Ontario Energy Board

2016 Cost Allocation Model

Cost Allocation Model ("CA Model") Version 3.3

Instructions Sheet

General:

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

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

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

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

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
● In Column E, choose Yes or No as applicable for the proposed customer classes, and
● Do not include microFIT as a rate classification in CA Model until further notice in the
● 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
● 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
● 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
● 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

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
- 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
- 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
● 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
● 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

- 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
- 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
- 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
- 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
- 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

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
- 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

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

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

- 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
- 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-

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
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

- [(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,
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
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are $0.50 per month. Total cost is $2.50 per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)

- [(5 * $11.50) + (10 * $2.50)] / 15 = $5.50 per bill.

Weighting factor for Residential = $3.00 / $3.00 = 1.00
Weighting factor for USL = $5.50 / $3.00 = 1.83

Worksheet I6.1 Revenue

This input sheet is used to calculate hypothetical revenues, based on the test year volumetric forecast at the current rates. (This calculation is also used in RRWF for the calculation of

- 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-
- 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 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
- 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
- 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

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
- The number of connections should be equal to or greater than the number of customers

- 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 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

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

- 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
- 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
- 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
- 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 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

- 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,

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

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
- 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

- In these instructions for Worksheet 01, “RRWF” means RRWF tab 8. Revenue
- “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
  - 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
- 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,
- 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
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF

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

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
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
  - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
  - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

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

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

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

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

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

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in
- 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

Ontario Energy Board

2016 Cost Allocation Model

Sheet I1 Utility Information Sheet

Version 3.3a

Name of LDC:	InnPower 2018 Test Year
Application EB Number:	EB-2016-0086
Date of Application:	
Contact Information:	
Name:	Brenda Pinke
Title:	Regulatory/CDM Manager
Phone Number:	705-431-6870 ext 262
E-Mail Address:	bpinke@innpower.com

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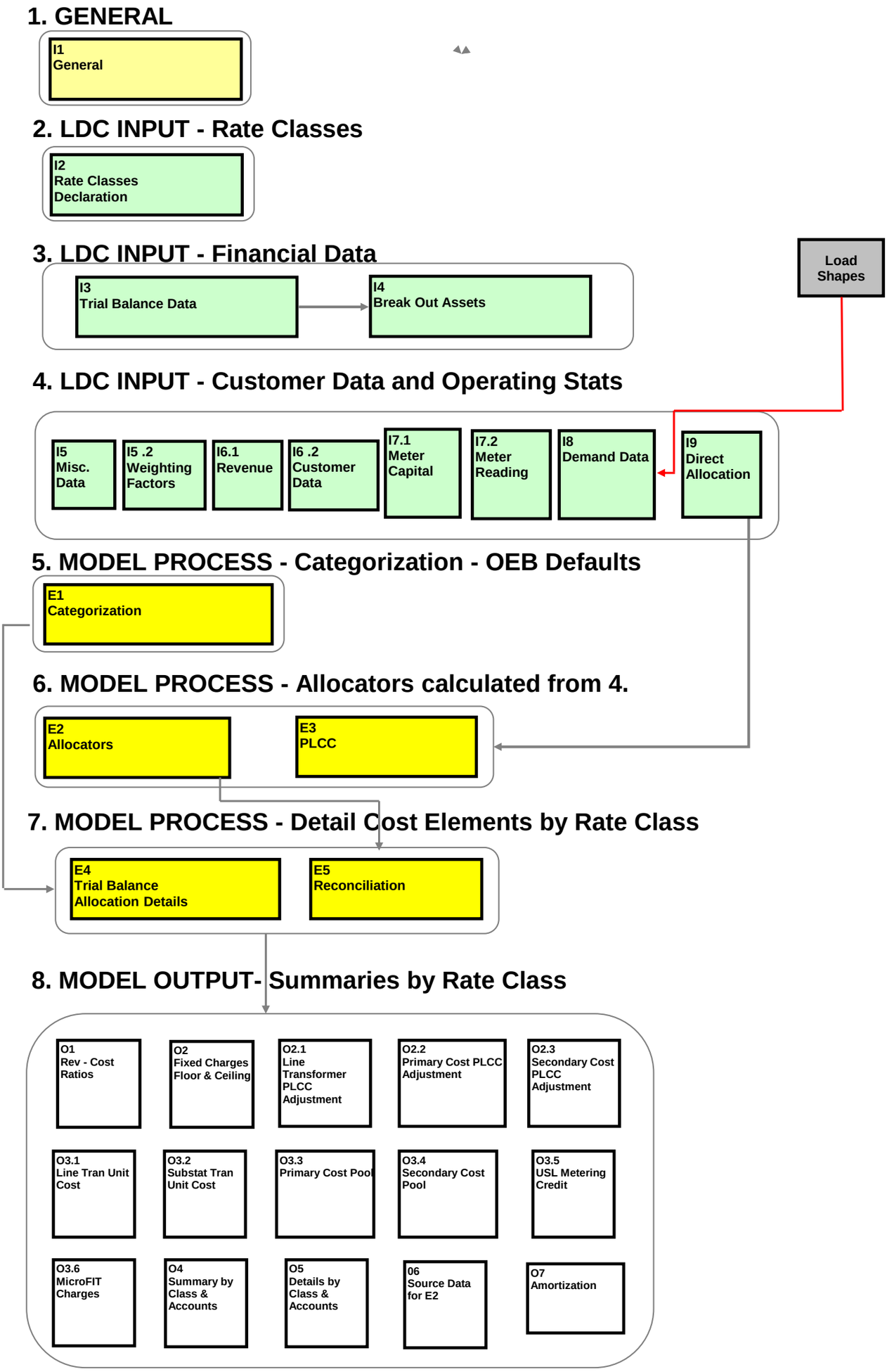
**Please Note: Colour Coding Legend **

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

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
OUTPUTS	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	O7	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
I1 General
2. LDC INPUT - Rate Classes
I2 Rate Classes Declaration
3. LDC INPUT - Financial Data
I3 Trial Balance Data
I4 Break Out Assets
Load Shapes
4. LDC INPUT - Customer Data and Operating Stats
I5 Misc. Data
I5 .2 Weighting Factors
I6.1 Revenue
I6 .2 Customer Data
I7.1 Meter Capital
I7.2 Meter Reading
I8 Demand Data
I9 Direct Allocation
5. MODEL PROCESS - Categorization - OEB Defaults
E1 Categorization
6. MODEL PROCESS - Allocators calculated from 4.
E2 Allocators
E3 PLCC
7. MODEL PROCESS - Detail Cost Elements by Rate Class
E4 Trial Balance Allocation Details
E5 Reconciliation
8. MODEL OUTPUT- Summaries by Rate Class
O1 Rev - Cost Ratios
O2 Fixed Charges Floor & Ceiling
O2.1 Line Transformer PLCC Adjustment
O2.2 Primary Cost PLCC Adjustment
O2.3 Secondary Cost PLCC Adjustment
O3.1 Line Tran Unit Cost
O3.2 Substat Tran Unit Cost
O3.3 Primary Cost Pool
O3.4 Secondary Cost Pool
O3.5 USL Metering Credit
O3.6 MicroFIT Charges
O4 Summary by Class & Accounts
O5 Details by Class & Accounts
06 Source Data for E2
O7 Amortization

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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**

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Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cel IF23	Return on Deemed Equity	$2,281,885			
9. cell F19	Income Taxes (Grossed up)	$178,363			
9. cell F22	Deemed Interest Expense	$1,264,398			
9. cell F25	Service Revenue Requirement	$14,466,303	From this Sheet	Differences?	
	Revenue Requirement to be Used in this model ($)	$14,466,303	$14,466,303	Rev Req Matches	$0
9. cell G19	Rate Base ($)	$62,075,227			
	Rate Base to be Used in this model ($)	$62,075,227	$62,075,227	Rate Base Matches	$0 $0

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash		$0				$0	Unclassified Asset
1010	Cash Advances and Working Funds		$0				$0	Unclassified Asset
1020	Interest Special Deposits		$0				$0	Unclassified Asset
1030	Dividend Special Deposits		$0				$0	Unclassified Asset
1040	Other Special Deposits		$0				$0	Unclassified Asset
1060	Term Deposits		$0				$0	Unclassified Asset
1070	Current Investments		$0				$0	Unclassified Asset
1100	Customer Accounts Receivable		$3,350,000				$3,350,000	Unclassified Asset
1102	Accounts Receivable - Services		$0				$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work		$0				$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.		$0				$0	Unclassified Asset
1110	Other Accounts Receivable		$0				$0	Unclassified Asset
1120	Accrued Utility Revenues		$3,755,000				$3,755,000	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit		$0				$0	Unclassified Asset
1140	Interest and Dividends Receivable		$0				$0	Unclassified Asset
1150	Rents Receivable		$0				$0	Unclassified Asset
1170	Notes Receivable		$0				$0	Unclassified Asset
1180	Prepayments		$382,400				$382,400	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets		$0				$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies		$0				$0	Unclassified Asset
1210	Notes Receivable from Associated Companies		$0				$0	Unclassified Asset
1305	Fuel Stock		$0				$0	Unclassified Asset
1330	Plant Materials and Operating Supplies		$513,600				$513,600	Unclassified Asset
1340	Merchandise		$0				$0	Unclassified Asset
1350	Other Materials and Supplies		$0				$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies		$0				$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer						$0	Unclassified Asset
1410	Other Special or Collateral Funds		$0				$0	Unclassified Asset
1415	Sinking Funds						$0	Unclassified Asset
1425	Unamortized Debt Expense						$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit						$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses						$0	Unclassified Asset
1460	Other Non-Current Assets		$433,500				$433,500	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs						$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits						$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans						$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies						$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence						$0	Unclassified Asset
1490	Investment in Subsidiary Companies						$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs						$0	Unclassified Asset
1508	Other Regulatory Assets		$2,600				$2,600	Unclassified Asset
1510	Preliminary Survey and Investigation Charges						$0	Unclassified Asset
1515	Emission Allowance Inventory						$0	Unclassified Asset
1516	Emission Allowances Withheld						$0	Unclassified Asset
1518	RCVARetail		$0				$0	Unclassified Asset
1520	Power Purchase Variance Account						$0	Unclassified Asset
1521	Special Purpose Charge Assessment Variance Account						$0	Unclassified Asset
1525	Miscellaneous Deferred Debits						$0	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant						$0	Unclassified Asset
1531	Renewable Connection Capital Deferral Account		$0				$0	Unclassified Asset
1532	Renewable Connection OM&A Deferral Account		$0				$0	Unclassified Asset
1533	Renewable Connection Funding Adder Deferral Account						$0	Unclassified Asset
1534	Smart Grid Capital Deferral Account						$0	Unclassified Asset
1535	Smart Grid OM&A Deferral Account						$0	Unclassified Asset
1536	Smart Grid Funding Adder Deferral Account						$0	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt						$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables						$0	Unclassified Asset
1548	RCVASTR		$0				$0	Unclassified Asset
1550	LV Variance Account		$22,400				$22,400	Unclassified Asset
1555	Smart Meter Capital and Recovery Variance Account		($5,400)				($5,400)	Unclassified Asset
1556	Smart Meter OM&A Variance Account						$0	Unclassified Asset
1560	Deferred Development Costs						$0	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes						$0	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account		$0				$0	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries		$0				$0	CDM Expenditures and Recoveries
1566	CDM Contra Account						$0	Unclassified Asset
1567	Bd-approved CDM Variance Account						$0	Unclassified Asset
1568	LRAM Variance Account						$0	Unclassified Asset
1570	Qualifying Transition Costs						$0	Unclassified Asset
1571	Pre-market Opening Energy Variance						$0	Unclassified Asset
1572	Extraordinary Event Costs						$0	Unclassified Asset
1574	Deferred Rate Impact Amounts						$0	Unclassified Asset
1575	IFRS -CGAAP Transition PP&E Amounts						$0	Unclassified Asset
1576	Accounting Changes under CGAAP		$0				$0	Unclassified Asset
1580	RSVAWMS		$22,400				$22,400	Unclassified Asset
1582	RSVAONE-TIME		$0				$0	Unclassified Asset
1584	RSVANW		($22,400)				($22,400)	Unclassified Asset
1586	RSVACN		($22,400)				($22,400)	Unclassified Asset
1588	RSVAPOWER		($22,400)				($22,400)	Unclassified Asset
1589	RSVA-GA		$22,400				$22,400	Unclassified Asset
1590	Recovery of Regulatory Asset Balances		$0				$0	Unclassified Asset
1592	2006 PILs Variance		$1,613				$1,613	Unclassified Asset
1595	Reg Balance Control Account		$0				$0	Unclassified Asset
1605	Electric Plant in Service - Control Account						$0	Unclassified Asset

1606	Organization					$0	Non-Distribution Asset
1608	Franchises and Consents					$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant					$0	Non-Distribution Asset
1615	Land					$0	Non-Distribution Asset
1616	Land Rights					$0	Non-Distribution Asset
1620	Buildings and Fixtures					$0	Non-Distribution Asset
1630	Leasehold Improvements					$0	Non-Distribution Asset
1635	Boiler Plant Equipment					$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators					$0	Non-Distribution Asset
1645	Turbogenerator Units					$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways					$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators					$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges					$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories					$0	Non-Distribution Asset
1670	Prime Movers					$0	Non-Distribution Asset
1675	Generators					$0	Non-Distribution Asset
1680	Accessory Electric Equipment					$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment					$0	Non-Distribution Asset
1705	Land					$0	Non-Distribution Asset
1706	Land Rights					$0	Non-Distribution Asset
1708	Buildings and Fixtures					$0	Non-Distribution Asset
1710	Leasehold Improvements					$0	Non-Distribution Asset
1715	Station Equipment					$0	Non-Distribution Asset
1720	Towers and Fixtures					$0	Non-Distribution Asset
1725	Poles and Fixtures					$0	Non-Distribution Asset
1730	Overhead Conductors and Devices					$0	Non-Distribution Asset
1735	Underground Conduit					$0	Non-Distribution Asset
1740	Underground Conductors and Devices					$0	Non-Distribution Asset
1745	Roads and Trails					$0	Non-Distribution Asset
1805	Land	$1,049,593				$1,049,593	Land and Buildings
1806	Land Rights	$394,446				$394,446	Land and Buildings
1808	Buildings and Fixtures					$0	Land and Buildings
1810	Leasehold Improvements					$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV					$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	$9,280,003				$9,280,003	DS
1825	Storage Battery Equipment					$0	Other Distribution Assets
1830	Poles, Towers and Fixtures	$13,400,346				$13,400,346	Poles, Wires
1835	Overhead Conductors and Devices	$13,453,415				$13,453,415	Poles, Wires
1840	Underground Conduit	$7,376,690				$7,376,690	Poles, Wires
1845	Underground Conductors and Devices	$9,951,607				$9,951,607	Poles, Wires
1850	Line Transformers	$10,485,960				$10,485,960	Line Transformers
1855	Services	$6,909,008				$6,909,008	Services and Meters
1860	Meters	$2,536,599				$2,536,599	Services and Meters
	blank row						
1865	Other Installations on Customer's Premises					$0	Non-Distribution Asset
1870	Leased Property on Customer Premises					$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems					$0	Non-Distribution Asset
1905	Land	$1,015,496				$1,015,496	Land and Buildings
1906	Land Rights					$0	Land and Buildings
1908	Buildings and Fixtures	$12,468,010				$12,468,010	General Plant
1910	Leasehold Improvements					$0	General Plant
1915	Office Furniture and Equipment	$261,002				$261,002	Equipment
1920	Computer Equipment - Hardware	$771,534				$771,534	IT Assets
1925	Computer Software	$1,413,619				$1,413,619	IT Assets
1930	Transportation Equipment	$1,649,287				$1,649,287	Equipment
1935	Stores Equipment	$148,341				$148,341	Equipment
1940	Tools, Shop and Garage Equipment	$504,415				$504,415	Equipment
1945	Measurement and Testing Equipment	$129,827				$129,827	Equipment
1950	Power Operated Equipment					$0	Equipment
1955	Communication Equipment					$0	Equipment
1960	Miscellaneous Equipment					$0	Equipment
1965	Water Heater Rental Units					$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises					$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises					$0	Other Distribution Assets
1980	System Supervisory Equipment	$1,727,703				$1,727,703	Other Distribution Assets
1985	Sentinel Lighting Rental Units					$0	Non-Distribution Asset
1990	Other Tangible Property					$0	Other Distribution Assets
1995	Contributions and Grants - Credit	($26,726,013)				($26,726,013)	Contributions and Grants
2005	Property Under Capital Leases					$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold					$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified					$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others					$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use					$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric					$0	Other Distribution Assets
2055	Construction Work in Progress--Electric					$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment					$0	Unclassified Asset
2065	Other Electric Plant Adjustment					$0	Non-Distribution Asset
2070	Other Utility Plant					$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases					$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($9,200,495)				($9,200,495)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles					$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment					$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant					$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property					$0	Non-Distribution Asset
2205	Accounts Payable					$0	Liability
2208	Customer Credit Balances					$0	Liability
2210	Current Portion of Customer Deposits					$0	Liability
2215	Dividends Declared					$0	Liability
2220	Miscellaneous Current and Accrued Liabilities					$0	Liability
2225	Notes and Loans Payable					$0	Liability
2240	Accounts Payable to Associated Companies					$0	Liability
2242	Notes Payable to Associated Companies					$0	Liability
2250	Debt Retirement Charges(DRC) Payable					$0	Liability
2252	Transmission Charges Payable					$0	Liability
2254	Electrical Safety Authority Fees Payable					$0	Liability
2256	Independent Market Operator Fees and Penalties Payable					$0	Liability
2260	Current Portion of Long Term Debt					$0	Liability
2262	Ontario Hydro Debt - Current Portion					$0	Liability
2264	Pensions and Employee Benefits - Current Portion					$0	Liability
2268	Accrued Interest on Long Term Debt					$0	Liability
2270	Matured Long Term Debt					$0	Liability
2272	Matured Interest on Long Term Debt					$0	Liability
2285	Obligations Under Capital Leases--Current					$0	Liability
2290	Commodity Taxes					$0	Liability
2292	Payroll Deductions / Expenses Payable					$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					$0	Liability
2296	Future Income Taxes - Current					$0	Liability
2305	Accumulated Provision for Injuries and Damages					$0	Liability
2306	Employee Future Benefits					$0	Liability
2308	Other Pensions - Past Service Liability					$0	Liability
2310	Vested Sick Leave Liability					$0	Liability
2315	Accumulated Provision for Rate Refunds					$0	Liability
2320	Other Miscellaneous Non-Current Liabilities					$0	Liability
2325	Obligations Under Capital Lease--Non-Current					$0	Liability
2330	Development Charge Fund					$0	Liability
2335	Long Term Customer Deposits					$0	Liability
2340	Collateral Funds Liability					$0	Liability
2345	Unamortized Premium on Long Term Debt					$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion					$0	Liability
2350	Future Income Tax - Non-Current					$0	Liability
2405	Other Regulatory Liabilities					$0	Liability
2410	Deferred Gains from Disposition of Utility Plant					$0	Liability
2415	Unamortized Gain on Reacquired Debt					$0	Liability
2425	Other Deferred Credits					$0	Liability
2435	Accrued Rate-Payer Benefit					$0	Liability
2505	Debentures Outstanding - Long Term Portion					$0	Liability
2510	Debenture Advances					$0	Liability
2515	Reacquired Bonds					$0	Liability
2520	Other Long Term Debt					$0	Liability
2525	Term Bank Loans - Long Term Portion					$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion					$0	Liability
2550	Advances from Associated Companies					$0	Liability
3005	Common Shares Issued					$0	Equity
3008	Preference Shares Issued					$0	Equity
3010	Contributed Surplus					$0	Equity
3020	Donations Received					$0	Equity
3022	Development Charges Transferred to Equity					$0	Equity
3026	Capital Stock Held in Treasury					$0	Equity
3030	Miscellaneous Paid-In Capital					$0	Equity
3035	Installments Received on Capital Stock					$0	Equity
3040	Appropriated Retained Earnings					$0	Equity
3045	Unappropriated Retained Earnings					$0	Equity

