales of Electricity (\$37,117,414) (\$37,117,414) Distribution Services Revenue \$0 \$0 Specific Service Charges (\$180,200) (\$85,200) Other Distribution Revenue (\$13,300) (\$118,300) Other Nervice & Deductions \$37,154 \$37,154 Specific Service Charges \$0 \$0 Other Nervice & Supply Expenses (Working Capital) \$37,154 \$37,154 Other Nervice & Supply Expenses \$0 \$0 Operation (Working Capital) \$1,278,000 \$12,900 Matinaard Contor (Working Capital)	Services and Meters	\$13,801,564	\$13,801,564
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 Sales of Electricity (\$37,117,414) (\$37,117,414) Distribution Services Revenue \$0 \$0 Late Payment Charges (\$85,200) (\$85,200) Other Distribution Revenue (\$180,200) (\$180,200) Other Revenue - Unclassified (\$113,300) (\$113,300) Other Revenue - Unclassified (\$113,300) (\$113,300) Other Rower Supply Expenses \$0 \$0 Operation (Working Capital) \$7,117,414 \$37,117,414 Other Power Supply Expenses \$0 \$0 Operation (Working Capital) \$37,154 \$37,154 Billing and Collection (Worki	General Plant	\$12,498,010	\$12,498,010
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 Liability \$0 \$0 Liability \$0 \$0 Sales of Electricity (\$37,117,414) (\$37,117,414) Distribution Services Revenue \$0 \$0 Late Payment Charges (\$180,200) (\$180,200) Other Revenue - Unclassified (\$113,300) (\$113,300) Other Revenue - Unclassified (\$113,300) (\$114,437,117,414 Other Power Supply Expenses \$0 \$0 <	Equipment	\$3,670,051	\$3,670,051
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 Liability \$0 \$0 Equity \$0 \$0 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 (\$113,300) (\$113,300) Other Revenue - Unclassified (\$113,300) (\$113,300) Other Revenue - Unclassified \$37,154 \$37,154 Power Supply Expenses (Working Capital) \$37,154 \$37,154 Power Supply Expenses \$0 \$0 Operation (Working Capital) \$1,278,000 \$2,078,900 Billing and Collection (Working Capital) \$1,278,000 \$1,278,000 Community Relations - CDM (Working Capital) \$1,278,000 \$1,278,000	IT Assets	\$3,026,911	\$3,026,911
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 \$0 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) \$37,17,414 \$37,17,414 Other Power Supply Expenses \$0 \$0 Operation (Working Capital) \$1,278,000 \$2,078,900 Billing and Collection (Working Capital) \$12,900 \$12,900 Community Relations - CDM (Working Capital) \$12,778,000 \$12,900	CDM Expenditures and Recoveries	\$0	\$0
Accumulated Amortization (\$14,833,184) (\$14,833,184) Non-Distribution Asset \$0 \$0 Unclassified Asset \$0 \$0 Liability \$0 \$0 Equity \$0 \$0 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 (\$113,300) (\$113,300) Other Revenue - Unclassified (\$113,300) (\$113,300) Other Norme & Deductions \$37,154 \$37,154 Power Supply Expenses (Working Capital) \$736,700 \$70 Maintenance (Working Capital) \$1,278,000 \$1,278,000 Billing and Collection (Working Capital) \$1,278,000 \$1,278,000 Community Relations (Working Capital) \$1,278,000 \$1,278,000 Community Relations - CDM (Working Capital) \$0 \$0 Administrative and General Expenses (Working Capital) \$3,586,400 \$3,586	Other Distribution Assets	\$1,924,818	\$1,924,818
Non-Distribution Asset \$0 \$0 \$0 Unclassified Asset \$0 \$0 \$0 Liability \$0 \$0 \$0 Equity \$0 (\$27,67,137) 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 (\$11,944,991) (\$113,300) 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) \$1,278,000 \$1,278,000 Billing and Collection (Working Capital) \$12,900 \$12,900 Community Relations - CDM (Working Capital) \$12,900 \$12,900 Community Relations - CDM (Working Capital) </td <td>Contributions and Grants</td> <td>(\$46,219,773)</td> <td>(\$46,219,773)</td>	Contributions and Grants	(\$46,219,773)	(\$46,219,773)
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 Degration (Working Capital) \$2,078,900 \$2,078,900 Maintenance (Working Capital) \$1,278,000 \$1,278,000 Community Relations (Working Capital) \$12,900 \$12,900 Community Relations (Working Capital) \$12,900 \$0 Administrative and General Expenses (Working Capital) \$3,586,400 \$3,586,400 Insurance Expense (Working Capital) \$54,000 <	Accumulated Amortization	(\$14,833,184)	(\$14,833,184)
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) (\$113,300) Other Revenue - Unclassified (\$113,300) (\$113,300) Other Income & Deductions \$37,154 \$37,154 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) \$12,900 \$12,900 Community Relations (Working Capital) \$12,900 \$12,900 Community Relations - CDM (Working Capital) \$33,586,400 \$3,586,400 Insurance Expense (Working Capital) \$33,586,400 \$3,586,400 Bad Debt Expense (Working Capital) \$54,000 \$54,000	Non-Distribution Asset	\$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) (\$113,300) 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) \$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) \$3,586,400 \$3,586,400 Insurance Expense (Working Capital) \$3,586,400 \$3,586,400 Bad Debt Expense (Working Capital) \$54,000 \$54,000	Unclassified Asset	\$0	\$0
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 (\$113,300) (\$113,300) 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) \$736,700 \$736,700 Billing and Collection (Working Capital) \$1,278,000 \$12,900 Community Relations - CDM (Working Capital) \$12,900 \$12,900 Community Relations - CDM (Working Capital) \$3,586,400 \$3,586,400 Insurance Expense (Working Capital) \$3,586,400 \$3,586,400 Bad Debt Expense (Working Capital) \$86,400 \$86,400	Liability	\$0	\$0
Distribution Services Revenue\$0\$0Late Payment Charges(\$85,200)(\$85,200)Specific Service Charges(\$180,200)(\$180,200)Other Distribution Revenue(\$1,944,991)(\$1,944,991)Other Distribution Revenue - Unclassified(\$113,300)(\$113,300)Other Revenue - Unclassified(\$113,300)(\$113,300)Other Income & Deductions\$37,154\$37,154Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$1,278,000\$1,278,000Billing and Collection (Working Capital)\$12,900\$12,900Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Equity	\$0	(\$2,567,137)
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 Distribution Revenue (\$113,300) (\$113,300) 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) \$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	Sales of Electricity	(\$37,117,414)	(\$37,117,414)
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\$37,154Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$3,586,400\$3,586,400Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Bad Debt Expense (Working Capital)\$86,400\$86,400	Distribution Services Revenue		
Other Distribution Revenue(\$1,944,991)(\$1,944,991)Other Revenue - Unclassified(\$113,300)(\$113,300)Other Income & Deductions\$37,154\$37,154Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Late Payment Charges	(\$85,200)	(\$85,200)
Other Revenue - Unclassified(\$113,300)(\$113,300)Other Income & Deductions\$37,154\$37,154Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Specific Service Charges	(\$180,200)	(\$180,200)
Other Revenue - Unclassified(\$113,300)(\$113,300)Other Income & Deductions\$37,154\$37,154Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$3,586,400\$3,586,400Administrative and General Expenses (Working Capital)\$3,586,400\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Other Distribution Revenue	(\$1,944,991)	(\$1,944,991)
Other Income & Deductions\$37,154\$37,154Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Other Revenue - Unclassified	(\$113,300)	(\$113,300)
Power Supply Expenses (Working Capital)\$37,117,414\$37,117,414Other Power Supply Expenses\$0\$0Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Other Income & Deductions	\$37,154	
Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Power Supply Expenses (Working Capital)	\$37,117,414	
Operation (Working Capital)\$2,078,900\$2,078,900Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400	Other Power Supply Expenses	\$0	\$0
Maintenance (Working Capital)\$736,700\$736,700Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400		\$2,078,900	\$2,078,900
Billing and Collection (Working Capital)\$1,278,000\$1,278,000Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400		\$736,700	
Community Relations (Working Capital)\$12,900\$12,900Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400			
Community Relations - CDM (Working Capital)\$0\$0Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400			
Administrative and General Expenses (Working Capital)\$3,586,400\$3,586,400Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400		· · ·	- ,
Insurance Expense (Working Capital)\$54,000\$54,000Bad Debt Expense (Working Capital)\$86,400\$86,400		\$3,586,400	•
Bad Debt Expense (Working Capital)\$86,400\$86,400			
	Bad Debt Expense (Working Capital)		
		. ,	· · ·

0	Other Distribution Expenses
0	Unclassified Expenses

Charitable Contributions	\$0	\$0
Amortization of Assets	\$4,073,356	\$4,073,356
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassifed	\$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
Total	\$78,031,818	\$75,323,121



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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,	\$66,453,829
cell G15	

Based on 2013 allocation

	BALANCE SHEET ITEMS								EXPENSE ITEMS					
RATE BA	SE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	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	-					-				
	Land Rights Station <50 kV	* 0	100.00%	\$394,446	394,446			\$ (95,799)		298,648	\$15,109			
	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0		\$0 \$0	-									
	Buildings and Fixtures < 50 KV		100.00%	\$0 \$0						-				
1810	Leasehold Improvements	\$0	100.00%	\$0 \$0	-					-				
	Leasehold Improvements >50 kV	ΨΟ		\$0 \$0	-					-				
	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			



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Sheet I4 Break Out Worksheet -

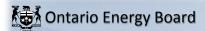
Instructions: This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses . **Please see Instructions tab for detailed instructions**

Enter Net Fixed Assets from the Revenue	
Requirement Work Form, Rate Base sheet,	\$66,453,829
cell G15	

						allocation								
	ASE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITE	MS					EXPENS	EITEMS	
RAIEBA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	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)	-									1
	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			
	Underground Conductors and Devices	\$12,711,545		(\$12,711,545)	-									
	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
18/15-/	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			
	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												

Based on 2013

]				
											5705	5710	5715	5720
General Plant		Break out Functions			Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net As		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$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)		\$ 1	1,250,586	\$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			



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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

cell G15	Requirement Work Form, Rate Base sheet,	\$66,453,829
	•	\$00,455,629

						allocation						
	ASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									
RAIED	ASE AND DISTRIBUTION ASSETS										5705	
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation an Contributed Capital	Expense -	
1990	Other Tangible Property	\$0			-					\$-	\$0	j
2005	Property Under Capital Leases	\$0			-					\$-	\$0	1
2010	Electric Plant Purchased or Sold	\$0			-					\$-	\$0	1

Based on 2013

Total	\$22,135,287	\$0	\$22,135,287	\$0	\$0	(\$7,302,363)	\$0	\$14,832,924	\$1,165,609	
SUB TOTAL from I3	\$22,135,287									1
13 Directly Allocated	\$0									1
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	1

To be Prorated

	Net Assets	\$66,453,829	Net Fixed Assets Match
-	Total	(\$61,052,957)	
2120	Accumulated Depreciation - 2120	\$0	
2105	Accumulated Depreciation - 2105	(\$14,833,184)	
1995	Contributed Capital - 1995	(\$46,219,773)	

Amortization Expenses

	Total Amortization Expense	\$4,073,356
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5710	Amortization of Limited Term Electric Plant	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$4,073,356

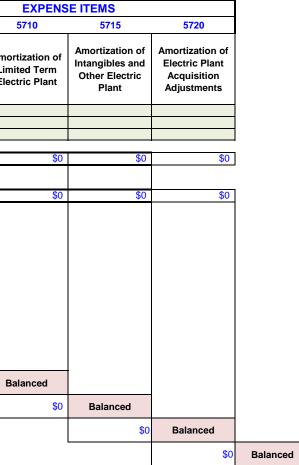
\$46,219,773 Balanced \$14,833,184 Balanced

\$0 (\$0

Balanced

(\$4,073,356)

I4 BO ASSETS





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Sheet I5.1 Miscellaneous Data Worksheet -

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

15.98

2020

17.44

2021



EB-2016-0086 Sheet I5.2 Weighting Factors Worksheet -

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Insert Weighting Factor for Services Account 1855	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



2

GS <50

27,991,553

3

GS>50-Regular

62,540,635

175,664

7

Street Light

706,615

1,993

8

Sentinel

91,498

254

9

Unmetered

Scattered Load

645,392

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	23,549		
	20,040		
Total kWs from Load Forecast	252,905,442		
Deficiency/sufficiency (RRWF 8. cell F51)	195,033	208,627	13,594.1167
Miscellaneous Revenue (RRWF 5. cell F48)	2,286,537		
			1
	ID	Total	Residential
Billing Data			
Forecast kWh	CEN	252,905,442	160,929,748
Forecast kW	CDEM	177,911	

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



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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
Billing Data								
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	ССВ	-						
Primary Customer Base	ССР	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

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

Street Lighting Adj	ustment Factors
Primary	35.2219
Line Transformer	35.2219

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Sheet 17.1 Meter Capital Worksheet -

1 umber of Meters 18877	1987885 596	3 Weighted Average Costs 82.76% 1.00 9 105.3074641		0	sts Meters	2 Weighted Metering Costs 2 94189	Average Costs 4% 12.42	1 Number of Meters 0	2 3 Weighted Weight Average (0% - 0 - 0 -					2 Weighted Aetering Costs 0	3 Weighted Average Costs 0% - -	1 Number of Meters 20084	2 Weighted Metering Costs	3 Weighte Average Co 100% 1.14 119.60271
Meters 18877	Metering Costs 1987886 596	Average Costs 82.76% 1.00 9 105.3074641 5 0	s Meters	Metering Costs Average Co 13% 13% 2.68 2.68 5 320023 281.95855	sts Meters	Metering Costs	Average Costs 4% 12.42		Metering Costs Average 0 0%			0%			Average Costs 0% -	Meters	Metering Costs 2402101	Average Co 100% 1.14
1	595	1.00 105.3074641	1136	2.68 5 320023 281.95855 0 0	03 7	2 94189	12.42	0	-		0 0	-	0	0	-	20084		1.14
1	595	5 0	1135	0 0	03 7	2 94189		0	- 0 -		0 0	-	0	0		20084		
1	595	5	1135	0	03 7	2 94189 0 0	1308.180556	0	0 -		0 0	•	0	0	-	1		119.6027
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Sheet 17.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Contractor Pricing																						
			1			2			3			7			8			9				
Description			Residential		GS <50 GS>50-Regular				Street Light		Sentinel		Unmetered Scattered Load		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 Fac	tor Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Percentage ed Factor			18.47%			11.10%			70.43%			0.00%			0.00%			0.00%			100.00%
	e to Residential ge Cost			1.00			10.00			1000.00			0.00			0.00			0.00			1011.00
	Total	18,877	189	0.01	1,13	5 114	0.10	72	2 720	10.00	5	-	-	1:	55	1 - E			0	20,244	1, 022	10
Residential - Urban - Outside	Factor		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 - vith other services			0			0			0			0			0			0				
Residential - Rural - Outside Residential - Rural - Outside	_		0			0			0			0			0			0		-	-	
vith other services			0			0			0			0			0			0		-	-	
Residential GS<50	0.01 0.10	18,877	189		1.135	0			0			0		-	0			0		18,877 1,135	<u>189</u> 114	
GS-50 GS - Walking	0.10		0		1,135	0			0			0			0			0				
GS - Walking - with other services			0			0			0			0			0			0				
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services GS>50	10.00		0			0		72	720			0			0			0		72	720	
LDC Specific 4			0			0			0			0			0			0		-		
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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

		1	2	3	7	8	9
Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT PEAK							

1 CP	I	I						
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
4 CP								
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
12 CP								
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	882 882
1 NCP								
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
4 NCP								
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
12 NCP								
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

EB-2016-0086 Sheet I9 Direct Allocation Worksheet -

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

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2005 Property Under Capital Leases 50 <	\$0 \$0 \$0 \$0
200 Complete Construction VClassifiel S Yes S	\$0 \$0
2100 $-Electric$ 50 Yes	\$0 \$0
2100 Plant - Property, Plant, & Equipment 50 500	\$0 \$0
P120 Utility Plant-Intangibles S0 Yes Yes <td>\$0 \$0</td>	\$0 \$0
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Station Buildings and Fixtures Expense So Yes Yes So <	\$0 \$0
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S014 Operation Labour \$0 Yes S0 Yes \$0 <td>\$0 \$0</td>	\$0 \$0
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5016 Distribution Station Equipment - Operation Laborur 5018 Distribution Station Equipment - Operation Laborur 5018 Station Equipment - Distribution Station Equipment - Source (Station Equipment - Sour	eo eo
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	\$0 \$0
SUSS Operation \$0 Yes So \$0	\$0 \$0
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5045 Feeders - Operation Supplies & Yes Yes Source	
Specific Underground Subtransmission Feeders Image: Constraint of the second s	\$0 \$0
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5085	Aiscellaneous Distribution Expense	\$0	Yes				5085	Miscellaneous Distribution Expense \$	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
3030	Inderground Distribution Lines and eeders - Rental Paid	\$0	Yes				5090	Underground Distribution Lines and Feeders - Rental Paid \$	\$0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5095	Overhead Distribution Lines and eeders - Rental Paid	\$0	Yes				5095	Overhead Distribution Lines and Feeders - Rental Paid \$	so s o	\$0 \$	0 \$0	\$0	\$0	0 50	\$0	\$0 \$0	\$0 \$0
5096	Dther Rent						5096	Other Rent		\$0 \$	- +-	ţ.	ţ.		ç.	\$0 \$0	\$0 \$0
	Naintenance Supervision and	\$0	Yes				5105	Maintenance Supervision and	50 \$0	\$0 \$	0 \$0	\$0	\$0 :	0 \$0	\$0	\$0 \$0	\$0 \$0
3103	ngineering Anintenance of Buildings and Fixtures -	\$0	Yes					Engineering \$ Maintenance of Buildings and Fixtures -	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5110	Distribution Stations	\$0	Yes				5110	Distribution Stations \$	\$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5112	Aaintenance of Transformer Station	\$0	Yes				5112	Maintenance of Transformer Station Equipment \$	50 \$ 0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5114	Anintenance of Distribution Station	\$0	Yes				5114	Maintenance of Distribution Station Equipment \$	0 00	e0 02	0 \$0	02	0.0	0 \$0		02 02	02 02
5120	Maintenance of Poles, Towers and	э 0					5120	Maintenance of Poles, Towers and	φ0	\$U \$	50	\$U	\$U	0	\$U \$	\$U \$U	\$U \$U
	ixtures Anintenance of Overhead Conductors	\$0	Yes				-	Fixtures \$ Maintenance of Overhead Conductors	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5125	and Devices	\$0	Yes				5125	and Devices \$	\$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5130	Naintenance of Overhead Services	\$0	Yes				5130	Maintenance of Overhead Services \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes				5135	Overhead Distribution Lines and Feeders - Right of Way \$	0 \$0	\$0	0 \$0	\$0.	\$0.	0 \$0	n s o	02 02	02 02
5145	Aaintenance of Underground Conduit	ψŪ					5145	Maintenance of the deserve of Ore duit	φ 0	\$0 \$	¢ \$0	φ υ	ψυ .	φ.		φ 0	
-	Aaintenance of Underground	\$0	Yes					Maintenance of Underground Conduit \$	60 \$0	\$0 \$	0 \$0	\$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0
5150	Conductors and Devices	\$0	Yes				5150	Conductors and Devices \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0
5155	Naintenance of Underground Services	\$0	Yes				5155	Maintenance of Underground Services \$	\$0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5160	Naintenance of Line Transformers	\$0	Yes				5160	Maintenance of Line Transformers	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5175	Naintenance of Meters	\$0					5175	Maintenance of Meters		so	0 00	\$0	0.9	0 \$0		0 00	eo eo
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5310	leter Reading Expense	\$0	Yes				5310	Meter Reading Expense \$	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5315	Customer Billing	\$0	Yes				5315	Customer Billing \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5320	Collecting	\$0	Yes				5320	Collecting s	0 \$0	\$0 *	0 00	¢0	\$0	0 **	n en	\$0 \$0	\$0 \$0
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		\$0	Yes					- 3	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5330	Collection Charges	\$0	Yes				5330	Collection Charges \$	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
	ad Debt Expense	\$0	Yes				5335	Bad Debt Expense \$	i0 \$0	\$0\$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5340	Aiscellaneous Customer Accounts Expenses	\$0	Yes				5340	Miscellaneous Customer Accounts Expenses \$	i0 \$0	\$0 *	0 00	\$0	\$0	0 0	\$0	\$0 \$0	\$0 \$0
5405	Supervision	***					5405	Supervision	φυ			φU -			, ,	+- +U	¢0
		\$0	Yes					Community Polations Sunday	50 \$0	\$0 \$1	U \$0	\$0	\$0 \$	U \$0	\$0	\$U \$O	\$U \$0
	Community Relations - Sundry	\$0	Yes				5410	Community Relations - Sundry \$	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5415	nergy Conservation	\$0	Yes				5415	Energy Conservation \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5420	Community Safety Program	\$0	Yes				5420	Community Safety Program	io \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5425	Aiscellaneous Customer Service and	ψU					5425	Miscellaneous Customer Service and	40	eo -		\$0 \$5	***	0 \$0		*0 *C	¢0 ¢0
-	nformational Expenses	\$0	Yes					Supervision	40	ο υ \$1	\$0	\$0	\$U \$	u \$0	\$0	ξ 0 ξ 0	ου \$0
5505	Supervision	\$0	Yes				5505	Supervision \$	60 \$0	\$0 \$	0 \$0	\$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0
5510	Demonstrating and Selling Expense	\$0	Yes				5510	Demonstrating and Selling Expense \$	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5515	Advertising Expense	\$0	Yes				5515	Advertising Expense \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5520	/iscellaneous Sales Expense	\$0	Yes				5520	Miscellaneous Sales Expense	co ¢o	\$0	0 00	\$0	¢0	0 \$0	en en	\$0 \$0	\$0 ¢0
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		\$0	Yes					3	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
	Anagement Salaries and Expenses	\$0	Yes				5610	Management Salaries and Expenses	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5615	General Administrative Salaries and Expenses	\$0	Yes				5615	General Administrative Salaries and Expenses \$	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
	Office Supplies and Expenses	\$0	Yes				5620	Office Supplies and Expenses	i0 \$0	\$0 \$	0 0	\$0	\$0	0 0	\$0	\$0 \$0	\$0 \$0
5625	Administrative Expense Transferred	***					5625	Administrative Expense Transferred	φυ			φU -			, ,	+- +U	¢0
	Credit	\$0	Yes					Credit \$	su \$0	\$0 \$	u \$0	\$0	\$0 \$	U \$0	\$0	\$U \$O	\$0 \$0
	Dutside Services Employed	\$0	Yes				5630	Outside Services Employed	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5635	Property Insurance	\$0	Yes				5635	Property Insurance \$	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5640	njuries and Damages	\$0	Yes				5640	Injuries and Damages \$	io \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5645	Employee Pensions and Benefits	ψū					5645	Employee Pensions and Benefits	40	*0 -		ψŪ	\$0	0 \$0		\$0 \$0	eo eo
	Franchise Requirements	\$0	Yes				5650	Franchise Requirements	50 \$0	\$U \$I	v \$0	\$0	\$0 \$	u \$0	\$0	ου \$0 	ου \$0
		\$0	Yes						50 \$0	\$0 \$	0 \$0	\$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0
5655	Regulatory Expenses	\$0	Yes				5655	Regulatory Expenses \$	60 \$0	\$0 \$	0 \$0	\$0	\$0 \$	0 \$0	\$0	\$0 \$0	\$0 \$0
5660	General Advertising Expenses	\$0	Yes				5660	General Advertising Expenses \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5665	liscellaneous General Expenses	\$0	Yes				5665	Miscellaneous General Expenses	0 \$0	\$0 *	0 00	\$0	\$0	0 50	n en	\$0 \$0	\$0 \$0
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		\$0	Yes					\$	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5675	Naintenance of General Plant	\$0	Yes				5675	Maintenance of General Plant \$	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
	Electrical Safety Authority Fees	\$0	Yes				5680	Electrical Safety Authority Fees \$	i0 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
	ndependent Market Operator Fees and Penalties	\$0	Yes				5685	Independent Market Operator Fees and Penalties \$	i0 \$0	\$0 *	0 0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5705	Amortization Expense - Property, Plant,						5705	Amortization Expense - Property, Plant,	φυ		<u>ې</u> کې	+-				φυ φυ	00 00
3703	and Equipment Amortization of Limited Term Electric	\$0	Yes					and Equipment \$ Amortization of Limited Term Electric	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5710	Plant	\$0	Yes				5710	Plant \$	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
3713	Amortization of Intangibles and Other Electric Plant	\$0	Yes				5715	Amortization of Intangibles and Other Electric Plant \$	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes				5720	Amortization of Electric Plant Acquisition Adjustments \$	i0 \$0	\$0 \$	0 0	\$0	\$0	0 0	\$0	\$0 \$0	\$0 \$0
	axes Other Than Income Taxes						6105	Taxes Other Than Income Taxes	φυ			φU				φ. ψ	φυ φυ
		\$0	Yes					φ	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
6205	Sub-account LEAP Funding	\$0	Yes				6205	Sub-account LEAP Funding	60 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
6210	ife Insurance	\$0	Yes				6210	Life Insurance \$	50 \$0	\$0 \$	0 \$0	\$0	\$0	0 \$0	\$0	\$0 \$0	\$0 \$0
6215	Penalties	\$0	Yes				6215	Penalties \$	i0 \$0	\$0 \$	0 0	\$0	\$0	0 0	\$0	\$0 \$0	\$0 \$0
6225	Other Deductions	6 0					6225	Other Deductions		**************************************		ۍي. -				#0 #0	¢0 \$-
		\$0	Yes					\$	su \$0	\$0 \$	u \$0	\$0	\$0 \$	U \$0	\$0	\$U \$O	\$0 \$0
	otal Expenses		en en	\$0	50 50	¢0		Total Expenses	0 90	\$0	0 00	en	¢0	0 0	n en	\$0 \$0	\$0 \$0
	Depreciation Expense		\$0 \$0 \$0 \$0	\$0 S	50 \$0 \$0 \$0	\$0 \$0		Depreciation Expense \$	60 \$0 60 \$0	\$0 \$1 \$0 \$1	0 \$0 0 \$0	\$0 \$0	\$0 \$0	0 \$0 \$0) \$0) \$0	\$0 \$0 \$0 \$0	\$0 \$0
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Total Net Fixed Assets Excluding Gen Plant	\$51,620,905	Allocated	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	etered Scattered
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

\$0 \$0	\$0 \$0	\$0		Land	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	:	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0		1806	Land Rights	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	:	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	1810	Leasehold Improvements	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
				Transformer Station Equipment -																					
\$0 \$0	\$0 \$0	\$0	1815	Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	:	\$0	\$0	\$0	\$0	\$0
				Distribution Station Equipment -																					
\$0 \$0	\$0 \$0	\$0	1820	Normally Primary below 50 kV	\$0	\$0	\$0	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	1825	Storage Battery Equipment	\$0	\$0	\$0	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0		1920	Poles, Towers and Fixtures	\$0				\$0			\$0	\$0	\$0	\$0	\$0	\$0		÷.		\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	1935	Overhead Conductors and Devices	\$0 \$0	00 (C	00 (\$	÷.	\$0	\$0 \$0	\$0 \$0	φ0 (\$	\$0	\$0 \$0	\$0	0¢	\$0 \$0	\$0	\$0 \$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
\$0 \$0	\$0 \$0		1030	Underground Conduit	\$0 \$0		\$0		\$0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0	<u>م</u> 0	¢0	¢0	3U ©0	9U 60	\$0	60 DU	\$0	\$0			\$0	\$0	\$0 \$0	<u>م</u> 0	\$U ¢0
30 30	\$0 \$0		1040	Underground Conduit	\$0				5	\$0 \$0	\$0 \$0	\$U	\$0 \$0	3U 60	\$0	\$U \$0	\$0 \$0				\$0	\$0			\$U
\$0 \$0	30 30		1845	Underground Conductors and Devices Line Transformers Services	30 30) \$0	\$0 \$0	\$U	φ 0	\$0 \$0	30	\$0	\$U	\$0				30		\$0 \$0 \$0	3U	3U
\$0 \$0	\$0 \$0 \$0 \$0	\$U	1850	Line Transformers	\$0				50	\$U	\$0	\$U	\$0	\$U	\$0 \$0	\$U	\$0 \$0	\$0			\$U	\$0	\$U	\$U	50
\$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 \$0	\$0 \$0		0	blank row	\$0					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0
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\$0 \$0	\$0 \$0		1906	Land Rights	\$0		\$0	\$(\$0	\$0		\$0	\$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 \$0	\$0 \$0	\$0	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	:	\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	1920	Computer Equipment - Hardware	\$0	\$0		\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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
\$0 \$0	\$0 \$0		1935	Stores Equipment	\$0		\$0) \$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0 \$0				\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0		1940	Stores Equipment Tools, Shop and Garage Equipment	\$0				0 \$0 0 \$0 0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$0	\$0	\$0 \$0 \$0	\$0	\$0
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\$0 \$0	\$0 \$0		1055	Communication Equipment	\$0				\$0 \$0		\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0				\$0	\$0	\$0 \$0	40 0	\$0 \$0
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	eo		1970	Load Management Controls -				-			* *	* *			\$0		* -	<i>~</i> -	\$0		* 0	C 0	A -2	<i>*</i> -	
\$0 \$0	\$U \$C	\$0		Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		φU	\$U	\$0	\$0	\$0
			1975	Load Management Controls - Utility			1	1	.	.		.													1
\$0 \$0	\$0 \$0	\$0		Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0		1980		\$0				\$0		\$0	\$0	\$0	\$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		\$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	\$0	\$0	\$0	\$0		:	\$0	\$0	\$0 \$0 \$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0	2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
				Completed Construction Not Classified-																					
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		\$0		Plant - Property, Plant, & Equipment	\$0	\$0	\$0	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
	\$U \$U	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	:	\$0	\$0	\$0	\$0	\$0
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\$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 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
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S0 S0 S0	S0 S0 S0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	5005 5010 5012	Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Tenadement Christian Environment	\$0 \$0) \$0 \$0) \$0	\$0 \$0	\$() \$0 \$0) \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
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S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	5005 5010 5012 5014	Accumulated Amortization of Electric Utility Plant - Intangibles Directly Allocated Net Fixed Assets Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour	\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$(> \$0 \$0 \$0 > \$0 > \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
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				5085	Miscellaneous Distribution Expense		**											
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				5150	Maintenance of Underground				•	02 02					•			
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				5160	Maintenance of Line Transformers													
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	**			5310	Meter Reading Expense			60		f 0		60			-			
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*^	\$0		*0	5325	Collecting- Cash Over and Short	\$0 00	\$0 \$0	\$0	e0	\$0	e0.	\$0	en		60	60	e0	\$0 \$2
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\$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	\$0	\$0 \$0
				5335	Bad Debt Expense													
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				5420	Community Safety Program											Γ		
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	**			5520	Missellanseus Salas Evennes		**	**			**					**		
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* 0	6 0		C 0	5605	Executive Salaries and Expenses		* 0	6 0	**	¢0.	**	£0.	* 0		* 0	* 0	*0	£0. £0.
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\$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	\$0	\$0	\$0 \$0
				5615	General Administrative Salaries and													
\$0	\$0	\$0 \$0	\$0		Expenses	\$0 \$0 \$	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	0 \$0	\$0	\$0	\$0	\$0 \$0
\$0	\$0	\$0 \$0	\$0	5620	Office Supplies and Expenses	\$0 \$0 9	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	0 \$0	\$0	\$0	\$0	\$0 \$0
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**	e0			5630	Outside Services Employed	02 02	***	\$0 \$0	\$0	\$0 \$0	\$0	02 02	**				*^	e0 ***
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				5640	Injuries and Damages													
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				5650	Franchise Requirements									<u>,</u>	Şõ	Şü		
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*0	\$0		*0	5665	Miscellaneous General Expenses	02 02	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	en		60	60	e0	\$0 \$2
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				5675	Maintenance of General Plant													
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4 0			ΨŬ	FCOF	Independent Market Operator Fees		֥		ţ.	**	20		φ. 	-	ψŪ		÷ 1	φ0
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¢n	\$0		**	5705	Amortization Expense - Property, Plant,	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	¢0		¢0.	**	*^	e0 **
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				5715	Amortization of Intangibles and Other											Γ		
\$0	\$0	\$0 \$0	\$0	51 15	Electric Plant	\$0 \$0 \$	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$1	0 \$0	\$0	\$0	\$0	\$0 \$0
\$0	\$0	so so	\$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	\$0 \$0
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	**			6205	Sub-account LEAP Funding			* 0		* 0		6 0			_			
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<u><u></u></u>			ψu	6215	Penalties			÷3						<u> </u>	<u>J</u>	ŞU		
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					Total Expenses											1		
\$0	\$0	\$0 \$0	\$0			\$0 \$0 \$	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	0 \$0	\$0	\$0	\$0	\$0 \$0
\$0	\$ 0	\$0 \$0	\$0		Depreciation Expense	\$0 \$0 \$	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	0 \$0	\$0	\$0	\$0	\$0 \$0