3046	Balance Transferred From Income		$0		$0	($2,281,885)		Equity
3047	Appropriations of Retained Earnings - Current Period					$0		Equity
3048	Dividends Payable-Preference Shares					$0		Equity
3049	Dividends Payable-Common Shares					$0		Equity
3055	Adjustment to Retained Earnings					$0		Equity
3065	Unappropriated Undistributed Subsidiary Earnings					$0		Equity
3075	Non-Utility Shareholders' Equity					$0		Equity
4006	Residential Energy Sales	($18,014,004)				($18,014,004)		Sales of Electricity
4010	Commercial Energy Sales					$0		Sales of Electricity
4015	Industrial Energy Sales					$0		Sales of Electricity
4020	Energy Sales to Large Users					$0		Sales of Electricity
4025	Street Lighting Energy Sales	($79,061)				($79,061)		Sales of Electricity
4030	Sentinel Lighting Energy Sales	($11,348)				($11,348)		Sales of Electricity
4035	General Energy Sales	($10,509,186)				($10,509,186)		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	($1,555,523)				($1,555,523)		Sales of Electricity
4064	Billed-One-Time	($168,317)				($168,317)		Sales of Electricity
4066	Billed NW	($1,449,342)				($1,449,342)		Sales of Electricity
4068	Billed CN	($1,043,156)				($1,043,156)		Sales of Electricity
4069	Billed LV	($680,751)				($680,751)		Sales of Electricity
4080	Distribution Services Revenue					$0		Distribution Services Revenue
4082	Retail Services Revenues					$0	M&A	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues					$0	M&A	Other Distribution Revenue
4086	SSS Admin Charge					$0	CCA	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales					$0	M&A	Other Distribution Revenue
4105	Transmission Charges Revenue					$0		Other Revenue - Unclassified
4110	Transmission Services Revenue					$0		Other Revenue - Unclassified
4205	Interdepartmental Rents					$0	M&A	Other Distribution Revenue
4210	Rent from Electric Property	($326,600)				($326,600)	OLE	Other Distribution Revenue
4215	Other Utility Operating Income					$0	M&A	Other Distribution Revenue
4220	Other Electric Revenues					$0	M&A	Other Distribution Revenue
4225	Late Payment Charges	($80,300)				($80,300)	PHA	Late Payment Charges
4230	Sales of Water and Water Power					$0		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues					$0		Specific Service Charges
4235-1	Account Set Up Charges					$0	WNB	Specific Service Charges
4235-90	Miscellaneous Service Revenues - Residual	($173,300)				($173,300)	M&A	Specific Service Charges
4240	Provision for Rate Refunds					$0	M&A	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	($942,892)				($942,892)	M&A	Other Distribution Revenue
4305	Regulatory Debits					$0	M&A	Other Income & Deductions
4310	Regulatory Credits					$0	M&A	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others					$0	M&A	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others					$0	M&A	Other Income & Deductions
4324	Special Purpose Charge Recovery					$0		Other Revenue - Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.					$0	D&M	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.					$0	M&A	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges					$0	M&A	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments					$0	M&A	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant					$0	M&A	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant					$0	M&A	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	$192,249				$192,249	D&M	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property					$0	M&A	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission					$0	M&A	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission					$0	M&A	Other Income & Deductions
4375	Revenues from Non-Utility Operations	($1,120,000)				($1,120,000)	D&M	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	$1,013,300				$1,013,300	M&A	Other Revenue - Unclassified
4385	Non-Utility Rental Income					$0		Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	($164,800)				($164,800)	M&A	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest					$0	M&A	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization					$0	M&A	Other Income & Deductions
4405	Interest and Dividend Income	$0				$0	M&A	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies					$0	M&A	Other Income & Deductions
4505	Operation Supervision and Engineering					$0		Non-Distribution Expenses
4510	Fuel					$0		Non-Distribution Expenses
4515	Steam Expense					$0		Non-Distribution Expenses
4520	Steam From Other Sources					$0		Non-Distribution Expenses
4525	Steam Transferred--Credit					$0		Non-Distribution Expenses
4530	Electric Expense					$0		Non-Distribution Expenses
4535	Water For Power					$0		Non-Distribution Expenses
4540	Water Power Taxes					$0		Non-Distribution Expenses
4545	Hydraulic Expenses					$0		Non-Distribution Expenses
4550	Generation Expense					$0		Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses					$0		Non-Distribution Expenses
4560	Rents					$0		Non-Distribution Expenses
4565	Allowances for Emissions					$0		Non-Distribution Expenses
4605	Maintenance Supervision and Engineering					$0		Non-Distribution Expenses
4610	Maintenance of Structures					$0		Non-Distribution Expenses
4615	Maintenance of Boiler Plant					$0		Non-Distribution Expenses
4620	Maintenance of Electric Plant					$0		Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways					$0		Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators					$0		Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant					$0		Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant					$0		Non-Distribution Expenses
4705	Power Purchased	$28,613,599				$28,613,599		Power Supply Expenses (Working Capital)
4708	Charges-WMS	$1,555,523				$1,555,523		Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments					$0		Power Supply Expenses (Working Capital)
4712	Charges-One-Time					$0		Power Supply Expenses (Working Capital)
4714	Charges-NW	$1,449,342				$1,449,342		Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching					$0		Other Power Supply Expenses
4716	Charges-CN	$1,043,156				$1,043,156		Power Supply Expenses (Working Capital)
4720	Other Expenses					$0		Other Power Supply Expenses
4725	Competition Transition Expense					$0		Other Power Supply Expenses
4730	Rural Rate Assistance Expense	$168,317				$168,317		Power Supply Expenses (Working Capital)
4750	Charges-LV	$680,751				$680,751		Power Supply Expenses (Working Capital)
4751	Charges - Smart Metering Entity Charge					$0		Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering					$0		Non-Distribution Expenses
4810	Load Dispatching					$0		Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses					$0		Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour					$0		Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense					$0		Non-Distribution Expenses
4830	Overhead Line Expenses					$0		Non-Distribution Expenses
4835	Underground Line Expenses					$0		Non-Distribution Expenses
4840	Transmission of Electricity by Others					$0		Non-Distribution Expenses
4845	Miscellaneous Transmission Expense					$0		Non-Distribution Expenses
4850	Rents					$0		Non-Distribution Expenses
4905	Maintenance Supervision and Engineering					$0		Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures					$0		Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment					$0		Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures					$0		Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices					$0		Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way					$0		Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs					$0		Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails					$0		Non-Distribution Expenses
4960	Maintenance of Underground Lines					$0		Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant					$0		Non-Distribution Expenses
5005	Operation Supervision and Engineering	$261,600				$261,600		Operation (Working Capital)
5010	Load Dispatching	$20,200				$20,200		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense					$0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour					$0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses					$0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	$10,500				$10,500		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,900				$3,900		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	$156,700				$156,700		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$8,200				$8,200		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	$2,500				$2,500		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	$800				$800		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	$93,200				$93,200		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$114,900				$114,900		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation					$0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation					$0		Operation (Working Capital)

5060	Street Lighting and Signal System Expense					$0	Non-Distribution Expenses
5065	Meter Expense	$369,600				$369,600	Operation (Working Capital)
5070	Customer Premises - Operation Labour	$137,700				$137,700	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	$118,100				$118,100	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	$665,200				$665,200	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid					$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	$11,300				$11,300	Operation (Working Capital)
5096	Other Rent					$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	$14,900				$14,900	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations					$0	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment					$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	$59,500				$59,500	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	$20,600				$20,600	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	$134,400				$134,400	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	$62,900				$62,900	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	$163,300				$163,300	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit					$0	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	$12,200				$12,200	Maintenance (Working Capital)
5155	Maintenance of Underground Services	$124,400				$124,400	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	$77,900				$77,900	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems					$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour					$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses					$0	Non-Distribution Expenses
5175	Maintenance of Meters	$29,500				$29,500	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property					$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour					$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses					$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour					$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses					$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises					$0	Non-Distribution Expenses
5205	Purchase of Transmission and System Services					$0	Other Power Supply Expenses
5210	Transmission Charges					$0	Other Power Supply Expenses
5215	Transmission Charges Recovered					$0	Other Power Supply Expenses
5305	Supervision	$138,200				$138,200	Billing and Collection (Working Capital)
5310	Meter Reading Expense	$19,900				$19,900	Billing and Collection (Working Capital)
5315	Customer Billing	$488,900				$488,900	Billing and Collection (Working Capital)
5320	Collecting	$390,100				$390,100	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short					$0	Billing and Collection (Working Capital)
5330	Collection Charges					$0	Billing and Collection (Working Capital)
5335	Bad Debt Expense	$82,100				$82,100	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	$176,700				$176,700	Billing and Collection (Working Capital)
5405	Supervision					$0	Community Relations (Working Capital)
5410	Community Relations - Sundry	$9,200				$9,200	Community Relations (Working Capital)
5415	Energy Conservation					$0	Community Relations - CDM (Working Capital)
5420	Community Safety Program	$1,000				$1,000	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	$2,100				$2,100	Community Relations (Working Capital)
5505	Supervision					$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense					$0	Other Distribution Expenses
5515	Advertising Expense					$0	Advertising Expenses
5520	Miscellaneous Sales Expense					$0	Other Distribution Expenses
5605	Executive Salaries and Expenses	$268,500				$268,500	Administrative and General Expenses (Working Capit
5610	Management Salaries and Expenses	$377,900				$377,900	Administrative and General Expenses (Working Capit
5615	General Administrative Salaries and Expenses	$1,568,500				$1,568,500	Administrative and General Expenses (Working Capit
5620	Office Supplies and Expenses	$213,200				$213,200	Administrative and General Expenses (Working Capit
5625	Administrative Expense Transferred Credit					$0	Administrative and General Expenses (Working Capit
5630	Outside Services Employed	$185,800				$185,800	Administrative and General Expenses (Working Capit
5635	Property Insurance	$51,300				$51,300	Insurance Expense (Working Capital)
5640	Injuries and Damages	$61,600				$61,600	Administrative and General Expenses (Working Capit
5645	Employee Pensions and Benefits	$19,000				$19,000	Administrative and General Expenses (Working Capit
5650	Franchise Requirements					$0	Administrative and General Expenses (Working Capit
5655	Regulatory Expenses	$71,800				$71,800	Administrative and General Expenses (Working Capit
5660	General Advertising Expenses	$0				$0	Advertising Expenses
5665	Miscellaneous General Expenses	$139,600				$139,600	Administrative and General Expenses (Working Capit
5670	Rent	$800				$800	Administrative and General Expenses (Working Capit
5675	Maintenance of General Plant	$410,900				$410,900	Administrative and General Expenses (Working Capit
5680	Electrical Safety Authority Fees	$10,300				$10,300	Administrative and General Expenses (Working Capit
5681	Special Purpose Charge Expense					$0	Unclassified Expenses
5685	Independent Market Operator Fees and Penalties					$0	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	$3,254,557				$3,254,557	Amortization of Assets
5710	Amortization of Limited Term Electric Plant					$0	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant					$0	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments					$0	Other Amortization - Unclassified
5725	Miscellaneous Amortization					$0	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs					$0	Amortization of Assets
5735	Amortization of Deferred Development Costs					$0	Amortization of Assets
5740	Amortization of Deferred Charges					$0	Amortization of Assets
6005	Interest on Long Term Debt	$1,629,047	($1,629,047)		$0	$1,264,398	Interest Expense - Unclassifed
6010	Amortization of Debt Discount and Expense					$0	Interest Expense - Unclassifed
6015	Amortization of Premium on Debt Credit					$0	Interest Expense - Unclassifed
6020	Amortization of Loss on Reacquired Debt					$0	Interest Expense - Unclassifed
6025	Amortization of Gain on Reacquired Debt--Credit					$0	Interest Expense - Unclassifed
6030	Interest on Debt to Associated Companies					$0	Interest Expense - Unclassifed
6035	Other Interest Expense	$2,550				$2,550	Interest Expense - Unclassifed
6040	Allowance for Borrowed Funds Used During Construction--Credit					$0	Interest Expense - Unclassifed
6042	Allowance For Other Funds Used During Construction					$0	Interest Expense - Unclassifed
6045	Interest Expense on Capital Lease Obligations					$0	Interest Expense - Unclassifed
6105	Taxes Other Than Income Taxes	$125,700				$125,700	Other Distribution Expenses
6110	Income Taxes		$0		$0	$178,363	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes					$0	Income Tax Expense - Unclassified
6205	Donations	$13,900				$13,900	Unclassified Expenses
6205-1	Sub-account LEAP Funding					$0	Other Distribution Expenses
6210	Life Insurance					$0	Insurance Expense (Working Capital)
6215	Penalties					$0	Other Distribution Expenses
6225	Other Deductions					$0	Other Distribution Expenses
6305	Extraordinary Income					$0	Unclassified Expenses
6310	Extraordinary Deductions					$0	Unclassified Expenses
6315	Income Taxes, Extraordinary Items					$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains					$0	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses					$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations					$0	Unclassified Expenses

$0

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

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

Grouped Accounts	**Financial Statement**	**Reclassified Balance**
Land and Buildings	**$2,459,535**	**$2,459,535**
TS Primary Above 50	**$0**	**$0**
DS	**$9,280,003**	**$9,280,003**
Poles, Wires	**$44,182,058**	**$44,182,058**
Line Transformers	**$10,485,960**	**$10,485,960**
Services and Meters	**$9,445,606**	**$9,445,606**
General Plant	**$12,468,010**	**$12,468,010**
Equipment	**$2,692,873**	**$2,692,873**
IT Assets	**$2,185,153**	**$2,185,153**
CDM Expenditures and Recoveries	**$0**	**$0**
Other Distribution Assets	**$1,727,703**	**$1,727,703**
Contributions and Grants	**($26,726,013)**	**($26,726,013)**
Accumulated Amortization	**($9,200,495)**	**($9,200,495)**
Non-Distribution Asset	**$0**	**$0**
Unclassified Asset	**$8,433,313**	**$8,433,313**
Liability	**$0**	**$0**
Equity	**$0**	**($2,281,885)**
Sales of Electricity	**($33,510,688)**	**($33,510,688)**
Distribution Services Revenue	**$0**	**$0**
Late Payment Charges	**($80,300)**	**($80,300)**
Specific Service Charges	**($173,300)**	**($173,300)**

Other Distribution Revenue	($1,269,492)	($1,269,492)
Other Revenue - Unclassified	($106,700)	($106,700)
Other Income & Deductions	$27,449	$27,449
Power Supply Expenses (Working Capital)	$33,510,688	$33,510,688
Other Power Supply Expenses	$0	$0
Operation (Working Capital)	$1,974,400	$1,974,400
Maintenance (Working Capital)	$699,600	$699,600
Billing and Collection (Working Capital)	$1,213,800	$1,213,800
Community Relations (Working Capital)	$12,300	$12,300
Community Relations - CDM (Working Capital)	$0	$0
Administrative and General Expenses (Working Capital)	$3,327,900	$3,327,900
Insurance Expense (Working Capital)	$51,300	$51,300
Bad Debt Expense (Working Capital)	$82,100	$82,100
Advertising Expenses	$0	$0
Charitable Contributions	$0	$0
Amortization of Assets	$3,254,557	$3,254,557
Other Amortization - Unclassified	$0	$0
Interest Expense - Unclassifed	$1,631,597	$1,266,948
Income Tax Expense - Unclassified	$0	$178,363
Other Distribution Expenses	$125,700	$125,700
Non-Distribution Expenses	$0	$0
Unclassified Expenses	$13,900	$13,900
Total	$78,218,516	$75,750,345