Ontario Energy Board

2016 Cost Allocation Model

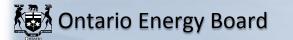
EB-2016-0086

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
к at								
е								
Ba								
s		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered
e		Total	Residential	63 (30	G3>50-Regulai	Street Light	Sentinei	Scattered Load
As								
s								
et	Distribution Revenue at Existing Rates	* *******	\$11,647,552	¢1 000 717	\$1,169,527	\$000 00 I	\$49,193	\$34,045
	Miscellaneous Revenue (mi)	\$14,181,349 \$2,286,537	\$1,939,995	\$1,020,747 \$153,370	\$1,169,527 \$141,356	\$260,284 \$38,764	\$8,296	\$4,756
		Mis	cellaneous Revenu	e Input equals Ou	tput			
	Total Revenue at Existing Rates Factor required to recover deficiency (1 + D)	\$16,467,886 0.9862	\$13,587,547	\$1,174,117	\$1,310,883	\$299,049	\$57,490	\$38,801
	Distribution Revenue at Status Quo Rates	\$13,986,316	\$11,487,366	\$1,006,709	\$1,153,443	\$256,705	\$48,517	\$33,577
	Miscellaneous Revenue (mi)	\$2,286,537	\$1,939,995	\$153,370	\$141,356	\$38,764	\$8,296	\$4,756
	Total Revenue at Status Quo Rates	\$16,272,853	\$13,427,361	\$1,160,078	\$1,294,799	\$295,469	\$56,813	\$38,333
	Expenses							
	Distribution Costs (di) Customer Related Costs (cu)	\$2,125,900 \$2,054,100	\$1,748,725 \$1.822,389	\$129,322 \$141.532	\$195,064 \$41,076	\$41,476 \$37,260	\$6,986 \$8,123	\$4,328 \$3,721
ad	General and Administration (ad)	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$70,751	\$13,573	\$7,302
	Depreciation and Amortization (dep) PILs (INPUT)	\$4,073,356 \$244,203	\$3,312,090 \$193,733	\$277,003 \$17,269	\$393,280 \$28,390	\$70,572 \$3.607	\$12,498 \$722	\$7,913 \$483
	Interest	\$1,422,457	\$1,128,471	\$100,592	\$165,367	\$21,008	\$4,208	\$2,811
	Total Expenses	\$13,705,716	\$11,429,279	\$911,782	\$1,047,315	\$244,673	\$46,110	\$26,557
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$2,567,137	\$2,036,576	\$181,540	\$298,442	\$37,913	\$7,594	\$5,072
	Revenue Requirement (includes NI)	\$16,272,853 Revenue Re	\$13,465,855 quirement Input ec	\$1,093,322	\$1,345,757	\$282,586	\$53,704	\$31,629
		Revenue Re	quirement input et	uais Output				
	Rate Base Calculation							
	Rate base Calculation							
	Net Assets Distribution Plant - Gross	\$105,371,499	\$85,577,319	\$6,881,632	\$10,459,560	\$1,906,691	\$333,857	\$212,441
	General Plant - Gross	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
	Accumulated Depreciation	(\$14,833,184)	(\$11,894,627)	(\$1,094,122)	(\$1,563,106)	(\$209,768)	(\$43,487)	(\$28,074) (\$97,229)
co	Capital Contribution Total Net Plant	(\$46,219,773) \$66,453,829	(\$38,663,540) \$53,003,668	(\$2,607,008) \$4,605,083	(\$3,621,372) \$7,476,037	(\$1,069,623) \$1,036,736	(\$161,001) \$200,120	\$132,185
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
							• · · · · ·	
:0	OM&A Expenses	\$37,117,414 \$7,965,700	\$23,618,694 \$6,794,985	\$4,108,152 \$516,918	\$9,178,714 \$460,278	\$103,706 \$149,486	\$13,429 \$28,682	\$94,720 \$15,351
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$45,083,114	\$30,413,678	\$4,625,070	\$9,638,992	\$253,192	\$42,110	\$110,071
	Working Capital	\$3,381,234	\$2,281,026	\$346,880	\$722,924	\$18,989	\$3,158	\$8,255
	Total Rate Base	\$69,835,063	\$55,284,694	\$4,951,964	\$8,198,961	\$1,055,725	\$203,278	\$140,440
			Base Input equals 0		++,,	¢1,000,000	+,	÷,
	Equity Component of Rate Base	\$27,934,025	\$22,113,878	\$1,980,785	\$3,279,584	\$422,290	\$81,311	\$56,176
	Net Income on Allocated Assets	\$2,567,137	\$1,998,082	\$248,296	\$247,483	\$50,796	\$10,703	\$11,776
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$2,567,137	\$1,998,082	\$248,296	\$247,483	\$50,796	\$10,703	\$11,776
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES STATUS QUO%	100.00%	99.71%	106.11%	96.21%	104.56%	105.79%	121.19%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$195,033	\$121,692	\$80,795	(\$34,874)	\$16,463	\$3,785	\$7,172
	STATUS QUO REVENUE MINUS ALLOCATED COSTS		ency Input equals (S66,757	(\$50,958)	\$12,883	\$3,109	\$6,703
		\$0	(\$38,494)					
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	9.04%	12.54%	7.55%	12.03%	13.16%	20.96%



EB-2016-0086

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

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

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

9
Unmetered Scattered Load
\$3.09
\$6.23
\$26.77
\$17.61
9
Unmetered Scattered Load

a

\$45,047 <mark>(\$14,861)</mark> \$30,186
\$2,372
\$101,999
\$7,302
\$8,049

<u>Scenario 1</u>

Accounts included in Avoided Costs Plus General Administration Allocation

		Г	1	2	3	7	8	9	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
	Distribution Plant								
1860	Meters	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0	CWMC
	Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets	(\$1,397,943) \$1,628,027	(\$1,156,885) \$1,347,294	(\$186,243) \$216,896	(\$54,815) \$63,837	\$0 \$0	\$0 \$0	\$0 \$0	
	Misc Revenue								
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
	Sub-total	(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)	
	Operation								
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
	Sub-total	\$658,600	\$538,044	\$64,836	\$16,079	\$37,055	\$1,773	\$812	
	Maintenance								
5175	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0	1860
	Billing and Collection								
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
	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	\$0	\$0	\$0	
	Allocated PILs	\$5,980	\$4,924	\$813	\$242	\$0	\$0	\$0	
	Allocated Debt Return	\$34,834	\$28,684	\$4,738	\$1,412	\$0	\$0	\$0	
	Allocated Equity Return	\$62,866	\$51,767	\$8,550	\$2,548	\$0	\$0	\$0	
	Total	\$1,907,128	\$1,659,490	\$155,608	\$45,830	\$37,206	\$6,363	\$2,631	

<u>Scenario 2</u>

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

		Г	1	2	3	7	8	9	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
	Distribution Plant			• • • • • • • •	L				
1860	Meters	\$3,025,970	\$2,504,179	\$403,139	\$118,652	\$0	\$0	\$0	CWMC
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters								
	only	(\$1,397,943)	(\$1,156,885)	(\$186,243)	(\$54,815)	\$0 \$0	\$0	\$0	
	Meter Net Fixed Assets	\$1,628,027	\$1,347,294 \$206,484	\$216,896	\$63,837 \$15,680	\$0 \$0	\$0 \$0	\$0 \$0	
	Allocated General Plant Net Fixed Assets Meter Net Fixed Assets Including General Plant	\$468,892	\$396,484	\$56,719	\$15,689	\$0	\$0	\$0	
	Meter Net Fixed Assets including General Flant	\$2,096,919	\$1,743,778	\$273,615	\$79,525	\$0	\$0	\$0	
	Misc Revenue								
082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
1090	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	\$0	NFA
1225	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)	
	<u>Operation</u>								
065	Meter Expense	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	\$0	CWMC
070	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437	CCA
075	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	
	Maintenance_								
175	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0	1860
	Billing and Collection								
310	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$0	\$0	CWMR
315	Customer Billing	\$514,800	\$483,919	\$25,640	\$1,367 \$1,001	\$84	\$2,600	\$1,191	CWNB
320 225	Collecting	\$410,800 \$0	\$386,157	\$20,460	\$1,091 \$0	\$67 \$0	\$2,075	\$950 \$0	CWNB
325 330	Collecting- Cash Over and Short Collection Charges	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	CWNB CWNB
000		· · · · ·		· · · ·		·			
	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	\$0	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$36,847	\$31,157	\$4,457	\$1,233	\$ <i>0</i>	\$0	\$0	
	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	¢00,400 \$0	\$0,7 <i>9</i> 0 \$0	¢2,000 \$0	
	Allocated Debt Return	\$44,862	\$37,126	\$5,977	\$1,759	\$0	\$0	\$0	
	Allocated Equity Return	\$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

Accounts I Total Residential GS 250 GS 50-Regular Street Light Sentinel			٦	1	2	3	7	8	9
Conservation and Demand Management S0	USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	
Expenditures and Recoveries \$9 \$0 <t< td=""><td></td><td>Distribution Plant</td><td></td><td>•</td><td></td><td></td><td>l</td><td></td><td>•</td></t<>		Distribution Plant		•			l		•
Peles, Towers and Fixtures - Subtransmission Bulk 50 \$0	5	Conservation and Demand Management							
Poles, Towers and Fixtures - Subtransmission Bulk 96 50 50 50 50 50 50 Poles, Towers and Fixtures - Primary 58,686,711 \$8,036,888 \$435,215 \$30,440 \$39,151 \$65,690 \$30,228 Poles, Towers and Fixtures - Secondary \$52,742,856 \$32,725 \$40,640 \$39,151 \$65,690 \$50,800 Overhead Condutors and Devices - Secondary \$52,742,856 \$27,716 \$40,617 \$60,990 \$60 \$50		Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delivery 50 <		Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Proles, Towers and Fixtures - Primary \$8,086,688 \$82,272,355 \$33,215 \$30,440 \$30,151 \$50,289 \$30,228 Overhead Conductors and Devices - Socondary \$2,742,865 \$2,742,355 \$35,221 \$4,526 \$31,003 \$31,147 \$83,948 Overhead Conductors and Devices - Socondary \$1,046,803 \$31,322,227 \$32,118 \$498,366 \$31,207 \$40,137 \$67,682 \$30,989 Overhead Conductors and Devices - Secondary \$1,046,803 \$3,322,277 \$32,155 \$32,716 \$248,044 \$57,889 \$53,309 Underground Conduit - Buik Delivery \$30 \$0<		Poles, Towers and Fixtures - Subtransmission Bulk							
Poles, Towers and Fixtures - Secondary \$2,742,856 \$2,270,235 \$35,821 \$4,626 \$410,039 \$11,147 \$8,898 Overhead Conductors and Devices - Subtransmission Buk Delives - Subtransmission Buk Delives - Subtransmission Buk Delives - Subtransmission Buk Delives - Secondary \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Overhead Conductors and Devices - Subtransmission Buk Delives - Secondary \$1,645,837 \$1,645,277 \$21,655 \$2,716 \$24,6404 \$7,889 \$5,333 Underground Conduit - Buk Delivery \$0	3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overhead Conductors and Devices \$0	ŀ	Poles, Towers and Fixtures - Primary	\$8,685,711	\$8,036,688	\$483,215	\$30,440	\$39,151	\$65,990	\$30,228
Overhead Conductors and Devices - Secondary S0		Poles, Towers and Fixtures - Secondary	\$2,742,856	\$2,270,235	\$35,921	\$4,526	\$410,039	\$13,147	\$8,988
Subtransmission Bulk Delivery \$0 \$00 \$00 \$00 \$00 \$00 Overhead Conductors and Devices - Fininary \$1,845,853 \$1,362,257 \$21,555 \$2,716 \$246,044 \$7,899 \$5,333 Underground Conduit = Paik Delivery \$0 \$0 \$00		Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overhead Conductors and Devices - Primary \$8,804,489 \$8,239,118 \$495,386 \$31,207 \$44,137 \$87,652 \$30,889 Underground Conduit S0 \$0 <td></td> <td>Overhead Conductors and Devices -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Overhead Conductors and Devices -							
Overhead Conductors and Devices - Secondary \$1,84,5653 \$1,362,257 \$21,555 \$2,716 \$24,60,44 \$7,889 \$5,333 Underground Conduit 50 \$0 <td></td> <td>Subtransmission Bulk Delivery</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>		Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overhead Conductors and Devices - Secondary \$1,64,6,863 \$1,362,277 \$21,655 \$2,716 \$24,044 \$7,889 \$5,333 Underground Conduit Bulk Delivery \$0		Overhead Conductors and Devices - Primary	\$8,904,489	\$8,239,118	\$495,386	\$31,207	\$40,137	\$67,652	\$30,989
Underground Conduit SO SO <td>5</td> <td>Overhead Conductors and Devices - Secondary</td> <td></td> <td>\$1,362,257</td> <td></td> <td></td> <td>\$246,044</td> <td>\$7,889</td> <td></td>	5	Overhead Conductors and Devices - Secondary		\$1,362,257			\$246,044	\$7,889	
Underground Conduit - Buik Delivery 50 \$0		•						\$0	
Underground Conduit - Primary \$2,792,083 \$2,583,400 \$155,333 \$9,785 \$12,885 \$21,213 \$9,717 Underground Conductors and Devices \$0 <td>3</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3	0							
Underground Conduit - Secondary Underground Conductors and Devices \$4,963.703 \$0 \$4,108,409 \$0 \$65,006 \$0 \$8,190 \$0 \$742,041 \$0 \$23,792 \$0 \$16,266 \$0 Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary Line Transformers \$10,037,928 \$10,037,928 \$20,997 \$3,025,970 \$378 \$34,205 \$10,97 \$750 \$42,5747 Underground Conductors and Devices - Secondary Line Transformers \$10,005,728,98 \$189,382 \$2,997 \$378 \$32,725 \$34,205 \$10,97 \$750 \$42,5747 Underground Conductors and Devices - Secondary Line Transformers \$10,037,928 \$10,037,928 \$92,901,42 \$568,600 \$327,725 \$45,257 \$76,282 \$34,942 Services \$10,065,569 \$30,25,970 \$2,504,179 \$403,139 \$118,652 \$0 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Customer Related Metrix (\$34,887,984) (\$1,653,251) (\$1,296,604) \$152,164 \$73,707 Allocated General Plant \$34,051,226 \$30,877,67									
Underground Conductors and Devices S0	5								
Underground Conductors and Devices - Bulk Delivery \$0 \$25,747 Underground Conductors and Devices - Secondary \$228,808 \$189,382 \$2,997 \$378 \$34,205 \$1,097 \$750 Line Transformers \$10,037,928 \$9,209,142 \$558,580 \$32,725 \$45,257 \$76,282 \$34,942 Services \$10,077,595 \$10,065,556 \$308,465 \$137,476 \$183,917 \$0									
Underground Conductors and Devices - Primary \$7,398,119 \$6,845,309 \$411,582 \$25,928 \$33,347 \$56,207 \$25,747 Underground Conductors and Devices - Secondary Line Transformers \$228,808 \$189,382 \$2,997 \$378 \$34,205 \$11,097 \$750 Services \$10,077,529 \$9,290,142 \$558,580 \$32,725 \$45,257 \$76,282 \$34,942 Services \$10,075,595 \$10,065,565 \$38,8645 \$137,476 \$183,917 \$0 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accum. Amortization Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters \$26,313,131 \$23,866,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,866,048 \$1,725,873 \$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 <td></td> <td>5</td> <td>· ·</td> <td>• -</td> <td>T -</td> <td>• -</td> <td>T -</td> <td>T -</td> <td>• -</td>		5	· ·	• -	T -	• -	T -	T -	• -
Underground Conductors and Devices - Primary \$7,398,119 \$6,845,309 \$411,582 \$25,928 \$33,347 \$56,207 \$25,747 Underground Conductors and Devices - Secondary Line Transformers \$228,808 \$189,382 \$2,997 \$378 \$34,205 \$11,097 \$750 Services \$10,077,529 \$9,290,142 \$558,580 \$32,725 \$45,257 \$76,282 \$34,942 Services \$10,075,595 \$10,065,565 \$38,8645 \$137,476 \$183,917 \$0 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accum. Amortization Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters \$26,313,131 \$23,866,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,866,048 \$1,725,873 \$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 <td></td> <td>Underground Conductors and Devices - Bulk Delivery</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>		Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Underground Conductors and Devices - Secondary Line Transformers \$228,808 \$189,382 \$2,997 \$378 \$34,205 \$10,07 \$750 Services \$10,07,928 \$9,290,142 \$556,580 \$32,725 \$45,257 \$76,282 \$34,942 Services \$10,776,595 \$10,065,556 \$388,645 \$137,476 \$183,917 \$0 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,766,725 \$3333,267 \$163,019 Accumulated Amortization of Electric Utility Plant - Line Transformers, Services and Meters \$34,051,226 \$3,087,671 \$1,053,251 \$229,038 \$10,96,004 \$1181,103 \$89,311 Customer Related Net Fixed Assets \$26,313,131 \$24,385,078 \$1,725,873 \$245,133 \$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 Misc Revenue \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									
Line Transformers \$10,037,928 \$9,290,142 \$558,580 \$32,725 \$45,257 \$76,282 \$34,942 Services \$10,775,595 \$10,065,556 \$388,645 \$1137,476 \$103,917 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accumulated Amortization Accum. Amortization of Electric Utility Plant - Line Transformers, Services and Meters \$26,313,131 \$23,356,048 \$1,368,106 \$172,984 \$60,0121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,356,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,356,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Customer Related NFA Including General Plant \$34,061,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$96,521 Misc Revenue \$0 \$0 \$0 \$0 \$0 \$0 \$0<			<i>•••••••••••••••••••••••••••••••••••••</i>	+-,,	<i> </i>	+;	<i>+,-</i>	<i> </i>	<i>+,</i>
Line Transformers \$10,037,928 \$9,290,142 \$558,580 \$32,725 \$45,257 \$76,282 \$34,942 Services \$10,775,595 \$10,065,556 \$388,645 \$1137,476 \$103,917 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accumulated Amortization Accum. Amortization of Electric Utility Plant - Line Transformers, Services and Meters \$26,313,131 \$23,356,048 \$1,368,106 \$172,984 \$60,0121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,356,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,356,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Customer Related NFA Including General Plant \$34,061,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$96,521 Misc Revenue \$0 \$0 \$0 \$0 \$0 \$0 \$0<		Underground Conductors and Devices - Secondary	\$228,808	\$189.382	\$2,997	\$378	\$34,205	\$1.097	\$750
Services Meters \$10,775,595 \$3,025,970 \$10,065,556 \$2,504,179 \$338,645 \$403,139 \$137,476 \$118,652 \$183,917 \$0 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accum.lated Amortization of Electric Utility Plant -Line Transformers, Services and Meters \$34,887,984) \$(\$1,638,677) \$(\$1,653,251) \$229,038) \$(\$1,096,604) \$(\$181,103) \$(\$89,311) Customer Related Net Fixed Assets \$26,313,131 \$22,856,048 \$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 Misc Revenue \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$									
Meters \$3,025,970 \$2,504,179 \$403,139 \$118,652 \$0 \$0 \$0 Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accumulated Amortization Transformers, Services and Meters \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accum.Amortization of Electric Utility Plant-Line Transformers, Services and Meters \$543,131 \$23,856,048 \$1,368,106 \$172,984 \$690,121 \$152,164 \$73,707 Allocated General Plant Net Fixed Assets \$26,313,131 \$23,856,048 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenue \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Sub-total \$61,201,115 \$55,494,725 \$3,021,357 \$402,022 \$1,786,725 \$333,267 \$163,019 Accumulated Amortization 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 \$609,121 \$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 Misc Revenue \$20 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Accumulated Amortization 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 Misc Revenue \$0			\$0,020,010	<i>\\</i> 2,001,110	\$100,100	\$110,00Z	ψ0	ψŬ	φ0
Accum. Amortization of Electric Utility Plant -Line (\$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 \$228,356,048 \$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 Wisc Revenue \$34,051,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenue \$34,051,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenues \$0<		Sub-total	\$61,201,115	\$55,494,725	\$3,021,357	\$402,022	\$1,786,725	\$333,267	\$163,019
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 Sad,051,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenue		Accum. Amortization of Electric Utility Plant -Line							
Allocated General Plant Net Fixed Assets Customer Related NFA Including General Plant \$7,738,095 \$7,020,398 \$357,767 \$42,513 \$248,363 \$47,240 \$21,813 \$34,051,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenue Retail Services Revenues \$0		Transformers, Services and Meters	(\$34,887,984)	(\$31,638,677)	(\$1,653,251)	(\$229,038)	(\$1,096,604)	(\$181,103)	(\$89,311)
Customer Related NFA Including General Plant \$34,051,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenue Retail Services Revenues \$0 \$		Customer Related Net Fixed Assets	\$26,313,131	\$23,856,048	\$1,368,106	\$172,984	\$690,121	\$152,164	\$73,707
#34,051,226 \$30,876,446 \$1,725,873 \$215,498 \$938,484 \$199,405 \$95,521 Misc Revenue Retail Services Revenues \$0			\$7,738,095	\$7,020,398	\$357,767	\$42,513	\$248,363	\$47,240	\$21,813
Retail Services Revenues\$0\$0\$0\$0\$0\$0\$0Service Transaction Requests (STR) Revenues\$0\$0\$0\$0\$0\$0\$0\$0Electric Services Incidental to Energy Sales\$0\$0\$0\$0\$0\$0\$0\$0Other Electric Revenues\$0\$0\$0\$0\$0\$0\$0\$0\$0Late Payment Charges(\$85,200)(\$72,520)(\$9,525)(\$2,747)\$0(\$85)(\$323)Miscellaneous Service Revenues\$0\$0\$0\$0\$0\$0\$0\$0			\$34,051,226	\$30,876,446	\$1,725,873	\$215,498	\$938,484	\$199,405	\$95,521
Service Transaction Requests (STR) Revenues\$0\$0\$0\$0\$0\$0\$0Electric Services Incidental to Energy Sales\$0\$0\$0\$0\$0\$0\$0Other Electric Revenues\$0\$0\$0\$0\$0\$0\$0Late Payment Charges(\$85,200)(\$72,520)(\$9,525)(\$2,747)\$0(\$85)(\$323)Miscellaneous Service Revenues\$0\$0\$0\$0\$0\$0\$0		Misc Revenue							
Service Transaction Requests (STR) Revenues\$0\$0\$0\$0\$0\$0\$0Electric Services Incidental to Energy Sales\$0\$0\$0\$0\$0\$0\$0Other Electric Revenues\$0\$0\$0\$0\$0\$0\$0Late Payment Charges(\$85,200)(\$72,520)(\$9,525)(\$2,747)\$0(\$85)(\$323)Miscellaneous Service Revenues\$0\$0\$0\$0\$0\$0\$0		Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Services Incidental to Energy Sales\$0\$0\$0\$0\$0\$0\$0Other Electric Revenues\$0\$0\$0\$0\$0\$0\$0Late Payment Charges(\$85,200)(\$72,520)(\$9,525)(\$2,747)\$0(\$85)(\$323)Miscellaneous Service Revenues\$0\$0\$0\$0\$0\$0\$0\$0		Service Transaction Requests (STR) Revenues							
Other Electric Revenues \$0 \$0 \$0 \$0 \$0 \$0 \$0 Late Payment Charges (\$85,200) (\$72,520) (\$9,525) (\$2,747) \$0 (\$85) (\$323) Miscellaneous Service Revenues \$0 \$0 \$0 \$0 \$0 \$0 \$0		· · · · · ·							
Late Payment Charges(\$85,200)(\$72,520)(\$9,525)(\$2,747)\$0(\$85)(\$323)Miscellaneous Service Revenues\$0\$0\$0\$0\$0\$0\$0\$0									
Miscellaneous Service Revenues\$0\$0\$0\$0\$0\$0\$0									
Sub-total (\$85,200) (\$72,520) (\$9,525) (\$2,747) \$0 (\$85) (\$323)			1						
		Sub-total	(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)	\$0	(\$85)	(\$323)

	Operating and Maintenance							
5005	Operation Supervision and Engineering	\$165,240	\$150,341	\$7,478	\$958	\$5,057	\$943	
5010	Load Dispatching	\$12,720	\$11,573	\$576	\$74	\$389	\$73	
5020	Overhead Distribution Lines and Feeders - Operation	. ,	. ,		·	·	·	
	Labour	\$99,000	\$89,673	\$4,667	\$310	\$3,312	\$697	
5025	Overhead Distribution Lines & Feeders - Operation		. ,	. ,	·	. ,		
	Supplies and Expenses	\$5,160	\$4,674	\$243	\$16	\$173	\$36	
5035	Overhead Distribution Transformers- Operation	\$480	\$444	\$27	\$2	\$2	\$4	
5040	Underground Distribution Lines and Feeders -		Ŧ	Ť	Ŧ	Ŧ	Ŧ	
	Operation Labour	\$58,860	\$52,523	\$2,429	\$169	\$3,146	\$391	
5045	Underground Distribution Lines & Feeders -	+ ,	+ -)	Ŧ) -	T	÷-) -	T	
	Operation Supplies & Expenses	\$72,600	\$64,784	\$2,997	\$209	\$3,880	\$483	
5055	- F	ф: <u></u> ,	<i>Q</i> 0 1,1 0 1	<i><i><i><i>ϕ</i></i>_,<i><i>ϕϕ</i>.</i></i></i>	\$ _00	<i>40,000</i>	\$	
	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
5065	Meter Expense	\$389,200	\$322,087	\$51,852	\$15,261	\$0	\$0	
5070	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	
5075	Customer Premises - Materials and Expenses	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	
5085	Miscellaneous Distribution Expense	\$420,240	\$382,348	\$19,018	\$2,435	\$12,862	\$2,399	9
5090	Underground Distribution Lines and Feeders - Rental	φ i=0,= i0	<i>\\\</i> 002,010	<i>\\</i> 10,010	φ2,100	<i><i><i></i></i></i>	42,000	4
0000	Paid	\$0	\$0	\$0	\$0	\$0	\$0	
5095	Overhead Distribution Lines and Feeders - Rental	ψŬ	ψu	ψŪ	Ψ0	ΨŬ	ψ0	
0000	Paid	\$7,140	\$6,467	\$337	\$22	\$239	\$50	
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	
5105	Maintenance Supervision and Engineering	\$9,420	\$8,571	\$426	\$55	\$288	\$54	
5120	Maintenance of Poles, Towers and Fixtures	\$13,020	\$11,742	\$591	\$40	\$512	\$90	
5125		φ10,020	ΨΤΤ,7 ΨΖ	φυστ	ψτυ	ψ01Z	φου	
5125	Maintenance of Overhead Conductors and Devices	\$84,900	\$77,264	\$4,160	\$273	\$2,303	\$608	
5130	Maintenance of Overhead Services	\$66,200	\$61,838	\$2,388	\$845	\$1,130	\$000 \$0	
5135	Overhead Distribution Lines and Feeders - Right of	φ00,200	φ01,000	ψ2,500	φ0 4 0	φ1,150	ψυ	
5155	Way	\$103,200	\$93,478	\$4,865	\$323	\$3,453	\$726	
5145	Maintenance of Underground Conduit	\$103,200	\$93,478 \$0	\$4,005 \$0	\$0 \$0	\$0,455	\$0	
5145 5150	Maintenance of Underground Conductors and	φυ	φυ	φΟ	φυ	φΟ	φυ	
5150	Devices	\$7,680	\$7,084	\$417	\$26	\$68	\$58	
5155	Maintenance of Underground Services	\$131,000	\$1,084 \$122,368	\$417 \$4,725	\$20 \$1,671	\$00 \$2,236	\$0 \$0	
5155 5160	Maintenance of Line Transformers	\$49,200	\$45,535	\$2,738	\$160	\$2,230 \$222	\$0 \$374	
5160	Maintenance of Meters	\$49,200 \$31,100	\$45,535 \$25,737	\$2,730 \$4,143	\$1,219	φ222 \$0	\$374 \$0	
5175		φ31,100	\$20,7 <i>31</i>	Φ 4,143	φ1,219	φυ	φU	
	Sub-total	\$1,995,760	\$1,754,487	\$127,061	\$24,887	\$76,328	\$8,759	
	000 10101	φ1,330,700	ψ1,104,401	<i>Ψ121</i> ,001	<i>ψ24,001</i>	φ70,020	ψ0,700	
	Billing and Collection							
5305	Supervision	\$145,500	\$136,772	\$7,247	\$386	\$24	\$735	
5310	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0	\$733 \$0	
5315	Customer Billing	\$20,900 \$514,800	\$483,919	\$25,640	\$1,367	\$0 \$84	\$0 \$2,600	đ
5315	Collecting	\$410,800						1
			\$386,157	\$20,460	\$1,091	\$67	\$2,075	
5325 5320	Collecting- Cash Over and Short	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
5330 5335	Collection Charges	\$0 \$0	\$0 #70.057	\$0	\$0 \$5 700	\$0 \$0	\$0 \$0	
5335	Bad Debt Expense	\$86,400	\$73,057	\$7,622 \$0,004	\$5,720	\$0 \$20	\$0 \$020	
5340	Miscellaneous Customer Accounts Expenses	\$186,000	\$174,842	\$9,264	\$494	\$30	\$939	
	Subtotal	¢1 264 400	¢1 250 007	Ø70 550	¢00 777	\$00F	\$6.0F0	
	Sub-total	\$1,364,400	\$1,258,607	\$72,553	\$23,777	\$205	\$6,350	
	Sub Total Operating, Maintenance and Biling	\$3,360,160	\$2,012,004	\$199,614	\$48,665	\$76,532	\$15,108	
	Sub Total Operating, Maintenance and Dilling	φ3,300,100	\$3,013,094	φ1 99 ,014	φ 4 0,000	φ70,03Z	φ13,100	

\$463 \$36	1815-1855 1815-1855 1830 & 1835
\$341	1830 & 1835
\$18 \$2	1850 1840 & 1845
\$201	1840 & 1845
\$248	
\$0 \$0 \$437 \$375 \$1,177	1850 CWMC CCA CCA 1815-1855 1840 & 1845
\$0	1830 & 1835
\$25 \$0 \$26 \$45	O&M 1815-1855 1830
\$293 \$0	1835 1855
\$355 \$0	1830 & 1835 1840
\$27	1845
\$0 \$171 \$0	1855 1850 1860
\$4,238	
\$337 \$0 \$1,191 \$950 \$0 \$0 \$0 \$0 \$430	CWNB CWNB CWNB CWNB CWNB BDHA CWNB
\$2,909	
¢7 1 16	

\$7,146

Allocated Equity Return PLCC Adjustment for Line Transformer	\$1,308,567 \$93,047	\$1,186,375 \$86,813	\$68,037	\$8,603	\$34,320 \$430	\$7,567 \$0
	• • • • • •	* • • • • •	A - <i>i</i> - <i>i</i>		A / A A	A -1
	\$1,000,007	ψ1,100,070	φ00,00 <i>1</i>	φ0,000	ψ04,020	Ψ1,001
Ilocated Equity Return	\$1,308,567	\$1,186,375	\$68,037	\$8,603	\$34,320	\$7,567
		. ,		. ,	. ,	
llocated Debt Return	\$725,080	\$657,373	\$37,699	\$4,767	\$19,017	\$4,193
Ilocated PILs	\$124,480	\$112,856	\$6,472	\$818	\$3,265	\$720
dmin and General	\$3,036,475	\$2,720,111	\$181,344	\$46,192	\$68,771	\$13,573
		. ,	+ - /	. ,	. ,	
leters	\$608,079	\$551,681	\$28,114	\$3,341	\$19,517	\$3,712
mortization Expense - General Plant assigned to						
Amortization Expense - Customer Related	\$1,777,977	\$1,597,307	\$102,991	\$18,686	\$45,932	\$8,767

-

\$22,811		
\$872		
\$1,352		
\$327		
\$3,666		
\$2,031		
\$349		
\$6,483		
\$1,714		
\$4,295		

_

<u>Scenario 1</u>

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts		Total	I	Residential		GS <50	G	S>50-Regular		Street Light		Sentinel	s	Unmetered cattered Load
Distribution Plant CWMC	\$	3,025,970	\$	2,504,179	\$	403,139	\$	118,652	\$	-	\$	-	\$	-
Accumulated Amortization														
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	\$	-	\$	-	\$	-
<u>Misc Revenue</u>														
CWNB	\$		\$	-		-	\$	-	\$	-	\$	-	\$	-
NFA	\$		\$	-		-	\$		\$	-	Ψ	-	\$	-
LPHA	\$	(85,200)		(72,520)		(9,525)		(2,747)		-	Ψ	(85)		(323)
Sub-total	\$	(85,200)	\$	(72,520)	\$	(9,525)	\$	(2,747)	\$	-	\$	(85)	\$	(323)
Operation														
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
Maintenance														
1860	\$	31,100	\$	25,737	\$	4,143	\$	1,219	\$	-	\$	-	\$	-
	Ŧ	01,100	Ŧ	_0,.0.	Ŧ	.,	Ŧ	.,	Ŧ		Ŧ		Ŧ	
Billing and Collection	•		<u>^</u>		•		•		•		•		•	
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	\$	-	\$	-	\$	_
Allocated PILs	Ψ \$	5,980		4,924		813		242		-	Ψ \$	-	φ \$	-
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

<u>Scenario 2</u>

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts		Total		Residential		GS <50	G	iS>50-Regular		Street Light		Sentinel	S
Distribution Plant CWMC	\$	3,025,970	¢	2,504,179	¢	403,139	¢	118,652	¢		\$		\$
CVVMC	φ	3,025,970	Φ	2,304,179	Φ	403,139	φ	110,052	Φ	-	Φ	-	φ
Accumulated Amortization													
Accum. Amortization of Electric Utility Plant - Meters	\$	(1,397,943)	\$	(1,156,885)	\$	(186,243)	\$	(54,815)	\$	-	\$	_	\$
only	•	· · ·		(, , ,									
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	\$	-	\$	-	\$
<u>Misc Revenue</u>													
CWNB	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
LPHA	\$	(85,200)		(72,520)		(9,525)		(2,747)		-	\$	(85)	
Sub-total	\$	(85,200)	\$	(72,520)	\$	(9,525)	\$	(2,747)	\$	-	\$	(85)	\$
Operation_													
CWMC	\$	389,200	\$	322,087	\$	51,852	\$	15,261	\$	-	\$	-	\$
CCA	\$	269,400		215,957		12,985		818		37,055		1,773	
Sub-total	\$	658,600	\$	538,044	\$	64,836	\$	16,079	\$	37,055	\$	1,773	\$
Maintananaa													
<u>Maintenance</u> 1860	\$	31,100	\$	25,737	\$	4,143	\$	1,219	\$	-	\$	-	\$
	Ŷ	01,100	Ψ	20,101	Ψ	1,110	Ψ	1,210	Ψ		Ψ		Ŷ
Billing and Collection													
CWMR	\$	20,900		3,859		2,320		14,720		-	Ψ		\$
CWNB Sub-total	\$ \$	925,600 <i>946,500</i>	\$ ¢	870,076 873,935	\$ ¢	46,099 <i>48,420</i>		2,457 17,177		151 <i>151</i>		4,675 <i>4</i> ,675	
Total Operation, Maintenance and Billing	φ \$	1,636,200		1,437,717		117,399		34,476		37,206		6,448	
Total Operation, Maintenance and Dining	Ψ	1,030,200	ψ	1,437,717	ψ	117,399	ψ	54,470	ψ	57,200	ψ	0,440	ψ
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	\$
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	¢

Unme Scattere	
\$	-
\$	-
\$ \$	-
\$	-
\$ \$	-
\$ \$	(323) <i>(323)</i>
\$ \$	- 812
\$	812
\$	-
\$ \$	- 2,142
\$	2,142
\$ \$	2,954
\$	-
\$	2,680
\$ \$	-
\$ \$	-
\$	5,310

<u>Scenario 3</u>

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

SoA Accounts		Total	I	Residential		GS <50	GS>	⊳50-Regular	:	Street Light		Sentinel	L Sca
Distribution Plant	- -		<u> </u>		<u>^</u>				•				
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Poles, Towers and Fixtures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
PNCP	\$	27,780,402	\$	25,704,565	\$	1,545,515	\$	97,361	\$	125,221	\$	211,061	\$
SNCP	\$	9,581,221	\$	7,930,283	\$	125,478	\$	15,809	\$	1,432,330	\$	45,924	\$
Overhead Conductors and Devices	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
LTNCP	\$	10,037,928	\$	9,290,142	\$	558,580	\$	32,725	\$	45,257	\$	76,282	\$
CWCS	\$	10,775,595	\$	10,065,556	\$	388,645	\$	137,476	\$	183,917	\$	-	\$
CWMC	\$	3,025,970	\$	2,504,179		403,139		118,652	\$	-	\$	-	\$
Sub-total	\$	61,201,115		55,494,725		3,021,357		402,022		1,786,725	\$	333,267	
Accumulated Amortization													
Accum. Amortization of Electric Utility Plant -Line	\$	(34,887,984)	\$	(31,638,677)	\$	(1,653,251)	\$	(229,038)	\$	(1,096,604)	\$	(181,103)	\$
Transformers, Services and Meters		. ,											
Customer Related Net Fixed Assets	\$	26,313,131		23,856,048		1,368,106		172,984		690,121		152,164	
Allocated General Plant Net Fixed Assets	\$	7,738,095		7,020,398		357,767		42,513		248,363		47,240	
Customer Related NFA Including General Plant	\$	34,051,226	\$	30,876,446	\$	1,725,873	\$	215,498	\$	938,484	\$	199,405	\$
Misc Revenue													
CWNB	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
LPHA	\$	(85,200)	\$	(72,520)	\$	(9,525)	\$	(2,747)	\$	-	\$	(85)	\$
Sub-total	\$	(85,200)	\$	(72,520)	\$	(9,525)	\$	(2,747)	\$	-	\$	(85)	\$
Operating and Maintenance													
1815-1855	\$	607,620	\$	552,833	\$	27,498	\$	3,521	\$	18,597	\$	3,468	\$
1830 & 1835	\$	214,500	\$	194,292	\$	10,111	\$	672	\$	7,177	\$	1,510	\$
1850	\$	49,680	\$	45,979		2,765		162	\$	224	\$	378	
1840 & 1845	\$	131,460		117,306		5,426		378	\$		\$	874	\$
CWMC	\$	389,200		322,087		51,852		15,261	\$	-	\$	-	\$
CCA	\$	269,400		215,957		12,985	\$	818	\$	37,055	\$	1,773	
O&M	\$		\$		\$	-		-	\$	-	\$	-	Ŝ
1830	ŝ	13,020		11,742		591		40	\$	512		90	\$
1835	ŝ	84,900		77,264		4,160		273	\$	2,303		608	
1855	ŝ	197,200	Ψ \$	184,206		7,112		2,516	\$	3,366		-	\$
1840	ŝ		Ψ \$	- 104,200	Ψ \$	-	^	2,510	Ψ \$	- 3,500	Ψ \$	-	\$
1845	Ψ ¢	- 7,680		- 7,084	+	- 417	+	- 26	Գ \$	- 68	ֆ \$	- 58	φ \$
1860	ֆ \$	31,100		25,737		417 4,143		20 1,219		-	э \$		ъ \$
Sub-total	ъ \$	1,995,760		1,754,487	-	4,143 127,061		24,887		76,328	ф \$	- 8,759	
Rilling and Collection													
Billing and Collection	¢	1 057 400	¢	1 101 600	¢	60 640	¢	2 2 2 2	¢	20F	¢	6 250	¢
CWNB	\$	1,257,100		1,181,690		62,610		3,337		205		6,350	
CWMR	Э Ф	20,900		3,859		2,320		14,720		-	\$	-	\$
BDHA	\$	86,400		73,057		7,622		5,720		-	\$		\$
Sub total	\$	1,364,400	\$	1,258,607	\$	72,553	\$	23,777	\$	205	\$	6,350	\$
Sub-total													

	netered ered Load
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- 96,680 31,397 - 34,942 - - 163,019
\$ \$ \$ \$	(89,311) 73,707 21,813 95,521
\$ \$ \$ \$	- (323) <i>(323)</i>
* * * * * * * * * * * * * * *	1,702 738 173 448 - 812 - 45 293 - - 27 - 27
\$	4,238
\$ \$ \$	2,909 - - 2,909
\$	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
Total	\$ 10,188,807	\$ 9,142,327	\$ 578,844	\$ 126,151	\$ 265,118	\$ 53,556	\$ 22,811

Sheet 02.1 Line Transformer Worksheet -

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

Allocation by rate classification

Description Total Residential GS-50-begular GS-50-begular CS-50-begular Large Use Stret Light Sented Dummered Embedded Bate/Load Placest Placest Rate class 3 Rate class 4 Rate class 5 Rate class 5	class 9 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Depreciation on General Plant Assigned to Line Transformers S33 S3, S3, S98 S8, 414 S0 S0 S1 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Acct 503 - Overhead Distribution Transformers Operation 532 50	\$0 \$0 \$0 \$0 \$0 \$0
Acct 5505 - Underground Distribution Transformers - Operation 50	\$0 \$0 \$0 \$0 \$0
Allocation of General Expenses \$63,777 \$41,844 \$62,211 \$15,452 \$0 <th>\$0 \$0 \$0 \$0</th>	\$0 \$0 \$0 \$0
Admin and General Assigned to Line Transformers \$30,290 \$19,617 \$2,930 \$7,617 \$0 \$0 \$05 \$0	\$0 \$0
PlLs on Line Transformers \$8,507 \$5,581 \$828 \$2,061 \$0 <th>\$0</th>	\$0
Debt Return on Line Transformers \$49,551 \$32,510 \$4,825 \$12,005 \$0 \$0 \$158 \$0 \$50 \$	
Equity Return on Line Transformers \$88,425 \$\$8,671 \$87,083 \$21,666 \$0 \$	\$0 \$0 0 \$0 \$0
Line Tranformer NCP 178,316 116,991 17,364 43,203 0 0 570 0 187 0 <th< th=""><th>\$0 0 0 \$0</th></th<>	\$0 0 0 \$0
PLCC Amount 32,478 30,203 1,816 106 0 0 147 92 114 0	0 0 \$0
PLCC Amount 32,478 30,203 1,816 106 0 0 147 92 114 0	0 \$0
Adjustment to Customer Related Cost for PLCC \$93,047 \$86,813 \$5,174 \$303 \$0 \$0 \$430 \$0 \$327 \$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 \$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 \$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 \$0 \$0	\$0
General Plant - Net Fixed Assets \$14,832,924 \$12,051,480 \$954,617 \$1,474,867 \$0 \$0 \$274,364 \$47,410 \$30,186 \$0 <th>\$0</th>	\$0
General Plant - Depreciation \$1,165,609 \$947,036 \$75,016 \$115,899 \$0 \$0 \$2,372 \$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 \$0 \$0	\$0
Total Administration and General Expense \$3,785,700 \$3,223,871 \$246,064 \$224,139 \$0 \$0 \$70,751 \$13,573 \$7,302 \$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 \$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 \$0 \$0 \$7,033 \$0 \$0 \$0 \$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 \$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 \$0 \$0	\$0
General Plant Assigned to Line Transformers - NFA \$502,676 \$347,185 \$45,791 \$107,072 \$0 \$0 \$2,068 \$0 \$559 \$0 <th>\$0 \$0</th>	\$0 \$0
	φU
General Expenses	
Acct 5005 - Operation Supervision and Engineering \$110,160 \$74,826 \$9,638 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0
Acct 5010 - Load Dispatching \$8,480 \$5,760 \$742 \$1,946 \$0 \$0 \$23 \$0 \$9 \$0	\$0
Acct 5085 - Miscellaneous Distribution Expense \$280,160 \$190,299 \$24,511 \$64,281 \$0 \$0 \$761 \$0 \$308 \$0	\$0
	\$0
Total \$405,080 \$275,151 \$35,441 \$92,943 \$0 \$0 \$1,100 \$0 \$445 \$0 </th <th>\$0</th>	\$0
Act 1850 - Line Transformers - Gross Assets \$6,691,952 \$4,390,518 \$651,657 \$1,621,355 \$0 \$0 \$0 \$0 \$21,389 \$0 \$7,033 \$0 \$0 \$0 \$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 \$0 \$0	\$0

Sheet 02.2 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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	i 17	18	10	19
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	
epreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$145,445	\$95,429	\$14,164	\$35,234	\$0	\$0	\$0 \$2	\$465	\$0	\$153	\$0	\$0	\$0	• •	\$0	\$0	\$0				\$0
epreciation on Acct 1835-4 Primary Overhead Conductors	\$124,084 \$50,764	\$81,414 \$33,307	\$12,084 \$4,944	\$30,059 \$12,298	\$U ©0	\$0 \$0	\$0 \$0	\$397 \$162	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			· •	\$0 \$0
epreciation on Acct 1840-4 Primary Underground Conduit epreciation on Acct 1845-4 Primary Underground Conductors	\$50,764 \$148,795	\$33,307 \$97,627	\$4,944 \$14,490	\$12,298	\$U ©0	\$U \$0	\$U ©0	\$162	\$0 \$0	\$53 \$156	\$U	\$U \$0	\$U \$0	\$U \$0	\$0 \$0	\$U ©0	\$U \$U) \$() ¢() \$() \$() \$()	\$U \$0
epreciation on General Plant Assigned to Primary C&P	\$219,549	\$151,643	\$20,001	\$46,758	30 \$0	\$0 \$0	\$0 \$0	\$903	\$0 \$0	\$244	\$0 \$0	30 \$0	30 02	30 \$0	\$0 \$0	90 \$0	30 \$1) și 1 \$()) 50) \$(\$0 \$0
rimary C&P Operations and Maintenance	\$224.031	\$146,002	\$22,272	\$54,782	\$0 \$0	\$0	\$0	\$741	\$0	\$234	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0) \$0) \$() \$(50 50
llocation 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
dmin 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
ILs 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
ebt 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
quity 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
otal	\$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
rimary NCP	178,308	116,991	17,364	43,195	0	0	0	570	0	187	0	0	() 0	0	0		0	0	0	0
LCC Amount	32,486	30,203	1,816			0	0	147	92		0) 0	0	0		0	0	-	õ
djustment to Customer Related Cost for PLCC	\$385,037	\$359,073	\$21,460	\$1,347		\$0	\$0	\$1,806	\$0	\$1,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$) \$I	\$0
eneral Plant - Gross Assets	\$22,135,287 (\$7,202,262)	\$17,984,516 (\$5,022,026)	\$1,424,582	\$2,200,955 (\$726,088)		\$0 \$0	\$0 \$0	\$409,436	\$70,750 (\$22,240)	\$45,047	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0			· •	\$0 \$0
eneral Plant - Accumulated Depreciation eneral Plant - Net Fixed Assets	(\$7,302,363)	(\$5,933,036) \$12,051,480	(\$469,965)	<mark>(\$726,088)</mark> \$1,474,867	\$0 \$0	\$0 \$0	\$0 \$0	(\$135,072) \$274,364	<mark>(\$23,340)</mark> \$47,410		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0				\$0 \$0
eneral Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,007	\$0	\$U	Ф О	\$274,304	\$47,410	\$30,186	\$ 0	\$ 0	\$ 0	\$ U	\$U	\$0	Φſ	ι φι) D) 5(φU
eneral 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
otal 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
otal 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
otal 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
rimary Conductors and Poles Gross Assets																					
cct 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	50
cct 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
cct 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
cct 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
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	50
rimary Conductors and Poles Accumulated Depreciation																					
cct 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
cct 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
cct 1840-4 Primary Underground Conduit	(\$1,500,729)	(\$984,657)	(\$146,146)			\$0	\$0	(\$4,797)	\$0		\$0		\$0	\$0	\$0	\$0	\$0				\$0
cct 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
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) \$C	50
rimany Conductor & Doolo . Not Fixed Accesto	\$0.004.240	C	¢072.075	\$2,421,110	\$0	\$0	\$0	\$31,945	\$0	\$10,505	\$0	¢0.	\$0	\$0	\$0	¢0.	¢.) \$0) \$() \$(to
rimary Conductor & Pools - Net Fixed Assets eneral Plant Assigned to Primary C&P - NFA	\$9,994,249 \$2,793,869	\$6,557,414 \$1,929,727	\$973,275 \$254,517	\$2,421,110 \$595,020	\$0 \$0	\$0 \$0	\$0 \$0	\$31,945 \$11,496	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	+-	\$0 \$0	\$0 \$0	\$0 \$0				ь0 50
rimary C&P Net Fixed Assets Including General Plant	\$12,788,118	\$8,487,142	\$1,227,792	\$3,016,129		\$0 \$0	\$0 \$0	\$43,441	\$0 \$0		\$0 \$0		\$0 \$0	• •	\$0 \$0	\$0 \$0	\$0 \$(· •	\$0 \$0
initiary our net rived Addets including deneral riant	φ12,700,110	φ0,407,142	ψ1,221,102	\$0,010,120	ψŪ	φυ	φu	φ 1 0,111	φυ	φ10,010	φū	φu	φυ	ψŬ	\$ 0	ψŪ	Ψ	φ.	φ.	φ.	20
cct 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
cct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$0	· • •	φ.	\$0
cct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	++	\$0	\$0	\$0			φ.	\$O
cct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0				\$0
ubtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	50
cct 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
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
cct 1840-5 Secondary Underground Conduit	\$3,309,136	\$2,680,658	\$104,427	\$519,542	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$4,508	\$0		\$0	\$0	\$0	\$0	\$0			· •	\$0
cct 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) \$(50
ubtotal	\$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	50
norticus and Maintenanas																					
perations and Maintenance cct 5020 Overhead Distribution Lines & Feeders - Labour	\$66,000	\$45,333	\$5,560	\$14,865		\$0	\$0	\$169	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0
cct 5025 Overhead Distribution Lines & Feeders - Other	\$3,440	\$2,363	\$290	\$775	\$0	\$0	\$0	\$9	\$0	\$4	\$0	\$0				\$0	\$0		\$0		\$0
cct 5040 Underground Distribution Lines & Feeders - Labour	\$39,240	\$27,785	\$2,949	\$8,377		\$0	\$0	\$83	\$0		\$0		\$0			\$0	\$0				\$0
ct 5045 Underground Distribution Lines & Feeders - Other	\$48,400	\$34,271	\$3,638	\$10,332		\$0	\$0	\$102	\$0		\$0		\$0		\$0	\$0	\$0				\$0 \$0
ct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$4,760	\$0 \$3.260	\$0 \$401	\$0 \$1,072		\$0 \$0	\$0 \$0	\$0 \$12	\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0				\$0 50
ct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,760 \$8,680	\$3,269 \$6,016	\$401 \$708	\$1,072 \$1,925		\$0 \$0	\$0 \$0	\$12 \$21	\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0				\$0 \$0
ct 5120 Maintenance of Poles, Towers & Fixtures ct 5125 Maintenance of Overhead Conductors & Devices	\$8,680 \$56,600	\$6,016	\$708 \$4,931	\$1,925 \$12,959		\$0 \$0	\$0 \$0	\$21 \$153	\$0 \$0		\$0 \$0		\$0 \$0	+-		\$0 \$0	\$0				\$0 \$0
ct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$68,800	\$38,490	\$5,796	\$15,496		\$0 \$0	\$0 \$0	\$176	\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0				\$0 \$0
act 5135 Overhead Distribution Lines & reeders - Right of Way	\$00,000	φ47,230 \$0	\$0,790	\$13,430		\$0 \$0	\$0 \$0	\$0	\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0				\$0 \$0
cct 5150 Maintenance of Underground Conductors & Devices	\$5,120	\$3,383	\$488	\$1,227		\$0	\$0	\$16	\$0		\$0		\$0		\$0	\$0	\$0				\$0
	\$301,040	\$208,173	\$24,761	\$67,028	\$0	\$0	\$0	\$741	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$() \$() \$	\$0
otal			φ_4,101	w01,020	ΨΨ	40	ψŪ	ψr - 1			40	ψυ	ψυ	φ0	40	φU	ψι	ψι	ψι	. Ψ	

General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$110,160 \$8,480 \$280,160 \$6,280	\$74,826 \$5,760 \$190,299 \$4,266	\$9,638 \$742 \$24,511 \$549	\$25,276 \$1,946 \$64,281 \$1,441	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$299 \$23 \$761	\$0 \$0 \$0	\$121 \$9 \$308 *7	\$0 \$0 \$0										
Total	\$405,080	\$275,151	\$35,441	\$92,943	\$0 \$0	\$0	\$0 \$0	\$1,100	\$0 \$0	\$445	\$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

Sheet 02.3 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

I

)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby	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	\$63	\$0	Power \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	
Depreciation on Acct 1835-5 Secondary Overhead Conductors Depreciation on Acct 1840-5 Secondary Underground Conduit	\$57,337 \$225,619	\$47,054 \$185,153	\$1,174 \$4,621	\$3,658 \$14,392	\$0 \$0	\$0 \$0	\$0	\$5,143 \$20,237	\$165 \$649	\$567	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$C \$C	\$0	\$0 \$0	\$0 \$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors Depreciation on General Plant Assigned to Secondary C&P	\$11,505 \$55,477	\$9,441 \$46,302	\$236 \$1,603	\$734 \$7,494	\$0 \$0	\$0 \$0	**	\$1,032 \$0	\$33 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$C \$C) \$0) \$0	\$0 \$0	\$0 \$0	\$0
Secondary C&P Operations and Maintenance Allocation of General Expenses	\$77,009 \$60,875	\$62,171 \$49,314	\$2,489 \$1,921	\$12,245 \$9,558	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$104 \$83	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$C \$C) \$0) \$0	\$0 \$0	\$0 \$0	÷-
Admin and General Assigned to Primary C&P PILs on Secondary C&P	\$70,104 \$11.692	\$56,125 \$9,472	\$2,261 \$369	\$11,623 \$1,836	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$95 \$16	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	÷-
Debt Return on Secondary C&P Equity Return on Secondary C&P	\$68,107 \$122,914	\$55,172 \$99,570	\$2,149 \$3.879	\$10,693 \$19,298	\$0 \$0	\$0 \$0	**	\$0 \$0	\$0 \$0	\$93 \$167	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$C	\$0	\$0 \$0	\$0 \$0	\$0
Total	\$122,914	\$99,570 \$656,980	\$3,879 \$22,152	\$98,742	\$0 \$0	\$0 \$0	ψu	\$0 \$26,412	\$0 \$847		\$0 \$0	\$0 \$0	+-	\$0 \$0	\$0 \$0	\$0 \$0	\$C) \$0) \$0	\$0 \$0	\$0 \$0	ψũ
Secondary NCP PLCC Amount	137,562 32,456	111,436 30,203	4,341 1,816		0	(0 0	0 147	0 61		0	C) ()	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	٥	\$0	\$0	\$0
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$22,135,287 (\$7,302,363)	\$17,984,516 (\$5,933,036)	\$1,424,582 (\$469,965)	\$2,200,955 (\$726,088)	\$0 \$0	\$0 \$0	\$0	\$409,436 (\$135,072)	\$70,750 (\$23,340)	(\$14,861)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$C \$C	\$0	\$0 \$0	\$0 \$0	\$0
General Plant - Net Fixed Assets General Plant - Depreciation	\$14,832,924 \$1,165,609	\$12,051,480 \$947,036	\$954,617 \$75,016	\$1,474,867 \$115,899	\$0 \$0	\$0 \$0		\$274,364 \$21,560	\$47,410 \$3,726		\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$C \$C	•	\$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 \$0	\$762,372	\$152,710		\$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		\$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 Acct 1840-5 Secondary Underground Conduit	\$1,097,236 \$3,309,136	\$888,847 \$2,680,658	\$34,626 \$104,427	\$172,269 \$519,542	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$1,495 \$4,508	\$0 \$0	\$0 \$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 Secondary Conductors and Poles Accumulated Depreciation	\$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 1830-5 Secondary Poles, Towers & Fixtures	(\$768,404)	(\$622,467)	(\$24,249)	(\$120,641)	\$0 \$0	\$0 ©		\$0 \$0	\$0 \$0	(\$1,047)	\$0 \$0		\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0		\$0 ©	\$0 \$0	
Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit	(\$405,306) (\$2,667,963)	(\$328,330) (\$2,161,258)	(\$12,790) (\$84,193)	(\$63,634) (\$418,877)	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	(\$552) (\$3,635)	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$C	\$0	\$0 \$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors Subtotal	(\$74,202) (\$3,915,875)	(\$60,109) (\$3,172,165)	(\$2,342) (\$123,574)	(\$11,650) (\$614,802)	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	(\$101) (\$5,335)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 Secondary C&P Net Fixed Assets Including General Plant	\$705,970 \$3,177,575	\$589,209 \$2,591,402	\$20,397 \$98,393	\$95,368 \$483,416	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$997 \$4,364	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	φ0	\$0	\$0	
Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$C \$C		\$0 \$0	\$0 \$0	
Acct 1845-3 Bulk Underground Conductors Subtotal	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	֥	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0		\$0 \$0	φ0	\$0 \$0	\$0 \$0	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,790,474	\$3,799,239	\$563,897	\$1,402,744	\$0	\$0		\$18,508	\$0	\$6,086	\$0	\$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	\$0 \$0 \$0	\$0	\$18,974	\$0	\$6,239	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0	\$C \$C	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0
Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$1,861,389 \$4,932,079	\$1,221,292 \$3,236,030	\$181,269 \$480,303	\$450,922 \$1,194,798	\$0 \$0	\$0 \$0		\$5,950 \$15,764	\$0 \$0	\$1,956 \$5,184	\$0 \$0	\$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
<u>Operations and Maintenance</u> 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 Acct 5040 Underground Distribution Lines & Feeders - Labour	\$3,440 \$39,240	\$2,363 \$27,785	\$290 \$2,949	\$775 \$8.377	\$0 \$0	\$0 \$0 \$0	\$0	\$9 \$83	\$0 \$0	\$4 \$45	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0 \$0	\$0	\$0 \$0		\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$48,400 \$0	\$34,271 \$0	\$3,638 \$0	\$10,332 \$0	\$0 \$0	\$0 \$0	\$0	\$102 \$0	\$0 \$0	\$56 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	• •	\$C \$C		\$0 \$0		\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$4,760 \$8,680	\$3,269 \$6,016	\$401 \$708	\$1,072 \$1,925	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$12 \$21	\$0 \$0	\$5	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$C \$C	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	
Acct 5125 Maintenance of Overhead Conductors & Devices	\$56,600 \$68,800	\$38,496	\$4,931	\$12,959	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$153 \$176	\$0 \$0 \$0	\$62 \$77	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$C \$C	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit	\$0	\$47,256 \$0	\$5,796 \$0	\$15,496 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$C	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices Total	\$5,120 \$301,040	\$3,383 \$208,173	\$488 \$24,761	\$1,227 \$67,028	\$0 \$0	\$0 \$0	֥	\$16 \$741	\$0 \$0	\$5 \$338	\$0 \$0		\$0 \$0		\$0 \$0		\$0 \$0	φ0	\$0 \$0	\$0 \$0	
General Expenses Acct 5005 - Operation Supervision and Engineering	¢440.400	¢74.000	¢0.600	¢05 070				*200	e^	6404	¢^	<u></u>	<u>^</u>	\$0		\$0) \$0	\$0		¢o
Acct 5010 - Load Dispatching	\$110,160 \$8,480	\$74,826 \$5,760	\$9,638 \$742	\$25,276 \$1,946	\$0 \$0	\$0 \$0	\$0	\$299 \$23	\$0 \$0		\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$280,160 \$6,280	\$190,299 \$4,266	\$24,511 \$549	\$64,281 \$1,441	\$0 \$0	\$0 \$0	**	\$761 \$17	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0		\$C \$C		\$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										
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	\$C	\$0	\$0	\$0	\$0

O2.3 Secondary Cost PLCC Adj



EB-2016-0086

Sheet 03.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

		1	2	3	7	8	9
Description	Total	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
Total	\$1,287,715	\$1,055,541	\$92,327	\$125,418	\$5,250	\$5,933	\$3,246
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance		0 160,929,748	0 27,991,553	133,671 62,540,635	1,993 706,615	254 91,498	
Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0066	\$0.0000 \$0.0033	\$0.9383 \$0.0020	\$2.6344 \$0.0074	\$23.3387 \$0.0648	