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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, cell G15	$59,000,393

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											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	-					-				
1806-2	Land Rights Station <50 kV		100.00%	$394,446	394,446			$ (65,581)		328,866	$15,109			
1808	Buildings and Fixtures	$0		$0	-									
1808-1	Buildings and Fixtures > 50 kV			$0	-					-				
1808-2	Buildings and Fixtures < 50 KV		100.00%	$0	-					-				
1810	Leasehold Improvements	$0		$0	-									
1810-1	Leasehold Improvements >50 kV			$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	$9,280,003		($9,280,003)	-					-				
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%	$9,094,403	9,094,403	($68,470)	$7,614	$ (807,342)		8,226,204	$239,947			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		2.00%	$185,600	185,600	($1,397)	$155	$ (16,476)		167,882	$4,897			
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	$13,400,346		($13,400,346)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		76.00%	$10,184,263	10,184,263	($1,898,817)	$127,220	$ (900,932)		7,511,734	$267,745			
1830-5	Poles, Towers and Fixtures - Secondary		24.00%	$3,216,083	3,216,083	($599,626)	$40,175	$ (284,505)		2,372,127	$84,551			
1835	Overhead Conductors and Devices	$13,453,415		($13,453,415)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		84.40%	$11,354,682	11,354,682	($1,920,186)	$148,502	$ (924,953)		8,658,045	$251,904			
1835-5	Overhead Conductors and Devices - Secondary		15.60%	$2,098,733	2,098,733	($354,916)	$27,448	$ (170,963)		1,600,302	$46,560			
1840	Underground Conduit	$7,376,690		($7,376,690)	-									

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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, cell G15	$59,000,393

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											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
1840-3	Underground Conduit - Bulk Delivery			$0	-					-				
1840-4	Underground Conduit - Primary		36.00%	$2,655,608	2,655,608	($2,395,299)	$200,907	$ (190,105)		271,111	$76,964			
1840-5	Underground Conduit - Secondary		64.00%	$4,721,082	4,721,082	($4,258,309)	$357,168	$ (337,965)		481,976	$136,825			
1845	Underground Conductors and Devices	$9,951,607		($9,951,607)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-					-				
1845-4	Underground Conductors and Devices - Primary		97.00%	$9,653,059	9,653,059	($2,979,101)	$251,493	$ (1,178,303)		5,747,148	$304,895			
1845-5	Underground Conductors and Devices - Secondary		3.00%	$298,548	298,548	($92,137)	$7,778	$ (36,442)		177,747	$9,430			
1850	Line Transformers	$10,485,960		$0	10,485,960	($7,409,011)	$631,894	$ (934,791)		2,774,052	$327,199			
1855	Services	$6,909,008		$0	6,909,008	($4,652,329)	$397,355	$ (522,051)		2,131,982	$182,470			
1860	Meters	$2,536,599		$0	2,536,599	($96,414)	$10,519	$ (848,866)		1,601,837	$218,447			
	Total	**$74,837,666**		**($0)**	**$74,837,666**	**($26,726,013)**	**$2,208,227**	**($7,219,274)**	**$0**	**43,100,606**	**$2,166,943**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$74,837,666**												

General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1905	Land	$1,015,496			1,015,496					$ 1,015,496	$0			
1906	Land Rights	$0			-					$ -	$0			
1908	Buildings and Fixtures	$12,468,010			12,468,010			$ (754,123)		$ 11,713,886	$246,350			
1910	Leasehold Improvements	$0			-					$ -	$0			
1915	Office Furniture and Equipment	$261,002			261,002			$ (110,214)		$ 150,789	$33,031			
1920	Computer Equipment - Hardware	$771,534			771,534			$ (507,096)		$ 264,438	$180,439			
1925	Computer Software	$1,413,619			1,413,619			$ (982,434)		$ 431,185	$328,432			
1930	Transportation Equipment	$1,649,287			1,649,287			$ (795,550)		$ 853,737	$0			
1935	Stores Equipment	$148,341			148,341			$ (65,569)		$ 82,772	$22,410			
1940	Tools, Shop and Garage Equipment	$504,415			504,415			$ (205,923)		$ 298,492	$63,334			
1945	Measurement and Testing Equipment	$129,827			129,827			$ (28,835)		$ 100,993	$13,995			
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	$1,727,703			1,727,703			$ (739,704)		$ 987,999	$199,623			
1990	Other Tangible Property	$0			-					$ -	$0			
2005	Property Under Capital Leases	$0			-					$ -	$0			

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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, cell G15	$59,000,393

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											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
2010	Electric Plant Purchased or Sold	$0			-					$ -	$0			
	Total	$20,089,236		$0	$20,089,236	$0	$0	($4,189,448)	$0	$15,899,788	$1,087,614	$0	$0	$0
	SUB TOTAL from I3	$20,089,236												
	I3 Directly Allocated	$0												
	Grand Total	$94,926,902		($0)	$94,926,902	($26,726,013)	$2,208,227	($11,408,721)	$0	$59,000,394	$3,254,557	$0	$0	$0

To be Prorated

1995	Contributed Capital - 1995	($26,726,013)				$26,726,013	Balanced							
2105	Accumulated Depreciation - 2105	($9,200,495)						$9,200,495	Balanced					
2120	Accumulated Depreciation - 2120	$0						($0)	$0	Balanced				
	Total	**($35,926,508)**												
	Net Assets	**$59,000,394**	**Net Fixed Assets Match**											

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$3,254,557									($3,254,557)	Balanced		
5710	Amortization of Limited Term Electric Plant	$0										$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	$0											$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	$0												$0	Balanced
	Total Amortization Expense	**$3,254,557**												

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Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	**774.7**
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	**40%**
Working Capital Allowance to be included in Rate Base (%)	**7.5%**
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	**8%**

748	10.2	16.4	17.9	16.0	17.4
	2017	2018	2019	2020	2021

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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

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	21,157

Total kWs from Load Forecast	242,792,568

Deficiency/sufficiency (RRWF 8. cell F51)	- 518,953

Miscellaneous Revenue (RRWF 5. cell F48)	1,602,344

			1	2	3	7	8	9
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
Billing Data								
Forecast kWh	**CEN**	Error	152,052,309	31,245,332	58,150,841	681,779	96,006	566,301
Forecast kW	**CDEM**	Error			163,334	1,923	267	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		39,045			39,045			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-						
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	242,792,568	152,052,309	31,245,332	58,150,841	681,779	96,006	566,301

Existing Monthly Charge			$40.37	$48.31	$231.42	$5.24	$15.76	$14.87
Existing Distribution kWh Rate			$0.0131	$0.0117				$0.0249
Existing Distribution kW Rate					$4.6768	$36.2173	$71.7950	
Existing TOA Rate					$0.60			
Additional Charges								
Distribution Revenue from Rates		$12,368,434	$10,074,806	$990,493	$962,429	$264,345	$49,225	$27,136
Transformer Ownership Allowance		$23,427	$0	$0	$23,427	$0	$0	$0
Net Class Revenue	**CREV**	$12,345,007	$10,074,806	$990,493	$939,002	$264,345	$49,225	$27,136

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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	$80,445	$68,472	$8,994	$2,594	$0	$80	$305
Number of Bills	CNB	216,762	200,112	12,948	858.00	60.00	1,908.00	876.00
Number of Devices	CDEV					3,098		73
Number of Connections (Unmetered)	CCON	3,171				3,098		73
Total Number of Customers	CCA	18,064	16,676	1,079	72	5	159	73
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	18,141	16,676	1,079	72	83	159	73
Line Transformer Customer Base	CCLT	18,136	16,676	1,079	66	83	159	73
Secondary Customer Base	CCS	16,330	15,842	270	36	3	107	73
Weighted - Services	CWCS	17,059	15,842	658	245	313	-	-
Weighted Meter -Capital	CWMC	2,171,887	1,763,387	314,311	94,189	-	-	-
Weighted Meter Reading	CWMR	995	167	108	720	-	-	-
Weighted Bills	CWNB	214,023	200,112	11,410	640	39	1,249	573

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 Asset Data		Line Transformer Asset Data	
Class	**Customers/ Devices**	**4 NCP**	**Customers/ Devices**	**4 NCP**
Residential	16,676	139,075	16,676	139,075
Street Light	3,098	692	3,098	692

Street Lighting Adjustment Factors	
Primary	37.3439
Line Transformer	37.3439

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Sheet I7.1 Meter Capital Worksheet -

		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			81.19%			14%			4%			0%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			2.75			12.37			-			-			-			1.15
	Total	16676	1763387	105.7440034	1079	314311	291.2984245	72	94189	1308.180556	0	0	-	0	0	-	0	0	-	17827	2171887	121.8313233
Meter Types	**Cost per Meter (Installed)**																					
Single Phase 200 Amp - Urban	595	1	595			0			0			0			0			0		1	595	
Single Phase 200 Amp - Rural			0			0			0			0			0			0		0	0	
Single Phase with IT	268	338	90584		66	17688		3	804			0			0			0		407	109076	
Network Meter (Costs to be updated)	184	14	2576		3	552			0			0			0			0		17	3128	
Three-phase - No demand			0			0			0			0			0			0		0	0	
Smart Meters	102	16,311	1663722		633	64566			0			0			0			0		16,944	1728288	
Demand without IT (usually three-phase)			0			0			0			0			0			0		0	0	
Demand with IT	1,235	1	1235		88	108680		42	51870			0			0			0		131	161785	
Demand with IT and Interval Capability - Secondary	1,735		0			0		22	38170			0			0			0		22	38170	
Demand with IT and Interval Capability - Primary	1,035		0			0		2	2070			0			0			0		2	2070	
Demand with IT and Interval Capability -Special (WMP)			0			0			0			0			0			0		0	0	
THree-phase - with demand			0			0			0			0			0			0		0	0	
Smart Meters with Demand			0			0			0			0			0			0		0	0	
Demand	$425	11	4675		289	122825		3	1275			0			0			0		303	128775	

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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Description		1			2			3			7			8			9					
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor			16.77%			10.85%			72.39%			0.00%			0.00%			0.00%			100.00%
	Cost Relative to Residential Average Cost			1.00			10.00			1000.00			0.00			0.00			0.00			1011.00
	Total	16,676	167	0.01	1,079	108	0.10	72	720	10.00	5	-	-	159	-	-	-	-	0	17,991	995	10
	Factor																					
Residential - Urban - Outside			0			0			0			0			0			0		-	-	
Residential - Urban - Outside with other services			0			0			0			0			0			0		-	-	
Residential - Urban - Inside			0			0			0			0			0			0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0			0			0		-	-	
Residential - Rural - Outside			0			0			0			0			0			0		-	-	
Residential - Rural - Outside with other services			0			0			0			0			0			0		-	-	
Residential	0.01	16,676	167			0			0			0			0			0		16,676	167	
GS<50	0.10		0		1,079	108			0			0			0			0		1,079	108	
GS - Walking			0			0			0			0			0			0		-	-	
GS - Walking - with other services			0			0			0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read			0			0			0			0			0			0		-	-	
GS - Vehicle with other services			0			0			0			0			0			0		-	-	
GS>50	10.00		0			0		72	720			0			0			0		72	720	
LDC Specific 4			0			0			0			0			0			0		-	-	
Interval			0			0			0			0			0			0		-	-	
Sentinel	0.00		0			0			0		5	0		159	0			0		164	-	
LDC Specific 6	0		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	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
CO-INCIDENT PEAK								
1 CP								
Transformation CP	TCP1	48,211	34,549	4,836	8,763	-	-	63
Bulk Delivery CP	BCP1	48,211	34,549	4,836	8,763	-	-	63
Total Sytem CP	DCP1	48,211	34,549	4,836	8,763	-	-	63
4 CP								
Transformation CP	TCP4	187,157	137,074	17,699	31,541	511	72	261
Bulk Delivery CP	BCP4	187,157	137,074	17,699	31,541	511	72	261
Total Sytem CP	DCP4	187,157	137,074	17,699	31,541	511	72	261
12 CP								
Transformation CP	TCP12	481,327	328,265	52,948	98,367	852	121	774
Bulk Delivery CP	BCP12	481,327	328,265	52,948	98,367	852	121	774
Total Sytem CP	DCP12	481,327	328,265	52,948	98,367	852	121	774
NON CO_INCIDENT PEAK								
1 NCP								
Classification NCP from Load Data Provider	DNCP1	53,484	36,697	5,828	10,695	173	24	67
Primary NCP	PNCP1	53,484	36,697	5,828	10,695	173	24	67
Line Transformer NCP	LTNCP1	53,484	36,697	5,828	10,695	173	24	67
Secondary NCP	SNCP1	41,927	34,935	1,457	5,347	104	16	67
4 NCP								
Classification NCP from Load Data Provider	DNCP4	201,807	139,075	21,410	40,270	692	97	264
Primary NCP	PNCP4	201,807	139,075	21,410	40,270	692	97	264
Line Transformer NCP	LTNCP4	201,807	139,075	21,410	40,270	692	97	264
Secondary NCP	SNCP4	158,630	132,399	5,352	20,135	415	64	264
12 NCP								
Classification NCP from Load Data Provider	DNCP12	510,162	334,508	58,177	114,356	2,058	290	774
Primary NCP	PNCP12	510,162	334,508	58,177	114,356	2,058	290	774
Line Transformer NCP	LTNCP12	510,162	334,508	58,177	114,356	2,058	290	774
Secondary NCP	SNCP12	392,375	318,452	14,544	57,178	1,235	193	774

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Sheet I9 Direct Allocation Worksheet -

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

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load

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

1995	Contributions and Grants - Credit	$0	Yes						

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

1805	Land	$0	Yes						
1806	Land Rights	$0	Yes						
1808	Buildings and Fixtures	$0	Yes						
1810	Leasehold Improvements	$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	Yes						
1825	Storage Battery Equipment	$0	Yes						
1830	Poles, Towers and Fixtures	$0	Yes						
1835	Overhead Conductors and Devices	$0	Yes						
1840	Underground Conduit	$0	Yes						
1845	Underground Conductors and Devices	$0	Yes						
1850	Line Transformers	$0	Yes						
1855	Services	$0	Yes						
1860	Meters	$0	Yes						
	blank row	$0	Yes						
1905	Land	$0	Yes						
1906	Land Rights	$0	Yes						
1908	Buildings and Fixtures	$0	Yes						
1910	Leasehold Improvements	$0	Yes						
1915	Office Furniture and Equipment	$0	Yes						
1920	Computer Equipment - Hardware	$0	Yes						
1925	Computer Software	$0	Yes						
1930	Transportation Equipment	$0	Yes						
1935	Stores Equipment	$0	Yes						
1940	Tools, Shop and Garage Equipment	$0	Yes						
1945	Measurement and Testing Equipment	$0	Yes						
1950	Power Operated Equipment	$0	Yes						
1955	Communication Equipment	$0	Yes						
1960	Miscellaneous Equipment	$0	Yes						
1970	Load Management Controls - Customer Premises	$0	Yes						
1975	Load Management Controls - Utility Premises	$0	Yes						
1980	System Supervisory Equipment	$0	Yes						
1990	Other Tangible Property	$0	Yes						
2005	Property Under Capital Leases	$0	Yes						
2010	Electric Plant Purchased or Sold	$0	Yes						
2050	Completed Construction Not Classified--Electric	$0	Yes						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	Yes						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	Yes						
	Directly Allocated Net Fixed Assets	**$0**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	Yes						
5010	Load Dispatching	$0	Yes						
5012	Station Buildings and Fixtures Expense	$0	Yes						
5014	Transformer Station Equipment - Operation Labour	$0	Yes						
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	Yes						
5016	Distribution Station Equipment - Operation Labour	$0	Yes						
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	Yes						
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	Yes						
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	Yes						
5030	Overhead Subtransmission Feeders - Operation	$0	Yes						
5035	Overhead Distribution Transformers- Operation	$0	Yes						
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	Yes						
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	Yes						
5050	Underground Subtransmission Feeders - Operation	$0	Yes						
5055	Underground Distribution Transformers - Operation	$0	Yes						
5065	Meter Expense	$0	Yes						
5070	Customer Premises - Operation Labour	$0	Yes						
5075	Customer Premises - Materials and Expenses	$0	Yes						
5085	Miscellaneous Distribution Expense	$0	Yes						
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	Yes						
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	Yes						
5096	Other Rent	$0	Yes						
5105	Maintenance Supervision and Engineering	$0	Yes						
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	Yes						
5112	Maintenance of Transformer Station Equipment	$0	Yes						
5114	Maintenance of Distribution Station Equipment	$0	Yes						
5120	Maintenance of Poles, Towers and Fixtures	$0	Yes						
5125	Maintenance of Overhead Conductors and Devices	$0	Yes						
5130	Maintenance of Overhead Services	$0	Yes						

Demand Related

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
1805	Land	$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
1808	Buildings and Fixtures	$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	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$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	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$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	$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
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	blank row	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0
1910	Leasehold Improvements	$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
1920	Computer Equipment - Hardware	$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
1930	Transportation Equipment	$0	$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	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
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$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
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
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2050	Completed Construction Not Classified--Electric	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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
	Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

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

Total Net Fixed Assets Excluding Gen Plant	$43,100,606	Allocated	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	etered Scattered Load
Approved Total PILs	$178,363	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Debt	$1,264,398	$0	$0	$0	$0	$0	$0	$0
Approved Total Return on Equity	$2,281,885	$0	$0	$0	$0	$0	$0	$0
		Total	$0	$0	$0	$0	$0	$0

Customer Related

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
1805	Land	$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
1808	Buildings and Fixtures	$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	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$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	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$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	$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
1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	blank row	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0
1910	Leasehold Improvements	$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
1920	Computer Equipment - Hardware	$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
1930	Transportation Equipment	$0	$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	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
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$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
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
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2050	Completed Construction Not Classified--Electric	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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
	Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

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 Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	$12,345,007	$10,074,806	$990,493	$939,002	$264,345	$49,225	$27,136
mi	Miscellaneous Revenue (mi)	$1,602,344	$1,345,744	$119,336	$99,641	$27,091	$6,753	$3,780
		Miscellaneous Revenue Input equals Output						
	Total Revenue at Existing Rates	$13,947,350	$11,420,549	$1,109,829	$1,038,643	$291,436	$55,977	$30,916
	Factor required to recover deficiency (1 + D)	1.0416						
	Distribution Revenue at Status Quo Rates	$12,859,063	$10,494,329	$1,031,738	$978,103	$275,353	$51,275	$28,266
	Miscellaneous Revenue (mi)	$1,602,344	$1,345,744	$119,336	$99,641	$27,091	$6,753	$3,780
	Total Revenue at Status Quo Rates	$14,461,406	$11,840,072	$1,151,074	$1,077,743	$302,443	$58,027	$32,046
	Expenses							
di	Distribution Costs (di)	$2,019,100	$1,648,292	$139,392	$179,140	$40,045	$7,753	$4,479
cu	Customer Related Costs (cu)	$1,950,800	$1,714,721	$143,853	$41,581	$37,676	$8,888	$4,080
ad	General and Administration (ad)	$3,517,200	$2,968,937	$252,533	$205,426	$68,111	$14,615	$7,577
dep	Depreciation and Amortization (dep)	$3,249,660	$2,606,254	$255,634	$314,458	$55,303	$11,298	$6,713
INPUT	PILs (INPUT)	$178,363	$139,552	$14,694	$20,587	$2,543	$610	$376
INT	Interest	$1,264,398	$989,274	$104,162	$145,940	$18,031	$4,325	$2,666
	Total Expenses	$12,179,521	$10,067,030	$910,268	$907,133	$221,710	$47,489	$25,891
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$2,281,885	$1,785,363	$187,984	$263,382	$32,540	$7,806	$4,811
	Revenue Requirement (includes NI)	$14,461,406	$11,852,394	$1,098,252	$1,170,515	$254,250	$55,294	$30,702
		Revenue Requirement Input Does Not Equal Output						
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	$74,652,066	$59,753,385	$5,668,181	$7,476,075	$1,326,778	$267,518	$160,129
gp	General Plant - Gross	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$362,885	$72,392	$43,401
accum dep	Accumulated Depreciation	($9,184,174)	($7,284,269)	($773,488)	($947,028)	($129,866)	($30,983)	($18,540)
co	Capital Contribution	($26,724,616)	($22,231,348)	($1,672,851)	($1,995,154)	($660,358)	($104,773)	($60,131)
	Total Net Plant	$58,832,512	$46,316,536	$4,732,340	$6,555,184	$899,439	$204,155	$124,859
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$30,337,440	$18,999,254	$3,904,170	$7,266,069	$85,190	$11,996	$70,761
	OM&A Expenses	$7,487,100	$6,331,950	$535,777	$426,147	$145,833	$31,256	$16,137
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$37,824,540*	*$25,331,204*	*$4,439,947*	*$7,692,216*	*$231,022*	*$43,252*	*$86,897*
	Working Capital	$2,836,840	$1,899,840	$332,996	$576,916	$17,327	$3,244	$6,517
	Total Rate Base	$61,669,352	$48,216,377	$5,065,336	$7,132,100	$916,765	$207,399	$131,376
		Rate Base Input Does Not Equal Output						
	Equity Component of Rate Base	$24,667,741	$19,286,551	$2,026,134	$2,852,840	$366,706	$82,959	$52,551

Ontario Energy Board

2016 Cost Allocation Model

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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 Base

Rate Base Assets	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Net Income on Allocated Assets	**$2,281,885**	**$1,773,042**	**$240,806**	**$170,610**	**$80,734**	**$10,538**	**$6,155**
Net Income on Direct Allocation Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net Income	**$2,281,885**	**$1,773,042**	**$240,806**	**$170,610**	**$80,734**	**$10,538**	**$6,155**
RATIOS ANALYSIS							
REVENUE TO EXPENSES STATUS QUO%	**100.00%**	**99.90%**	**104.81%**	**92.07%**	**118.96%**	**104.94%**	**104.38%**
EXISTING REVENUE MINUS ALLOCATED COSTS	**($514,056)**	($431,844)	$11,577	($131,872)	$37,186	$683	$215
	Deficiency Input Does Not Equal Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	**$0**	($12,321)	$52,822	($92,771)	$48,193	$2,733	$1,345
RETURN ON EQUITY COMPONENT OF RATE BASE	9.25%	9.19%	11.88%	5.98%	22.02%	12.70%	11.71%

Ontario Energy Board

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	$7.70	$12.16	$54.36	$1.01	$3.65	$3.35
Customer Unit Cost per month - Directly Related	$13.99	$21.22	$96.05	$1.90	$6.90	$6.62
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$40.65	$43.80	$143.66	$6.42	$28.92	$27.11
Existing Approved Fixed Charge	$40.37	$48.31	$231.42	$5.24	$15.76	$14.87

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

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$362,885	$72,392	$43,401
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$287,208	$57,296	$34,350
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350
Total Net Fixed Assets Excluding General Plant	$42,932,724	$33,590,865	$3,536,844	$4,955,417	$612,230	$146,859	$90,509
Total Administration and General Expense	$3,517,200	$2,968,937	$252,533	$205,426	$68,111	$14,615	$7,577
Total O&M	$3,969,900	$3,363,013	$283,244	$220,721	$77,722	$16,641	$8,559

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

1	2	3	7	8	9

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
	Distribution Plant								
1860	Meters	$2,536,599	$2,059,502	$367,091	$110,006	$0	$0	$0	CWMC
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters only	($934,762)	($758,947)	($135,277)	($40,538)	$0	$0	$0	
	Meter Net Fixed Assets	**$1,601,837**	**$1,300,555**	**$231,815**	**$69,467**	**$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	($80,300)	($68,349)	($8,977)	($2,589)	$0	($80)	($305)	LPHA
	Sub-total	*($80,300)*	*($68,349)*	*($8,977)*	*($2,589)*	*$0*	*($80)*	*($305)*	
	Operation								
5065	Meter Expense	$369,600	$300,084	$53,488	$16,029	$0	$0	$0	CWMC
5070	Customer Premises - Operation Labour	$137,700	$108,538	$7,023	$465	$20,164	$1,035	$475	CCA
5075	Customer Premises - Materials and Expenses	$118,100	$93,089	$6,023	$399	$17,294	$888	$408	CCA
	Sub-total	*$625,400*	*$501,711*	*$66,534*	*$16,893*	*$37,457*	*$1,922*	*$883*	
	Maintenance								
5175	Maintenance of Meters	$29,500	$23,951	$4,269	$1,279	$0	$0	$0	1860
	Billing and Collection								
5310	Meter Reading Expense	$19,900	$3,336	$2,159	$14,405	$0	$0	$0	CWMR
5315	Customer Billing	$488,900	$457,123	$26,064	$1,461	$90	$2,852	$1,310	CWNB
5320	Collecting	$390,100	$364,745	$20,797	$1,166	$72	$2,276	$1,045	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	$898,900	$825,205	$49,019	$17,032	$161	$5,128	$2,354	
	Total Operation, Maintenance and Billing	$1,553,800	$1,350,867	$119,822	$35,205	$37,619	$7,050	$3,237	
	Amortization Expense - Meters	$218,447	$177,360	$31,613	$9,473	$0	$0	$0	
	Allocated PILs	$4,857	$3,919	$720	$218	$0	$0	$0	
	Allocated Debt Return	$34,428	$27,779	$5,102	$1,547	$0	$0	$0	
	Allocated Equity Return	$62,132	$50,132	$9,208	$2,791	$0	$0	$0	
	Total	**$1,793,363**	**$1,541,708**	**$157,489**	**$46,645**	**$37,619**	**$6,970**	**$2,932**	

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	7	8	9	
USoA Account #	**Accounts**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	
	Distribution Plant								
1860	Meters	$2,536,599	$2,059,502	$367,091	$110,006	$0	$0	$0	CWMC
	Accumulated Amortization								

	Accum. Amortization of Electric Utility Plant - Meters only	($934,762)	($758,947)	($135,277)	($40,538)	$0	$0	$0	
	Meter Net Fixed Assets	$1,601,837	$1,300,555	$231,815	$69,467	$0	$0	$0	
	Allocated General Plant Net Fixed Assets	$593,489	$492,706	$78,356	$22,426	$0	$0	$0	
	Meter Net Fixed Assets Including General Plant	$2,195,326	$1,793,261	$310,171	$91,894	$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	($80,300)	($68,349)	($8,977)	($2,589)	$0	($80)	($305)	LPHA
	Sub-total	*($80,300)*	*($68,349)*	*($8,977)*	*($2,589)*	*$0*	*($80)*	*($305)*	
	Operation								
5065	Meter Expense	$369,600	$300,084	$53,488	$16,029	$0	$0	$0	CWMC
5070	Customer Premises - Operation Labour	$137,700	$108,538	$7,023	$465	$20,164	$1,035	$475	CCA
5075	Customer Premises - Materials and Expenses	$118,100	$93,089	$6,023	$399	$17,294	$888	$408	CCA
	Sub-total	*$625,400*	*$501,711*	*$66,534*	*$16,893*	*$37,457*	*$1,922*	*$883*	
	Maintenance								
5175	Maintenance of Meters	$29,500	$23,951	$4,269	$1,279	$0	$0	$0	1860
	Billing and Collection								
5310	Meter Reading Expense	$19,900	$3,336	$2,159	$14,405	$0	$0	$0	CWMR
5315	Customer Billing	$488,900	$457,123	$26,064	$1,461	$90	$2,852	$1,310	CWNB
5320	Collecting	$390,100	$364,745	$20,797	$1,166	$72	$2,276	$1,045	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	*$898,900*	*$825,205*	*$49,019*	*$17,032*	*$161*	*$5,128*	*$2,354*	
	Total Operation, Maintenance and Billing	$1,553,800	$1,350,867	$119,822	$35,205	$37,619	$7,050	$3,237	
	Amortization Expense - Meters	$218,447	$177,360	$31,613	$9,473	$0	$0	$0	
	Amortization Expense - General Plant assigned to Meters	*$40,597*	*$33,703*	*$5,360*	*$1,534*	*$0*	*$0*	*$0*	
	Admin and General	$1,374,194	$1,192,573	$106,830	$32,765	$32,967	$6,192	$2,866	
	Allocated PILs	$6,655	$5,403	$963	$289	$0	$0	$0	
	Allocated Debt Return	$47,175	$38,302	$6,827	$2,046	$0	$0	$0	
	Allocated Equity Return	$85,138	$69,125	$12,321	$3,692	$0	$0	$0	
	Total	**$3,245,706**	**$2,798,985**	**$274,759**	**$82,415**	**$70,586**	**$13,163**	**$5,798**	

Scenario 3

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

			1	2	3	7	8	9	
USoA Account #	**Accounts**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	
	Distribution Plant								
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	CDMPP
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	#N/A

1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1830-4	Poles, Towers and Fixtures - Primary	$6,110,558	$5,616,950	$363,438	$24,083	$27,943	$53,556	$24,588	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	$1,929,650	$1,573,721	$26,796	$3,551	$307,747	$10,582	$7,252	SNCP
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	#N/A
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1835-4	Overhead Conductors and Devices - Primary	$6,812,809	$6,262,474	$405,206	$26,851	$31,154	$59,711	$27,414	PNCP
1835-5	Overhead Conductors and Devices - Secondary	$1,259,240	$1,026,970	$17,487	$2,317	$200,828	$6,906	$4,732	SNCP
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1840-4	Underground Conduit - Primary	$1,593,365	$1,464,654	$94,769	$6,280	$7,286	$13,965	$6,412	PNCP
1840-5	Underground Conduit - Secondary	$2,832,649	$2,310,160	$39,336	$5,213	$451,760	$15,535	$10,645	SNCP
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	#N/A
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	BCP
1845-4	Underground Conductors and Devices - Primary	$5,791,835	$5,323,974	$344,481	$22,827	$26,485	$50,762	$23,306	PNCP
1845-5	Underground Conductors and Devices - Secondary	$179,129	$146,088	$2,487	$330	$28,568	$982	$673	SNCP
1850	Line Transformers	$6,291,576	$5,784,941	$374,307	$23,067	$28,779	$55,157	$25,324	LTNCP
1855	Services	$6,909,008	$6,416,270	$266,603	$99,200	$126,934	$0	$0	CWCS
1860	Meters	$2,536,599	$2,059,502	$367,091	$110,006	$0	$0	$0	CWMC
									0
	Sub-total	*$42,246,417*	*$37,985,703*	*$2,302,001*	*$323,726*	*$1,237,484*	*$267,156*	*$130,346*	
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	($20,756,053)	($18,670,751)	($1,058,493)	($159,961)	($686,573)	($120,643)	($59,632)	
	Customer Related Net Fixed Assets	$21,490,364	$19,314,953	$1,243,508	$163,765	$550,911	$146,513	$70,714	
	Allocated General Plant Net Fixed Assets	$8,132,969	$7,317,339	$420,321	$52,869	$258,442	$57,161	$26,837	
	Customer Related NFA Including General Plant	$29,623,333	$26,632,292	$1,663,828	$216,634	$809,353	$203,674	$97,551	
	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	($80,300)	($68,349)	($8,977)	($2,589)	$0	($80)	($305)	LPHA
4235	Miscellaneous Service Revenues	$0	$0	$0	$0	$0	$0	$0	CWNB
	Sub-total	*($80,300)*	*($68,349)*	*($8,977)*	*($2,589)*	*$0*	*($80)*	*($305)*	
	Operating and Maintenance								
5005	Operation Supervision and Engineering	$156,960	$142,005	$7,648	$845	$4,891	$1,056	$515	1815-1855
5010	Load Dispatching	$12,120	$10,965	$591	$65	$378	$82	$40	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	$94,020	$84,496	$4,744	$331	$3,313	$763	$373	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$4,920	$4,422	$248	$17	$173	$40	$20	1830 & 1835
5035	Overhead Distribution Transformers- Operation	$480	$441	$29	$2	$2	$4	$2	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	$55,920	$49,723	$2,587	$186	$2,765	$437	$221	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$68,940	$61,301	$3,190	$230	$3,409	$539	$272	1840 & 1845
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	1850
5065	Meter Expense	$369,600	$300,084	$53,488	$16,029	$0	$0	$0	CWMC
5070	Customer Premises - Operation Labour	$137,700	$108,538	$7,023	$465	$20,164	$1,035	$475	CCA

5075	Customer Premises - Materials and Expenses	$118,100	$93,089	$6,023	$399	$17,294	$888	$408	CCA
5085	Miscellaneous Distribution Expense	$399,120	$361,091	$19,448	$2,148	$12,438	$2,685	$1,310	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	$6,780	$6,093	$342	$24	$239	$55	$27	1830 & 1835
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	O&M
5105	Maintenance Supervision and Engineering	$8,940	$8,088	$436	$48	$279	$60	$29	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	$12,360	$11,054	$600	$42	$516	$99	$49	1830
5125	Maintenance of Overhead Conductors and Devices	$80,640	$72,822	$4,223	$291	$2,318	$665	$321	1835
5130	Maintenance of Overhead Services	$62,900	$58,414	$2,427	$903	$1,156	$0	$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	$97,980	$88,055	$4,943	$345	$3,452	$795	$389	1830 & 1835
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	1840
5150	Maintenance of Underground Conductors and Devices	$7,320	$6,706	$425	$28	$67	$63	$29	1845
5155	Maintenance of Underground Services	$124,400	$115,528	$4,800	$1,786	$2,286	$0	$0	1855
5160	Maintenance of Line Transformers	$46,740	$42,976	$2,781	$171	$214	$410	$188	1850
5175	Maintenance of Meters	$29,500	$23,951	$4,269	$1,279	$0	$0	$0	1860
	Sub-total	*$1,895,440*	*$1,649,842*	*$130,264*	*$25,638*	*$75,352*	*$9,676*	*$4,668*	
	Billing and Collection								
5305	Supervision	$138,200	$129,218	$7,368	$413	$25	$806	$370	CWNB
5310	Meter Reading Expense	$19,900	$3,336	$2,159	$14,405	$0	$0	$0	CWMR
5315	Customer Billing	$488,900	$457,123	$26,064	$1,461	$90	$2,852	$1,310	CWNB
5320	Collecting	$390,100	$364,745	$20,797	$1,166	$72	$2,276	$1,045	CWNB
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	CWNB
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	CWNB
5335	Bad Debt Expense	$82,100	$69,422	$7,243	$5,435	$0	$0	$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	$176,700	$165,215	$9,420	$528	$32	$1,031	$473	CWNB
	Sub-total	*$1,295,900*	*$1,189,059*	*$73,050*	*$23,409*	*$219*	*$6,965*	*$3,198*	
	Sub Total Operating, Maintenance and Biling	*$3,191,340*	*$2,838,901*	*$203,314*	*$49,046*	*$75,571*	*$16,641*	*$7,866*	
	Amortization Expense - Customer Related	$1,304,561	$1,160,261	$84,816	$15,251	$33,265	$7,375	$3,592	
	Amortization Expense - General Plant assigned to Meters	$556,330	$500,538	$28,752	$3,616	$17,679	$3,910	$1,836	
	Admin and General	$2,820,964	$2,506,241	$181,269	$45,648	$66,226	$14,615	$6,964	
	Allocated PILs	$89,281	$80,243	$5,166	$680	$2,289	$609	$294	
	Allocated Debt Return	$632,906	$568,839	$36,622	$4,823	$16,225	$4,315	$2,083	
	Allocated Equity Return	$1,142,218	$1,026,595	$66,093	$8,704	$29,281	$7,787	$3,758	
	PLCC Adjustment for Line Transformer	$61,063	$56,665	$3,638	$224	$287	$0	$248	
	PLCC Adjustment for Primary Costs	$322,556	$299,224	$19,213	$1,271	$1,539	$0	$1,310	
	PLCC Adjustment for Secondary Costs	$131,946	$123,715	$7,019	$429	$0	$0	$783	
	Total	$9,141,735	**$8,133,665**	**$567,185**	**$123,257**	**$238,710**	**$55,171**	**$23,747**	