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
Line Transformer Rate Base							
Acct 1850 - Line Transformers - Gross Assets	\$16,729,880	\$13,680,660	\$1,210,236	\$1,654,080	\$66,646	\$76,282	\$41,975
Line Transformers - Accumulated Depreciation	(\$12,234,413)	(\$10,004,546)	(\$885,035)	(\$1,209,614)	(\$48,737)	(\$55,784)	(\$30,696)
Line Transformers - Net Fixed Assets	\$4,495,467	\$3,676,114	\$325,201	\$444,466	\$17,908	\$20,498	\$11,279
General Plant Assigned to Line Transformers - NFA	\$1,292,235	\$1,081,813	\$85,042	\$109,233	\$6,445	\$6,364	\$3,338
Line Transformer Net Fixed Assets Including General Plant	\$5,787,702	\$4,757,928	\$410,243	\$553,699	\$24,353	\$26,861	\$14,617
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 1850 - Line Transformers - Gross Assets	\$16,729,880	\$13,680,660	\$1,210,236	\$1,654,080	\$66,646	\$76,282	\$41,975
Acct 1815 - 1855	\$100,901,491	\$82,002,913	\$6,361,525	\$10,090,670	\$1,902,785	\$333,348	\$210,250



Sheet 03.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

	[1	2	3	7	8	9
Description	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 - Distributon Station Equipment - Labour	\$11,100	\$7,283	\$1,081	\$2,689	\$35	\$0	\$12
Acct 5017 - Distributon 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 SubstationTransformers	\$71,244	\$46,142	\$6,892	\$17,912	\$224	\$0	\$74
PILs on SubstationTransformers	(\$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
Total	\$444,091	\$303,800	\$40,656	\$97,708	\$1,333	\$56	\$539
Billed kW without Substation Transformer Allowance		0	0	,	1,993	254	
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) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0019	\$0.0000 \$0.0015	\$0.5562 \$0.0016	\$0.6687 \$0.0019	\$0.2199 \$0.0006	•

O3.2 Substat Tran Unit Cost

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	\$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

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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

Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

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LOCATION BY RATE CLASSIFICATION	г	1	2	2	7	0	0
Description	Total	Residential	2 GS <50	3	7 Street Light	8 Sentinel	9 Unmetered
Description	Total	Residential	G3 <50	GS>50-Regular	Street Light	Sentinei	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 Depreciation on Acct 1840-4 Primary Underground Conduit	\$310,211 \$126,910	\$253,632 \$103,764	\$22,439 \$9,180	\$30,712 \$12,565	\$1,236 \$505	\$1,414 \$579	\$778 \$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 Allocation of General Expenses	\$560,907 \$464,480	\$457,491 \$382,233	\$41,422 \$33,135	\$55,978 \$43,821	\$2,033 \$1,909	\$2,579 \$2,196	\$1,404 \$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 Equity Return on Primary C&P	\$688,499 \$1,242,549	\$562,927 \$1,015,925	\$49,801 \$89,878	\$68,163 \$123,016	\$2,742 \$4,949	\$3,139 \$5,664	\$1,727 \$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						\$7,302
		\$3,223,871	\$246,064	\$224,139	\$70,751	\$13,573	
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 \$50,111	\$65,990 \$67,652	\$36,314
Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	\$14,840,815 \$4,653,472	\$12,134,053 \$3,804,742	\$1,073,486 \$336,601	\$1,469,284 \$460,707	\$59,111 \$18,535	\$67,652 \$21,213	\$37,228 \$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 Acct 1835-4 Primary Overhead Conductors	(\$6,083,200) (\$5,482,026)	(\$4,973,708) (\$4,482,180)	(\$440,018) (\$396,533)	(\$602,255) (\$542,737)	(\$24,230) (\$21,835)	(\$27,730) (\$24,990)	(\$15,260 (\$13,752
Acct 1835-4 Primary Overnead Conductors	(\$3,751,823)	(\$3,067,542)	(\$271,382)	(\$371,441)	(\$14,944)	(\$24,990) (\$17,103)	(\$9,41
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 Primary C&P Net Fixed Assets Including General Plant	\$7,182,033 \$32,167,655	\$6,011,759 \$26,440,345	\$472,617 \$2,279,912	\$607,932 \$3,081,581	\$35,815 \$135,334	\$35,360 \$149,257	\$18,549 \$81,226
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$C \$C
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 Subtotal	\$381,346 \$15,968,701	\$312,950 \$13,104,640	\$7,810 \$327,049	\$24,326 \$1,018,659	\$34,205 \$1,432,330	\$1,097 \$45,924	\$958 \$40,099
	¢,	<i>••••</i> ,•••,••••	401 ,010	¢1,010,000	¢1,102,000	¢ .0,02 .	
<u>Operations and Maintenance</u> 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 - Labour	\$8,600	\$7,037	\$533	\$791	\$181	\$36	\$22
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$98,100 \$121,000	\$80,308 \$99,055	\$5,379 \$6,634	\$8,546 \$10,541	\$3,229 \$3,983	\$391 \$483	\$246 \$304
Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$121,000 \$0	\$99,055 \$0	\$0,034 \$0	\$10,541	\$0	\$403 \$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,900 \$21,700	\$9,737 \$17,758	\$738 \$1,200	\$1,094 \$1,065	\$251 \$533	\$50 \$90	\$30 \$54
Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices	\$21,700 \$141,500	\$115,759	\$1,300 \$9,091	\$1,965 \$13,232	\$2,456	\$608	\$355
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$172,000	\$140,734	\$10,660	\$15,819	\$3,629	\$726	\$432
			\$0	\$0	\$0	\$0 \$58	\$0 \$32
	\$0 \$12,800	\$0 \$10,467			\$84	900	
Acct 5150 Maintenance of Underground Conductors & Devices	\$0 \$12,800 \$752,600	\$0 \$10,467 \$615,861	\$906 \$45,467	\$1,254 \$68,418	\$84 \$17,827	\$3,140	\$1,888
Acct 5150 Maintenance of Underground Conductors & Devices Total	\$12,800	\$10,467	\$906	\$1,254			\$1,888
Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering	\$12,800 \$752,600 \$275,400	\$10,467 \$615,861 \$225,167	\$906 \$45,467 \$17,116	\$1,254 \$68,418 \$26,233	\$17,827 \$5,357	\$3,140 \$943	\$584
Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$12,800 \$752,600 \$275,400 \$21,200	\$10,467 \$615,861 \$225,167 \$17,333	\$906 \$45,467 \$17,116 \$1,318	\$1,254 \$68,418 \$26,233 \$2,019	\$17,827 \$5,357 \$412	\$3,140 \$943 \$73	\$584 \$45
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$12,800 \$752,600 \$275,400	\$10,467 \$615,861 \$225,167	\$906 \$45,467 \$17,116	\$1,254 \$68,418 \$26,233	\$17,827 \$5,357	\$3,140 \$943	\$584 \$45 \$1,485
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647	\$906 \$45,467 \$17,116 \$1,318 \$43,530	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716	\$17,827 \$5,357 \$412 \$13,623	\$3,140 \$943 \$73 \$2,399	\$584 \$45 \$1,485 \$33
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836	\$906 \$45,467 \$17,116 \$1,318 \$43,530 \$976	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495	\$17,827 \$5,357 \$412 \$13,623 \$305	\$3,140 \$943 \$73 \$2,399 \$54	\$584 \$45 \$1,485 \$33 \$2,147
Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total Primary Conductors and Poles Gross Assets Acct 1815 - 1855	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700 \$1,012,700 \$46,300,670	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984 \$37,856,060	\$906 \$45,467 \$17,116 \$1,318 \$43,530 \$976 \$62,939 \$3,349,084	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495 \$96,464 \$4,583,901	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697 \$184,417	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468 \$211,061	\$1,888 \$584 \$45 \$1,485 \$33 \$2,147 \$116,146 \$210,250
Acct 5150 Maintenance of Underground Conductors & Devices Total <u>General Expenses</u> Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700 \$1,012,700	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984	\$906 \$45,467 \$1,7,116 \$1,318 \$43,530 \$976 \$62,939	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495 \$96,464	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468	\$584 \$45 \$1,485 \$33 \$2,147 \$116,146
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5010 - Load Dispatching Acct 5058 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total Primary Conductors and Poles Gross Assets Acct 1815 - 1855	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700 \$1,012,700 \$46,300,670 \$100,901,491	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984 \$37,856,060 \$82,002,913	\$906 \$45,467 \$17,116 \$1,318 \$43,530 \$976 \$62,939 \$3,349,084 \$6,361,525	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495 \$96,464 \$4,583,901 \$10,090,670	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697 \$184,417 \$1,902,785	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468 \$211,061 \$333,348	\$584 \$44 \$1,485 \$33 \$2,147 \$116,146 \$210,250 Unmetere
Acct 5150 Maintenance of Underground Conductors & Devices Fotal General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Fotal Primary Conductors and Poles Gross Assets Acct 1815 - 1855 Grouping of Operation and Maintenance	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700 \$10,010,401 \$46,300,670 \$100,901,491 Total	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984 \$37,856,060 \$82,002,913 Residential	\$906 \$45,467 \$17,116 \$1,318 \$43,530 \$976 \$62,939 \$3,349,084 \$6,361,525 GS <50	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495 \$96,464 \$4,583,901 \$10,090,670 GS>50-Regular	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697 \$184,417 \$1,902,785 Street Light	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468 \$211,061 \$333,348 Sentinel	\$58 \$4 \$1,48 \$33 \$2,147 \$116,140 \$210,250 Unmetere Scattered Loa
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5005 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total Primary Conductors and Poles Gross Assets Acct 1815 - 1855 Grouping of Operation and Maintenance 1830 1835	\$12,800 \$752,600 \$275,400 \$21,200 \$10,400 \$15,700 \$1,012,700 \$46,300,670 \$100,901,491 Total \$21,700 \$141,500	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984 \$37,856,060 \$82,002,913 Residential \$ 17,758 \$ 115,759	\$906 \$45,467 \$1,716 \$1,318 \$43,530 \$976 \$62,939 \$33,349,084 \$6,361,525 GS <50 \$ 1,300 \$ 9,091	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495 \$96,464 \$4,583,901 \$10,090,670 \$10,090,670 \$10,090,670 \$13,232	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697 \$184,417 \$1,902,785 Street Light \$ 533 \$ 2,456	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468 \$211,061 \$333,348 Sentinel \$ 90 \$ 608	\$58 \$4 \$1,48 \$33 \$2,14 \$116,146 \$210,256 Unmetere Scattered Loa \$ 55 \$ 355
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5005 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total Primary Conductors and Poles Gross Assets Acct 1815 - 1855 Grouping of Operation and Maintenance 1830 1835 1840	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700 \$46,300,670 \$100,901,491 \$100,901,491 \$100,901,491 \$100,901,491 \$100,901,491 \$100,901,491	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984 \$37,856,060 \$82,002,913 Residential \$ 17,758 \$ 115,759 \$ -	\$906 \$45,467 \$17,116 \$1,318 \$43,530 \$976 \$62,939 \$3,349,084 \$6,361,525 GS <50 \$ 1,300 \$ 9,091 \$ -	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$1,495 \$96,464 \$4,583,901 \$10,090,670 \$10,090,670 \$10,090,670 \$13,232 \$- \$	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697 \$184,417 \$1,902,785 \$treet Light \$ 533 \$ 2,456 \$ -	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468 \$211,061 \$333,348 \$211,061 \$333,348 \$211,061 \$333,348 \$211,061 \$36,08 \$608 \$-	\$584 \$44 \$1,485 \$33 \$2,147 \$116,146 \$210,250 Unmetere Scattered Loa \$ 54 \$ 356 \$ -
Acct 5150 Maintenance of Underground Conductors & Devices Total General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5005 - Maintenance Supervision Expense Acct 5105 - Maintenance Supervision and Engineering Total Primary Conductors and Poles Gross Assets Acct 1815 - 1855 Grouping of Operation and Maintenance 1830 1835	\$12,800 \$752,600 \$275,400 \$21,200 \$700,400 \$15,700 \$10,901,491 \$46,300,670 \$100,901,491 \$100,901,491 \$21,700 \$141,500 \$- \$12,800	\$10,467 \$615,861 \$225,167 \$17,333 \$572,647 \$12,836 \$827,984 \$37,856,060 \$82,002,913 Residential \$ 17,758 \$ 115,759	\$906 \$45,467 \$17,116 \$1,318 \$43,530 \$976 \$62,939 \$3,349,084 \$6,361,525 GS <50 \$ 1,300 \$ 9,091 \$ - \$ 906	\$1,254 \$68,418 \$26,233 \$2,019 \$66,716 \$11,495 \$96,464 \$4,583,901 \$10,090,670 \$10,090,670 \$13,232 \$1,965 \$13,232 \$- \$1,254	\$17,827 \$5,357 \$412 \$13,623 \$305 \$19,697 \$184,417 \$1,902,785 \$ \$treet Light \$ 533 \$ 2,456 \$ - \$ 84	\$3,140 \$943 \$73 \$2,399 \$54 \$3,468 \$211,061 \$333,348 Sentinel \$ 90 \$ 608	\$584 \$45 \$1,485 \$33 \$2,147 \$116,146 \$210,250 Unmetere Scattered Loa \$ 54 \$ 355



Sheet 03.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

		1	2	3	7	8	9
<u>Description</u>	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
Total	\$1,586,303	\$1,302,691	\$32,318	\$100,035	\$142,654	\$4,611	\$3,995
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$22,135,287 (\$7,302,363) \$14,832,924	\$17,984,516 (<mark>\$5,933,036)</mark> \$12,051,480	\$1,424,582 (<mark>\$469,965)</mark> \$954,617	\$2,200,955 <mark>(\$726,088)</mark> \$1,474,867	\$409,436 <mark>(\$135,072)</mark> \$274,364	\$70,750 <mark>(\$23,340)</mark> \$47,410	\$45,047 <mark>(\$14,861)</mark> \$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

O3.4 Secondary Cost Pool

Secondary Conductors and Poles Gross Plant	I						
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	\$15,9 <mark>68,7</mark> 01	\$13,104,640	\$327,049	\$1,018,659	\$1,432,330	\$45,924	\$40,099
Secondary Conductors and Poles Accumulated Depreciation							
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)
Subtotal	(\$9,789,689)	(\$8,033,863)	(\$200,499)	(\$624,494)	(\$878,097)	(\$28,154)	(\$24,583)
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
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
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 \$80,208	\$533 \$5 270	\$791 \$9.546	\$181 \$2,220	\$36 \$201	\$22
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$98,100 \$121,000	\$80,308 \$99,055	\$5,379 \$6,634	\$8,546 \$10,541	\$3,229 \$3,983	\$391 \$483	\$246 \$304
Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$121,000 \$0	\$99,055 \$0	۵۵,034 \$0	\$10,541 \$0	\$3,983 \$0	\$483 \$0	\$304 \$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
A act E4E0 Maintenance of Underground Conductors 9 Devices	\$12,800	\$10,467	\$906	\$1,254	\$84	\$58	\$32
Acct 5150 Maintenance of Underground Conductors & Devices		+ 1	·				
Total	\$752,600	\$615,861	\$45,467	\$68,418	\$17,827	\$3,140	\$1,888

<u>General Expenses</u>							
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
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

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Sca	Unmetered attered 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



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

O3.5 USL Metering Credit



EB-2016-0086

Sheet 03.6 MicroFIT Charge Worksheet -

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	onthly it Cost
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
Total Cost	\$ 1,210,448.17	\$ 5.34
Number of Residential Customers	18877	

Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086

Sheet 04 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	7	8	9
USoA Account #	Accounts	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
	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
	Distribution Station Equipment - Normally Primary below 50 kV	dp							
1820-3	(Wholesale Meters)		\$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
1840-4	Underground Conduit - Primary	dp	\$4,653,472	\$3,804,742	\$336,601	\$460,707
1840-5	Underground Conduit - Secondary	dp	\$8,272,839	\$6,789,067	\$169,433	\$527,732
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$12,330,198 \$281,246	\$10,081,339 \$212,050	\$891,885 \$7,810	\$1,220,726
1845-5 1850	Underground Conductors and Devices - Secondary Line Transformers	dp dp	\$381,346 \$16,729,880	\$312,950 \$13,680,660	\$7,810 \$1,210,236	\$24,326 \$1,654,080
1855	Services	dp	\$10,775,595	\$10,065,556	\$388,645	\$137,476
1860	Meters	dp	\$3,025,970	\$2,504,179	\$403,139	\$118,652
1905	Land	gp	\$1,015,496	\$825,072	\$65,355	\$100,973
1906	Land Rights	gp	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$12,498,010	\$10,154,405	\$804,347	\$1,242,702
1910	Leasehold Improvements	gp	\$0 \$291,002	\$0 \$236,434	\$0 \$18,728	\$0 \$28.025
1915 1920	Office Furniture and Equipment Computer Equipment - Hardware	gp	\$1,071,534	\$230,434 \$870,602	\$68,962	\$28,935 \$106,545
1925	Computer Software	gp gp	\$1,955,377	\$1,588,708	\$125,844	\$194,427
1930	Transportation Equipment	gp	\$2,109,257	\$1,713,733	\$135,748	\$209,728
1935	Stores Equipment	gp	\$159,924	\$129,936	\$10,292	\$15,902
1940	Tools, Shop and Garage Equipment	gp	\$692,447	\$562,600	\$44,564	\$68,851
1945	Measurement and Testing Equipment	gp	\$417,421	\$339,147	\$26,864	\$41,505
1950 1955	Power Operated Equipment	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1955	Communication Equipment Miscellaneous Equipment	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970	Load Management Controls - Customer Premises	gp gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$1,924,818	\$1,563,880	\$123,877	\$191,388
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	со	(\$46,219,773)	(\$38,663,540)	(\$2,607,008)	(\$3,621,372)
2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2010 2105		gp accum dep	φΟ	φΟ	ΦΟ	ΦΟ
2100	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	uoouni uop	(\$14,833,184)	(\$11,894,627)	(\$1,094,122)	(\$1,563,106)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$2,567,137)	(\$2,036,576)	(\$181,540)	(\$298,442)
	blank row					
4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	mi	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	mi	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$329,900)	(\$269,811)	(\$22,494)	(\$31,732)
4215	Other Utility Operating Income	mi	(\$ <u>2</u> 23,300) \$0	\$0	(\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(\$ 01,752) \$0
4220	Other Electric Revenues	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4225	Late Payment Charges	mi				-
4235			(\$85,200)	(\$72,520)	(\$9,525)	(\$2,747)
	Miscellaneous Service Revenues	mi	\$0 \$0	\$0 \$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$180,200)	(\$153,716)	(\$11,694)	(\$10,412)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$1,615,091)	(\$1,377,722)	(\$104,808)	(\$93,324)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0
		-				

O4 Summary by Class & Accounts

¢o	¢o	# 0	# 0
\$0 \$460,707	\$0 \$18,535	\$0 \$21,213	\$0 \$11,673
\$527,732	\$742,041	\$23,792	\$20,774
\$0	\$0	\$0	\$0 \$0
\$0	\$0	\$0	\$0
\$1,220,726	\$49,112	\$56,207	\$30,930
\$24,326	\$34,205	\$1,097	\$958
\$1,654,080	\$66,646	\$76,282	\$41,975
\$137,476	\$183,917	\$0 \$0	\$0 \$0
\$118,652 \$100,973	\$0 \$18,784	\$0 \$3,246	\$0 \$2,067
\$100,973 \$0	\$10,784	\$3,240 \$0	\$2,007 \$0
\$1,242,702	\$231,175	\$39,947	\$25,434
\$0	\$0	\$0	\$0
\$28,935	\$5,383	\$930	\$592
\$106,545	\$19,820	\$3,425	\$2,181
\$194,427	\$36,169	\$6,250	\$3,979
\$209,728	\$39,015	\$6,742	\$4,293
\$15,902 \$68,851	\$2,958	\$511 \$2,212	\$325
\$68,851 \$41,505	\$12,808 \$7,721	\$2,213 \$1,334	\$1,409 \$849
\$0	\$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0 \$0	\$0 \$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$191,388	\$35,603	\$6,152	\$3,917
\$0	\$0	\$0	\$0
(\$3,621,372)	(\$1,069,623)	(\$161,001)	(\$97,229)
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
ψŪ	φυ	φυ	φυ
(\$1,563,106)	(\$209,768)	(\$43,487)	(\$28,074)
\$0	\$0	\$0	\$0
(\$298,442)	(\$37,913)	(\$7,594)	(\$5,072)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$31,732)	(\$3,576)	(\$1,459)	(\$828)
(¢01,102) \$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
(\$2,747)	\$0	(\$85)	(\$323)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$10,412)	(\$3,382)	(\$649)	(\$347)
\$0	\$0	\$0	\$0
(\$93,324)	(\$30,309)	(\$5,815)	(\$3,112)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
φυ	φυ	φΟ	φU

4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0 \$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
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$211,954	\$181,080	\$13,734	\$11,974
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$1,188,300)	(\$1,015,204)	(\$76,999)	(\$67,130)
4380	Expenses of Non-Utility Operations	mi	\$1,075,000	\$917,008	\$69,760	\$62,116
4390	Miscellaneous Non-Operating Income	mi	(\$174,800)	(\$149,110)	(\$11,343)	(\$10,100)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0
4705	Power Purchased	сор	\$32,401,694	\$20,617,969	\$3,586,217	\$8,012,570
4708	Charges-WMS	сор	\$1,620,315	\$1,031,045	\$179,336	\$400,685
4710	Cost of Power Adjustments	сор	\$0	\$0	\$0	\$0
4712	Charges-One-Time	сор	\$0	\$0	\$0	\$0
4714	Charges-NW	сор	\$1,087,153	\$691,782	\$120,326	\$268,841
4715	System Control and Load Dispatching	сор	\$0	\$0	\$0	\$0
4716	Charges-CN	сор	\$1,087,153	\$691,782	\$120,326	\$268,841
4730	Rural Rate Assistance Expense	сор	\$189,714	\$120,719	\$20,998	\$46,914
4750	Charges-LV	сор	\$731,385	\$465,398	\$80,950	\$180,863
4751	Charges-Smart Metering Entity	cop	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$275,400	\$225,167	\$17,116	\$26,233
5010	Load Dispatching	di	\$21,200	\$17,333	\$1,318	\$2,019
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$11,100	\$7,283	\$1,081	\$2,689
5017 5020	Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	di di	\$4,100 \$165,000	\$2,690 \$135,006	\$399 \$10,227	\$993 \$15,175
5020 5025	Overhead Distribution Lines & Feeders - Operation Supplies and	di	φ105,000	ψ133,000	ψ 10,227	φ10,170
	Expenses		\$8,600	\$7,037	\$533	\$791
<mark>5030</mark>	Overhead Subtransmission Feeders - Operation	di	\$2,700	\$1,855	\$227	\$608
<mark>5035</mark>	Overhead Distribution Transformers- Operation	di	\$800	\$654	\$58	\$79
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$98,100	\$80,308	\$5,379	\$8,546
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$121,000	\$99,055	\$6,634	¢10 5/1
5050	Underground Subtransmission Feeders - Operation	di	\$121,000 \$0	\$99,055 \$0	\$0,034 \$0	\$10,541 \$0
5055	Underground Distribution Transformers - Operation	di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5065	Meter Expense	cu	پ 0 \$389,200	\$0 \$322,087	₄₀ \$51,852	ەن \$15,261
5070	Customer Premises - Operation Labour	cu	\$389,200 \$145,000	\$322,087 \$116,235	51,852 \$6,989	\$15,261 \$440
5075	Customer Premises - Materials and Expenses	cu	\$124,400	\$99,722	\$6,989 \$5,996	\$440 \$378
5085	Miscellaneous Distribution Expense	di	\$700,400	\$99,722 \$572,647	\$5,996 \$43,530	_{\$66,716}
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(\$22,383)	(\$4,295)	(\$2,288)
\$20,174	\$3,871	\$2,072
(\$3,280)	(\$629)	(\$337)
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\$90,530	\$11,723	\$82,686
\$4,527	\$586	\$4,135
\$0	\$0	\$0
\$0	\$0	\$0
\$3,037	\$393	\$2,774
\$0	\$0	\$0
\$3,037	\$393	\$2,774
\$530	\$69	\$484
\$2,043	\$265	\$1,866
\$0	\$0	\$0
\$5,357	\$943	\$584
\$412	\$73	\$45
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\$0	\$0	\$0
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\$35	\$0	\$12
\$13 \$3,481	\$0 \$697	\$4 \$414
ψ 3 ,401	φ097	φ 4 14
\$181	\$36	\$22
\$7	\$0	\$3
\$3	\$4	\$2
\$3,229	\$391	\$246
\$3,983	\$483	\$304
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$19,944	\$954	\$437
\$17,111	\$819	\$375
\$13,623	\$2,399	\$1,485

5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0
<mark>5095</mark>	Overhead Distribution Lines and Feeders - Rental Paid	di	\$11,900	\$9,737	\$738	\$1,094
5096	Other Rent	di	\$0	\$0	\$0	\$0
<mark>5105</mark>	Maintenance Supervision and Engineering	di	\$15,700	\$12,836	\$976	\$1,495
<mark>5110</mark>	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0
<mark>5112</mark>	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0
<mark>5114</mark>	Maintenance of Distribution Station Equipment	di	\$62,700	\$41,139	\$6,106	\$15,189
<mark>5120</mark>	Maintenance of Poles, Towers and Fixtures	di	\$21,700	\$17,758	\$1,300	\$1,965
<mark>5125</mark>	Maintenance of Overhead Conductors and Devices	di	\$141,500	\$115,759	\$9,091	\$13,232
<mark>5130</mark>	Maintenance of Overhead Services	di	\$66,200	\$61,838	\$2,388	\$845
<mark>5135</mark>	Overhead Distribution Lines and Feeders - Right of Way	di	\$172,000	\$140,734	\$10,660	\$15,819
<mark>5145</mark>	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$12,800	\$10,467	\$906	\$1,254
5155	Maintenance of Underground Services	di	\$131,000	\$122,368	\$4,725	\$1,671
5160	Maintenance of Line Transformers	di	\$82,000	\$67,055	\$5,932	\$8,107
5175	Maintenance of Meters	cu	\$31,100	\$25,737	\$4,143	\$1,219
5305	Supervision	cu	\$145,500	\$136,772	\$7,247	\$386
5310	Meter Reading Expense	cu	\$20,900	\$3,859	\$2,320	\$14,720
5315	Customer Billing	cu	\$514,800	\$483,919	\$25,640	\$1,367
5320	Collecting	cu	\$410,800	\$386,157	\$20,460	\$1,091
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$86,400	\$73,057	\$7,622	\$5,720
5340	Miscellaneous Customer Accounts Expenses	cu	\$186,000	\$174,842	\$9,264	\$494
5405	Supervision	ad	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$9,600	\$8,202	\$622	\$542
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$1,000	\$812	\$64	\$99
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$2,300	\$1,965	\$149	\$130
5505	Supervision	ad	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$282,700	\$241,520	\$18,318	\$15,970
5610	Management Salaries and Expenses	ad	\$397,900	\$339,939	\$25,783	\$22,478
5615	General Administrative Salaries and Expenses	ad	\$1,733,700	\$1,481,158	\$112,340	\$97,941
5620 5625	Office Supplies and Expenses	ad	\$224,500	\$191,798	\$14,547	\$12,683
5630	Administrative Expense Transferred Credit	ad ad	\$0	\$0	\$0	\$0
5635	Outside Services Employed	ad	\$195,700	\$167,193	\$12,681	\$11,056
5640	Property Insurance	ad	\$54,000	\$43,874	\$3,475	\$5,369
5645	Injuries and Damages	ad	\$64,900	\$55,446	\$4,205	\$3,666
5650	Employee Pensions and Benefits	ad	\$20,000	\$17,087	\$1,296	\$1,130
5655	Franchise Requirements	ad	\$0	\$0	\$0	\$0
5660	Regulatory Expenses	ad	\$75,600	\$64,588	\$4,899	\$4,271
5665	General Advertising Expenses	ad	\$0	\$0 \$105 507	\$0	\$0
5670	Miscellaneous General Expenses	ad	\$147,000	\$125,587	\$9,525	\$8,304
5675	Rent Maintenance of General Plant	ad	\$800	\$683 \$200.070	\$52	\$45
	Maintenance of General Plant	au	\$432,700	\$369,670	\$28,038	\$24,444
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O4 Summary by Class & Accounts

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\$305	\$54	\$33
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\$0	\$0 \$0	\$0
\$200	\$0	\$66
\$533	\$90	\$54
\$2,456	\$608	\$355
\$1,130	\$0	\$0
\$3,629	\$726	\$432
\$0	\$0 \$50	\$0
\$84	\$58	\$32
\$2,236	\$0	\$0
\$327	\$374	\$206
\$0	\$0 \$705	\$0
\$24	\$735	\$337
\$0	\$0	\$0
\$84	\$2,600	\$1,191
\$67	\$2,075	\$950
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\$0	\$0	\$0
\$30	\$939	\$430
\$0	\$0 \$0	\$0
\$181	\$35	\$18
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\$5,325	\$1,022	\$544
\$7,495	\$1,438	\$766
\$32,656	\$6,266	\$3,338
\$4,229	\$811	\$432
\$0	\$0	\$0
\$3,686	\$707	\$377
\$999	\$173	\$110
\$1,222	\$235	\$125
\$377	\$72	\$39
\$0 \$0	\$0	\$0 \$0
\$0 \$1,424	\$0 \$273	\$0 \$146
\$1,424	\$0	\$140
\$0 \$2,769	\$531	\$0 \$283
\$2,769	\$3 \$3	\$203 \$2
\$15 \$8,150	\$3 \$1,564	
Φ δ,150	ຈ 1, 5 04	\$833

5680	Electrical Safety Authority Fees	ad	\$10,900	\$9,312	\$706	\$616	\$205	\$39	\$21
5685	Independent Market Operator Fees and Penalties	сор	\$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
<mark>6215</mark>	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<mark>6225</mark>	Other Deductions	ad	\$0	\$0	\$0	\$0	\$O	\$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 Allocator		Total		Residential		GS <50	G	S>50-Regular		Street Light		Sentinel		Unmetered Scattered Load
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
ВСР	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	-	\$	-

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

EB-2016-0086 Sheet O5 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

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GS <50 | 3
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Sentinel | 9
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Scattered Load | tomer Residential | 2
GS <50 | 3
GS>50-Regular | 7
Street Light | | | | | | | | | | | | | | | | | | | | | | | | | |
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Sentinel | 9
Unmetered
Scattered Load | Total - A&G | |
| Account Account 1565 Conservation and Demand. 1565 Land 1565 Land 1606 Franchises and Account. 1805 Land 1805 Land Richts 1805 Land Richts 1806 Buildings and Futures 5: 1808 Buildings and Futures 5: 1810 Lassehold Improvements 1810-1 Lassehold Improvements 1810-2 Lassehold Improvements 1810-2 Lassehold Improvements 1810-3 Station 50 M 1820 Distribution Station Equip 1820-4 Primary below 50 M 1820-5 Storage Battery Equipmer 1820-6 Primary below 50 M 1820-7 Primary below 50 M 1820-8 Storage Battery Equipmer 1825-5 Storage Battery Equipmer 1825-6 Overhead Conductors and Fixture 1835-7 Overhead Conductors and Fixture 1835-8 Overhead Conductors and Fixture 1835-9 Overhead Condu | Advangement Advangement Advangement Advangement Sig V Sig V <td< td=""><td>Rolonco Includes Acc Dep</td><td>Adjusted TB Demand S0 S0 S10.004.113 S10.004.113 S222.53 S0 S14.74.74 S5.70.074 S4.571.47 S1.28.5.17 S0 S0 S14.440.815 S5.29.074 S1.77.830 S1.00.154 S1.77.830 S0 S1.69.247 S1.89.307 S1.69.247 S0 S1.69.247<td>\$0
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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 Allo	cators						Customer All	ocators						
			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
Composit	e allocators							·		·			·		·	
Rate Base	1															
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1 1805-2	Land Station >50 kV Land Station <50 kV		\$0 \$777,889	\$0 \$85,018	\$0 \$181,884	\$0 \$2,839	\$0 \$370	\$0 \$1,593	\$0 \$0	\$0 \$0	\$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		\$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
1806-2 1806	Land Rights Station <50 kV Total	\$394,446	\$292,338 \$292,338	\$31,950 \$31,950	\$68,354 \$68,354	\$1,067 \$1,067	\$139 \$139	\$599 \$599	\$0 \$0	\$0 \$0	\$0 \$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		\$0 \$0	\$0 \$0		\$0 ©0
1808-2 1808	Buildings and Fixtures < 50 KV 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
1810-1	Leasehold Improvements >50 kV]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0		\$0
1810-2 1810	Leasehold Improvements <50 kV 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
	Transformer Station Equipment - Normally		•			•	•							•		
1815	Primary above 50 kV	\$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
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	\$0	\$10,904,113
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$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	\$11,126,646
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	\$11,126,646
1825-1 1825-2	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$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 1830	Poles, Towers and Fixtures - Secondary Total	\$7,619,044	\$1,481,285 \$5,280,524	\$57,704 \$621,601	\$287,090 \$1,689,834	\$0 \$18,508	\$0 \$0	\$2,491 \$8,577	\$2,742,856 \$11,428,567	\$2,270,235 \$10,306,923	\$35,921 \$519,136	\$4,526 \$34,966	\$410,039 \$449,190	\$13,147 \$79,136		\$2,742,856 \$19,047,611
4005.0	Overhead Conductors and Devices -]	* -	A-	A -	* -	<u>^-</u>	.	A -	A -	A	A -	A -	. -	A -	
1835-3 1835-4	Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary		\$0 \$3,894,935	\$0 \$578,100	\$0 \$1,438,077	\$0 \$18,974	\$0 \$0	\$0 \$6,239	\$0 \$8,904,489	\$0 \$8,239,118	\$0 \$495,386		\$0 \$40,137	\$0 \$67,652		\$0 \$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		\$246,044	\$7,889		\$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	\$17,583,904

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	
1840-3 1840-4 1840-5 1840	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Total	\$5,170,524	\$0 \$1,221,292 \$2,680,658 \$3,901,950	\$0 \$181,269 \$104,427 \$285,695	\$0 \$450,922 \$519,542 \$970,464	\$0 \$5,950 \$0 \$5,950	\$0 \$0 \$0 \$0	\$0 \$1,956 \$4,508 \$6,465	\$0 \$2,792,083 \$4,963,703 \$7,755,787	\$0 \$2,583,450 \$4,108,409 \$6,691,859	\$0 \$155,333 \$65,006 \$220,339	
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary Underground Conductors and Devices -		\$3,236,030	\$480,303	\$1,194,798	\$15,764	\$0	\$5,184	\$7,398,119	\$6,845,309	\$411,582	
1845-5 1845	Secondary Total	\$5,084,618	\$123,568 \$3,359,598	\$4,814 \$485,117	\$23,949 \$1,218,747	\$0 \$15,764	\$0 \$0	\$208 \$5,392	\$228,808 \$7,626,927	\$189,382 \$7,034,691	\$2,997 \$414,578	
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	
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	
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	\$
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,775,595	\$10,065,556	\$388,645	\$
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	\$
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,025,970	\$2,504,179	\$403,139	\$
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	\$
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	\$
Distribution Plant	GFA - Distribution plant (credit to contributed capital) GFA - Distribution plant (exclude credit for contributed capital)	\$59,151,726 \$105,371,499	\$46,913,780 \$85,577,319	\$4,274,623 \$6,881,632	\$6,838,188 \$10,459,560	\$837,068 \$1,906,691	\$172,856 \$333,857	\$115,211 \$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 Net Fixed Assets Excluding credit for Capital	\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999				
NFA ECC	Contribution	\$93,077,769	\$75,623,987	\$5,990,298	\$9,254,905	\$1,721,657	\$297,501	\$189,421				
1830-4 1830-5 POLE	Primary Poles Demand and Customer Secondary Poles Demand and Customer	\$14,476,184 \$4,571,427	\$11,835,926 \$3,751,520	\$1,047,111 \$93,626	\$1,433,184 \$291,616	\$57,659 \$410,039	\$65,990 \$13,147	\$36,314 \$11,479				
PP&E		\$51,620,905	\$40,952,188	\$3,650,466	\$6,001,170	\$762,372	\$152,710	\$101,999				

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

Acccounts											
5005	Operation Supervision and Engineering	\$110,160	\$74,826	\$9,638	\$25,276	\$299	\$0	\$121	\$165,240	\$150,341	\$7,478
5010	Load Dispatching	\$8,480	\$5,760	\$742	\$1,946	\$23	\$0	\$9	\$12,720	\$11,573	\$576
5012	Station Buildings and Fixtures Expense	\$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
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$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
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,100	\$2,690	\$399	\$993	\$13	\$0	\$4	\$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
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,440	\$2,363	\$290	\$775	\$9	\$0	\$4	\$5,160	\$4,674	\$243
5030	Overhead Subtransmission Feeders - Operation	\$2,700	\$1,855	\$227	\$608	\$7	\$0	\$3	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$320	\$210	\$31	\$78	\$1	\$0	\$0	\$480	\$444	\$27
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
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

Operating and Maintenance

\$36,631,515	\$75,598	\$154,677	\$735,371	\$68,889
\$ 0	\$0	\$0	\$0	\$0
\$2,792,083	\$9,717	\$21,213	\$12,585	\$9,785
\$4,963,703	\$16,266	\$23,792	\$742,041	\$8,190
\$12,926,311	\$25,983	\$45,004	\$754,627	\$17,975
A 0	A 0	^	^	\$ 0
\$0	\$0	\$0	\$0	\$0
¢7 200 110	¢05 747	¢56 207	¢00.047	¢25 029
\$7,398,119	\$25,747	\$56,207	\$33,347	\$25,928
\$228,808	\$750	\$1,097	\$34,205	\$378
\$12,711,545	\$26,496	\$57,304	\$67,552	\$26,305
ψ12,711,040	ψ20, 4 30	Ψ07,304	ψ07,552	ψ20,000
\$25,637,856	\$52,479	\$102,308	\$822,179	\$44,281
\$20,001,000	<i>402</i> , 110	\$10 <u>2</u> ,000	<i>QOLL</i> , 110	ψT1,201
\$16,729,880	\$34,942	\$76,282	\$45,257	\$32,725
\$90,125,896	\$163,587	\$333,348	\$1,603,429	\$200,925
\$10,775,595	\$0	\$0	\$183,917	\$137,476
• · · · · · · · · · · · ·	•		•	.
\$100,901,491	\$163,587	\$333,348	\$1,787,347	\$338,401
\$0,005,070	# 0	* 0	* 0	¢440.050
\$3,025,970	\$0	\$0	\$0	\$118,652
\$103,927,460	\$163,587	\$333,348	¢1 707 247	¢157.052
φ103,927,400	\$103,30 <i>1</i>	\$ 333,340	\$1,787,347	\$457,052
\$105,371,499	\$163,587	\$333,348	\$1,787,347	\$457,052
Q100,011,400	\$100,007	\$000,040	\$1,707,0 1	Q401,002

\$958 \$74 \$0	\$5,057 \$389 \$0	\$943 \$73 \$0	\$463 \$36 \$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$310	\$3,312	\$697	\$341
\$16	\$173	\$36	\$18
\$0	\$0	\$0	\$0
\$2	\$2	\$4	\$2
\$169	\$3,146	\$391	\$201
\$209	\$3,880	\$483	\$248

5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5055	Underground Distribution Transformers -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Operation											
5065	Meter Expense	\$ 0	\$0	\$0	\$ 0	\$0	\$0	\$0	\$389,200	\$322,087	\$51,852	\$
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,000	\$116,235	\$6,989	
5075	Customer Premises - Materials and Expenses	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,400	\$99,722	\$5,996	
5085	Miscellaneous Distribution Expense	\$280,160	\$190,299	\$24,511	\$64,281	\$761	\$0	\$308	\$420,240	\$382,348	\$19,018	1
	Underground Distribution Lines and Feeders -											
5090	Rental Paid	\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	
5095	Overhead Distribution Lines and Feeders -	\$4,760	\$3,269	\$401	\$1,072	\$12	\$0	\$5	\$7,140	\$6,467	\$337	
	Rental Paid											
5096	Other Rent	\$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	
5110	Maintenance of Buildings and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Distribution Stations	• •	• -	• -	• -	• •	• -	• -		· -	• -	
5112	Maintenance of Transformer Station Equipment	\$ 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	
5120	Maintenance of Poles, Towers and Fixtures	\$8,680	\$6,016	\$708	\$1,925	\$200	\$0 \$0	\$00 \$10	\$13,020	\$0 \$11,742	\$591	
5120	Maintenance of Overhead Conductors and	φ0,000	\$0,010	φ/00	φ1,920	φzi	φυ	\$10	φ13,020	φ11,74Z	\$091	
5125	Devices	\$56,600	\$38,496	\$4,931	\$12,959	\$153	\$0	\$62	\$84,900	\$77,264	\$4,160	
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,200	\$61,838	\$2,388	
	Overhead Distribution Lines and Feeders - Right				φυ							
5135	of Way	\$68,800	\$47,256	\$5,796	\$15,496	\$176	\$0	\$77	\$103,200	\$93,478	\$4,865	
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Maintenance of Underground Conductors and											
5150	Devices	\$5,120	\$3,383	\$488	\$1,227	\$16	\$0	\$5	\$7,680	\$7,084	\$417	
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,000	\$122,368	\$4,725	
5160	Maintenance of Line Transformers	\$32,800	\$0 \$21,520	\$0 \$3,194	\$0 \$7,947	\$0 \$105	\$0 \$0	\$34	\$49,200	\$45,535	\$2,738	
5175	Maintenance of Line Transformers Maintenance of Meters	\$32,800 \$0	\$21,520 \$0	\$3,194 \$0	\$7,947 \$0	\$105	\$0 \$0	φ34 \$0	\$49,200 \$31,100	\$45,535 \$25,737	\$2,730 \$4,143	
5305	Supervision	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$145,500	\$136,772	\$7,247	¢
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,900	\$3,859	\$2,320	\$
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$514,800	\$483,919	\$25,640	
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$410,800	\$386,157	\$20,460	
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5330	Collection Charges	\$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	
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,000	\$174,842	\$9,264	
		AA A A A	A ==0.010	A- (A (A)		Aa a a a	^	A AAA	* *****	* *******	* • • • • • •	•
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	\$
	Total Directly Allocated Demand + Customer	\$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				
0&M	Total Demand and Customer	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049				
	Total Demand and Customer	\$4,180,000	\$3,571,114	\$270,854	\$236,140	\$78,735	\$15,108	\$8,049				
Accounts									\$32,401,694			
<u>Accounts</u> 4705	Power Purchased	\$32,401,694	\$20,617,969	\$3,586,217	\$8,012,570	\$90,530	\$11,723	\$82,686	\$32,401,694 \$1,620,315			
<u>Accounts</u> 4705 4708	Power Purchased Charges-WMS	\$32,401,694 \$1,620,315	\$20,617,969 \$1,031,045	\$3,586,217 \$179,336	\$8,012,570 \$400,685	\$90,530 \$4,527	\$11,723 \$586	\$82,686 \$4,135	\$1,620,315			
<u>Accounts</u> 4705 4708 4710	Power Purchased Charges-WMS Cost of Power Adjustments	\$32,401,694 \$1,620,315 \$0	\$20,617,969 \$1,031,045 \$0	\$3,586,217 \$179,336 \$0	\$8,012,570 \$400,685 \$0	\$90,530 \$4,527 \$0	\$11,723 \$586 \$0	\$82,686 \$4,135 \$0	\$1,620,315 \$0			
Accounts 4705 4708 4710 4712	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time	\$32,401,694 \$1,620,315 \$0 \$0	\$20,617,969 \$1,031,045 \$0 \$0	\$3,586,217 \$179,336 \$0 \$0	\$8,012,570 \$400,685 \$0 \$0	\$90,530 \$4,527 \$0 \$0	\$11,723 \$586 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0	\$1,620,315 \$0 \$0			
Accounts 4705 4708 4710 4712 4714	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153	\$20,617,969 \$1,031,045 \$0 \$0 \$691,782	\$3,586,217 \$179,336 \$0 \$0 \$120,326	\$8,012,570 \$400,685 \$0 \$0 \$268,841	\$90,530 \$4,527 \$0 \$0 \$3,037	\$11,723 \$586 \$0 \$0 \$393	\$82,686 \$4,135 \$0 \$0 \$2,774	\$1,620,315 \$0 \$0 \$1,087,153			
Accounts 4705 4708 4710 4712 4714 4716	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153	\$20,617,969 \$1,031,045 \$0 \$0 \$691,782 \$691,782	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841	\$90,530 \$4,527 \$0 \$0 \$3,037 \$3,037	\$11,723 \$586 \$0 \$0 \$393 \$393	\$82,686 \$4,135 \$0 \$0 \$2,774 \$2,774	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153			
Accounts 4705 4708 4710 4712 4714 4716 4730	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$120,326 \$20,998	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530	\$11,723 \$586 \$0 \$0 \$393 \$393 \$393 \$69	\$82,686 \$4,135 \$0 \$0 \$2,774 \$2,774 \$484	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$1,087,153 \$189,714			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153	\$20,617,969 \$1,031,045 \$0 \$0 \$691,782 \$691,782	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841	\$90,530 \$4,527 \$0 \$0 \$3,037 \$3,037	\$11,723 \$586 \$0 \$0 \$393 \$393	\$82,686 \$4,135 \$0 \$0 \$2,774 \$2,774	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153			
Accounts 4705 4708 4710 4712 4714 4716 4730	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$1,087,153 \$189,714			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0	\$20,617,969 \$1,031,045 \$0 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$0 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$0 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$0 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$0 \$4,108,152 \$17,116	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233	\$90,530 \$4,527 \$0 \$3,037 \$33,037 \$530 \$2,043 \$0 \$0 \$103,706 \$5,357	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019	\$90,530 \$4,527 \$0 \$3,037 \$33,037 \$530 \$2,043 \$0 \$103,706 \$5,357 \$412	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$0 \$4,108,152 \$17,116	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233	\$90,530 \$4,527 \$0 \$3,037 \$33,037 \$530 \$2,043 \$0 \$0 \$103,706 \$5,357	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$584 \$45	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019	\$90,530 \$4,527 \$0 \$3,037 \$33,037 \$530 \$2,043 \$0 \$103,706 \$5,357 \$412	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$584 \$45	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$0 \$103,706 \$5,357 \$412 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0	\$82,686 \$4,135 \$0 \$2,774 \$22,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$0 \$103,706 \$5,357 \$412 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0	\$82,686 \$4,135 \$0 \$2,774 \$22,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$1389,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$103,706 \$5,357 \$412 \$0 \$0 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$113,429 \$943 \$73 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses	\$32,401,694 \$1,620,315 \$0 \$1,087,153 \$1,087,153 \$1389,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$103,706 \$5,357 \$412 \$0 \$0 \$0	\$11,723 \$586 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$113,429 \$943 \$73 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,081	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,100			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$0 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$1,081 \$399	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689 \$993	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$103,706	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$12 \$4	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			
Accounts 4705 4708 4710 4712 4714 4716 4730 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,586,217 \$179,336 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,081	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$0 \$12	\$1,620,315 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,100			
Accounts 4705 4708 4710 4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders -	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$17,283 \$2,690 \$135,006	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$1,081 \$399	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689 \$993 \$15,175	\$90,530 \$4,527 \$0 \$0 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$103,50 \$113 \$3,481	\$11,723 \$586 \$0 \$393 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$12 \$414	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			
Accounts 4705 4708 4710 4712 4714 4716 4730 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$1,081 \$399	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689 \$993	\$90,530 \$4,527 \$0 \$3,037 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$103,706	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$12 \$4	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			
Accounts 4705 4708 4710 4712 4714 4716 4730 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$111,100 \$4,100 \$165,000 \$8,600	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$1,7,283 \$2,690 \$135,006 \$7,037	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$1,081 \$399 \$10,227 \$533	\$8,012,570 \$400,685 \$0 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689 \$993 \$15,175 \$791	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$0 \$103,706 \$0 \$103,706 \$0 \$0 \$0 \$0 \$35 \$13 \$3,481 \$181	\$11,723 \$586 \$0 \$393 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$12 \$414	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000			
Accounts 4705 4708 4710 4712 4714 4716 4730 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders -	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$111,100 \$4,100 \$165,000	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$17,283 \$2,690 \$135,006	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$1,081 \$399 \$10,227	\$8,012,570 \$400,685 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689 \$993 \$15,175	\$90,530 \$4,527 \$0 \$0 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$5,357 \$412 \$0 \$0 \$0 \$0 \$0 \$0 \$103,50 \$113 \$3,481	\$11,723 \$586 \$0 \$393 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$2,774 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$12 \$414	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000			
Accounts 4705 4708 4710 4712 4714 4716 4730 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$111,100 \$4,100 \$165,000 \$8,600	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$1,7,283 \$2,690 \$135,006 \$7,037	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$1,081 \$399 \$10,227 \$533	\$8,012,570 \$400,685 \$0 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,689 \$993 \$15,175 \$791	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$0 \$103,706 \$0 \$103,706 \$0 \$0 \$0 \$0 \$35 \$13 \$3,481 \$181	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$0 \$12 \$4 \$414 \$414 \$22	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$111,100 \$4,100 \$165,000 \$8,600			
Accounts 4705 4708 4710 4712 4714 4715 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000 \$8,600 \$2,700 \$800	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$135,006 \$7,037 \$1,855	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$1,081 \$399 \$10,227 \$533 \$227 \$58	\$8,012,570 \$400,685 \$0 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,175 \$791 \$608	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$135 \$13 \$3,481 \$181 \$181 \$7 \$3	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$10 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$12 \$4 \$4 \$414 \$414 \$22 \$3	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000 \$88,600 \$2,700 \$800			
Accounts 4705 4708 4710 4712 4714 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5035	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000 \$8,600 \$2,700	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$135,006 \$7,037 \$1,855	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$0 \$4,1081 \$399 \$10,227 \$533 \$227	\$8,012,570 \$400,685 \$0 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$15,175 \$791 \$608	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$0 \$103,706 \$0 \$103,706 \$0 \$0 \$0 \$0 \$35 \$13 \$3,481 \$181 \$181 \$7	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$0 \$0 \$12 \$4 \$4 \$414 \$414 \$22 \$3	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$111,100 \$4,100 \$165,000 \$8,600 \$2,700			
Accounts 4705 4708 4710 4712 4714 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5035	Power Purchased Charges-WMS Cost of Power Adjustments Charges-One-Time Charges-NW Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -	\$32,401,694 \$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000 \$8,600 \$2,700 \$800	\$20,617,969 \$1,031,045 \$0 \$691,782 \$691,782 \$120,719 \$465,398 \$0 \$23,618,694 \$225,167 \$17,333 \$0 \$0 \$0 \$0 \$0 \$0 \$17,283 \$2,690 \$135,006 \$7,037 \$1,855 \$654	\$3,586,217 \$179,336 \$0 \$0 \$120,326 \$120,326 \$20,998 \$80,950 \$0 \$4,108,152 \$17,116 \$1,318 \$0 \$0 \$0 \$1,081 \$399 \$10,227 \$533 \$227 \$58	\$8,012,570 \$400,685 \$0 \$0 \$268,841 \$268,841 \$46,914 \$180,863 \$0 \$0 \$9,178,714 \$26,233 \$2,019 \$0 \$0 \$0 \$0 \$2,689 \$993 \$15,175 \$791 \$608 \$79	\$90,530 \$4,527 \$0 \$3,037 \$530 \$2,043 \$0 \$103,706 \$103,706 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$135 \$13 \$3,481 \$181 \$181 \$7 \$3	\$11,723 \$586 \$0 \$0 \$393 \$393 \$69 \$265 \$0 \$0 \$13,429 \$943 \$73 \$0 \$0 \$10 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$82,686 \$4,135 \$0 \$0 \$2,774 \$484 \$1,866 \$0 \$0 \$94,720 \$584 \$45 \$0 \$0 \$0 \$12 \$12 \$4 \$414 \$414 \$22 \$3 \$2	\$1,620,315 \$0 \$0 \$1,087,153 \$1,087,153 \$189,714 \$731,385 \$0 \$0 \$37,117,414 \$275,400 \$21,200 \$0 \$0 \$0 \$0 \$0 \$11,100 \$4,100 \$165,000 \$88,600 \$2,700 \$800			

\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$15,261	\$0	\$0	\$0	
\$440	\$19,944	\$954	\$437	
\$378	\$17,111	\$819	\$375	
\$2,435	\$12,862	\$2,399	\$1,177	
\$0	\$0	\$0	\$0	
\$22	\$239	\$50	\$25	
\$0	\$0	\$0	\$0	
\$55	\$288	\$54	\$26	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$40	\$512	\$90	\$45	
\$273	\$2,303	\$608	\$293	
\$845	\$1,130	\$0	\$0	
\$323	\$3,453	\$726	\$355	
\$0	\$0	\$0	\$0	
\$26	\$68	\$58	\$27	
\$1,671	\$2,236	\$0	\$0	
\$160	\$222	\$374	\$171	
\$1,219	\$0	\$0	\$0	
\$386	\$24	\$735	\$337	
\$14,720	\$0	\$0	\$0	
\$1,367	\$84	\$2,600	\$1,191	
\$1,091	\$67	\$2,075	\$950	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	
\$5,720	\$0	\$0	\$0	
\$494	\$30	\$939	\$430	
\$48,665	\$76,532	\$15,108	\$7,146	
\$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
6225	Other Deductions	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6210 6215	Life Insurance Penalties	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6205-1	Sub-Account LEAP Funding	\$ 0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$ 0
6105	Taxes Other Than Income Taxes	\$132,400	\$105,036	\$9,363	\$15,392	\$1,955	\$392	\$262	\$132,400
5675 5680	Maintenance of General Plant Electrical Safety Authority Fees	\$432,700 \$10,900	\$369,670 \$9,312	\$28,038 \$706	\$24,444 \$616	\$8,150 \$205	\$1,564 \$39	\$833 \$21	\$432,700 \$10,900
5670 5675	Rent Maintenance of Concrel Plant	\$800 \$422,700	\$683 \$260,670	\$52 \$38,038	\$45 \$24 444	\$15 \$8 150	\$3 \$1 564	\$2 \$922	\$800 \$422,700
5665	Miscellaneous General Expenses	\$147,000	\$125,587	\$9,525	\$8,304	\$2,769	\$531	\$283	\$147,000
5660	General Advertising Expenses	\$0	\$0 \$0	\$4,099 \$0	\$4,271 \$0	\$0	\$0	\$0	\$75,000
5650 5655	Franchise Requirements Regulatory Expenses	\$0 \$75,600	\$0 \$64,588	\$0 \$4,899	\$0 \$4,271	\$0 \$1,424	\$0 \$273	\$0 \$146	\$0 \$75,600
5645	Employee Pensions and Benefits	\$20,000	\$17,087	\$1,296	\$1,130	\$377	\$72	\$39	\$20,000
5640	Injuries and Damages	\$64,900	\$55,446	\$4,205	\$3,666	\$1,222	\$235	\$125	\$64,900
5635 5635	Property Insurance	\$54,000	\$43,874	\$3,475	\$11,056 \$5,369	\$3,000 \$999	\$173	\$377 \$110	\$54,000
5625 5630	Administrative Expense Transferred Credit Outside Services Employed	\$0 \$195,700	\$0 \$167,193	\$0 \$12,681	\$0 \$11,056	\$0 \$3,686	\$0 \$707	\$0 \$377	\$0 \$195,700
5620	Office Supplies and Expenses	\$224,500	\$191,798	\$14,547	\$12,683	\$4,229	\$811	\$432	\$224,500
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
5605 5610	Executive Salaries and Expenses Management Salaries and Expenses	\$282,700 \$397,900	\$241,520 \$339,939	\$18,318 \$25,783	\$15,970 \$22,478	\$5,325 \$7,495	\$1,022 \$1,438	\$544 \$766	\$282,700 \$397,900
5520 5605	Miscellaneous Sales Expense	\$0 \$282,700	\$0 \$241,520	\$0 \$18,318	\$0 \$15,970	\$0 \$5,325	\$0 \$1,022	\$0 \$544	\$0 \$282,700
5515	Advertising Expense	\$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
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$2,300	\$1,965	\$149	\$130	\$43	\$8	\$4	\$2,300
5420	Community Safety Program	\$1,000	\$812	\$64	\$99	\$18	\$3	\$2	\$1,000
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405 5410	Supervision Community Relations - Sundry	\$0 \$9,600	\$0 \$8,202	\$0 \$622	\$0 \$542	\$0 \$181	\$0 \$35	\$0 \$18	\$0 \$9,600
5340 5405	Miscellaneous Customer Accounts Expenses Supervision	\$186,000 \$0	\$174,842 \$0	\$9,264 \$0	\$494 \$0	\$30 \$0	\$939 \$0	\$430 \$0	\$186,000 \$0
5335	Bad Debt Expense	\$86,400	\$73,057	\$7,622	\$5,720	\$0	\$0	\$0	\$86,400
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting Cash Over and Short	\$0	\$000,157	\$0	\$0	\$0	ψ <u>2</u> ,075 \$0	\$0 \$0	\$0
5315 5320	Customer Billing Collecting	\$514,800 \$410,800	\$483,919 \$386,157	\$25,640 \$20,460	\$1,367 \$1,091	\$84 \$67	\$2,600 \$2,075	\$1,191 \$950	\$514,800 \$410,800
5310	Meter Reading Expense	\$20,900	\$3,859	\$2,320	\$14,720	\$0 \$84	\$0 \$2 600	\$0 \$1 101	\$20,900 \$514,800
5305	Supervision	\$145,500	\$136,772	\$7,247	\$386	\$24	\$735	\$337	\$145,500
5175	Maintenance of Meters	\$31,100	\$25,737	\$4,143	\$1,219	\$0	\$0	\$0	\$31,100
5155	Maintenance of Line Transformers	\$131,000 \$82,000	\$67,055	\$4,725 \$5,932	\$8,107	\$327	\$0 \$374	\$0 \$206	\$82,000
5155	Devices Maintenance of Underground Services	\$12,800 \$131,000	\$10,467 \$122,368	\$906 \$4,725	\$1,254 \$1,671	\$84 \$2,236	\$58 \$0	\$32 \$0	\$12,800 \$131,000
5150	Maintenance of Underground Conductors and	* • • • • • •	* • • • -	\$ 0555	* 4 •- ·	A- -	*	*	A 40.005
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0100	of Way	\$172,000	\$140,734	\$10,660	\$15,819	\$3,629	\$726	\$432	\$172,000
5130 5135	Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right	\$66,200	\$61,838	\$2,388	\$845	\$1,130	\$0	\$0	\$66,200
5400	Devices	\$141,500	\$115,759	\$9,091	\$13,232	\$2,456	\$608	\$355	\$141,500
5125	Maintenance of Overhead Conductors and								
5120	Maintenance of Poles, Towers and Fixtures	\$21,700	\$17,758	\$1,300	\$1,965	\$533	\$90	\$54	\$02,700 \$21,700
5114	Maintenance of Distribution Station Equipment	\$0 \$62,700	\$0 \$41,139	\$0 \$6,106	\$0 \$15,189	\$0 \$200	\$0 \$0	\$0 \$66	\$0 \$62,700
5112	Maintenance of Transformer Station Equipment	* 0	*^	* 0	# 0	**	* ^	**	* ~
0.10	Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105 5110	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$15,700	\$12,836	\$976	\$1,495	\$305	\$54	\$33	\$15,700
5096	Other Rent Meintenance Supervision and Engineering	\$0 \$15 700	\$0 \$12.826	\$0 \$076	\$0 \$1.405	\$0 \$205	\$0 \$54	\$0	\$0 \$15 700
	Rental Paid	\$11,900	\$9,737	\$738	\$1,094	\$251	\$50	\$30	\$11,900
5095	Overhead Distribution Lines and Feeders -	ΨΟ	ψυ	ΨΟ	ΨΟ	ψυ	ΨΟ	ψυ	ΨŪ
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$700,400	\$572,647	\$43,530	\$66,716	\$13,623	\$2,399	\$1,485	\$700,400
5075	Customer Premises - Materials and Expenses	\$124,400	\$99,722	\$5,996	\$378	\$17,111	\$819	\$375	\$124,400
5070	Customer Premises - Operation Labour	\$145,000	\$116,235	\$6,989	\$440	\$19,944	\$954	\$437	\$145,000
5065	Meter Expense	پ ں \$389,200	پ 0 \$322,087	ه 0 \$51,852	ه 0 \$15,261	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$389,200
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055		4 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Operation	\$0	¢0	^	^	^	# 0	^	C
5050	Operation Supplies & Expenses Underground Subtransmission Feeders - Operation	\$121,000	\$99,055	\$6,634	\$10,541	\$3,983	\$483	\$304	\$121,000