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant							
CWMC	$ 2,536,599	$ 2,059,502	$ 367,091	$ 110,006	$ -	$ -	$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	$ (934,762)	$ (758,947)	$ (135,277)	$ (40,538)	$ -	$ -	$ -
Meter Net Fixed Assets	$ 1,601,837	$ 1,300,555	$ 231,815	$ 69,467	$ -	$ -	$ -
Misc Revenue							
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (80,300)	$ (68,349)	$ (8,977)	$ (2,589)	$ -	$ (80)	$ (305)
Sub-total	$ (80,300)	$ (68,349)	$ (8,977)	$ (2,589)	$ -	$ (80)	$ (305)
Operation							
CWMC	$ 369,600	$ 300,084	$ 53,488	$ 16,029	$ -	$ -	$ -
CCA	$ 255,800	$ 201,627	$ 13,046	$ 864	$ 37,457	$ 1,922	$ 883
Sub-total	$ 625,400	$ 501,711	$ 66,534	$ 16,893	$ 37,457	$ 1,922	$ 883
Maintenance							
1860	$ 29,500	$ 23,951	$ 4,269	$ 1,279	$ -	$ -	$ -
Billing and Collection							
CWMR	$ 19,900	$ 3,336	$ 2,159	$ 14,405	$ -	$ -	$ -
CWNB	$ 879,000	$ 821,869	$ 46,860	$ 2,627	$ 161	$ 5,128	$ 2,354
Sub-total	$ 898,900	$ 825,205	$ 49,019	$ 17,032	$ 161	$ 5,128	$ 2,354
Total Operation, Maintenance and Billing	$ 1,553,800	$ 1,350,867	$ 119,822	$ 35,205	$ 37,619	$ 7,050	$ 3,237
Amortization Expense - Meters	$ 218,447	$ 177,360	$ 31,613	$ 9,473	$ -	$ -	$ -
Allocated PILs	$ 4,857	$ 3,919	$ 720	$ 218	$ -	$ -	$ -
Allocated Debt Return	$ 34,428	$ 27,779	$ 5,102	$ 1,547	$ -	$ -	$ -
Allocated Equity Return	$ 62,132	$ 50,132	$ 9,208	$ 2,791	$ -	$ -	$ -
Total	**$ 1,793,363**	**$ 1,541,708**	**$ 157,489**	**$ 46,645**	**$ 37,619**	**$ 6,970**	**$ 2,932**

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant							
CWMC	$ 2,536,599	$ 2,059,502	$ 367,091	$ 110,006	$ -	$ -	$ -
Accumulated Amortization							
Accum. Amortization of Electric Utility Plant - Meters only	$ (934,762)	$ (758,947)	$ (135,277)	$ (40,538)	$ -	$ -	$ -
Meter Net Fixed Assets	$ 1,601,837	$ 1,300,555	$ 231,815	$ 69,467	$ -	$ -	$ -
Allocated General Plant Net Fixed Assets	$ 593,489	$ 492,706	$ 78,356	$ 22,426	$ -	$ -	$ -
Meter Net Fixed Assets Including General Plant	$ 2,195,326	$ 1,793,261	$ 310,171	$ 91,894	$ -	$ -	$ -

Misc Revenue							
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (80,300)	$ (68,349)	$ (8,977)	$ (2,589)	$ -	$ (80)	$ (305)
Sub-total	*$ (80,300)*	*$ (68,349)*	*$ (8,977)*	*$ (2,589)*	*$ -*	*$ (80)*	*$ (305)*
Operation							
CWMC	$ 369,600	$ 300,084	$ 53,488	$ 16,029	$ -	$ -	$ -
CCA	$ 255,800	$ 201,627	$ 13,046	$ 864	$ 37,457	$ 1,922	$ 883
Sub-total	*$ 625,400*	*$ 501,711*	*$ 66,534*	*$ 16,893*	*$ 37,457*	*$ 1,922*	*$ 883*
Maintenance							
1860	$ 29,500	$ 23,951	$ 4,269	$ 1,279	$ -	$ -	$ -
Billing and Collection							
CWMR	$ 19,900	$ 3,336	$ 2,159	$ 14,405	$ -	$ -	$ -
CWNB	$ 879,000	$ 821,869	$ 46,860	$ 2,627	$ 161	$ 5,128	$ 2,354
Sub-total	*$ 898,900*	*$ 825,205*	*$ 49,019*	*$ 17,032*	*$ 161*	*$ 5,128*	*$ 2,354*
Total Operation, Maintenance and Billing	$ 1,553,800	$ 1,350,867	$ 119,822	$ 35,205	$ 37,619	$ 7,050	$ 3,237
Amortization Expense - Meters	$ 218,447	$ 177,360	$ 31,613	$ 9,473	$ -	$ -	$ -
Amortization Expense - General Plant assigned to Meters	$ 40,597	$ 33,703	$ 5,360	$ 1,534	$ -	$ -	$ -
Admin and General	$ 1,374,194	$ 1,192,573	$ 106,830	$ 32,765	$ 32,967	$ 6,192	$ 2,866
Allocated PILs	$ 6,655	$ 5,403	$ 963	$ 289	$ -	$ -	$ -
Allocated Debt Return	$ 47,175	$ 38,302	$ 6,827	$ 2,046	$ -	$ -	$ -
Allocated Equity Return	$ 85,138	$ 69,125	$ 12,321	$ 3,692	$ -	$ -	$ -
Total	**$ 3,245,706**	**$ 2,798,985**	**$ 274,759**	**$ 82,415**	**$ 70,586**	**$ 13,163**	**$ 5,798**

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant							
	CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Poles, Towers and Fixtures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PNCP	$ 20,308,567	$ 18,668,051	$ 1,207,893	$ 80,041	$ 92,869	$ 177,994	$ 81,720
	SNCP	$ 6,200,667	$ 5,056,940	$ 86,106	$ 11,412	$ 988,903	$ 34,005	$ 23,302
	Overhead Conductors and Devices	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	LTNCP	$ 6,291,576	$ 5,784,941	$ 374,307	$ 23,067	$ 28,779	$ 55,157	$ 25,324
	CWCS	$ 6,909,008	$ 6,416,270	$ 266,603	$ 99,200	$ 126,934	$ -	$ -
	CWMC	$ 2,536,599	$ 2,059,502	$ 367,091	$ 110,006	$ -	$ -	$ -
	Sub-total	*$ 42,246,417*	*$ 37,985,703*	*$ 2,302,001*	*$ 323,726*	*$ 1,237,484*	*$ 267,156*	*$ 130,346*
	Accumulated Amortization							
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	$ (20,756,053)	$ (18,670,751)	$ (1,058,493)	$ (159,961)	$ (686,573)	$ (120,643)	$ (59,632)
	Customer Related Net Fixed Assets	$ 21,490,364	$ 19,314,953	$ 1,243,508	$ 163,765	$ 550,911	$ 146,513	$ 70,714
	Allocated General Plant Net Fixed Assets	$ 8,132,969	$ 7,317,339	$ 420,321	$ 52,869	$ 258,442	$ 57,161	$ 26,837
	Customer Related NFA Including General Plant	$ 29,623,333	$ 26,632,292	$ 1,663,828	$ 216,634	$ 809,353	$ 203,674	$ 97,551

Misc Revenue							
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ (80,300)	$ (68,349)	$ (8,977)	$ (2,589)	$ -	$ (80)	$ (305)
Sub-total	*$ (80,300)*	*$ (68,349)*	*$ (8,977)*	*$ (2,589)*	*$ -*	*$ (80)*	*$ (305)*
Operating and Maintenance							
1815-1855	$ 577,140	$ 522,149	$ 28,122	$ 3,106	$ 17,986	$ 3,883	$ 1,894
1830 & 1835	$ 203,700	$ 183,066	$ 10,277	$ 718	$ 7,177	$ 1,653	$ 809
1850	$ 47,220	$ 43,418	$ 2,809	$ 173	$ 216	$ 414	$ 190
1840 & 1845	$ 124,860	$ 111,024	$ 5,777	$ 416	$ 6,174	$ 976	$ 493
CWMC	$ 369,600	$ 300,084	$ 53,488	$ 16,029	$ -	$ -	$ -
CCA	$ 255,800	$ 201,627	$ 13,046	$ 864	$ 37,457	$ 1,922	$ 883
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 12,360	$ 11,054	$ 600	$ 42	$ 516	$ 99	$ 49
1835	$ 80,640	$ 72,822	$ 4,223	$ 291	$ 2,318	$ 665	$ 321
1855	$ 187,300	$ 173,942	$ 7,227	$ 2,689	$ 3,441	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 7,320	$ 6,706	$ 425	$ 28	$ 67	$ 63	$ 29
1860	$ 29,500	$ 23,951	$ 4,269	$ 1,279	$ -	$ -	$ -
Sub-total	*$ 1,895,440*	*$ 1,649,842*	*$ 130,264*	*$ 25,638*	*$ 75,352*	*$ 9,676*	*$ 4,668*
Billing and Collection							
CWNB	$ 1,193,900	$ 1,116,301	$ 63,648	$ 3,569	$ 219	$ 6,965	$ 3,198
CWMR	$ 19,900	$ 3,336	$ 2,159	$ 14,405	$ -	$ -	$ -
BDHA	$ 82,100	$ 69,422	$ 7,243	$ 5,435	$ -	$ -	$ -
Sub-total	*$ 1,295,900*	*$ 1,189,059*	*$ 73,050*	*$ 23,409*	*$ 219*	*$ 6,965*	*$ 3,198*
Sub Total Operating, Maintenance and Biling	*$ 3,191,340*	*$ 2,838,901*	*$ 203,314*	*$ 49,046*	*$ 75,571*	*$ 16,641*	*$ 7,866*
Amortization Expense - Customer Related	$ 1,304,561	$ 1,160,261	$ 84,816	$ 15,251	$ 33,265	$ 7,375	$ 3,592
Amortization Expense - General Plant assigned to Meters	$ 556,330	$ 500,538	$ 28,752	$ 3,616	$ 17,679	$ 3,910	$ 1,836
Admin and General	$ 2,820,964	$ 2,506,241	$ 181,269	$ 45,648	$ 66,226	$ 14,615	$ 6,964
Allocated PILs	$ 89,281	$ 80,243	$ 5,166	$ 680	$ 2,289	$ 609	$ 294
Allocated Debt Return	$ 632,906	$ 568,839	$ 36,622	$ 4,823	$ 16,225	$ 4,315	$ 2,083
Allocated Equity Return	$ 1,142,218	$ 1,026,595	$ 66,093	$ 8,704	$ 29,281	$ 7,787	$ 3,758
PLCC Adjustment for Line Transformer	$ 61,063	$ 56,665	$ 3,638	$ 224	$ 287	$ -	$ 248
PLCC Adjustment for Primary Costs	$ 322,556	$ 299,224	$ 19,213	$ 1,271	$ 1,539	$ -	$ 1,310
PLCC Adjustment for Secondary Costs	$ 131,946	$ 123,715	$ 7,019	$ 429	$ -	$ -	$ 783
Total	**$ 9,141,735**	**$ 8,133,665**	**$ 567,185**	**$ 123,257**	**$ 238,710**	**$ 55,171**	**$ 23,747**

Ontario Energy Board

2016 Cost Allocation Model

Sheet O2.1 Line Transformer Worksheet -

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
Depreciation on Acct 1850 Line Transformers	$130,880	$85,055	$14,896	$30,394	$0	$0	$0	$423	$0	$111	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$27,437	$18,687	$2,920	$5,691	$0	$0	$0	$115	$0	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$320	$208	$36	$74	$0	$0	$0	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$31,160	$20,250	$3,546	$7,236	$0	$0	$0	$101	$0	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$52,124	$33,874	$5,932	$12,105	$0	$0	$0	$169	$0	$44	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$28,172	$18,061	$3,194	$6,804	$0	$0	$0	$89	$0	$24	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$4,610	$2,996	$525	$1,071	$0	$0	$0	$15	$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$32,679	$21,237	$3,719	$7,589	$0	$0	$0	$106	$0	$28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$58,977	$38,327	$6,712	$13,696	$0	$0	$0	$191	$0	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$366,358**	**$238,695**	**$41,481**	**$84,660**	**$0**	**$0**	**$0**	**$1,209**	**$0**	**$313**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Tranformer NCP	172.946	112.393	19.683	40.163	0	0	0	559	0	147	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	28,860	26,682	1,726	106	0	0	0	133	97	117	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$61,063**	**$56,665**	**$3,638**	**$224**	**$0**	**$0**	**$0**	**$287**	**$0**	**$248**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$0	$0	$0	$362,885	$72,392	$43,401	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	$0	$0	$0	($75,677)	($15,097)	($9,051)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$0	$0	$0	$287,208	$57,296	$34,350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$0	$0	$0	$19,646	$3,919	$2,350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$42,932,724**	**$33,590,865**	**$3,536,844**	**$4,955,417**	**$0**	**$0**	**$0**	**$612,230**	**$146,859**	**$90,509**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$3,517,200	$2,968,937	$252,533	$205,426	$0	$0	$0	$68,111	$14,615	$7,577	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$3,969,900**	**$3,363,013**	**$283,244**	**$220,721**	**$0**	**$0**	**$0**	**$77,722**	**$16,641**	**$8,559**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	$4,194,384	$2,725,818	$477,373	$974,060	$0	$0	$0	$13,560	$0	$3,573	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	($3,084,763)	($2,004,705)	($351,084)	($716,373)	$0	$0	$0	($9,973)	$0	($2,628)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$1,109,621	$721,113	$126,289	$257,687	$0	$0	$0	$3,587	$0	$945	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$401,107	$273,189	$42,687	$83,190	$0	$0	$0	$1,683	$0	$359	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$1,510,728	$994,302	$168,976	$340,876	$0	$0	$0	$5,270	$0	$1,304	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$104,640	$70,239	$10,840	$23,175	$0	$0	$0	$293	$0	$93	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$8,080	$5,424	$837	$1,790	$0	$0	$0	$23	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$266,080	$178,605	$27,563	$58,930	$0	$0	$0	$745	$0	$236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$5,960	$4,001	$617	$1,320	$0	$0	$0	$17	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$384,760	$258,268	$39,858	$85,215	$0	$0	$0	$1,078	$0	$341	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$4,194,384	$2,725,818	$477,373	$974,060	$0	$0	$0	$13,560	$0	$3,573	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$30,961,610	$20,782,846	$3,207,331	$6,857,235	$0	$0	$0	$86,736	$0	$27,461	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2016 Cost Allocation Model

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS> 50-TOU**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$107,098	$69,603	$12,190	$24,868	$0	$0	$0	$346	$0	$91	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$100,761	$65,485	$11,468	$23,396	$0	$0	$0	$326	$0	$86	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$30,786	$20,008	$3,504	$7,148	$0	$0	$0	$100	$0	$26	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$121,958	$79,261	$13,881	$28,318	$0	$0	$0	$394	$0	$104	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$219,457	$149,476	$23,356	$45,508	$0	$0	$0	$921	$0	$196	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Operations and Maintenance	$219,170	$141,733	$25,305	$51,220	$0	$0	$0	$726	$0	$186	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$168,250	$109,346	$19,150	$39,067	$0	$0	$0	$544	$0	$143	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$196,157	$125,125	$22,562	$47,671	$0	$0	$0	$636	$0	$164	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Primary C&P	$36,872	$23,963	$4,197	$8,561	$0	$0	$0	$119	$0	$31	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Primary C&P	$261,381	$169,872	$29,750	$60,691	$0	$0	$0	$845	$0	$223	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Primary C&P	$471,720	$306,572	$53,690	$109,531	$0	$0	$0	$1,525	$0	$402	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$1,933,610**	**$1,260,445**	**$219,052**	**$445,979**	**$0**	**$0**	**$0**	**$6,481**	**$0**	**$1,653**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary NCP	172,938	112,393	19,683	40,155	0	0	0	559	0	147	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	28,868	26,682	1,726	114	0	0	0	133	97	117	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$322,556**	**$299,224**	**$19,213**	**$1,271**	**$0**	**$0**	**$0**	**$1,539**	**$0**	**$1,310**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$0	$0	$0	$362,885	$72,392	$43,401	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	$0	$0	$0	($75,677)	($15,097)	($9,051)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$0	$0	$0	$287,208	$57,296	$34,350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$0	$0	$0	$19,646	$3,919	$2,350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$42,932,724**	**$33,590,865**	**$3,536,844**	**$4,955,417**	**$0**	**$0**	**$0**	**$612,230**	**$146,859**	**$90,509**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$3,517,200**	**$2,968,937**	**$252,533**	**$205,426**	**$0**	**$0**	**$0**	**$68,111**	**$14,615**	**$7,577**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$3,969,900**	**$3,363,013**	**$283,244**	**$220,721**	**$0**	**$0**	**$0**	**$77,722**	**$16,641**	**$8,559**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	$4,073,705	$2,647,515	$463,659	$945,890	$0	$0	$0	$13,171	$0	$3,470	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$4,541,873	$2,951,778	$516,945	$1,054,596	$0	$0	$0	$14,684	$0	$3,869	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$1,062,243	$690,355	$120,902	$246,647	$0	$0	$0	$3,434	$0	$905	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$3,861,224	$2,509,422	$439,475	$896,553	$0	$0	$0	$12,484	$0	$3,289	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$13,539,045*	*$8,799,070*	*$1,540,981*	*$3,143,687*	*$0*	*$0*	*$0*	*$43,773*	*$0*	*$11,534*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	($1,069,012)	($694,754)	($121,672)	($248,218)	$0	$0	$0	($3,456)	$0	($911)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	($1,078,655)	($701,021)	($122,770)	($250,457)	$0	$0	$0	($3,487)	$0	($919)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	($953,799)	($619,877)	($108,559)	($221,466)	$0	$0	$0	($3,084)	$0	($813)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	($1,562,364)	($1,015,386)	($177,825)	($362,772)	$0	$0	$0	($5,051)	$0	($1,331)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($4,663,830)***	***($3,031,038)***	***($530,826)***	***($1,082,914)***	***$0***	***$0***	***$0***	***($15,079)***	***$0***	***($3,973)***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Primary Conductor & Pools - Net Fixed Assets	$8,875,215	$5,768,032	$1,010,156	$2,060,773	$0	$0	$0	$28,694	$0	$7,561	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Primary C&P - NFA	$3,208,238	$2,185,180	$341,445	$665,283	$0	$0	$0	$13,461	$0	$2,869	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$12,083,454	$7,953,212	$1,351,600	$2,726,056	$0	$0	$0	$42,155	$0	$10,430	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,286,433	$1,041,736	$47,886	$195,378	$0	$0	$0	$0	$0	$1,434	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$839,493	$679,810	$31,249	$127,499	$0	$0	$0	$0	$0	$936	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$1,888,433	$1,529,226	$70,294	$286,808	$0	$0	$0	$0	$0	$2,105	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$119,419	$96,704	$4,445	$18,137	$0	$0	$0	$0	$0	$133	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$4,133,778***	***$3,347,476***	***$153,874***	***$627,822***	***$0***	***$0***	***$0***	***$0***	***$0***	***$4,607***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$62,680	$42,719	$6,184	$13,558	$0	$0	$0	$163	$0	$57	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$3,280	$2,235	$324	$709	$0	$0	$0	$9	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$37,280	$25,955	$3,416	$7,789	$0	$0	$0	$86	$0	$35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$45,960	$31,998	$4,211	$9,602	$0	$0	$0	$106	$0	$43	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$4,520	$3,081	$446	$978	$0	$0	$0	$12	$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$8,240	$5,671	$786	$1,754	$0	$0	$0	$20	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$53,760	$36,280	$5,476	$11,809	$0	$0	$0	$147	$0	$48	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$65,320	$44,519	$6,444	$14,129	$0	$0	$0	$169	$0	$59	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$4,880	$3,195	$544	$1,121	$0	$0	$0	$15	$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$285,920**	**$195,653**	**$27,832**	**$61,449**	**$0**	**$0**	**$0**	**$726**	**$0**	**$260**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$104,640	$70,239	$10,840	$23,175	$0	$0	$0	$293	$0	$93	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$8,080	$5,424	$837	$1,790	$0	$0	$0	$23	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$266,080	$178,605	$27,563	$58,930	$0	$0	$0	$745	$0	$236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$5,960	$4,001	$617	$1,320	$0	$0	$0	$17	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$384,760**	**$258,268**	**$39,858**	**$85,215**	**$0**	**$0**	**$0**	**$1,078**	**$0**	**$341**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Primary Conductors and Poles Gross Assets	$13,539,045	$8,799,070	$1,540,981	$3,143,687	$0	$0	$0	$43,773	$0	$11,534	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$30,961,610	$20,782,846	$3,207,331	$6,857,235	$0	$0	$0	$86,736	$0	$27,461	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2016 Cost Allocation Model

Sheet O2.3 Secondary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50-Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	12 Rate Class 1	13 Rate class 2	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$33,820	$27,387	$1,259	$5,137	$0	$0	$0	$0	$0	$38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$46,560	$37,865	$1,081	$2,880	$0	$0	$0	$4,455	$153	$126	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$136,825	$111,272	$3,177	$8,463	$0	$0	$0	$13,093	$450	$370	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$9,430	$7,669	$219	$583	$0	$0	$0	$902	$31	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$46,745	$38,883	$1,595	$6,214	$0	$0	$0	$0	$0	$54	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	$66,750	$53,920	$2,527	$10,229	$0	$0	$0	$0	$0	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$51,370	$41,599	$1,912	$7,802	$0	$0	$0	$0	$0	$57	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$59,441	$47,602	$2,253	$9,520	$0	$0	$0	$0	$0	$66	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Secondary C&P	$7,698	$6,233	$287	$1,169	$0	$0	$0	$0	$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Secondary C&P	$54,568	$44,188	$2,031	$8,288	$0	$0	$0	$0	$0	$61	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Secondary C&P	$98,480	$79,748	$3,666	$14,957	$0	$0	$0	$0	$0	$110	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**Error - Please Rev**	**$496,366**	**$20,006**	**$75,242**	**$0**	**$0**	**$0**	**$18,450**	**$634**	**$988**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary NCP	132,197	107,052	4,921	20,078	0	0	0	0	0	147	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	28,836	26,682	1,726	114	0	0	0	133	64	117	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$131,946**	**$123,715**	**$7,019**	**$429**	**$0**	**$0**	**$0**	**$0**	**$0**	**$783**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$0	$0	$0	$362,885	$72,392	$43,401	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	$0	$0	$0	($75,677)	($15,097)	($9,051)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$0	$0	$0	$287,208	$57,296	$34,350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$0	$0	$0	$19,646	$3,919	$2,350	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	$42,932,724	$33,590,865	$3,536,844	$4,955,417	$0	$0	$0	$612,230	$146,859	$90,509	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Administration and General Expense	$3,517,200	$2,968,937	$252,533	$205,426	$0	$0	$0	$68,111	$14,615	$7,577	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	$3,969,900	$3,363,013	$283,244	$220,721	$0	$0	$0	$77,722	$16,641	$8,559	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	$1,286,433	$1,041,736	$47,886	$195,378	$0	$0	$0	$0	$0	$1,434	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$839,493	$679,810	$31,249	$127,499	$0	$0	$0	$0	$0	$936	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$1,888,433	$1,529,226	$70,294	$286,808	$0	$0	$0	$0	$0	$2,105	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$119,419	$96,704	$4,445	$18,137	$0	$0	$0	$0	$0	$133	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$4,133,778***	***$3,347,476***	***$153,874***	***$627,822***	***$0***	***$0***	***$0***	***$0***	***$0***	***$4,607***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	($337,583)	($273,370)	($12,566)	($51,271)	$0	$0	$0	$0	$0	($376)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($199,372)	($161,449)	($7,421)	($30,280)	$0	$0	$0	$0	$0	($222)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($1,695,642)	($1,373,107)	($63,118)	($257,527)	$0	$0	$0	$0	$0	($1,890)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($48,321)	($39,129)	($1,799)	($7,339)	$0	$0	$0	$0	$0	($54)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($2,280,918)***	***($1,847,055)***	***($84,904)***	***($346,417)***	***$0***	***$0***	***$0***	***$0***	***$0***	***($2,542)***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$1,852,861	$1,500,421	$68,970	$281,405	$0	$0	$0	$0	$0	$2,065	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$683,367	$568,424	$23,313	$90,847	$0	$0	$0	$0	$0	$784	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$2,536,228	$2,068,845	$92,283	$372,252	$0	$0	$0	$0	$0	$2,849	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$4,073,705	$2,647,515	$463,659	$945,890	$0	$0	$0	$13,171	$0	$3,470	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$4,541,873	$2,951,778	$516,945	$1,054,596	$0	$0	$0	$14,684	$0	$3,869	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$1,062,243	$690,355	$120,902	$246,647	$0	$0	$0	$3,434	$0	$905	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$3,861,224	$2,509,422	$439,475	$896,553	$0	$0	$0	$12,484	$0	$3,289	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$13,539,045***	***$8,799,070***	***$1,540,981***	***$3,143,687***	***$0***	***$0***	***$0***	***$43,773***	***$0***	***$11,534***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$62,680	$42,719	$6,184	$13,558	$0	$0	$0	$163	$0	$57	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$3,280	$2,235	$324	$709	$0	$0	$0	$9	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underaround Distribution Lines & Feeders - Labour	$37,280	$25,955	$3,416	$7,789	$0	$0	$0	$86	$0	$35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$45,960	$31,998	$4,211	$9,602	$0	$0	$0	$106	$0	$43	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$4,520	$3,081	$446	$978	$0	$0	$0	$12	$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$8,240	$5,671	$786	$1,754	$0	$0	$0	$20	$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$53,760	$36,280	$5,476	$11,809	$0	$0	$0	$147	$0	$48	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$65,320	$44,519	$6,444	$14,129	$0	$0	$0	$169	$0	$59	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$4,880	$3,195	$544	$1,121	$0	$0	$0	$15	$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$285,920**	**$195,653**	**$27,832**	**$61,449**	**$0**	**$0**	**$0**	**$726**	**$0**	**$260**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$104,640	$70,239	$10,840	$23,175	$0	$0	$0	$293	$0	$93	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$8,080	$5,424	$837	$1,790	$0	$0	$0	$23	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$266,080	$178,605	$27,563	$58,930	$0	$0	$0	$745	$0	$236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$5,960	$4,001	$617	$1,320	$0	$0	$0	$17	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$384,760**	**$258,268**	**$39,858**	**$85,215**	**$0**	**$0**	**$0**	**$1,078**	**$0**	**$341**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
O2.3 Secondary Cost PLCC Adj																					
Secondary Conductors and Poles Gross Assets	$4,133,778	$3,347,476	$153,874	$627,822	$0	$0	$0	$0	$0	$4,607	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Acct 1815 - 1855	$30,961,610	$20,782,846	$3,207,331	$6,857,235	$0	$0	$0	$86,736	$0	$27,461	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Ontario Energy Board

2016 Cost Allocation Model

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Sheet O3.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	$327,199	$265,566	$26,575	$31,114	$1,321	$1,721	$902
Depreciation on General Plant Assigned to Line Transformers	$70,329	$58,347	$5,210	$5,825	$359	$389	$198
Acct 5035 - Overhead Distribution Transformers- Operation	$800	$649	$65	$76	$3	$4	$2
Acct 5055 - Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$77,900	$63,226	$6,327	$7,408	$315	$410	$215
Allocation of General Expenses	$142,658	$117,123	$11,259	$12,455	$610	$802	$409
Admin and General Assigned to Line Transformers	$69,889	$56,391	$5,699	$6,965	$278	$364	$192
PILs on Line Transformers	$11,525	$9,354	$936	$1,096	$47	$61	$32
Debt Return on Line Transformers	$81,698	$66,309	$6,636	$7,769	$330	$430	$225
Equity Return on Line Transformers	$147,442	$119,669	$11,975	$14,020	$595	$776	$406
Total	**$929,439**	**$756,633**	**$74,682**	**$86,728**	**$3,858**	**$4,956**	**$2,582**
Billed kW without Line Transformer Allowance		0	0	124,289	1,923	267	0
Billed kWh without Line Transformer Allowance		152,052,309	31,245,332	58,150,841	681,779	96,006	566,301
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.6978**	**$2.0064**	**$18.5772**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0050**	**$0.0024**	**$0.0015**	**$0.0057**	**$0.0516**	**$0.0046**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$362,885	$72,392	$43,401
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$287,208	$57,296	$34,350
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350
Total Net Fixed Assets Excluding General Plant	$42,932,724	$33,590,865	$3,536,844	$4,955,417	$612,230	$146,859	$90,509
Total Administration and General Expense	$3,517,200	$2,968,937	$252,533	$205,426	$68,111	$14,615	$7,577
Total O&M	$3,969,900	$3,363,013	$283,244	$220,721	$77,722	$16,641	$8,559

Line Transformer Rate Base							
Acct 1850 - Line Transformers - Gross Assets	$10,485,960	$8,510,759	$851,680	$997,128	$42,339	$55,157	$28,897
Line Transformers - Accumulated Depreciation	($7,711,907)	($6,259,244)	($626,369)	($733,338)	($31,138)	($40,566)	($21,252)
Line Transformers - Net Fixed Assets	$2,774,052	$2,251,514	$225,311	$263,789	$11,201	$14,592	$7,645
General Plant Assigned to Line Transformers - NFA	$1,028,137	$852,971	$76,158	$85,160	$5,254	$5,693	$2,901
Line Transformer Net Fixed Assets Including General Plant	$3,802,189	$3,104,485	$301,469	$348,949	$16,455	$20,285	$10,546
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$261,600	$212,244	$18,488	$24,020	$5,185	$1,056	$608
Acct 5010 - Load Dispatching	$20,200	$16,389	$1,428	$1,855	$400	$82	$47
Acct 5085 - Miscellaneous Distribution Expense	$665,200	$539,696	$47,011	$61,078	$13,183	$2,685	$1,546
Acct 5105 - Maintenance Supervision and Engineering	$14,900	$12,089	$1,053	$1,368	$295	$60	$35
Total	**$961,900**	**$780,418**	**$67,979**	**$88,321**	**$19,063**	**$3,883**	**$2,236**
Acct 1850 - Line Transformers - Gross Assets	$10,485,960	$8,510,759	$851,680	$997,128	$42,339	$55,157	$28,897
Acct 1815 - 1855	$70,671,428	$56,709,048	$5,142,240	$7,070,956	$1,324,221	$267,156	$157,807

Ontario Energy Board

2016 Cost Allocation Model

Sheet O3.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	$239,947	$155,942	$27,310	$55,714	$776	$0	$204
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	$10,304	$1,662	$3,088	$27	$4	$24
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	$12,767	$9,740	$1,221	$1,769	($12)	$9	$38
Acct 5012 - Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$10,500	$6,824	$1,195	$2,438	$34	$0	$9
Acct 5017 - Distributon Station Equipment - Other	$3,900	$2,535	$444	$906	$13	$0	$3
Acct 5114 - Maintenance of Distribution Station Equipment	$59,500	$38,669	$6,772	$13,816	$192	$0	$51
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$66,134	$42,400	$7,499	$15,970	$209	$0	$56
PILs on SubstationTransformers	$2,120	$1,562	$219	$333	($2)	$1	$6
Debt Return on Substation Transformers	$15,028	$11,069	$1,556	$2,360	($11)	$10	$43
Equity Return on Substation Transformers	$27,120	$19,977	$2,807	$4,258	($19)	$18	$78
Total	**$452,125**	**$299,023**	**$50,686**	**$100,651**	**$1,207**	**$43**	**$514**
Billed kW without Substation Transformer Allowance		0	0	163,334	1,923	267	0
Billed kWh without Substation Transformer Allowance		152,052,309	31,245,332	58,150,841	681,779	96,006	566,301
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.6162**	**$0.6279**	**$0.1612**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**$0.0020**	**$0.0016**	**$0.0017**	**$0.0018**	**$0.0004**	**$0.0009**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$362,885	$72,392	$43,401
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$287,208	$57,296	$34,350
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350
Total Net Fixed Assets Excluding General Plant	$42,932,724	$33,590,865	$3,536,844	$4,955,417	$612,230	$146,859	$90,509
Total Administration and General Expense	$3,517,200	$2,968,937	$252,533	$205,426	$68,111	$14,615	$7,577

Total O&M	$3,969,900	$3,363,013	$283,244	$220,721	$77,722	$16,641	$8,559
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	$715,823	$115,459	$214,502	$1,859	$263	$1,688
Acct 1806-2 Land Rights Station <50 kV	$394,446	$269,012	$43,390	$80,612	$699	$99	$634
Acct 1808-2 Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$1,444,039***	***$984,835***	***$158,849***	***$295,113***	***$2,557***	***$362***	***$2,322***
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	($868,198)	($564,245)	($98,816)	($201,591)	($2,807)	$0	($740)
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	($65,581)	($44,726)	($7,214)	($13,402)	($116)	($16)	($105)
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	***($933,779)***	***($608,971)***	***($106,030)***	***($214,993)***	***($2,923)***	***($16)***	***($845)***
Substation Transformers - Net Fixed Assets	$510,260	$375,864	$52,819	$80,120	($366)	$346	$1,477
General Plant Assigned to SubstationTransformers - NFA	$186,636	$142,394	$17,853	$25,865	($172)	$135	$560
Substation Transformer NFA Including General Plant	$696,896	$518,258	$70,673	$105,986	($537)	$480	$2,037
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$261,600	$212,244	$18,488	$24,020	$5,185	$1,056	$608
Acct 5010 - Load Dispatching	$20,200	$16,389	$1,428	$1,855	$400	$82	$47
Acct 5085 - Miscellaneous Distribution Expense	$665,200	$539,696	$47,011	$61,078	$13,183	$2,685	$1,546
Acct 5105 - Maintenance Supervision and Engineering	$14,900	$12,089	$1,053	$1,368	$295	$60	$35
Total	$961,900	$780,418	$67,979	$88,321	$19,063	$3,883	$2,236
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	$70,671,428	$56,709,048	$5,142,240	$7,070,956	$1,324,221	$267,156	$157,807