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Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered C Scattered Load	ustomer Total	Residential	GS <50 (GS>50-Regular	Street Light	Sentinel S	Unmetered cattered Load	Total
1808	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1815	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1820	\$ 77,900	\$	7,586 \$	18,871 \$	249 \$	- \$	82 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1830	\$ 8,680	\$ 6,016 \$	708 \$		21 \$	- \$	10 \$	13,020 \$	11,742 \$	591 \$	40 \$	512 \$	90 \$	45 \$	-
1835	\$ 56,600	\$ 38,496 \$	4,931 \$	12,959 \$	153 \$	- \$	62 \$	84,900 \$	77,264 \$	4,160 \$	273 \$	2,303 \$	608 \$	293 \$	-
1840	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1845	\$ 5,120	\$ 3,383 \$	488 \$	1,227 \$	16 \$	- \$	5\$	7,680 \$	7,084 \$	417 \$	26 \$	68 \$	58 \$	27 \$	-
1850	\$ 33,120	\$ 21,730 \$	3,225 \$	8,024 \$	106 \$	- \$	35 \$	49,680 \$	45,979 \$	2,765 \$	162 \$	224 \$	378 \$	173 \$	-
1855	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	197,200 \$	184,206 \$	7,112 \$	2,516 \$	3,366 \$	- \$	- \$	-
1860	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	31,100 \$	25,737 \$	4,143 \$	1,219 \$	- \$	- \$	- \$	-
1815-1855	\$ 405,080	\$	35,441 \$	92,943 \$	1,100 \$	- \$	445 \$	607,620 \$	552,833 \$	27,498 \$	3,521 \$	18,597 \$	3.468 \$	1,702 \$	-
1830 & 1835	\$ 145,700	\$ 100,076 \$	12,274 \$	32,816 \$	373 \$	- \$	162 \$	214,500 \$	194,292 \$	10,111 \$	672 \$	7,177 \$	1,510 \$	738 \$	-
1840 & 1845	\$ 87,640	\$ 62,057 \$	6,587 \$	18,709 \$	186 \$	- \$	101 \$	131,460 \$	117,306 \$	5,426 \$	378 \$	7,026 \$	874 \$	448 \$	-
BCP	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
BDHA	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	86,400 \$	73,057 \$	7,622 \$	5,720 \$	- \$	- \$	- \$	-
Break Out	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CCA	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	269,400 \$	215,957 \$	12,985 \$	818 \$	37,055 \$	1,773 \$	812 \$	-
CDMPP	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CEN	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CEN EWMP	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CREV	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CWCS	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
CWMC	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	389,200 \$	322,087 \$	51,852 \$	15,261 \$	- \$	- \$	- \$	-
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	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
LPHA	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
LTNCP	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
NFA	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
NFA ECC	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
O&M	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
PNCP	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
SNCP	\$ - :	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
ТСР	\$ -	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Total	\$ 819,840	\$ 558,019 \$	71,240 \$	187,475 \$	2,203 \$	- \$	902 \$	3,360,160 \$	3,013,094 \$	199,614 \$	48,665 \$	76,532 \$	15,108 \$	7,146 \$	

	De	mand Allocat	tors						Cı	ustomer Alloca	itors					
ing of OM&A		Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered (Customer Total	Residential		6>50-Regular	Street Light	Sentinel	Unmetered	
							S	Scattered Load							Scattered Load	
168 - 240)																
1808	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
1815	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 9	- \$	
1820	\$	77,900 \$	51,112 \$	7,586 \$	18,871 \$	249 \$	- \$	82 \$	77,900 \$	- \$	- \$	- \$	- \$	- \$	- \$	
1830	\$	21,700 \$	17,758 \$	1,300 \$	1,965 \$	533 \$	90 \$	54 \$	21,700 \$	- \$	- \$	- \$	- \$	- 9	- \$	
1835	\$	141,500 \$	115,759 \$	9,091 \$	13,232 \$	2,456 \$	608 \$	355 \$	141,500 \$	- \$	- \$	- \$	- \$	- \$	- \$	
1840	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 9	- \$	
1845	\$	12,800 \$	10,467 \$	906 \$	1,254 \$	84 \$	58 \$	32 \$	12,800 \$	- \$	- \$	- \$	- \$	- 9	- \$	
1850	\$	82,800 \$	67,709 \$	5,990 \$, ,	330 \$	378 \$	208 \$	82,800 \$	- \$	- \$	- \$	- \$	- 9	; - \$	
1855	\$	197,200 \$	184,206 \$	7,112 \$, ,	3,366 \$	- \$	- \$	197,200 \$	- \$	- \$	- \$	- \$	- 9	- \$	
1860	\$	31,100 \$	25,737 \$	4,143 \$		- \$	- \$	- \$	31,100 \$	- \$	- \$	- \$	- \$	- 9	- \$	
1815-1855	\$	1,012,700 \$	827,984 \$	62,939 \$		19,697 \$	3,468 \$	2,147 \$	1,012,700 \$	- \$	- \$	- \$	- \$	- 9	- \$	
1830 & 1835	\$	360,200 \$	294,368 \$	22,385 \$		7,549 \$	1,510 \$	900 \$	360,200 \$	- \$	- \$	- \$	- \$		- \$	
1840 & 1845	ŝ	219,100 \$	179,363 \$	12,013 \$, ,	7,212 \$	874 \$	550 \$	219,100 \$	- \$	- \$	- \$	- \$		- \$	
BCP	ŝ	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 9	- \$	
BDHA	\$	86,400 \$	73,057 \$	7,622 \$	+	- \$	- \$	- \$	86,400 \$	- \$	- \$	- \$	- \$		- \$	
Break Out	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 9	- \$	
CCA	\$	269,400 \$	215,957 \$	12,985 \$	Ψ	37,055 \$	1,773 \$	812 \$	269,400 \$	- \$	- \$	- \$	- \$		- \$	
CDMPP	¢ ¢	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	
CEN	Ψ \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	
CEN EWMP	Ψ \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	
CREV	Ψ \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	
CWCS	Ψ ¢	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	Ψ - \$	- \$	- \$	_ 4	Ψ	
CWMC	Ψ ¢	389,200 \$	322,087 \$	51,852 \$	Ψ	- \$ - \$	- \$ - \$	- \$	389,200 \$	- \$ - \$	- Ψ - \$	- \$ - \$	- \$ - \$	- 4	φ - φ - \$	
CWMR	Ψ ¢	20,900 \$	3,859 \$	2,320 \$		- \$ - \$	- \$ - \$	- \$	20,900 \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	- 4		
CWNB	¢	1,257,100 \$	1,181,690 \$	62,610 \$, ,	205 \$	6,350 \$	2,909 \$	1,257,100 \$	- \$ - \$	- \$	- \$ - \$	- \$ - \$	- 4		
DCP	φ Ψ	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 4		
LPHA	φ Ψ	- y - \$	- \$	- 4	- \$	- \$ - \$	- \$ - \$	- y - \$	- y - \$	- \$ - \$	- \$ - \$	- \$	- \$	- 4		
	¢ Q	- 3	- \$	- ş - \$	- 5 - 5	- ş - \$	- ş - \$	- \$	- \$	- ş - \$	- 5	- ş - \$	- \$ - \$	- 4	- J - S	
NFA	ф Ф	- ъ 132,400 \$	- 5 105,036 \$	- ъ 9,363 \$	Ψ	- ຈ 1,955 \$	+	- 5 262 \$	- 5 132,400 \$	- 5 - 5	- 5	- 5 - 5	- 5 - 5	- 4	- J - S	
NFA NFA ECC	¢		44,686 \$	9,363 \$ 3,540 \$		1,955 \$	392 \$ 176 \$	262 \$ 112 \$	132,400 \$ 55,000 \$	Ŷ	*	*	*		Ψ.	
	\$	55,000 \$, ,	, ,	, ,	, ,				- \$	- \$	- \$	- \$	- 9	- \$	
O&M	\$	3,598,300 \$	3,074,148 \$	233,161 \$		67,778 \$	13,006 \$	6,929 \$	3,598,300 \$	- \$	- \$	- \$	- \$	- 9	- \$	
PNCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 4	- \$	

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

Sheet 07 Amortization Output Worksheet -

Categorization and Allocation of Contributed Capital Contributed Capital - 1995

						Demand Allocation							Customer Allocation							A & G Allocation						,
Account	Description	Contributed Capital	Demand	Customer	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Sub -total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Sub -total
	nservation and Demand Management	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						Scattered Load	
1805-1 Lar	nd Station >50 kV	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0							
1806 Lar	nd Station <50 kV nd Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	nd Rights Station >50 kV nd Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1808 Bui	ildings and Fixtures	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0							
1808-2 Bui	ildings and Fixtures > 50 kV ildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1.00	asehold Improvements asehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1 (WI	holesale)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	asehold Improvements <50 kV (Other) ansformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Prir	mary above 50 kV stribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Prir	mary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Prir	stribution Station Equipment - Normally mary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	tribution Station Equipment - Normally mary 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							
1820-2 Dis	stribution Station Equipment - Normally mary below 50 kV (Wholesale Meters)							\$0		\$0	\$0	(+),			(\$346)	•										
	prage Battery Equipment	(\$1,397) \$0	\$0 \$0	(\$1,397) \$0	(\$1,397) \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$889) \$0	<mark>(\$155)</mark> \$0	(\$346) \$0	<mark>(\$4)</mark> \$0	<mark>(\$1)</mark> \$0	(\$4) \$0	(\$1,397) \$0							
	orage Battery Equipment > 50 kV orage Battery Equipment <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1830 Pol	les, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3 Sub	les, Towers and Fixtures - btransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	les, Towers and Fixtures - Primary les, Towers and Fixtures - Secondary	(\$4,892,765) (\$1,545,084)	(\$1,957,106) (\$618,033)	(\$2,935,659) (\$927,050)	(\$4,892,765) (\$1,545,084)	(\$1,284,094) (\$500,655)	(\$190,590) (\$19,503)	(\$474,110) (\$97,033)	(\$6,256) \$0	\$0 \$0	(\$2,057) (\$842)	(\$1,957,106) (\$618.033)	(\$2,716,298) (\$767,310)	(\$163,320) (\$12,141)	(\$10,288) (\$1,530)	(\$13,233) (\$138,588)	(\$22,304) (\$4,443)	(\$10,217) (\$3,038)	(\$2,935,659) (\$927,050)							
1835 Ove	erhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	erhead Conductors and Devices - btransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	erhead Conductors and Devices - marv	(\$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 Ove	erhead Conductors and Devices -																									
560	condary derground Conduit	(\$803,675) \$0	(\$321,470) \$0	(\$482,205) \$0	(\$803,675) \$0	(\$260,416) \$0	(\$10,145) \$0	(\$50,472) \$0	\$0 \$0	\$0 \$0	<mark>(\$438)</mark> \$0	(\$321,470) \$0	(\$399,116) \$0	(\$6,315) \$0	<mark>(\$796)</mark> \$0	(\$72,086) \$0	(\$2,311) \$0	(\$1,580) \$0	(\$482,205) \$0							
	derground Conduit - Bulk Delivery derground Conduit - Primary	\$0 (\$3,781,813)	\$0 (\$1,512,725)	\$0 (\$2,269,088)	\$0 (\$3,781,813)	\$0 (\$992,528)	\$0 (\$147,315)	\$0 (\$366,458)	\$0 (\$4,835)	\$0 \$0	\$0 (\$1,590)	\$0 (\$1,512,725)	\$0 (\$2,099,535)	\$0 (\$126,237)	\$0 (\$7,952)	\$0 (\$10,228)	\$0 (\$17,239)	\$0 (\$7,897)	\$0 (\$2,269,088)							
1840-5 Un	derground Conduit - Secondary	(\$6,723,224)	(\$2,689,290)	(\$4,033,934)	(\$6,723,224)	(\$2,178,534)	(\$84,866)	(\$422,225)	\$0	\$0 \$0	(\$3,664)	(\$2,689,290) \$0	(\$3,338,848)	(\$52,829)	(\$6,656)	(\$603,047)	(\$19,335)	(\$13,219)	(\$4,033,934)							
1845-3 Un	derground Conductors and Devices derground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Bui	Ik Delivery derground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-4 Prir	mary	(\$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 Sec	derground Conductors and Devices - condary	(\$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)							
	e Transformers rvices	(\$11,806,387) (\$7,335,736)	(\$4,722,555) \$0	(\$7,083,832) (\$7,335,736)	(\$11,806,387) (\$7,335,736)	(\$3,098,418) \$0	(\$459,878) \$0	(\$1,144,201) \$0	(\$15,094) \$0	\$0 \$0	(\$4,964) \$0	(\$4,722,555) \$0	(\$6,556,115) (\$6,852,361)	(\$394,193) (\$264,579)	(\$23,094) (\$93,590)	(\$31,938) (\$125,206)	(\$53,833) \$0	(\$24,659) \$0	(\$7,083,832) (\$7,335,736)							
1860 Me		(\$96,414) (\$46,219,773)	\$0 (\$15,555,572)	(\$96,414) (\$30,664,201)	(\$96,414) (\$46,219,773)	\$0 (\$10,773,750)	\$0	\$0 (\$3,454,228)	\$0 (\$37,936)	\$0	\$0 (\$17,497)	\$0 (\$15 555 572)	(\$79,789) (\$27,889,790)	(\$12,845) (\$1,334,848)	(\$3,781) (\$167,143)	\$0 (\$1,031,687)	\$0 (\$161,001)	\$0 (\$79,732)	(\$96,414) (\$30,664,201)							
General Plan	t		(#10,000,072)	(930,004,201)	(\$70,213,113)	(\$10,113,130)	(\$1,272,161)	(φJ, 4 J4,220)	(931,330)	ψU	(#11,431)	(#13,333,372)	(#21,003,13U)	(\$1,534,046)	(φι0/,143)	(91,001,007)	(\$101,001)	(413,132)	(930,004,201)				* /			
1905 Lar 1906 Lar	nd nd Rights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1908 Bui	ildings and Fixtures asehold Improvements	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1915 Off	ice Furniture and Equipment	\$0 \$0																		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
	mputer Equipment - Hardware mputer Software	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1930 Tra	ansportation Equipment pres Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940 Too	ols, Shop and Garage Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
	asurement and Testing Equipment wer Operated Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1955 Co	mmunication Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970 Loa	ad Management Controls - Customer																			ψU e -	φU	φU	φU	φU	ψŪ	φ υ
1975 Loa	emises ad Management Controls - Utility	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	emises stem Supervisory Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990 Oth	ner Tangible Property	\$0																		\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
2010 Ele	operty Under Capital Leases actric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Sut	b - Total	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 1995	(\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Accumulated Depreciation - 2105 Capital Contribution

Accumulat	ed Depreciation - 2105 Capital C	onunbution																								
						Demand							Customer							A & G Allocation						
						Allocation 1	2	3	7	8	9	Sub -total	Allocation	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
										Ű		oub -total			Ţ,	<u> </u>	Ŭ		oub total		-		<u> </u>	•		ous-total
Account	Description	Accumulated	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total
	· · · · · · · · · · · · · · · · · · ·	Depreciation						-	_		Scattered Load				-	-		Scattered Load				_	_		Scattered Load	
	nservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1805 Lai 1805-1 Lai	nd nd Station >50 kV	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 ©	\$0 \$0	\$0 \$0	\$0 \$0							
	nd Station <50 kV	\$U \$0	\$U \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$U \$0	\$U \$0	\$0 \$0	\$U \$0	\$U \$0	\$U \$0	\$U \$0	\$U \$0	\$U \$0	\$0 \$0	\$0 \$0	\$U \$0							
	nd Rights	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	nd Rights Station >50 kV	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0							
	nd Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	ildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	ildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	ildings and Fixtures < 50 KV	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0							
	asehold Improvements asehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	30 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	asehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0							
Tre	ansformer Station Equipment - Normally	• •	• •	• •	¢0	\$0	•	¢-	• •		• •	¢0	• •	¢0	¢0	¢0		¢0	\$0							
	mary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820 Dis	tribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Pri	mary below 50 kV	ψυ	ψυ	φυ	ψυ	φυ	ψŪ	ψυ	φυ	ψΟ	φυ	ψυ	ψυ	φυ	φυ	ψυ	ψυ	φυ	φυ							
	tribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Pri	mary below 50 kV (Bulk)																									
	tribution Station Equipment - Normally mary 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							
Dia	tribution Station Equipment - Normally		¢-			<u> </u>		e-	A .C	0-		0 -	··	~		<i>.</i>	<i>c</i> -		00							
	mary below 50 kV (Wholesale Meters)	\$269	\$0	\$269	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171	\$30	\$67	\$1	\$0	\$1	\$269							
	age Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1 Sto	prage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	orage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	les, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	les, Towers and Fixtures - btransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	les, 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							
	les, 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							
	erhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
0.4	erhead Conductors and Devices -			\$0		\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0		\$0							
1835-3 Su	btransmission Bulk Delivery	\$0	\$0	\$U	\$0	Ф О	\$0	\$0	20	\$0	\$U	\$ 0	\$0	\$U	Ф О	\$0	\$ 0	\$0	Ф О							
1835-4 Ov	erhead Conductors and Devices -	\$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							
Pri	mary	\$001,012	¢110,120	\$211,001	\$001,012	\$02,002	<i><i></i></i>	40 1,001	\$100	ψū	ψ1 IO	\$1.10,720	\$100,011	ф. н.,н. но	\$ 1.10	\$001	¢1,001	<i></i>	<i>\</i>							
	erhead Conductors and Devices -	\$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							
56	condary derground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	derground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	derground Conduit - Primary	\$422,931	\$169,172	\$253,759	\$422,931	\$110,997	\$16,475	\$40,982	\$541	\$0 \$0	\$178	\$169,172	\$234,797	\$14,117	\$889	\$1,144	\$1,928	\$883	\$253,759							
	derground 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							
	derground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3 Un	derground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Bu	lk Delivery	ψυ	ψŪ	φŪ	40	φυ	ψŪ	40	40	ψŪ	φŪ	ψŪ	ψŪ	φŪ	40	40	ψΟ	φυ	40							
	derground Conductors and Devices -	\$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							
Pri	mary																									
	derground Conductors and Devices - condarv	\$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							
	e 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							
	rvices	\$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							
	ters	\$18,382	\$0	\$18,382	\$18,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,212	\$2,449	\$721	\$0	\$0	\$0	\$18,382							
	b - 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 Plan 1905 Lar		\$0																		\$0	¢0	\$0	\$0	¢0	\$0	\$0
	na nd Rights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	φU \$0	\$0 \$0	\$0 \$0
	Idings and Fixtures	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
	asehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ice Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920 Co	mputer Equipment - Hardware	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	mputer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	insportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ores Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0	\$0 \$0	\$U \$C
	ols, Shop and Garage Equipment asurement and Testing Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	90 90
	wer Operated Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
	mmunication Equipment	\$0																		\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
	cellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1070 Loa	ad Management Controls - Customer	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pre	emises	φU																		φU	ψU	ΦU	φU	φU	ΨŪ	φU
	ad Management Controls - Utility	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pre	emises																					<i>**</i>				
	stem Supervisory Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
	ner Tangible Property operty Under Capital Leases	\$0 \$0																		φ0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	90 90
	ectric Plant Purchased or Sold	\$O																		\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
	b - Total	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL - 2105 CC	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Accumulated Depreciation - 2105 Fixed Assets Only

Here Here <th< th=""><th>Accum</th><th>ulated Depreciation - 2105 Fixed As</th><th>sets Only</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	Accum	ulated Depreciation - 2105 Fixed As	sets Only																								
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Solution	Account	Description		Demand	Customer	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel			1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel			1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel		
			\$0	+-	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0					1		
No. 1 No. 2 No. 2 <th< td=""><td></td><td></td><td></td><td>+-</td><td>\$0 \$0</td><td>÷-</td><td></td><td></td><td>\$0 \$0</td><td></td><td>+-</td><td></td><td>+-</td><td></td><td>÷-</td><td>+-</td><td>÷-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>				+-	\$0 \$0	÷-			\$0 \$0		+-		+-		÷-	+-	÷-										
Dist Dist <thdis< th=""> Dist Dist D</thdis<>	1805-2	Land Station <50 kV		+-	**	÷-	**		\$0		+-	÷-	+-	+-		+-	÷-			+-							
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Int Int <td>1806-2</td> <td>Land Rights Station <50 kV</td> <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td>(\$259)</td> <td></td> <td></td> <td></td> <td>+-</td> <td></td> <td>\$0</td> <td></td> <td>+-</td> <td>\$0</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1806-2	Land Rights Station <50 kV			\$0					(\$259)				+-		\$0		+-	\$0	\$0							
Nick Nick <th< td=""><td></td><td></td><td></td><td>+-</td><td>\$0 \$0</td><td></td><td>**</td><td>**</td><td>\$0 \$0</td><td>÷-</td><td>+-</td><td></td><td>+-</td><td>+-</td><td>\$0 \$0</td><td>\$0 \$0</td><td></td><td>+-</td><td>\$0 \$0</td><td>\$0 \$0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>				+-	\$0 \$0		* *	**	\$0 \$0	÷-	+-		+-	+-	\$0 \$0	\$0 \$0		+-	\$0 \$0	\$0 \$0							
Image Image <th< td=""><td>1808-2</td><td>Buildings and Fixtures < 50 KV</td><td>\$0</td><td>+-</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1808-2	Buildings and Fixtures < 50 KV	\$0	+-	\$0		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Image Marting Mart		• • • • •	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	**	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	+-	\$0 \$0	\$0 \$0	\$0 \$0	+-	\$0 \$0	\$0 \$0							
Image: Norme of the second of the s		Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0 \$0	+-	\$0	\$0	\$0	+-	\$0	+-							
104 Mathemation 10	1815		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
init of constraint (1) init of constraint (1)<	1820	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Image Mode	1820-1	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
10-10 10-20 <th< td=""><td>1820-2</td><td>Distribution Station Equipment - Normally</td><td>(\$1,348,363)</td><td>(\$1,348,363)</td><td>\$0</td><td>(\$1,348,363)</td><td>(\$884,686)</td><td>(\$131,308)</td><td>(\$326,641)</td><td>(\$4,310)</td><td>\$0</td><td>(\$1,417)</td><td>(\$1,348,363)</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1820-2	Distribution Station Equipment - Normally	(\$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							
Int Int <td></td> <td>Distribution Station Equipment - Normally</td> <td>(\$27,518)</td> <td></td> <td>(\$27.518)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td> <td></td> <td>\$0</td> <td>(\$17,510)</td> <td>(\$3.046)</td> <td>(\$6.805)</td> <td></td> <td>(\$10)</td> <td>(\$70)</td> <td>(\$27,518)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Distribution Station Equipment - Normally	(\$27,518)		(\$27.518)						\$0		\$0	(\$17,510)	(\$3.046)	(\$6.805)		(\$10)	(\$70)	(\$27,518)							
Bit Add Add Add Add Add Add Add Add Add Ad			\$0	\$0	\$0		\$0	\$0	\$0	• ·	\$0	\$0	\$0														
1010 1010 101 <th< td=""><td>1825-1</td><td>Storage Battery Equipment > 50 kV</td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td>\$0</td><td>\$0</td><td></td><td></td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
nin nin <td></td> <td></td> <td>\$0 \$0</td> <td>\$0 \$0</td> <td>\$0 \$0</td> <td></td> <td>\$0 \$0</td> <td></td> <td>\$0 \$0</td> <td></td> <td></td> <td></td> <td>**</td> <td></td>			\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0		\$0 \$0				**														
nick		Poles, Towers and Fixtures -	\$0	+-	\$0	• •	\$0		\$0 \$0	•		• •	• -		•	• -			• -								
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Image Aug Aug </td <td>1835</td> <td></td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1835			\$0	\$0		\$0	\$0	\$0		\$0		\$0	\$0	\$0	\$0	\$0		\$0								
marge marge <th< td=""><td>1835-3</td><td>Subtransmission Bulk Delivery</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	1835-4	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)							
16150 0 <td>1835-5</td> <td></td> <td></td> <td>(\$109,847)</td> <td>(\$164,771)</td> <td>10 C C C C C C C C C C C C C C C C C C C</td> <td>(\$88,985)</td> <td>10 A A A A A A A A A A A A A A A A A A A</td> <td></td> <td>•</td> <td></td> <td></td> <td>(\$109,847)</td> <td>100 C</td> <td></td> <td></td> <td></td> <td>10 A</td> <td>1 A A A A A A A A A A A A A A A A A A A</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1835-5			(\$109,847)	(\$164,771)	10 C C C C C C C C C C C C C C C C C C C	(\$88,985)	10 A A A A A A A A A A A A A A A A A A A		•			(\$109,847)	100 C				10 A	1 A A A A A A A A A A A A A A A A A A A								
Incl. Maximum Canada-Amany Maximum Canada-Amany <td></td> <td></td> <td></td> <td></td> <td>**</td> <td></td> <td></td> <td></td> <td>**</td> <td>÷-</td> <td>+-</td> <td>÷-</td> <td>+-</td> <td></td>					**				**	÷-	+-	÷-	+-														
14000000000000000000000000000000000000	1840-4	Underground Conduit - Primary	(\$392,941)			(\$392,941)	(\$103,126)	(\$15,306)		(\$502)	\$0			(\$218,147)	(\$13,116)	(\$826)	(\$1,063)	(\$1,791)	(\$820)								
10-10 10-10 0 0 0 10 0 0																											
bit warp bit warp <th< td=""><td></td><td>Underground Conductors and Devices -</td><td></td><td></td><td>•••</td><td></td><td>• •</td><td></td><td></td><td></td><td></td><td></td><td>• •</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>		Underground Conductors and Devices -			•••		• •						• •														
Pressy Presy Presy Presy <td></td> <td></td> <td></td> <td>• •</td> <td></td> <td>• •</td> <td>•</td> <td>• •</td> <td></td> <td></td> <td></td> <td>• •</td> <td></td> <td></td> <td></td> <td>• •</td> <td></td>				• •		• •	•	• •				• •				• •											
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Guarded mathematic S0 S0 <td></td>																											
1905 Lnd 30 30 50 50 50 50 50 100 Ladigum 50	Company		(\$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	\$0
1908 Buildings and Fluxinus (\$12,47,4) (\$12,47,4) (\$12,47,4) (\$12,47,4) (\$12,47,4) 101 Loss Hulling provements \$0 \$0 \$17,270	1905	Land																			\$0	\$0			\$0		\$0
1910 Leasehold Improvementa 50 50 57.37			φυ																								
1915 Office Funitive and Equipment (\$17.2.76) (\$2.37)																											
1925 Computer Software (\$1,28,2,6) (\$1,07,20) (\$2,28,2) (\$1,57,20) (\$1,57,20) (\$1,57,20) (\$1,57,20) (\$1,57,20) (\$1,64,530) (\$1,62,628) (\$1,65,628) (\$	1915	Office Furniture and Equipment																								(\$365)	
1930 Transportation Equipment (\$164,530) (\$164,630) (\$164,630) (\$164,630) 1940 Tools, Shop and Garage Equipment (\$151,54) (\$20,00) (\$22,00) (\$23,00) (\$141,640) 1940 Tools, Shop and Garage Equipment (\$356,28) (\$10,00) (\$20,00) (\$11,00)																											
1940 Tools, Shop and Garage Equipment (\$25, 84, 77) (\$22, 83, 77) (\$25, 85, 102) (\$35, 628) (\$1, 103) (\$72, 70) (\$35, 628) 1950 Power Operated Equipment \$0 </td <td>1930</td> <td>Transportation Equipment</td> <td>(\$1,645,930)</td> <td></td> <td>(\$1,337,288)</td> <td>(\$105,929)</td> <td>(\$163,658)</td> <td>(\$30,445)</td> <td>(\$5,261)</td> <td>(\$3,350)</td> <td>(\$1,645,930)</td>	1930	Transportation Equipment	(\$1,645,930)																		(\$1,337,288)	(\$105,929)	(\$163,658)	(\$30,445)	(\$5,261)	(\$3,350)	(\$1,645,930)
1945 Measurem nan Tesing Equipment (\$85,17) (\$82,72) (\$1,73) (\$8272) (\$1,73) (\$8272) (\$1,73) (\$827) 1950 Measurem nan Tesing Equipment \$0																											
1950 Power Operated Equipment S0	1945		(\$85,112)																			(\$5,478)	(\$8,463)			(\$173)	
1960 Micollanous Equipment S0	1950	Power Operated Equipment	\$0																		\$0	\$0			\$0		\$0
197 Load Management Controls - Customer Premises \$0 197 Load Management Controls - Utility Premises \$0<			φυ																		φυ			ֆՍ \$0	ψŪ	ψŪ	ծ0 \$0
Premises		Load Management Controls - Customer																									
Premise 1980 System Supervisory Equipment (\$1,16,097) (\$1,4,39) (\$2,1,28) (\$3,679) (\$2,342) (\$1,16,097) 1990 Other Tanjble Property \$0 <td></td> <td>Load Management Controls - Utility</td> <td></td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>		Load Management Controls - Utility																				\$0		\$0	\$0	\$0	\$0
190 Other Tanjble Property \$0																											
2010 Electric Plant Purchased or Sold \$0 \$0 \$0 \$0 \$0 \$0 \$0 Sub - Total (\$7,302,363) (\$49,965) (\$726,088) (\$135,072) (\$23,340) (\$14,861) (\$7,302,363)	1990	Other Tangible Property	\$0																		\$0	\$0	\$0			\$0	\$0
Sub - Total (\$7,302,363) (\$5,933,036) (\$469,965) (\$726,088) (\$135,072) (\$23,340) (\$14,861) (\$7,302,363)	2005	Property Under Capital Leases																			\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0		
TOTAL - 2105 FA (\$19,596,093) (\$4,853,782) (\$7,439,949) (\$12,293,730) (\$3,285,999) (\$431,250) (\$1,117,633) (\$13,532) (\$34) (\$5,335) (\$460,084) (\$7,439,949) (\$5,933,036) (\$469,965) (\$7,26,088) (\$135,072) (\$23,340) (\$14,861) (\$7,302,363)	2010		ψŲ																		(\$5,933,036)	(\$469,965)	ψυ	(\$135,072)	(\$23,340)	ψŪ	ΨΟ
		TOTAL - 2105 FA	(\$19,596,093)	(\$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)	(\$5,933,036)	(\$469,965)	(\$726,088)	(\$135,072)	(\$23,340)	(\$14,861)	(\$7,302,363)

Accumulated Depreciation - 2120

Accumula	ted Depreciation - 2120	,											-													
						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	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered	Sub -total
	-	Depreciation	Demand	oustonici	Total	Residential	00.00	CO200-Regular	Officer Light	Gentinei	Scattered Load	oub -total	Residential	00.00	CO200 Regular	Officer Light	Gentinei	Scattered Load	oub -total	Residential	00 \00	CO200 Regular	Officer Light	Gentinei	Scattered Load	oub-total
1565 Co 1805 La	nservation and Demand Management	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	nd Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1805-2 La	nd Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	nd Rights	\$0 ©	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0							
	nd Rights Station >50 kV nd Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1808 Bu	ildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	ildings and Fixtures > 50 kV	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0							
	ildings and Fixtures < 50 KV asehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1810-1 Le	asehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	asehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815 I ra	ansformer Station Equipment - Normally mary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	stribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Pri	mary below 50 kV	φυ	φυ	φU	φυ	φυ	φυ	φU	φυ	φυ	φU	φυ	φυ	φU	φυ	φυ	φυ	φυ	ψυ							
	stribution Station Equipment - Normally mary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Die	stribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2 Pri	mary below 50 kV (Primary)	φ	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	φU	ΦŬ							
	stribution Station Equipment - Normally mary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	prage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1 Sto	orage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	orage Battery Equipment <50 kV les, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
Do	les, Towers and Fixtures -		\$0 \$0	\$0 \$0	φu	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	φφ ΦΦ	φ0 ¢0	\$0 \$0	φ υ	φ0 \$0	\$0 \$0	φ υ ©C	\$0 \$0							
	btransmission Bulk Delivery	\$0	•	• •	\$0	+-	**	ψu	**	• •	• •	\$0	\$0	**	\$0	\$0		\$0								
	les, Towers and Fixtures - Primary les, Towers and Fixtures - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	erhead Conductors and Devices	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0							
1835-3 Ov	erhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
50	btransmission Bulk Delivery	ΨŬ	ψu	Ç.	ψũ	ψu	ψŪ	QQ	ψū	ψū	<i>Q</i> 0	ψũ	ψū	Q U	ψũ	ψū	ψu	ψu	ψu							
	erhead Conductors and Devices - mary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	erhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
56	condary		•	• •	**	• •	• •	• •	**		• •	30	• -		• -	• •		\$U \$-								
	iderground Conduit iderground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	derground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-5 Ur	derground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Lie	derground Conductors and Devices derground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3 Bu	Ik Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	derground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Pri	mary Inderground Conductors and Devises	**			+-	+-						+-														
	derground Conductors and Devices - condary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	e Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	rvices	\$0 \$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1860 Me	eters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Su	b - 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 Plan 1905 La		\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	nd nd Rights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1908 Bu	ildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	asehold Improvements	\$0 \$0																		\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1915 Of 1920 Co	fice Furniture and Equipment mputer Equipment - Hardware	\$0 \$0																		φ0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1925 Co	mputer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ansportation Equipment	\$0 \$C																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
	ores Equipment ols, Shop and Garage Equipment	\$0 \$0																		ֆՍ \$Ո	\$0 \$0	ֆՍ \$Ո	\$0 \$0	\$U \$0	\$0 \$0	\$U \$0
1945 Me	asurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950 Po	wer Operated Equipment	\$0 \$0																		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0
1955 Co 1960 Mit	mmunication Equipment scellaneous Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970 Lo	ad Management Controls - Customer																							ΨŪ		ΨŬ
Pre	emises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ad Management Controls - Utility emises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ernises stem Supervisory Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990 Ot	her Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005 Pro 2010 Ele	operty Under Capital Leases ectric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
	b - Total	\$0 \$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	پو \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
											·			·												
	TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