Ontario Energy Board

2016 Cost Allocation Model

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$267,745	$217,273	$21,744	$25,501	$1,081	$1,408	$738
Depreciation on Acct 1835-4 Primary Overhead Conductors	$251,904	$204,418	$20,458	$23,992	$1,017	$1,325	$694
Depreciation on Acct 1840-4 Primary Underground Conduit	$76,964	$62,456	$6,250	$7,330	$311	$405	$212
Depreciation on Acct 1845-4 Primary Underground Conductors	$304,895	$247,421	$24,762	$29,039	$1,231	$1,603	$840
Depreciation on General Plant Assigned to Primary C&P	$562,509	$466,602	$41,664	$46,667	$2,874	$3,114	$1,587
Primary C&P Operations and Maintenance	$548,551	$444,359	$45,190	$52,530	$2,061	$2,902	$1,509
Allocation of General Expenses	$460,478	$377,997	$36,340	$40,267	$1,967	$2,587	$1,321
Admin and General Assigned to Primary C&P	$487,160	$392,289	$40,290	$48,890	$1,806	$2,549	$1,336
PILs on Primary C&P	$92,180	$74,803	$7,486	$8,779	$372	$485	$254
Debt Return on Primary C&P	$653,453	$530,273	$53,069	$62,236	$2,638	$3,436	$1,800
Equity Return on Primary C&P	$1,179,300	$956,994	$95,775	$112,319	$4,761	$6,202	$3,249
Total	**$4,885,138**	**$3,974,886**	**$393,028**	**$457,550**	**$20,119**	**$26,015**	**$13,541**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$362,885	$72,392	$43,401
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$287,208	$57,296	$34,350
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350
Total Net Fixed Assets Excluding General Plant	$42,932,724	$33,590,865	$3,536,844	$4,955,417	$612,230	$146,859	$90,509
Total Administration and General Expense	$3,517,200	$2,968,937	$252,533	$205,426	$68,111	$14,615	$7,577
Total O&M	$3,969,900	$3,363,013	$283,244	$220,721	$77,722	$16,641	$8,559
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	$10,184,263	$8,264,464	$827,097	$969,974	$41,113	$53,556	$28,059
Acct 1835-4 Primary Overhead Conductors	$11,354,682	$9,214,252	$922,151	$1,081,447	$45,838	$59,711	$31,283
Acct 1840-4 Primary Underground Conduit	$2,655,608	$2,155,009	$215,671	$252,927	$10,721	$13,965	$7,317
Acct 1845-4 Primary Underground Conductors	$9,653,059	$7,833,395	$783,956	$919,380	$38,969	$50,762	$26,595
Subtotal	**$33,847,612**	**$27,467,121**	**$2,748,875**	**$3,223,728**	**$136,642**	**$177,994**	**$93,254**

Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	($2,672,529)	($2,168,740)	($217,045)	($254,538)	($10,789)	($14,054)	($7,363)
Acct 1835-4 Primary Overhead Conductors	($2,696,637)	($2,188,304)	($219,003)	($256,834)	($10,886)	($14,181)	($7,430)
Acct 1840-4 Primary Underground Conduit	($2,384,497)	($1,935,004)	($193,653)	($227,105)	($9,626)	($12,539)	($6,570)
Acct 1845-4 Primary Underground Conductors	($3,905,910)	($3,169,621)	($317,212)	($372,008)	($15,768)	($20,540)	($10,761)
Subtotal	**($11,659,574)**	**($9,461,670)**	**($946,912)**	**($1,110,486)**	**($47,069)**	**($61,314)**	**($32,124)**
Primary Conductor & Pools - Net Fixed Assets	$22,188,039	$18,005,451	$1,801,963	$2,113,242	$89,572	$116,680	$61,131
General Plant Assigned to Primary C&P - NFA	$8,223,292	$6,821,243	$609,085	$682,222	$42,020	$45,521	$23,200
Primary C&P Net Fixed Assets Including General Plant	$30,411,331	$24,826,694	$2,411,048	$2,795,464	$131,592	$162,201	$84,331
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$3,216,083	$2,615,457	$74,682	$198,930	$307,747	$10,582	$8,685
Acct 1835-5 Secondary Overhead Conductors	$2,098,733	$1,706,780	$48,735	$129,816	$200,828	$6,906	$5,668
Acct 1840-5 Secondary Underground Conduit	$4,721,082	$3,839,387	$109,630	$292,021	$451,760	$15,535	$12,750
Acct 1845-5 Secondary Underground Conductors	$298,548	$242,792	$6,933	$18,467	$28,568	$982	$806
Subtotal	**$10,334,446**	**$8,404,415**	**$239,980**	**$639,233**	**$988,903**	**$34,005**	**$27,909**
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$156,700	$127,215	$10,928	$13,889	$3,475	$763	$430
Acct 5025 Overhead Distribution Lines & Feeders - Other	$8,200	$6,657	$572	$727	$182	$40	$23
Acct 5040 Underground Distribution Lines & Feeders - Labour	$93,200	$75,678	$6,003	$7,975	$2,851	$437	$255
Acct 5045 Underground Distribution Lines & Feeders - Other	$114,900	$93,299	$7,401	$9,832	$3,514	$539	$315
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$11,300	$9,174	$788	$1,002	$251	$55	$31
Acct 5120 Maintenance of Poles, Towers & Fixtures	$20,600	$16,725	$1,386	$1,797	$536	$99	$56
Acct 5125 Maintenance of Overhead Conductors & Devices	$134,400	$109,101	$9,699	$12,101	$2,464	$665	$369
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$163,300	$132,573	$11,388	$14,474	$3,621	$795	$448
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$12,200	$9,901	$970	$1,150	$83	$63	$34
Total	**$714,800**	**$580,325**	**$49,135**	**$62,946**	**$16,977**	**$3,456**	**$1,961**
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$261,600	$212,244	$18,488	$24,020	$5,185	$1,056	$608
Acct 5010 - Load Dispatching	$20,200	$16,389	$1,428	$1,855	$400	$82	$47
Acct 5085 - Miscellaneous Distribution Expense	$665,200	$539,696	$47,011	$61,078	$13,183	$2,685	$1,546
Acct 5105 - Maintenance Supervision and Engineering	$14,900	$12,089	$1,053	$1,368	$295	$60	$35
Total	**$961,900**	**$780,418**	**$67,979**	**$88,321**	**$19,063**	**$3,883**	**$2,236**
Primary Conductors and Poles Gross Assets	$33,847,612	$27,467,121	$2,748,875	$3,223,728	$136,642	$177,994	$93,254
Acct 1815 - 1855	$70,671,428	$56,709,048	$5,142,240	$7,070,956	$1,324,221	$267,156	$157,807

Grouping of Operation and Maintenance

		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1830	O3.3 Primary Cost Pool	$ 20,600	$ 16,725	$ 1,386	$ 1,797	$ 536	$ 99	$ 56

1835	$	134,400	$	109,101	$	9,699	$	12,101	$	2,464	$	665	$	369
1840	$	-	$	-	$	-	$	-	$	-	$	-	$	-
1845	$	12,200	$	9,901	$	970	$	1,150	$	83	$	63	$	34
1830 & 1835	$	339,500	$	275,620	$	23,675	$	30,091	$	7,529	$	1,653	$	932
1840 & 1845	$	208,100	$	168,977	$	13,405	$	17,807	$	6,365	$	976	$	570
Total	**$**	**714,800**	**$**	**580,325**	**$**	**49,135**	**$**	**62,946**	**$**	**16,977**	**$**	**3,456**	**$**	**1,961**

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Sheet O3.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$84,551	$68,761	$1,963	$5,230	$8,091	$278	$228
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$46,560	$37,865	$1,081	$2,880	$4,455	$153	$126
Depreciation on Acct 1840-5 Secondary Underground Conduit	$136,825	$111,272	$3,177	$8,463	$13,093	$450	$370
Depreciation on Acct 1845-5 Secondary Underground Conductors	$9,430	$7,669	$219	$583	$902	$31	$25
Depreciation on General Plant Assigned to Secondary C&P	$121,391	$97,622	$2,487	$6,327	$14,224	$407	$325
Secondary C&P Operations and Maintenance	$166,249	$135,965	$3,945	$10,416	$14,916	$554	$452
Allocation of General Expenses	$141,942	$115,660	$3,172	$7,984	$14,236	$494	$395
Admin and General Assigned to Primary C&P	$147,203	$120,033	$3,517	$9,694	$13,072	$487	$400
PILs on Secondary C&P	$19,244	$15,650	$447	$1,190	$1,841	$63	$52
Debt Return on Secondary C&P	$136,420	$110,943	$3,168	$8,438	$13,054	$449	$368
Equity Return on Secondary C&P	$246,200	$200,220	$5,717	$15,229	$23,559	$810	$665
Total	**$1,256,017**	**$1,021,659**	**$28,895**	**$76,436**	**$121,444**	**$4,177**	**$3,406**
General Plant - Gross Assets	$20,089,236	$16,078,769	$1,510,498	$2,021,291	$362,885	$72,392	$43,401
General Plant - Accumulated Depreciation	($4,189,448)	($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)
General Plant - Net Fixed Assets	$15,899,788	$12,725,671	$1,195,496	$1,599,767	$287,208	$57,296	$34,350
General Plant - Depreciation	$1,087,614	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350
Total Net Fixed Assets Excluding General Plant	**$42,932,724**	**$33,590,865**	**$3,536,844**	**$4,955,417**	**$612,230**	**$146,859**	**$90,509**
Total Administration and General Expense	**$3,517,200**	**$2,968,937**	**$252,533**	**$205,426**	**$68,111**	**$14,615**	**$7,577**
Total O&M	**$3,969,900**	**$3,363,013**	**$283,244**	**$220,721**	**$77,722**	**$16,641**	**$8,559**
Secondary Conductors and Poles Gross Plant							
Acct 1830-5 Secondary Poles, Towers & Fixtures	$3,216,083	$2,615,457	$74,682	$198,930	$307,747	$10,582	$8,685
Acct 1835-5 Secondary Overhead Conductors	$2,098,733	$1,706,780	$48,735	$129,816	$200,828	$6,906	$5,668
Acct 1840-5 Secondary Underground Conduit	$4,721,082	$3,839,387	$109,630	$292,021	$451,760	$15,535	$12,750
Acct 1845-5 Secondary Underground Conductors	$298,548	$242,792	$6,933	$18,467	$28,568	$982	$806
Subtotal	***$10,334,446***	***$8,404,415***	***$239,980***	***$639,233***	***$988,903***	***$34,005***	***$27,909***
Secondary Conductors and Poles Accumulated Depreciation							

Acct 1830-5 Secondary Poles, Towers & Fixtures	($843,957)	($686,342)	($19,598)	($52,203)	($80,758)	($2,777)	($2,279)
Acct 1835-5 Secondary Overhead Conductors	($498,431)	($405,345)	($11,574)	($30,830)	($47,695)	($1,640)	($1,346)
Acct 1840-5 Secondary Underground Conduit	($4,239,106)	($3,447,423)	($98,438)	($262,208)	($405,640)	($13,949)	($11,448)
Acct 1845-5 Secondary Underground Conductors	($120,801)	($98,241)	($2,805)	($7,472)	($11,559)	($397)	($326)
Subtotal	***($5,702,294)***	***($4,637,351)***	***($132,415)***	***($352,713)***	***($545,652)***	***($18,763)***	***($15,399)***
Secondary Conductor & Pools - Net Fixed Assets	$4,632,151	$3,767,065	$107,565	$286,520	$443,250	$15,242	$12,509
General Plant Assigned to Secondary C&P - NFA	$1,774,614	$1,427,127	$36,358	$92,498	$207,937	$5,946	$4,748
Secondary C&P Net Fixed Assets Including General Plant	$6,406,765	$5,194,191	$143,923	$379,018	$651,187	$21,188	$17,257
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	$10,184,263	$8,264,464	$827,097	$969,974	$41,113	$53,556	$28,059
Acct 1835-4 Primary Overhead Conductors	$11,354,682	$9,214,252	$922,151	$1,081,447	$45,838	$59,711	$31,283
Acct 1840-4 Primary Underground Conduit	$2,655,608	$2,155,009	$215,671	$252,927	$10,721	$13,965	$7,317
Acct 1845-4 Primary Underground Conductors	$9,653,059	$7,833,395	$783,956	$919,380	$38,969	$50,762	$26,595
Subtotal	***$33,847,612***	***$27,467,121***	***$2,748,875***	***$3,223,728***	***$136,642***	***$177,994***	***$93,254***
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$156,700	$127,215	$10,928	$13,889	$3,475	$763	$430
Acct 5025 Overhead Distribution Lines & Feeders - Other	$8,200	$6,657	$572	$727	$182	$40	$23
Acct 5040 Underground Distribution Lines & Feeders - Labour	$93,200	$75,678	$6,003	$7,975	$2,851	$437	$255
Acct 5045 Underground Distribution Lines & Feeders - Other	$114,900	$93,299	$7,401	$9,832	$3,514	$539	$315
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$11,300	$9,174	$788	$1,002	$251	$55	$31
Acct 5120 Maintenance of Poles, Towers & Fixtures	$20,600	$16,725	$1,386	$1,797	$536	$99	$56
Acct 5125 Maintenance of Overhead Conductors & Devices	$134,400	$109,101	$9,699	$12,101	$2,464	$665	$369
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$163,300	$132,573	$11,388	$14,474	$3,621	$795	$448
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$12,200	$9,901	$970	$1,150	$83	$63	$34
Total	**$714,800**	**$580,325**	**$49,135**	**$62,946**	**$16,977**	**$3,456**	**$1,961**
General Expenses							
Acct 5005 - Operation Supervision and Engineering	$261,600	$212,244	$18,488	$24,020	$5,185	$1,056	$608
Acct 5010 - Load Dispatching	$20,200	$16,389	$1,428	$1,855	$400	$82	$47
Acct 5085 - Miscellaneous Distribution Expense	$665,200	$539,696	$47,011	$61,078	$13,183	$2,685	$1,546
Acct 5105 - Maintenance Supervision and Engineering	$14,900	$12,089	$1,053	$1,368	$295	$60	$35
Total	**$961,900**	**$780,418**	**$67,979**	**$88,321**	**$19,063**	**$3,883**	**$2,236**
Secondary Conductors and Poles Gross Assets	$10,334,446	$8,404,415	$239,980	$639,233	$988,903	$34,005	$27,909
Acct 1815 - 1855	$70,671,428	$56,709,048	$5,142,240	$7,070,956	$1,324,221	$267,156	$157,807

Grouping of Operation and Maintenance	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**
1830	$ 20,600	$ 16,725	$ 1,386	$ 1,797	$ 536	$ 99	$ 56

1835	$	134,400	$	109,101	$	9,699	$	12,101	$	2,464	$	665	$	369
1840	$	-	$	-	$	-	$	-	$	-	$	-	$	-
1845	$	12,200	$	9,901	$	970	$	1,150	$	83	$	63	$	34
1830 & 1835	$	339,500	$	275,620	$	23,675	$	30,091	$	7,529	$	1,653	$	932
1840 & 1845	$	208,100	$	168,977	$	13,405	$	17,807	$	6,365	$	976	$	570
Total	**$**	**714,800**	**$**	**580,325**	**$**	**49,135**	**$**	**62,946**	**$**	**16,977**	**$**	**3,456**	**$**	**1,961**

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Sheet O3.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$31,613
Depreciation on General Plant Assigned to Metering	$5,360
Acct 5065 - Meter expense	$53,488
Acct 5070 & 5075 - Customer Premises	$13,046
Acct 5175 - Meter Maintenance	$4,269
Acct 5310 - Meter Reading	$2,159
Admin and General Assigned to Metering	$65,051
PILs on Metering	$963
Debt Return on Metering	$6,827
Equity Return on Metering	$12,321
Total	$195,097
Number of Customers	1,079
Metering Unit Cost ($/Customer/Month)	**$15.07**
General Plant - Gross Assets	$1,510,498
General Plant - Accumulated Depreciation	($315,002)
General Plant - Net Fixed Assets	$1,195,496
General Plant - Depreciation	$81,777
Total Net Fixed Assets Excluding General Plant	$3,536,844
Total Administration and General Expense	$252,533
Total O&M	$283,244
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$367,091
Metering - Accumulated Depreciation	($135,277)
Metering - Net Fixed Assets	$231,815
General Plant Assigned to Metering - NFA	$78,356
Metering Net Fixed Assets Including General Plant	$310,171

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Sheet O3.6 MicroFIT Charge Worksheet -

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

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	$ 108,538.05	$ 0.54
Customer Premises - Materials and Expenses (5075)	$ 93,088.91	$ 0.47
Meter Expenses (5065)	$ 300,083.68	$ 1.50
Maintenance of Meters (5175)	$ 23,951.48	$ 0.12
Meter Reading Expenses (5310)	$ 3,336.34	$ 0.02
Customer Billing (5315)	$ 457,123.45	$ 2.28
Amortization Expense - General Plant Assigned to Meters	$ 33,703.24	$ 0.17
Admin and General Expenses allocated to O&M expenses for meters	$ 111,142.07	$ 0.56
Allocated PILS (general plant assigned to meters)	$ 1,484.53	$ 0.01
Interest Expense	$ 10,523.71	$ 0.05
Income Expenses	$ 18,992.35	$ 0.09
Total Cost	$ 1,161,967.81	$ 5.81
Number of Residential Customers	16676	

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Sheet O4 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	dp	$1,049,593	$715,823	$115,459	$214,502	$1,859	$263	$1,688
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	$269,012	$43,390	$80,612	$699	$99	$634
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	$9,094,403	$5,910,482	$1,035,103	$2,111,667	$29,403	$0	$7,748
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$0	$0	$0	$0	$0	$0	$0
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	$10,184,263	$8,264,464	$827,097	$969,974	$41,113	$53,556	$28,059