						Demand Allocation			_				Customer Allocation							A & G Allocation			_			
Account	Description	Depreciation	Demand	Customer	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Sub -total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Sub -total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total Sub -total
1565 1805	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1805-2	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1806-1	Land Rights Land Rights Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1806-2 1808 1808-1	Land Rights Station <50 kV Buildings and Fixtures	\$15,109 \$0 \$0	\$15,109 \$0 \$0	\$0 \$0 \$0	\$15,109 \$0 \$0	\$11,198 \$0 \$0	\$1,224 \$0 \$0	\$2,618 \$0 \$0	\$41 \$0 \$0	\$5 \$0	\$23 \$0	\$15,109 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0							
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV Leasehold Improvements	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0							
1810-1 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$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 1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1825-2 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1830-3 1830-4	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	\$0 \$363,613	\$0 \$145,445	\$0 \$218,168	\$0 \$363,613	\$0 \$95,429	\$0 \$14,164	\$0 \$35,234	\$0 \$465	\$0 \$0	\$0 \$153	\$0 \$145,445	\$0 \$201,866	\$0 \$12,137	\$0 \$765	\$0 \$983	\$0 \$1,658	\$0 \$759	\$0 \$218,168							
	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	\$303,013 \$114,825 \$0	\$145,930 \$45,930 \$0	\$218,108 \$68,895 \$0	\$363,613 \$114,825 \$0	\$95,429 \$37,207 \$0	\$14,104 \$1,449 \$0	\$35,234 \$7,211 \$0	\$465 \$0 \$0	\$0 \$0 \$0	\$63 \$0	\$45,930 \$0	\$201,886 \$57,024 \$0	\$902 \$0	\$765 \$114 \$0	\$985 \$10,299 \$0	\$330 \$0	\$759 \$226 \$0	\$218,188 \$68,895 \$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 1840	Overhead Conductors and Devices - Secondary Underground Conduit	\$57,337 \$0	\$22,935 \$0	\$34,402 \$0	\$57,337 \$0	\$18,579 \$0	\$724 \$0	\$3,601 \$0	\$0 \$0	\$0 \$0	\$31 \$0	\$22,935 \$0	\$28,475 \$0	\$451 \$0	\$57 \$0	\$5,143 \$0	\$165 \$0	\$113 \$0	\$34,402 \$0							
1840-3	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$126,910	\$0 \$50,764	\$0 \$76,146	\$0 \$126,910	\$0 \$33,307	\$0 \$4,944	\$0 \$12,298	\$0 \$162	\$0 \$0	\$0 \$53	\$0 \$50,764	\$0 \$70,456	\$0 \$4,236	\$0 \$267	\$0 \$343	\$0 \$579	\$0 \$265	\$0 \$76,146							
	Underground Conduit - Secondary Underground Conductors and Devices	\$225,619 \$0	\$90,247 \$0	\$135,371 \$0	\$225,619 \$0	\$73,107 \$0	\$2,848 \$0	\$14,169 \$0	\$0 \$0	\$0 \$0	\$123 \$0	\$90,247 \$0	\$112,045 \$0	\$1,773 \$0	\$223 \$0	\$20,237 \$0	\$649 \$0	\$444 \$0	\$135,371 \$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 1855 1860	Line Transformers Services Meters	\$491,670 \$275,503 \$252,447	\$196,668 \$0	\$295,002 \$275,503 \$252,447	\$491,670 \$275,503 \$252,447	\$129,032 \$0	\$19,151 \$0	\$47,650 \$0	\$629 \$0	\$0 \$0	\$207 \$0	\$196,668 \$0	\$273,026 \$257,349 \$208,916	\$16,416 \$9,937 \$33,633	\$962 \$3,515 \$9,899	\$1,330 \$4,702	\$2,242 \$0	\$1,027 \$0	\$295,002 \$275,503 \$252,447							
1860	Sub - Total	\$2,907,747	\$0 \$1,129,770	\$252,447 \$1,777,977	\$252,447 \$2,907,747	\$0 \$767,747	\$0 \$98,996	\$0 \$258,696	\$0 \$3,080	\$0 \$5	\$0 \$1,245	\$0 \$1,129,770	\$208,916 \$1,597,307	\$33,633 \$102,991	\$9,899 \$18,686	\$0 \$45,932	\$0 \$8,767	\$0 \$4,295	\$252,447 \$1,777,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General 1905	<u>Plant</u> Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Land Rights Buildings and Fixtures	\$0 \$246,950																		\$0 \$200,642	\$0 \$15,893	\$0 \$24,555	\$0 \$4,568	\$0 \$789	\$0 \$503	\$0 \$246,950
1910 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$36,031																		\$0 \$29,275	\$0 \$2,319	\$0 \$3,583	\$0 \$666	\$0 \$115	\$0 \$73	\$0 \$36,031
1920 1925	Computer Equipment - Hardware Computer Software	\$240,439 \$280,964																		\$195,352 \$228,278	\$15,474 \$18,082	\$23,907 \$27,937	\$4,447 \$5,197	\$769 \$898	\$489 \$572	\$240,439 \$280,964
1930 1935	Transportation Equipment Stores Equipment	\$0 \$23,569																		\$0 \$19,149	\$0 \$1,517	\$0 \$2,344	\$0 \$436	\$0 \$75	\$0 \$48	\$0 \$23,569
1940 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment	\$82,137 \$42,755																		\$66,735 \$34,738	\$5,286 \$2,752	\$8,167 \$4,251	\$1,519 \$791	\$263 \$137 \$0	\$167 \$87 \$0	\$82,137 \$42,755 \$0
1950 1955 1960	Communication Equipment Miscellaneous Equipment	\$0 \$0 \$0																		\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
	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
	System Supervisory Equipment Other Tangible Property	\$212,764 \$0																		\$172,867 \$0	\$13,693 \$0	\$21,156 \$0	\$3,935 \$0	\$680 \$0	\$433 \$0	\$212,764 \$0
2005	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0					-		-						-				-	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
_	Sub - Total TOTAL - 5705	\$1,165,609 \$4.073.356	\$1.129.770	¢4 777 077	¢0 007 747	\$0 \$767.747	\$0	\$0	\$0	\$0 \$5	\$0	\$0	\$0	\$0 \$102.991	\$0 \$18.686	\$0	\$0	\$0	\$0	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372	\$1,165,609
	TOTAL - 5/05	\$4,073,356	\$1,129,770	\$1,777,977	\$2,907,747	\$/6/,/4/	\$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	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372	\$1,165,609

						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 1805	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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							
	Land Station <50 kV Land Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	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 Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0							
1808 1808-1	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	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 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1815	Transformer Station Equipment - Normally							•••										**								
1015	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			• •				•••				• -							• •							
1020-1	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	ΨŪ	• •	••			•	40			••	ΨŪ	• •		40			ψ¢								
	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 1825-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0							
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	02	\$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							
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	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 Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840-3 1840-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 -	φŪ	φU	ψŪ	40	4 0	ψŪ	ψŪ	φυ	40	ψŪ	40	φυ	40	40	ψυ	ψυ	40	φŪ							
1845-4	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	02	\$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 \$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 Sub - Total	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	Plant	çç.	40	ΨŪ	ų o	şo	ψŪ	ψŪ	ΨŪ	ŶŸ	ΨŪ	ΨØ	ψv	ψυ	ψU	÷	ΨŪ	ψų	ΨŪ	ΨV	ŶŶ	ΨŬ	ΨŪ	ΨŬ	ΨŪ	+-
	Land Land Rights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1906 1908	Land Rights Buildings and Fixtures	φ0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	э0 \$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1920 1925	Computer Equipment - Hardware Computer Software	φ0 \$0																		φ0 \$0	φ0 \$0	φ0 \$0	\$0 \$0	э0 \$0	\$0 \$0	\$0
1930	Transportation Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935 1940	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940	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
1955 1960	Communication Equipment Miscellaneous Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1960	Load Management Controls - Customer	ΨU																		ψυ	ψU	φU	ΨU	ΨU	ψU	ψυ
	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	φ0 \$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
2005	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2010	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>\$</u> 0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
	TOTAL - 5710	A 2	C 2		¢	<u> </u>	<u>^</u>	<u></u>	**	¢0		* C	60	<u> </u>	60	¢	6 2	6 0	\$ 2	6 0	6 0	6 2	P C	60	6 2	¢0
	TOTAL - 5/10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

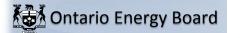
Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715

						Demand Allocation							Customer Allocation							A & G Allocation						
						1	2	3	7	8	9 Unmetered	Sub -total	1	2	3	7	8	9 Unmetered	Sub -total	1	2	3	7	8	9 Unmetered	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub -total
1565 1805	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Station >50 kV Land Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0							
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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0							
1808-2 1810	Buildings and Fixtures < 50 KV Leasehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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							
	Leasehold Improvements <50 kV Transformer Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	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							
1000.1	Distribution Station Equipment - Normally	\$ 0	\$0	\$0	\$ 0	\$U	20	\$0	\$0	\$ 0	20	\$0	\$U	\$0	\$0	\$0	20	\$0	\$ 0							
1820-1	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	÷										* -			÷-	•		÷								
1825	Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1825-1	Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
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 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							
	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
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 -	\$0	\$0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0	\$0	\$ 0	\$0	\$ 0	\$0	\$0	\$ 0	\$0							
4005 4	Subtransmission Bulk Delivery Overhead Conductors and Devices -	\$ 0	\$0	\$0	\$ 0	\$U	20	\$0	\$0	\$ 0	20	\$0	\$0	\$0	\$0	\$0	20	\$0	\$ 0							
1835-4	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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Underground Conduit - Primary Underground Conduit - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
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 -	ψu	•					•				÷-			÷-	•		Ç.	ψũ							
	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							
	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1855 1860	Services Meters	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 1905	Plant Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908 1910	Buildings and Fixtures Leasehold Improvements	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1915	Office Furniture and Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920 1925	Computer Equipment - Hardware Computer Software	\$0 \$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
1935	Stores Equipment	\$0 \$0																		\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
1940 1945	Tools, Shop and Garage Equipment Measurement and Testing Equipment	\$0 \$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
1955 1960	Communication Equipment Miscellaneous Equipment	\$0 \$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	çn	\$0 \$0	\$0
1975	Load Management Controls - Utility Premises	φu																		\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	φU	\$0 \$0	\$0 \$0
1980	System Supervisory Equipment	ͽυ \$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 *C
2005 2010	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$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

		ſ				Demand Allocation							Customer Allocation							A & G Allocation						
Account	Description	Depreciation	Demand	Customer	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered	Sub -total Sub -total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered	Sub -total Sub -total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered	Sub -total Sub -total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Scattered Load	\$0	\$0	\$0	\$0	\$0	\$0	Scattered Load	\$0						Scattered Load	
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Station >50 kV Land Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Land Rights	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0							
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 1808	Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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 1810	Buildings and Fixtures < 50 KV Leasehold Improvements	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	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	φυ	ψυ	φŪ	φU	40	ψŪ	φŪ	4 0	40	ψŪ	φU	φŪ	φŪ	φŪ	φU	4 0	ψŪ	40							
1820	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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0							
1825-2 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	φ0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	φ0 \$0							
1830-3	Poles, Towers and Fixtures -																									
	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
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 -				•		• •		•										+-							
1000 4	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 Underground Conduit - Primary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	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 1860	Services Meters	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Sub - Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	Plant	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905 1906	Land Land Rights	\$0																		\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
1908	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1930 1935	Transportation Equipment Stores Equipment	ას \$0																		φ0 \$0	ֆՍ \$0	ას \$0	\$0 \$0	ას \$0	\$0 \$0	\$0 \$0
1940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945 1950	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1950	Communication Equipment	\$0																		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
1960	Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility	φυ																		φυ	φυ	φυ	φυ	φU	φU	φυ
	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980 1990	System Supervisory Equipment Other Tangible Property	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2005	Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold Sub - Total	\$0 \$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		φυ				φU	φU	φu	φυ	ψU	φu	φυ	ψU	φu	φυ	φυ	φU	ΨU	φU	ψŪ	φu	φυ	φU	φu	φυ	φυ
	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	\$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
	Conservation and Demand Management and	100%	0%	100%	100%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	85.43% 0.00%	6.48% 0.00%	5.65% 0.00%	1.88% 0.00%	0.36% 0.00%	0.19% 0.00%	100.00% 0.00%							
	and 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%							
	and Station <50 kV and Rights	100%	100%	0%	100%	74.11% 0.00%	8.10% 0.00%	17.33% 0.00%	0.27% 0.00%	0.04%	0.15%	100.00% 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
	and 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%							
	and 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%							
	Buildings and Fixtures Buildings and Fixtures > 50 kV	100%	100%	0%	100%	0.00% 74.11%	0.00% 8.10%	0.00% 17.33%	0.00% 0.27%	0.00% 0.04%	0.00% 0.15%	0.00% 100.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00% 0.00%							
<mark>1808-2 B</mark>	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%							
	easehold Improvements easehold Improvements >50 kV	100%	100%	0%	100%	0.00% 74.11%	0.00% 8.10%	0.00% 17.33%	0.00% 0.27%	0.00% 0.04%	0.00% 0.15%	0.00% 100.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%							
10101 -	easehold 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%							
	ransformer Station Equipment - Normally																									
	Primary above 50 kV Distribution Station Equipment - Normally	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%							
	rimary 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%							
	Distribution Station Equipment - Normally																									
	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	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 P	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%							
	Distribution Station Equipment - Normally	1000/	00/	1000/	1000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	0.000/	00.000/	44.070	04.70%	0.000/	0.040	0.00%	100.000/							
	Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	100%	0%	100%	100%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	63.63% 0.00%	11.07% 0.00%	24.73% 0.00%	0.28% 0.00%	0.04% 0.00%	0.26% 0.00%	100.00% 0.00%							
1825-1 S	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%							
	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%							
1000	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 S	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%							
	Poles, Towers and Fixtures - Primary	100% 100%	40% 40%	60%	100% 100%	65.61%	9.74% 3.16%	24.23% 15.70%	0.32%	0.00%	0.11%	100.00%	92.53% 82.77%	5.56% 1.31%	0.35% 0.17%	0.45% 14.95%	0.76%	0.35%	100.00% 100.00%							
	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	100%	40%	60%	100%	81.01% 0.00%	0.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.14% 0.00%	100.00% 0.00%	0.00%	0.00%	0.00%	0.00%	0.48% 0.00%	0.33% 0.00%	0.00%							
1025 a C	Overhead Conductors and Devices -																									
S	Subtransmission Bulk Delivery Overhead Conductors and Devices -	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%							
	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%							
	overhead Conductors and Devices -																									
S	Secondary Inderground Conduit	100%	40%	60%	100%	81.01% 0.00%	3.16% 0.00%	15.70% 0.00%	0.00% 0.00%	0.00% 0.00%	0.14% 0.00%	100.00% 0.00%	82.77% 0.00%	1.31% 0.00%	0.17% 0.00%	14.95% 0.00%	0.48% 0.00%	0.33% 0.00%	100.00% 0.00%							
	Inderground 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%							
<mark>1840-4 U</mark>	Inderground 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%							
	Inderground Conduit - Secondary Inderground Conductors and Devices	100%	40%	60%	100%	81.01% 0.00%	3.16% 0.00%	15.70% 0.00%	0.00% 0.00%	0.00% 0.00%	0.14% 0.00%	100.00% 0.00%	82.77% 0.00%	1.31% 0.00%	0.17% 0.00%	14.95% 0.00%	0.48% 0.00%	0.33% 0.00%	100.00% 0.00%							
1945-2 U	Inderground Conductors and Devices -																									
B	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%							
	Inderground 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%							
	Inderground Conductors and Devices -																									
5	Secondary ine Transformers	100% 100%	40% 40%	60% 60%	100% 100%	81.01% 65.61%	3.16% 9.74%	15.70% 24.23%	0.00% 0.32%	0.00% 0.00%	0.14% 0.11%	100.00% 100.00%	82.77% 92.55%	1.31% 5.56%	0.17% 0.33%	14.95% 0.45%	0.48% 0.76%	0.33% 0.35%	100.00% 100.00%							
	Services	100%	40% 0%	100%	100%	0.00%	0.00%	0.00%	0.32%	0.00%	0.00%	0.00%	93.41%	3.61%	1.28%	1.71%	0.00%	0.35%	100.00%							
1860 M	leters	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%							
General Pla	ant																									
1905 L	and	100%																		81%	6%	10%	2%	0%	0%	100%
	and Rights	100%																		81%	6%	10%	2%	0%	0%	100%
	Buildings and Fixtures easehold Improvements	100% 100%																		81% 81%	6% 6%	10% 10%	2% 2%	0% 0%	0% 0%	100% 100%
<mark>1915 C</mark>	Office Furniture and Equipment	100%																		81%	6%	10%	2%	0%	0%	100%
	Computer Equipment - Hardware	100% 100%																		81% 81%	6%	10% 10%	2%	0%	0%	100% 100%
	Computer Software Transportation Equipment	100% 100%																		81% 81%	6% 6%	10% 10%	2% 2%	0% 0%	0% 0%	100%
1935 S	Stores Equipment	100%																		81%	6%	10%	2%	0%	0%	100%
	ools, Shop and Garage Equipment leasurement and Testing Equipment	100% 100%																		81% 81%	6% 6%	10% 10%	2% 2%	0% 0%	0% 0%	100% 100%
	Power Operated Equipment	100%																		81%	6%	10%	2%	0%	0%	100%
1955 C	Communication Equipment	100%																		81%	6%	10%	2%	0%	0%	100%
	liscellaneous Equipment .oad Management Controls - Customer	100%																		81%	6%	10%	2%	0%	0%	100%
	Premises	100%																		81%	6%	10%	2%	0%	0%	100%
	oad Management Controls - Utility																									
	Premises System Supervisory Equipment	100% 100%																		81% 81%	6% 6%	10% 10%	2% 2%	0% 0%	0% 0%	100% 100%
	Other Tangible Property	100%																		81%	6%	10%	2%	0%	0%	100%
2005 P	Property Under Capital Leases	100%																		81%	6%	10%	2%	0%	0%	100%
2010 E	lectric Plant Purchased or Sold	100%																		81%	6%	10%	2%	0%	0%	100%



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	y 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

			Categorization	1
USoA A/C #	Accounts	Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
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%
	Poles, Towers and Fixtures -	Bitter	00/1	0070
1830-3	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%
	Overhead Conductors and Devices -	Bitter	00/1	0070
1835-3	Subtransmission Bulk Delivery	BCP		0%
	Overhead Conductors and Devices -	BOI		070
1835-4	Primary	PNCP	CCP	60%
	Overhead Conductors and Devices -	FINCE	CCF	00%
1835-5	Secondary	SNCP	CCS	60%
4040	Underground Conduit		CCS	
1840		DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP	005	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			
4505	Conservation and Demand Management		001100	40000
1565	Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
	Accum. Amortization of Electric Utility			
2105x	Plant - Property, Plant, & Equipment	See I4 BO Asse	ts and O7	
	Operation			
4751	Charges - Smart Metering Entity		CCS	100%
		1015 1055 D		
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 -	1815 D		0%
	Operation Labour			
5015	Transformer Station Equipment -	1015 D		
		181511		0%
5015	Operation Supplies and Expenses	1815 D		0%
	Operation Supplies and Expenses Distribution Station Equipment - Operation			
5015	Operation Supplies and Expenses	1815 D 1820 D		0%
5016	Operation Supplies and Expenses Distribution Station Equipment - Operation	1820 D		0%
	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses			
5016 5017	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	1820 D 1820 D	4000 8 4005 0	0%
5016	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation	1820 D	1830 & 1835 C	0%
5016 5017 5020	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders -	1820 D 1820 D 1830 & 1835 D		0% 0%
5016 5017 5020	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders -	1820 D 1820 D	1830 & 1835 C 1830 & 1835 C	0% 0% 60%
5016 5017 5020 5025	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D		0% 0%
5016 5017 5020 5025	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders -	1820 D 1820 D 1830 & 1835 D		0% 0% 60% 60%
5016 5017 5020 5025 5030	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D		0% 0% 60%
5016 5017 5020 5025	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers-	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D	1830 & 1835 C	0% 0% 60% 60%
5016 5017 5020 5025 5030	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D		0% 0% 60% 60%
5016 5017 5020 5025 5030	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D	1830 & 1835 C 1850 C	0% 0% 60% 60% 60%
5016 5017 5020 5025 5030 5035	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D	1830 & 1835 C	0% 0% 60% 60%
5016 5017 5020 5025 5030 5035 5040	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D	1830 & 1835 C 1850 C	0% 0% 60% 60% 60%
5016 5017 5020 5025 5030 5035	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders -	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1850 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C	0% 0% 60% 60% 60% 60%
5016 5017 5020 5025 5030 5035 5040	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D	1830 & 1835 C 1850 C	0% 0% 60% 60% 60%
5016 5017 5020 5025 5030 5035 5040 5045	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Supplies & Expenses	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C	0% 0% 60% 60% 60% 60%
5016 5017 5020 5025 5030 5035 5040	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1850 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C	0% 0% 60% 60% 60% 60%
5016 5017 5020 5025 5030 5035 5040 5045 5050	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C	0% 0% 60% 0% 60% 60% 60% 0%
5016 5017 5020 5025 5030 5035 5040 5045 5050	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Overhead Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Distribution Transformers- Operation Underground Distribution Lines & Feeders - Operation Underground Distribution Lines & Feeders - Operation Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C	0% 0% 60% 60% 60% 60%
5016 5017 5020 5025 5030 5035 5040 5045 5050 5055	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C	0% 0% 60% 0% 60% 60% 60% 0%
5016 5017 5020 5025 5030 5035 5040 5045 5050 5055 5065	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Overhead Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Distribution Transformers- Operation Underground Distribution Lines & Feeders - Operation Underground Distribution Lines & Feeders - Operation Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C	0% 0% 60% 0% 60% 60% 60% 0%
5016 5017 5020 5025 5030 5035 5040 5050 5055 5065 5070	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C 1850 C CWMC CCA	0% 0% 60% 0% 60% 60% 60% 0% 60% 100%
5016 5017 5020 5025 5030 5035 5040 5050 5055 5065 5070	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation Meter Expense Customer Premises - Operation Labour	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C 1850 C CWMC	0% 0% 60% 0% 60% 60% 60% 0% 60% 100%
5016 5017 5020 5025 5030 5035 5040 5045 5050 5055 5065 5070 5075	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses	1820 D 1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1850 C CWMC CCA CCA	0% 0% 60% 0% 60% 60% 60% 0% 60% 100%
5016 5017 5020 5025 5030 5035 5040 5055 5065 5070 5085	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Underground Distribution Transformers - Operation Underground Distribution Transformers - Operation Underground Distribution Transformers - Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C 1850 C CWMC CCA	0% 0% 60% 0% 60% 60% 60% 0% 60% 100%
5016 5017 5020 5025 5030 5035 5040 5055 5065 5070 5085	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Transformers - Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses Miscellaneous Distribution Expense Underground Distribution Expense	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D 1850 D 1850 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C CWMC CCA CCA 1815-1855 C	0% 0% 60% 0% 60% 60% 60% 0% 60% 100% 100
5016 5017 5020 5025 5030 5035 5040 5055 5050 5055 5070 5075 5085 5090	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Transformers - Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses Miscellaneous Distribution Expense Underground Distribution Expense Underground Distribution Lines and Feeders - Rental Paid	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C CWMC CCA CCA 1815-1855 C 1840 & 1845 C	0% 0% 60% 0% 60% 60% 60% 0% 60% 100%
5016 5017 5020 5025 5030 5035 5040 5055 5065 5070 5085	Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Transformers - Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses Miscellaneous Distribution Expense Underground Distribution Expense	1820 D 1820 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1830 & 1835 D 1840 & 1845 D 1840 & 1845 D 1840 & 1845 D 1850 D 1850 D	1830 & 1835 C 1850 C 1840 & 1845 C 1840 & 1845 C 1840 & 1845 C CWMC CCA CCA 1815-1855 C	0% 0% 60% 0% 60% 60% 60% 0% 60% 100% 100

	Maintenance			
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%



EB-2016-0086

Sheet E2 Allocator Worksheet -

<u>Details:</u> The worksheet below details how allocators are derived.

			1	2	3	7	8	9
Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load
Demand Allocators								
1 cp Transformation CP Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	TCP1 BCP1 DCP1	100.00% 100.00% 100.00%	76.96% 76.96% 76.96%	7.02% 7.02% 7.02%	15.48% 15.48% 15.48%	0.35% 0.35% 0.35%	0.05% 0.05% 0.05%	0.15% 0.15% 0.15%
4 cp Transformation CP Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	TCP4 BCP4 DCP4	100.00% 100.00% 100.00%	74.11% 74.11% 74.11%	8.10% 8.10% 8.10%	17.33% 17.33% 17.33%	0.27% 0.27% 0.27%	0.04% 0.04% 0.04%	0.15% 0.15% 0.15%
12 cp Transformation CP Bulk Delivery (SubTransmission) CP	TCP12 BCP12	100.00% 100.00%	69.14% 69.14%	9.44% 9.44%	21.05% 21.05%	0.18% 0.18%	0.02% 0.02%	0.18% 0.18%

E2 Allocators

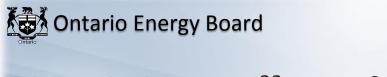
Distribution CP (Total System)	DCP12	100.00%	69.14%	9.44%	21.05%	0.18%	0.02%	0.18%
NON CO_INCIDENT PEAK 1 NCP								
Distribution NCP (Total System)	DNCP1	100.00%	69.81%	9.38%	20.67%	0.00%	0.04%	0.09%
Primary NCP	PNCP1	100.00%	65.57%	9.99%	24.04%	0.30%	0.00%	0.10%
Line Transformer NCP	LTNCP1	100.00%	65.57%	9.99%	24.05%	0.30%	0.00%	0.10%
Secondary NCP	SNCP1	100.00%	81.03%	3.24%	1 5.60%	0.00%	0.00%	0.13%
4 NCP								
Distribution NCP (Total System)	DNCP4	100.00%	70.10%	9.14%	20.63%	0.00%	0.04%	0.09%
Primary NCP	PNCP4	100.00%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%
Line Transformer NCP	LTNCP4	100.00%	65.61%	9.74%	24.23%	0.32%	0.00%	0.11%
Secondary NCP	SNCP4	100.00%	81.01%	3.16%	15.70%	0.00%	0.00%	0.14%
12 NCP								
Distribution NCP (Total System)	DNCP12	100.00%	66.80%	9.83%	23.21%	0.00%	0.05%	0.10%
Primary NCP	PNCP12	100.00%	60.56%	9.03 <i>%</i> 10.73%	28.20%	0.39%	0.00%	0.10%
Line Transformer NCP	LTNCP12	100.00%	60.56%	10.73%	28.20%	0.39%	0.00%	0.12%
Secondary NCP	SNCP12	100.00%	77.34%	3.60%	18.90%	0.00%	0.00%	0.17%
eccondary mon				0100/0		0.0070		•••••
Demand Allocators - Composite								
Demand Allocators - Composite DEMAND 1815-1855	1815-1855 D	100.00%	67.93%	8.75%	22.94%	0.27%	0.00%	0.11%
	1815-1855 D 1808 D	100.00% -	67.93% 0.00%	8.75% 0.00%	22.94% 0.00%	0.27% 0.00%	0.00% 0.00%	0.11% 0.00%
DEMAND 1815-1855		100.00% - -						
DEMAND 1815-1855 DEMAND 1808	1808 D	100.00% - - 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815	1808 D 1815 D	1	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815	1808 D 1815 D 1820 D	1	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820	1808 D 1815 D 1820 D 1815 & 1820	- - 100.00%	0.00% 0.00% 65.61%	0.00% 0.00% 9.74%	0.00% 0.00% 24.23%	0.00% 0.00% 0.32%	0.00% 0.00% 0.00%	0.00% 0.00% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D	- - 100.00% 100.00%	0.00% 0.00% 65.61% 65.61%	0.00% 0.00% 9.74% 9.74%	0.00% 0.00% 24.23% 24.23%	0.00% 0.00% 0.32% 0.32%	0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835	- - 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 65.61% 69.31% 68.01%	0.00% 0.00% 9.74% 9.74% 8.16% 8.71%	0.00% 0.00% 24.23% 24.23% 22.18% 22.90%	0.00% 0.00% 0.32% 0.32% 0.24% 0.27%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D	- - 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 65.61% 69.31% 68.01% 68.69%	0.00% 0.00% 9.74% 9.74% 8.16% 8.71% 8.42%	0.00% 0.00% 24.23% 24.23% 22.18% 22.90% 22.52%	0.00% 0.00% 0.32% 0.32% 0.24% 0.27% 0.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835 DEMAND 1840	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D 1840 D	- - 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 65.61% 69.31% 68.01% 68.69% 75.47%	0.00% 0.00% 9.74% 9.74% 8.16% 8.71% 8.42% 5.53%	0.00% 0.00% 24.23% 24.23% 22.18% 22.90% 22.52% 18.77%	0.00% 0.00% 0.32% 0.32% 0.24% 0.27% 0.26% 0.12%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D	- - 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 65.61% 69.31% 68.01% 68.69%	0.00% 0.00% 9.74% 9.74% 8.16% 8.71% 8.42%	0.00% 0.00% 24.23% 24.23% 22.18% 22.90% 22.52%	0.00% 0.00% 0.32% 0.32% 0.24% 0.27% 0.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835 DEMAND 1840 DEMAND 1845	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D 1840 D 1845 D	- - 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 69.31% 68.01% 68.69% 75.47% 66.07%	0.00% 0.00% 9.74% 8.16% 8.71% 8.42% 5.53% 9.54%	0.00% 0.00% 24.23% 24.23% 22.18% 22.90% 22.52% 18.77% 23.97%	0.00% 0.00% 0.32% 0.24% 0.27% 0.26% 0.12% 0.31%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11% 0.13% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835 DEMAND 1840	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D 1840 D 1845 D 1840 & 1845 D	- - 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 69.31% 68.01% 68.69% 75.47% 66.07% 70.81%	0.00% 0.00% 9.74% 8.16% 8.71% 8.42% 5.53% 9.54% 7.52%	0.00% 0.00% 24.23% 22.18% 22.90% 22.52% 18.77% 23.97% 21.35%	0.00% 0.00% 0.32% 0.24% 0.27% 0.26% 0.12% 0.31% 0.21%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11% 0.13% 0.11% 0.12%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835 DEMAND 1840 DEMAND 1845 DEMAND 1840 & 1845 DEMAND 1850	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D 1840 D 1845 D 1840 & 1845 D 1840 & 1845 D	- - 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 69.31% 68.01% 68.69% 75.47% 66.07% 70.81% 65.61%	0.00% 0.00% 9.74% 8.16% 8.71% 8.42% 5.53% 9.54% 7.52% 9.74%	0.00% 0.00% 24.23% 22.18% 22.90% 22.52% 18.77% 23.97% 21.35% 24.23%	0.00% 0.32% 0.32% 0.24% 0.27% 0.26% 0.12% 0.31% 0.21% 0.32%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11% 0.13% 0.11% 0.12% 0.11%
DEMAND 1815-1855 DEMAND 1808 DEMAND 1815 DEMAND 1820 DEMAND 1815 & 1820 DEMAND 1830 DEMAND 1835 DEMAND 1830 & 1835 DEMAND 1840 DEMAND 1845	1808 D 1815 D 1820 D 1815 & 1820 D 1830 D 1835 D 1830 & 1835 D 1840 D 1845 D 1840 & 1845 D	- - 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.00% 65.61% 69.31% 68.01% 68.69% 75.47% 66.07% 70.81%	0.00% 0.00% 9.74% 8.16% 8.71% 8.42% 5.53% 9.54% 7.52%	0.00% 0.00% 24.23% 22.18% 22.90% 22.52% 18.77% 23.97% 21.35%	0.00% 0.00% 0.32% 0.24% 0.27% 0.26% 0.12% 0.31% 0.21%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.11% 0.11% 0.11% 0.11% 0.11% 0.13% 0.11% 0.12%

CUSTOMER ALLOCATORS

Billing Data

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

CUSTOMER 1860	1860 C	100.00%	82.76%	13.32%	3.92%	0.00%	0.00%	0.00%
Composite Allocators								
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%



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
ССВ	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

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

Ontario Energy Board

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:					Classifica	tion and Allo	cation	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	ТСР	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	ТСР	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	ТСР	TCP4			TCP4			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4			DCP4			

ср	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:					Classifica	tion and Alloc	cation	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	ТСР	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	ТСР	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	ВСР	BCP4			BCP4			
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
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	ССР	x	PNCP4	ССР		
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1840	Underground Conduit		dp	DDNCP							
1840-3	Delivery	Land and Buildings	dp	BCP	BCP4			BCP4			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS		

ср	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
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloo	ation	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
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP							
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	ВСР	BCP4			BCP4			
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	ccs	x	SNCP4	CCS		
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	х	LTNCP4	CCLT		
1855	Services	Services and Meters	dp			cwcs			cwcs		
1860	Meters	Services and Meters	dp			СММС			СММС		
1905	Land	Land and Buildings	gp							NFA ECC	
1906	Land Rights	Land and Buildings	gp							NFA ECC	
1908	Buildings and Fixtures	General Plant	gp							NFA ECC	
1910	Leasehold Improvements	General Plant	gp							NFA ECC	
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC	
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC	
1925	Computer Software	IT Assets	gp							NFA ECC	
1930		Equipment	gp							NFA ECC	
1935		Equipment	gp							NFA ECC	
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC	
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC	
1950	Power Operated Equipment	Equipment	gp							NFA ECC	
1955	Communication Equipment	Equipment	gp							NFA ECC	
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC	
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC	
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC	
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC	
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC	
1995	Contributions and Grants - Credit	Contributions and Grants	со		Break out	Breakout		Break out	Breakout		
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC	

·	1		
ср	ncp	non-demand	FINAL
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
	LTNCP4		LTNCP4

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	ation	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	c	;p	ncp	non-demand	FINAL
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC						
	Hactric Litility Plant -	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout							
	Flactric Litility Plant -	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout							
3046	Balance Transferred From Income	Equity	NI								NFA					
	blank row Distribution Services	Distribution														
4080	Revenue	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	ISSS Admin Charge	Other Distribution Revenue	mi								CCA					
4090	Electric Services Incidental	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	I Other Flectric Reveniles	Other Distribution Revenue	mi								OM&A					
4225	Late Payment Charges	Late Payment Charges	mi								LPHA					
4735	Miscellaneous Service	Specific Service Charges	mi													
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB					
17785_00	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A					
4240	Provision for Rate Retlinds	Other Distribution Revenue	mi								OM&A					
1/2/15	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:					Classifica	tion and Alloo	cation	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
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		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	Other Income & Deductions	mi								OM&A
4375		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	Other Income & Deductions	mi								OM&A
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A
4405	Interest and Dividend	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)	сор							CEN EWMP	
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4710		Power Supply Expenses (Working Capital)	сор							CEN EWMP	

·			
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Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	cation	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
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор							CEN	
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор							CEN EWMP	
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор							CEN	
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4750	Charges-LV	Power Supply Expenses (Working Capital) Bower Supply	сор							CEN	
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	сор			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		
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C	;	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C	;	
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 [830 & 1835	1830 & 1835 (830 & 1835	1830 & 1835 C	:	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		

ср	ncp	non-demand	FINAL
		1815-1855 D	1815-1855 D
		1815-1855 D	1815-1855 D
		1808 D	1808 D
		1815 D	1815 D
		1815 D	1815 D
		1820 D	1820 D
		1820 D	1820 D
		1830 & 1835 D	1830 & 1835 D
		1830 & 1835 D	1830 & 1835 D
		1830 & 1835 D	1830 & 1835 D
		1850 D	1850 D

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	ation	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 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 C	;	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 C	;	
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 [840 & 1845	1840 & 1845 (840 & 1845	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			СММС			СММС		
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 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 C	;	
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (x	830 & 1835	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	Maintenance (Working Capital)	di	1830 & 1835 [830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C	;	
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C		

ср	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 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	

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ср	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:					Classifica	tion and Alloc	ation	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
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	

ср	ncp	non-demand	FINAL

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	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)	сор							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	Ŭ	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 Lorm Llent	Interest Expense - Unclassifed	INT							NFA	
6105		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	

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		PRORATED	PRORATED

Ontario Energy Board

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
<mark>1805-1</mark>	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
<mark>1805-2</mark>	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
<mark>1806-1</mark>	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
<mark>1806-2</mark>	Land Rights Station <50 kV		\$394,446	\$394,446		\$0	\$394,446	\$394,446	\$0	\$394,446	\$0
<mark>1808</mark>	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
<mark>1808-1</mark>	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
<mark>1808-2</mark>	Buildings and Fixtures < 50 KV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally										
1815	Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-1	Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-2	Primary below 50 kV (Primary)		\$10,904,113	\$10,904,113		\$0	\$10,904,113	\$10,904,113	\$0	\$10,904,113	\$0
	Distribution Station Equipment - Normally										
1820-3	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
	Poles, Towers and Fixtures -										
1830-3	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

	Overhead Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Primary	\$14	4,840,815	\$14,840,815	\$0	\$14,840,815	\$14,840,815	\$0	\$14,840,815	\$0
	Overhead Conductors and Devices - Secondary	¢	2,743,089	\$2,743,089	\$0	\$2,743,089	\$2,743,089	\$0	\$2,743,089	\$0
	Underground Conduit	Φ2	2,743,089 \$0	\$2,743,089 \$0	\$0 \$0	\$2,743,089	\$2,743,089 \$0	\$0 \$0	\$2,743,089 \$0	\$0 \$0
	Underground Conduit - Bulk Delivery		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Underground Conduit - Primary	¢	پو 4,653,472	\$4,653,472	\$0 \$0	\$4,653,472	\$4,653,472	\$0 \$0	\$4,653,472	\$0 \$0
	Underground Conduit - Secondary		8,272,839	\$8,272,839	\$0 \$0	\$8,272,839	\$8,272,839	\$0 \$0	\$8,272,839	\$0 \$0
	Underground Conductors and Devices	ψ¢	\$0 \$0	\$0,272,000 \$0	\$0 \$0	\$0,272,035	\$0,272,000 \$0	\$0 \$0	\$0,272,000 \$0	\$0 \$0
	Underground Conductors and Devices - Bulk		φυ	ψυ	ψŪ	φυ	φυ	ΨΟ	ψυ	φυ
	Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -		ΨŬ	ΨŬ	* *	ΨŬ	ΨŬ	* *	Ψ°	* *
	Primary	\$12	2,330,198	\$12,330,198	\$0	\$12,330,198	\$12,330,198	\$0	\$12,330,198	\$0
	Underground Conductors and Devices -	•	_,,	••=,•••,•••	+-	• • = , • • • • , • • •	<i> </i>	,	<i>••=,•••</i> ,•••	
	Secondary		\$381,346	\$381,346	\$0	\$381,346	\$381,346	\$0	\$381,346	\$0
	Line Transformers		6,729,880	\$16,729,880	\$0	\$16,729,880	\$16,729,880	\$0	\$16,729,880	\$0
	Services		0,775,595	\$10,775,595	\$0	\$10,775,595	\$10,775,595	\$0	\$10,775,595	\$0
	Meters		3,025,970	\$3,025,970	\$0	\$3,025,970	\$3,025,970	\$0	\$3,025,970	\$0
	Land		1,015,496	\$1,015,496	\$0	\$1,015,496	\$1,015,496	\$0	\$1,015,496	\$O
	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures		2,498,010	\$12,498,010	\$0	\$12,498,010	\$12,498,010	\$0	\$12,498,010	\$O
	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$O
	Office Furniture and Equipment		\$291,002	\$291,002	\$0	\$291,002	\$291,002	\$0	\$291,002	\$O
	Computer Equipment - Hardware		1,071,534	\$1,071,534	\$0	\$1,071,534	\$1,071,534	\$0	\$1,071,534	\$O
	Computer Software		1,955,377	\$1,955,377	\$0	\$1,955,377	\$1,955,377	\$0	\$1,955,377	\$0
	Transportation Equipment		2,109,257	\$2,109,257	\$0	\$2,109,257	\$2,109,257	\$0	\$2,109,257	\$0
	Stores Equipment		\$159,924	\$159,924	\$0	\$159,924	\$159,924	\$0	\$159,924	\$O
	Tools, Shop and Garage Equipment		\$692,447	\$692,447	\$0	\$692,447	\$692,447	\$0	\$692,447	\$O
	Measurement and Testing Equipment		\$417,421	\$417,421	\$0	\$417,421	\$417,421	\$0	\$417,421	\$0
	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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 \$ ²	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)
	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)
	Accumulated Amortization of Electric Utility									
	Plant - Intangibles	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Balance Transferred From Income	(\$2,567,137)		(\$2,567,137)	\$0	(\$2,567,137)	(\$2,567,137)	\$0	(\$2,567,137)	\$0
-	blank row				•					
	Distribution Services Revenue	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Retail Services Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Service Transaction Requests (STR)	A -2		<u>م</u> -			A -			
	Revenues	\$0		\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
	SSS Admin Charge	\$0		\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	Rent from Electric Property	(\$329,900)		(\$329,900)	\$0	(\$329,900)	(\$329,900)	\$0	(\$329,900)	\$0 \$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 \$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	• -	•	÷ -		T -	•••		• •
	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,	* -	A	A	A A	* •	A A	\$ 2	\$ 2
4005	Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument	\$ 0	# 0	* 0	¢o	¢o	¢0.	* 0	¢o
4340	Hedges Profits and Losses from Financial Instrument	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility	ΨΟ	φ0	40	ψŪ	ΨΟ	ψŪ	ΨΟ	ψΟ
-0-0	Plant	\$0	\$O	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility	\$ 0	ΨŬ	ψ0	ΨŬ	ΨŬ	ΨŬ	ΨŬ	ψU
1000	Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other	• •		÷ -		T -		, , , , , , , , , , , , , , , , , , ,	• •
	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 \$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses,	P0	0.2	¢0.	\$ 0	¢۵.	¢0.	ድር	\$ 0
4405	Including Amortization Interest and Dividend Income	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4405		φ0	φ0	40	ψŪ	ΨΟ	ψŪ	ψΟ	ψυ
415	Equity in Earnings of Subsidiary Companies	\$O	\$O	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$32,401,694	\$32,401,694	\$0 \$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 \$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	* 0	* 0	* ~	* 0	# 0	\$ 2	\$ 2	¢o
E045	Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<mark>5015</mark>	Transformer Station Equipment - Operation Supplies and Expenses	\$0	¢0	PO	\$0	\$0	\$0	\$0	\$0
	סטארוופט מווע באטכווטבט	φυ	\$0	\$0	φU	φυ	φυ	φυ	\$0

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5095Overhead Distribution Lines and Feeders - Rental Paid\$11,900\$11,9005096Other Rent\$0\$05096Other Rent\$0\$05105Maintenance Supervision and Engineering Distribution Stations\$0\$05110Maintenance of Transformer Station\$0\$0Equipment\$0\$0\$05114Maintenance of Distribution Station\$0\$0Equipment\$0\$0\$05120Maintenance of Poles, Towers and Fixtures\$21,700\$21,7005120Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$05135Overhead Conductors and Fixtures\$66,200\$66,200\$05135Overhead Conductors\$172,000\$172,000\$05145Maintenance of Underground Conduit 	\$0
5096Other Rent\$0\$0\$05105Maintenance Supervision and Engineering Distribution Stations\$15,700\$15,700\$105110Maintenance of Buildings and Fixtures - Distribution Stations\$0\$0\$05112Maintenance of Transformer Station Equipment\$0\$0\$05114Maintenance of Distribution Station Equipment\$62,700\$62,700\$05120Maintenance of Poles, Towers and Fixtures Devices\$21,700\$21,700\$05130Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$141,5005130Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,000\$05145Maintenance of Underground Conductors and Devices\$12,800\$12,800\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,800\$12,8005155Maintenance of Underground Services\$131,000\$131,000\$05155Maintenance of Underground Services\$12,800\$12,800\$05155Maintenance of Underground Services\$131,000\$131,000\$105160Maintenance of Meters\$32,000\$31,100\$30\$05175Maintenance of Meters\$31,100\$31,100\$05175Supervision\$145,500\$145,500\$0	
5105Maintenance Supervision and Engineering Bit10\$15,700\$15,700\$05110Maintenance of Buildings and Fixtures - Distribution Stations\$0\$0\$05112Maintenance of Transformer Station Equipment\$0\$0\$05114Maintenance of Distribution Station Equipment\$0\$62,700\$05120Maintenance of Poles, Towers and Fixtures Devices\$21,700\$21,700\$05125Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$105130Maintenance of Underground Conduit To Maintenance of Underground Conductors and Devices\$12,000\$172,000\$05145Maintenance of Underground Conductors and Devices\$12,800\$12,800\$05150Maintenance of Underground Services\$12,800\$12,800\$05155Maintenance of Underground Services\$131,000\$131,000\$05155Maintenance of Underground Services\$131,000\$131,000\$05155Maintenance of Line Transformers\$82,000\$82,000\$05160Maintenance of Meters\$31,100\$31,100\$05175Maintenance of Meters\$31,100\$31,100\$05175Maintenance of Line Transformers\$2,000\$05175Maintenance of Meters\$31,100\$31,100\$05175Maintenance of Meters\$31,100\$31,100\$05175Maintenance of Meters\$31,100\$31,00\$0<	\$11,900 \$0
Distribution Stations\$0\$0\$05112Maintenance of Transformer Station Equipment\$0\$0\$05114Maintenance of Distribution Station Equipment\$0\$0\$05120\$62,700\$62,700\$05125Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$05130Maintenance of Overhead Services\$66,200\$66,200\$05135Overhead Distribution Lines and Feeders - 	\$15,700
5112Maintenance of Transformer Station Equipment\$0\$05114Maintenance of Distribution Station Equipment\$0\$05120\$62,700\$62,700\$0Maintenance of Poles, Towers and Fixtures\$21,700\$21,700\$05125Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$05130Maintenance of Overhead Services\$66,200\$66,200\$05135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,000\$05145Maintenance of Underground Conduit son\$0\$0\$05150Maintenance of Underground Services\$12,800\$12,800\$05155Maintenance of Underground Services\$131,000\$113,000\$05155Maintenance of Underground Services\$131,000\$12,800\$05160Maintenance of Line Transformers\$82,000\$82,000\$05160Maintenance of Line Transformers\$31,100\$31,100\$05305Supervision\$145,500\$145,500\$145,500\$0	\$0
5114Maintenance of Distribution Station Equipment\$62,700\$62,700\$05120Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices\$21,700\$21,700\$05125Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$05130Maintenance of Overhead Services\$66,200\$66,200\$05135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,000\$05145Maintenance of Underground Conduit son\$0\$0\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,800\$12,8005155Maintenance of Line Transformers\$82,000\$82,000\$05160Maintenance of Line Transformers\$82,000\$31,100\$05135Supervision\$145,500\$145,500\$10\$0	
Equipment\$62,700\$62,700\$05120Maintenance of Poles, Towers and Fixtures\$21,700\$21,700\$05125Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$05130Maintenance of Overhead Services\$66,200\$66,200\$05135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,000\$05145Maintenance of Underground Conduit\$0\$0\$05150Maintenance of Underground Services\$12,800\$12,800\$05155Maintenance of Underground Services\$12,800\$12,800\$05150Maintenance of Underground Services\$131,000\$0\$05150Maintenance of Underground Services\$131,000\$131,000\$05155Maintenance of Line Transformers\$82,000\$82,000\$05175Maintenance of Meters\$31,100\$31,100\$05305Supervision\$145,500\$145,500\$145,500	\$0
Maintenance of Poles, Towers and Fixtures\$21,700\$21,7005125Maintenance of Overhead Conductors and Devices\$141,500\$141,5005130Maintenance of Overhead Services\$66,200\$66,2005135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,0005145Maintenance of Underground Conduit\$0\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,8005155Maintenance of Underground Services\$131,000\$105160Maintenance of Line Transformers\$82,000\$82,0005175Maintenance of Meters\$31,100\$31,1005305Supervision\$145,500\$145,500	\$62,700
5125Maintenance of Overhead Conductors and Devices\$141,500\$141,500\$005130Maintenance of Overhead Services\$66,200\$66,200\$05135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,000\$05145Maintenance of Underground Conduit so\$0\$0\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,800\$05155Maintenance of Underground Services\$131,000\$131,000\$05160Maintenance of Line Transformers\$82,000\$82,000\$05175Maintenance of Meters\$31,100\$31,100\$05305Supervision\$145,500\$145,500\$10	\$21,700
5130Maintenance of Overhead Services\$66,200\$66,2005135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,0005145Maintenance of Underground Conduit\$0\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,8005155Maintenance of Underground Services\$131,000\$131,0005160Maintenance of Line Transformers\$82,000\$82,0005175Maintenance of Meters\$31,100\$31,1005305Supervision\$145,500\$145,500	
5135Overhead Distribution Lines and Feeders - Right of Way\$172,000\$172,0005145Maintenance of Underground Conduit\$0\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,8005155Maintenance of Underground Services\$131,000\$131,0005160Maintenance of Line Transformers\$82,000\$82,0005175Maintenance of Meters\$31,100\$31,1005305Supervision\$145,500\$145,500	\$141,500 \$66,200
5145Maintenance of Underground Conduit\$0\$0\$05150Maintenance of Underground Conductors and Devices\$12,800\$12,800\$05155Maintenance of Underground Services\$131,000\$131,000\$05160Maintenance of Line Transformers\$82,000\$82,000\$05175Maintenance of Meters\$31,100\$31,100\$05305Supervision\$145,500\$145,500\$0	φ00,200
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and Devices \$12,800 \$12,800 \$12,800 \$0 5155 Maintenance of Underground Services \$131,000 \$131,000 \$0 5160 Maintenance of Line Transformers \$82,000 \$82,000 \$0 5175 Maintenance of Meters \$31,100 \$31,100 \$0 5305 Supervision \$145,500 \$145,500 \$10	\$0
5160 Maintenance of Line Transformers \$82,000 \$82,000 \$0 5175 Maintenance of Meters \$31,100 \$31,100 \$0 5305 Supervision \$145,500 \$145,500 \$0	\$12,800
5175 Maintenance of Meters \$31,100 \$31,100 \$31,100 \$0 5305 Supervision \$145,500 \$145,500 \$0 \$0	\$131,000 \$82,000
5305 Supervision \$145,500 \$145,500 \$0	\$31,100
	\$145,500
5310 Meter Reading Expense \$20,900 \$20,900 \$20,900	\$20,900
5315 Customer Billing \$514,800 \$514,800	\$514,800
5320 Collecting \$410,800 \$410,800 \$0	\$410,800
5325Collecting- Cash Over and Short\$0\$0\$0\$0\$0\$0	\$0
5330Collection Charges\$0\$0\$0\$0\$0\$0\$0	\$0
5335 Bad Debt Expense \$86,400 \$86,400 \$0	\$86,400
5340 Miscellaneous Customer Accounts Expenses \$186,000 \$186,000 \$186,000 \$0	\$186,000

E5 Reconciliation

\$11,100	\$0	\$11,100	\$0
\$4,100	\$0	\$4,100	\$0
\$165,000	\$0	\$165,000	\$0
\$8,600	\$0	\$8,600	\$0
\$2,700	\$0	\$2,700	\$0
\$800	\$0	\$800	\$0
\$98,100	\$0	\$98,100	\$0
\$121,000	\$0	\$121,000	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$389,200	\$0	\$389,200	\$0
\$145,000	\$0	\$145,000	\$0
\$124,400	\$0	\$124,400	\$0
\$700,400	\$0	\$700,400	\$0
\$0	\$0	\$0	\$0
• • • • • • •	A A	<i>* () * *</i>	A .
\$11,900 \$0	\$0 \$0	\$11,900 \$0	\$0 \$0
\$0 \$15,700	\$0 \$0	\$0 \$15,700	\$0 \$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$62,700	\$0	\$62,700	\$0
\$21,700	\$0	\$21,700	\$0
\$141,500	\$0	\$141,500	\$0
\$66,200	\$0	\$66,200	\$0
\$172,000	\$0	\$172,000	\$0
\$0	\$0	\$0	\$0
\$12,800	\$0	\$12,800	\$0
\$131,000	\$0	\$131,000	\$0
\$82,000	\$0 \$0	\$82,000	\$0
\$31,100 \$145,500	\$0 \$0	\$31,100 \$145,500	\$0 \$0
\$145,500 \$20,900	\$0 \$0	\$20,900	\$0 \$0
\$514,800	\$0 \$0	\$514,800	\$0
\$410,800	\$0	\$410,800	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$86,400	\$0	\$86,400	\$0
\$186,000	\$0	\$186,000	\$0

5405	Supervision	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5400 5410	Community Relations - Sundry	\$9,600	\$9,600		\$0 \$0	\$9,600	\$9,600	\$0 \$0	\$9,600	\$0
5415	Energy Conservation	\$0,000 \$0	\$0,000 \$0		\$0 \$0	\$0,000 \$0	\$0,000 \$0	\$0 \$0	\$0,000 \$0	\$0 \$0
5420	Community Safety Program	\$0 \$1,000	\$0 \$1,000		\$0 \$0	\$1,000	\$1,000	\$0 \$0	\$1,000	\$0 \$0
5420 5425	Miscellaneous Customer Service and	\$1,000	\$1,000		ψυ	φ1,000	φ1,000	φυ	φ1,000	φυ
5425	Informational Expenses	\$2,300	\$2,300		\$0	\$2,300	\$2,300	\$0	\$2,300	\$0
FFOF	·									\$0 \$0
5505	Supervision	\$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
5515	Advertising Expense	\$0 \$0	\$0		\$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	\$282,700		\$0	\$282,700	\$282,700	\$0	\$282,700	\$0
5610	Management Salaries and Expenses	\$397,900	\$397,900		\$0	\$397,900	\$397,900	\$0	\$397,900	\$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
5620	Office Supplies and Expenses	\$224,500	\$224,500		\$0	\$224,500	\$224,500	\$0	\$224,500	\$0
5625	Administrative Expense Transferred Credit	\$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
5635	Property Insurance	\$54,000	\$54,000		\$0	\$54,000	\$54,000	\$0	\$54,000	\$0
5640	Injuries and Damages	\$64,900	\$64,900		\$0	\$64,900	\$64,900	\$0	\$64,900	\$0
5645	Employee Pensions and Benefits	\$20,000	\$20,000		\$0	\$20,000	\$20,000	\$0	\$20,000	\$0
5650	Franchise Requirements	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$75,600	\$75,600		\$0	\$75,600	\$75,600	\$0	\$75,600	\$0
5660	General Advertising Expenses	\$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
5670	Rent	\$800	\$800		\$0	\$800	\$800	\$0	\$800	\$0
5675	Maintenance of General Plant	\$432,700	\$432,700		\$0	\$432,700	\$432,700	\$0	\$432,700	\$0
5680	Electrical Safety Authority Fees	\$10,900	\$10,900		\$0 \$0	\$10,900	\$10,900	\$0 \$0	\$10,900	\$0 \$0
5685	Independent Market Operator Fees and	\$10,000	\$10,500		ψυ	φ10,000	ψ10,000	ΨΟ	ψ10,000	ΨΟ
3065	Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and	φυ	\$ 0		ψυ	ψΟ	ψΟ	φυ	φυ	ψυ
5705	Equipment	\$4,073,356	\$4,073,356		\$0	¢1 072 256	\$4,073,356	\$0	\$4,073,356	\$0
5740	Equipment	\$4,073,336	\$4,073,356		Ф О	\$4,073,356	\$4,073,330	Ф О	\$4,073,336	Ф О
<mark>5710</mark>	Americation of Limited Term Flectric Plant	¢o	# 0		# 0	¢o	¢o	\$ 0	¢ο	* 0
	Amortization of Limited Term Electric Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric	A A	A A		A -0	A 0	^	^	A 2	^
	Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition	• •			•			• -		
	Adjustments	\$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
5735										
	Amortization of Deferred Development Costs	\$ 0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$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
6105	Taxes Other Than Income Taxes	\$132,400	\$132,400		\$0	\$132,400	\$132,400	\$0	\$132,400	\$0
6110	Income Taxes	\$244,203	\$244,203		\$0	\$244,203	\$244,203	\$0	\$244,203	\$0
6205-1	Sub-account LEAP funding	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$O		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$O		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total	(\$14,903,301)	\$127,506,786 \$112,603,485		\$0	\$112,603,485	\$112,603,485	\$0	\$112,603,486	(\$0)
		(#14,303,301)	ψ 121,500,100 ψ 112,000,400		T -		φ112,003,403	φU	φ112,003,400	(40)
L				Control	\$112,603,485					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference)	Balan S
1808	\$ -	\$ -	\$ - \$	-	\$ - \$	-	\$	

lance in O4 Summary - \$ -

1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 77,900	\$ -	\$ -	\$ 77,900	\$ 77,900	\$ -	\$ 77,900	\$ -
1830	\$ 21,700	\$ -	\$ -	\$ 21,700	\$ 21,700	\$ -	\$ 21,700	\$ -
1835	\$ 141,500	\$ -	\$ -	\$ 141,500	\$ 141,500	\$ -	\$ 141,500	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 12,800	\$ -	\$ -	\$ 12,800	\$ 12,800	\$ -	\$ 12,800	\$ -
1850	\$ 82,800	\$ -	\$ -	\$ 82,800	\$ 82,800	\$ -	\$ 82,800	\$ -
1855	\$ 197,200	\$ -	\$ -	\$ 197,200	\$ 197,200	\$ -	\$ 197,200	\$ -
1860	\$ 31,100	\$ -	\$ -	\$ 31,100	\$ 31,100	\$ -	\$ 31,100	\$ -
1815-1855	\$ 1,012,700	\$ -	\$ -	\$ 1,012,700	\$ 1,012,700	\$ -	\$ 1,012,700	\$ -
1830 & 1835	\$ 360,200	\$ -	\$ -	\$ 360,200	\$ 360,200	\$ -	\$ 360,200	\$ -
1840 & 1845	\$ 219,100	\$ -	\$ -	\$ 219,100	\$ 219,100	\$ -	\$ 219,100	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 86,400	\$ -	\$ -	\$ 86,400	\$ 86,400	\$ -	\$ 86,400	\$ -
Break Out	\$ (56,979,601)	\$ -	\$ -	\$ (56,979,601)	\$ (56,979,601)	\$ -	\$ (56,979,601)	\$ (0)
CCA	\$ 269,400	\$ -	\$ -	\$ 269,400	\$ 269,400	\$ -	\$ 269,400	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,396,840	\$ -	\$ -	\$ 2,396,840	\$ 2,396,840	\$ -	\$ 2,396,840	\$ -
CEN EWMP	\$ 34,211,723	\$ -	\$ -	\$ 34,211,723	\$ 34,211,723	\$ -	\$ 34,211,723	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 10,775,595	\$ -	\$ -	\$ 10,775,595	\$ 10,775,595	\$ -	\$ 10,775,595	\$ -
CWMC	\$ 3,415,170	\$ -	\$ -	\$ 3,415,170	\$ 3,415,170	\$ -	\$ 3,415,170	\$ -
CWMR	\$ 20,900	\$ -	\$ -	\$ 20,900	\$ 20,900	\$ -	\$ 20,900	\$ -
CWNB	\$ 1,257,100	\$ -	\$ -	\$ 1,257,100	\$ 1,257,100	\$ -	\$ 1,257,100	\$ -
DCP	\$ 1,444,039	\$ -	\$ -	\$ 1,444,039	\$ 1,444,039	\$ -	\$ 1,444,039	\$ -
LPHA	\$ (85,200)	\$ -	\$ -	\$ (85,200)	\$ (85,200)	\$ -	\$ (85,200)	\$ -
LTNCP	\$ 16,729,880	\$ -	\$ -	\$ 16,729,880	\$ 16,729,880	\$ -	\$ 16,729,880	\$ -
NFA	\$ (2,675,914)	\$ -	\$ -	\$ (2,675,914)	\$ (2,675,914)	\$ -	\$ (2,675,914)	\$ -
NFA ECC	\$ 22,190,287	\$ -	\$ -	\$ 22,190,287	\$ 22,190,287	\$ -	\$ 22,190,287	\$ -
O&M	\$ 3,598,300	\$ -	\$ -	\$ 3,598,300	\$ 3,598,300	\$ -	\$ 3,598,300	\$ -
PNCP	\$ 57,204,782	\$ -	\$ -	\$ 57,204,782	\$ 57,204,782	\$ -	\$ 57,204,782	\$ -
SNCP	\$ 15,968,701	\$ -	\$ -	\$ 15,968,701	\$ 15,968,701	\$ -	\$ 15,968,701	\$ -
ТСР	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 111,985,400	\$ -	\$ -	\$ 111,985,400	\$ 111,985,400	\$ -	\$ 111,985,401	\$ (0)



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 <u>two</u> 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

<u>OPTION #2</u> - <u>Rolled Up</u> (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"