1830-5	Poles, Towers and Fixtures - Secondary	dp	$3,216,083	$2,615,457	$74,682	$198,930	$307,747	$10,582	$8,685
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	$11,354,682	$9,214,252	$922,151	$1,081,447	$45,838	$59,711	$31,283
1835-5	Overhead Conductors and Devices - Secondary	dp	$2,098,733	$1,706,780	$48,735	$129,816	$200,828	$6,906	$5,668
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$2,655,608	$2,155,009	$215,671	$252,927	$10,721	$13,965	$7,317
1840-5	Underground Conduit - Secondary	dp	$4,721,082	$3,839,387	$109,630	$292,021	$451,760	$15,535	$12,750
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$9,653,059	$7,833,395	$783,956	$919,380	$38,969	$50,762	$26,595
1845-5	Underground Conductors and Devices - Secondary	dp	$298,548	$242,792	$6,933	$18,467	$28,568	$982	$806
1850	Line Transformers	dp	$10,485,960	$8,510,759	$851,680	$997,128	$42,339	$55,157	$28,897
1855	Services	dp	$6,909,008	$6,416,270	$266,603	$99,200	$126,934	$0	$0
1860	Meters	dp	$2,536,599	$2,059,502	$367,091	$110,006	$0	$0	$0
1905	Land	gp	$1,015,496	$812,770	$76,355	$102,175	$18,344	$3,659	$2,194
1906	Land Rights	gp	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	gp	$12,468,010	$9,978,988	$937,463	$1,254,476	$225,218	$44,929	$26,936
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$261,002	$208,898	$19,625	$26,261	$4,715	$941	$564
1920	Computer Equipment - Hardware	gp	$771,534	$617,511	$58,011	$77,628	$13,937	$2,780	$1,667
1925	Computer Software	gp	$1,413,619	$1,131,415	$106,289	$142,232	$25,535	$5,094	$3,054
1930	Transportation Equipment	gp	$1,649,287	$1,320,036	$124,009	$165,944	$29,792	$5,943	$3,563
1935	Stores Equipment	gp	$148,341	$118,728	$11,154	$14,925	$2,680	$535	$320
1940	Tools, Shop and Garage Equipment	gp	$504,415	$403,717	$37,927	$50,752	$9,112	$1,818	$1,090
1945	Measurement and Testing Equipment	gp	$129,827	$103,910	$9,762	$13,063	$2,345	$468	$280
1950	Power Operated Equipment	gp	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	gp	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	gp	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	gp	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	gp	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	gp	$1,727,703	$1,382,797	$129,905	$173,834	$31,209	$6,226	$3,733
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($26,724,616)	($22,231,348)	($1,672,851)	($1,995,154)	($660,358)	($104,773)	($60,131)
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($9,184,174)	($7,284,269)	($773,488)	($947,028)	($129,866)	($30,983)	($18,540)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($2,281,885)	($1,785,363)	($187,984)	($263,382)	($32,540)	($7,806)	($4,811)
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4080	Distribution Services Revenue	CREV	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	mi	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	mi	$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge	mi	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($326,600)	($265,080)	($25,009)	($30,234)	($3,713)	($1,666)	($898)
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0

4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($80,300)	($68,349)	($8,977)	($2,589)	$0	($80)	($305)
4235	Miscellaneous Service Revenues	mi	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	mi	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	mi	($173,300)	($146,562)	($12,401)	($9,864)	($3,376)	($723)	($374)
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	($942,892)	($797,418)	($67,473)	($53,667)	($18,366)	($3,936)	($2,032)
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	$192,249	$162,859	$13,717	$10,689	$3,764	$806	$414
4360	Loss on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	mi	($1,120,000)	($948,783)	($79,910)	($62,271)	($21,927)	($4,695)	($2,415)
4380	Expenses of Non-Utility Operations	mi	$1,013,300	$856,963	$72,512	$57,675	$19,737	$4,230	$2,184
4390	Miscellaneous Non-Operating Income	mi	($164,800)	($139,374)	($11,793)	($9,380)	($3,210)	($688)	($355)
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$28,613,599	$17,919,674	$3,682,326	$6,853,195	$80,349	$11,315	$66,740
4708	Charges-WMS	cop	$1,555,523	$974,169	$200,183	$372,561	$4,368	$615	$3,628
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	cop	$168,317	$105,411	$21,661	$40,313	$473	$67	$393
4750	Charges-LV	cop	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity	cop	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$261,600	$212,244	$18,488	$24,020	$5,185	$1,056	$608
5010	Load Dispatching	di	$20,200	$16,389	$1,428	$1,855	$400	$82	$47
5012	Station Buildings and Fixtures Expense	di	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	di	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0

5016	Distribution Station Equipment - Operation Labour	di	$10,500	$6,824	$1,195	$2,438	$34	$0	$9
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$3,900	$2,535	$444	$906	$13	$0	$3
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$156,700	$127,215	$10,928	$13,889	$3,475	$763	$430
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$8,200	$6,657	$572	$727	$182	$40	$23
5030	Overhead Subtransmission Feeders - Operation	di	$2,500	$1,704	$247	$541	$6	$0	$2
5035	Overhead Distribution Transformers- Operation	di	$800	$649	$65	$76	$3	$4	$2
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$93,200	$75,678	$6,003	$7,975	$2,851	$437	$255
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$114,900	$93,299	$7,401	$9,832	$3,514	$539	$315
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	cu	$369,600	$300,084	$53,488	$16,029	$0	$0	$0
5070	Customer Premises - Operation Labour	cu	$137,700	$108,538	$7,023	$465	$20,164	$1,035	$475
5075	Customer Premises - Materials and Expenses	cu	$118,100	$93,089	$6,023	$399	$17,294	$888	$408
5085	Miscellaneous Distribution Expense	di	$665,200	$539,696	$47,011	$61,078	$13,183	$2,685	$1,546
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$11,300	$9,174	$788	$1,002	$251	$55	$31
5096	Other Rent	di	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$14,900	$12,089	$1,053	$1,368	$295	$60	$35
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	di	$59,500	$38,669	$6,772	$13,816	$192	$0	$51
5120	Maintenance of Poles, Towers and Fixtures	di	$20,600	$16,725	$1,386	$1,797	$536	$99	$56
5125	Maintenance of Overhead Conductors and Devices	di	$134,400	$109,101	$9,699	$12,101	$2,464	$665	$369
5130	Maintenance of Overhead Services	di	$62,900	$58,414	$2,427	$903	$1,156	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$163,300	$132,573	$11,388	$14,474	$3,621	$795	$448
5145	Maintenance of Underground Conduit	di	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	di	$12,200	$9,901	$970	$1,150	$83	$63	$34
5155	Maintenance of Underground Services	di	$124,400	$115,528	$4,800	$1,786	$2,286	$0	$0
5160	Maintenance of Line Transformers	di	$77,900	$63,226	$6,327	$7,408	$315	$410	$215
5175	Maintenance of Meters	cu	$29,500	$23,951	$4,269	$1,279	$0	$0	$0
5305	Supervision	cu	$138,200	$129,218	$7,368	$413	$25	$806	$370
5310	Meter Reading Expense	cu	$19,900	$3,336	$2,159	$14,405	$0	$0	$0
5315	Customer Billing	cu	$488,900	$457,123	$26,064	$1,461	$90	$2,852	$1,310
5320	Collecting	cu	$390,100	$364,745	$20,797	$1,166	$72	$2,276	$1,045
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	cu	$82,100	$69,422	$7,243	$5,435	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$176,700	$165,215	$9,420	$528	$32	$1,031	$473
5405	Supervision	ad	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	ad	$9,200	$7,794	$656	$512	$180	$39	$20
5415	Energy Conservation	ad	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	ad	$1,000	$800	$75	$101	$18	$4	$2

5425	Miscellaneous Customer Service and Informational Expenses	ad	$2,100	$1,779	$150	$117	$41	$9	$5
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	ad	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$268,500	$227,454	$19,157	$14,928	$5,257	$1,125	$579
5610	Management Salaries and Expenses	ad	$377,900	$320,130	$26,962	$21,011	$7,398	$1,584	$815
5615	General Administrative Salaries and Expenses	ad	$1,568,500	$1,328,720	$111,909	$87,207	$30,708	$6,575	$3,382
5620	Office Supplies and Expenses	ad	$213,200	$180,608	$15,211	$11,854	$4,174	$894	$460
5625	Administrative Expense Transferred Credit	ad	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	ad	$185,800	$157,396	$13,256	$10,330	$3,638	$779	$401
5635	Property Insurance	ad	$51,300	$41,059	$3,857	$5,162	$927	$185	$111
5640	Injuries and Damages	ad	$61,600	$52,183	$4,395	$3,425	$1,206	$258	$133
5645	Employee Pensions and Benefits	ad	$19,000	$16,095	$1,356	$1,056	$372	$80	$41
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$71,800	$60,824	$5,123	$3,992	$1,406	$301	$155
5660	General Advertising Expenses	ad	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	ad	$139,600	$118,259	$9,960	$7,762	$2,733	$585	$301
5670	Rent	ad	$800	$678	$57	$44	$16	$3	$2
5675	Maintenance of General Plant	ad	$410,900	$348,085	$29,317	$22,845	$8,044	$1,722	$886
5680	Electrical Safety Authority Fees	ad	$10,300	$8,725	$735	$573	$202	$43	$22
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$3,249,660	$2,606,254	$255,634	$314,458	$55,303	$11,298	$6,713
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	$1,264,398	$989,274	$104,162	$145,940	$18,031	$4,325	$2,666
6105	Taxes Other Than Income Taxes	ad	$125,700	$98,349	$10,355	$14,509	$1,793	$430	$265
6110	Income Taxes	Input	$178,363	$139,552	$14,694	$20,587	$2,543	$610	$376
6205-1	Sub-account LEAP Funding	ad	$0	$0	$0	$0	$0	$0	$0
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0
			$97,465,244	**$72,251,714**	**$9,239,457**	**$14,365,364**	**$1,146,707**	**$249,081**	**$212,920**
				$97,465,244					

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 73,900	$ 48,028	$ 8,411	$ 17,159	$ 239	$ -	$ 63
1830	$ 20,600	$ 16,725	$ 1,386	$ 1,797	$ 536	$ 99	$ 56
1835	$ 134,400	$ 109,101	$ 9,699	$ 12,101	$ 2,464	$ 665	$ 369
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 12,200	$ 9,901	$ 970	$ 1,150	$ 83	$ 63	$ 34
1850	$ 78,700	$ 63,876	$ 6,392	$ 7,484	$ 318	$ 414	$ 217
1855	$ 187,300	$ 173,942	$ 7,227	$ 2,689	$ 3,441	$ -	$ -
1860	$ 29,500	$ 23,951	$ 4,269	$ 1,279	$ -	$ -	$ -
1815-1855	$ 961,900	$ 780,418	$ 67,979	$ 88,321	$ 19,063	$ 3,883	$ 2,236
1830 & 1835	$ 342,000	$ 277,323	$ 23,922	$ 30,632	$ 7,535	$ 1,653	$ 934
1840 & 1845	$ 208,100	$ 168,977	$ 13,405	$ 17,807	$ 6,365	$ 976	$ 570
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 82,100	$ 69,422	$ 7,243	$ 5,435	$ -	$ -	$ -
Break Out	-$ 32,659,129	-$ 26,909,363	-$ 2,190,705	-$ 2,627,723	-$ 734,922	-$ 124,458	-$ 71,958
CCA	$ 255,800	$ 201,627	$ 13,046	$ 864	$ 37,457	$ 1,922	$ 883
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ 30,337,440	$ 18,999,254	$ 3,904,170	$ 7,266,069	$ 85,190	$ 11,996	$ 70,761
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 6,909,008	$ 6,416,270	$ 266,603	$ 99,200	$ 126,934	$ -	$ -
CWMC	$ 2,906,199	$ 2,359,585	$ 420,579	$ 126,034	$ -	$ -	$ -
CWMR	$ 19,900	$ 3,336	$ 2,159	$ 14,405	$ -	$ -	$ -
CWNB	$ 1,193,900	$ 1,116,301	$ 63,648	$ 3,569	$ 219	$ 6,965	$ 3,198
DCP	$ 1,444,039	$ 984,835	$ 158,849	$ 295,113	$ 2,557	$ 362	$ 2,322
LPHA	-$ 80,300	-$ 68,349	-$ 8,977	-$ 2,589	$ -	-$ 80	-$ 305
LTNCP	$ 10,485,960	$ 8,510,759	$ 851,680	$ 997,128	$ 42,339	$ 55,157	$ 28,897
NFA	-$ 1,955,468	-$ 1,597,200	-$ 149,332	-$ 164,938	-$ 31,698	-$ 7,925	-$ 4,375
NFA ECC	$ 20,141,536	$ 16,120,628	$ 1,514,431	$ 2,026,553	$ 363,830	$ 72,581	$ 43,514
O&M	$ 3,339,200	$ 2,828,729	$ 238,245	$ 185,655	$ 65,374	$ 13,997	$ 7,199
PNCP	$ 42,942,015	$ 33,377,603	$ 3,783,978	$ 5,335,394	$ 166,045	$ 177,994	$ 101,002
SNCP	$ 10,334,446	$ 8,404,415	$ 239,980	$ 639,233	$ 988,903	$ 34,005	$ 27,909
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 97,745,244**	**$ 72,490,097**	**$ 9,259,257**	**$ 14,379,823**	**$ 1,152,273**	**$ 250,269**	**$ 213,524**

Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086

Sheet O5 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Categorization: Related 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Total - Demand	Customer Related 1 Residential	2 GS <50
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$1,049,593	($1,049,593)	$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
1805-2	Land Station <50 kV	$0	$1,049,593	$1,049,593	$1,049,593	$0	$1,049,593	$715,823	$115,459	$214,502	$1,859	$263	$1,688	$1,049,593	$0	$0
1806	Land Rights	$394,446	($394,446)	$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
1806-2	Land Rights Station <50 kV	$0	$394,446	$394,446	$394,446	$0	$394,446	$269,012	$43,390	$80,612	$699	$99	$634	$394,446	$0	$0
1808	Buildings and Fixtures	$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
1808-2	Buildings and Fixtures < 50 KV	$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
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$9,280,003	($9,280,003)	$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)	$0	$9,094,403	$9,094,403	$9,094,403	$0	$9,094,403	$5,910,482	$1,035,103	$2,111,667	$29,403	$0	$7,748	$9,094,403	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$185,600	$185,600	$0	$185,600	$185,600	$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
1825-1	Storage Battery Equipment > 50 kV	$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
1830	Poles, Towers and Fixtures	$13,400,346	($13,400,346)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$10,184,263	$10,184,263	$4,073,705	$6,110,558	$10,184,263	$2,647,515	$463,659	$945,890	$13,171	$0	$3,470	$4,073,705	$5,616,950	$363,438
1830-5	Poles, Towers and Fixtures - Secondary	$0	$3,216,083	$3,216,083	$1,286,433	$1,929,650	$3,216,083	$1,041,736	$47,886	$195,378	$0	$0	$1,434	$1,286,433	$1,573,721	$26,796
1835	Overhead Conductors and Devices	$13,453,415	($13,453,415)	$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
1835-4	Overhead Conductors and Devices - Primary	$0	$11,354,682	$11,354,682	$4,541,873	$6,812,809	$11,354,682	$2,951,778	$516,945	$1,054,596	$14,684	$0	$3,869	$4,541,873	$6,262,474	$405,206
1835-5	Overhead Conductors and Devices - Secondary	$0	$2,098,733	$2,098,733	$839,493	$1,259,240	$2,098,733	$679,810	$31,249	$127,499	$0	$0	$936	$839,493	$1,026,970	$17,487
1840	Underground Conduit	$7,376,690	($7,376,690)	$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
1840-4	Underground Conduit - Primary	$0	$2,655,608	$2,655,608	$1,062,243	$1,593,365	$2,655,608	$690,355	$120,902	$246,647	$3,434	$0	$905	$1,062,243	$1,464,654	$94,769
1840-5	Underground Conduit - Secondary	$0	$4,721,082	$4,721,082	$1,888,433	$2,832,649	$4,721,082	$1,529,226	$70,294	$286,808	$0	$0	$2,105	$1,888,433	$2,310,160	$39,336
1845	Underground Conductors and Devices	$9,951,607	($9,951,607)	$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
1845-4	Underground Conductors and Devices - Primary	$0	$9,653,059	$9,653,059	$3,861,224	$5,791,835	$9,653,059	$2,509,422	$439,475	$896,553	$12,484	$0	$3,289	$3,861,224	$5,323,974	$344,481
1845-5	Underground Conductors and Devices - Secondary	$0	$298,548	$298,548	$119,419	$179,129	$298,548	$96,704	$4,445	$18,137	$0	$0	$133	$119,419	$146,088	$2,487
1850	Line Transformers	$10,485,960	$0	$10,485,960	$4,194,384	$6,291,576	$10,485,960	$2,725,818	$477,373	$974,060	$13,560	$0	$3,573	$4,194,384	$5,784,941	$374,307

1855	Services	$6,909,008	$0	$6,909,008	$0	$6,909,008	$6,909,008	$0	$0	$0	$0	$0	$0	$0	$6,416,270	$266,603
1860	Meters	$2,536,599	$0	$2,536,599	$0	$2,536,599	$2,536,599	$0	$0	$0	$0	$0	$0	$0	$2,059,502	$367,091
1905	Land	$1,015,496	$0	$1,015,496	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$12,468,010	$0	$12,468,010	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$261,002	$0	$261,002	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$771,534	$0	$771,534	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$1,413,619	$0	$1,413,619	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$1,649,287	$0	$1,649,287	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$148,341	$0	$148,341	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$504,415	$0	$504,415	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$129,827	$0	$129,827	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$1,727,703	$0	$1,727,703	$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
1995	Contributions and Grants - Credit	($26,726,013)		($26,726,013)			$0	($6,078,757)	($842,624)	($1,880,277)	($21,692)	$0	($8,080)	($8,831,431)	($16,152,591)	($830,227)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($9,200,495)		($9,200,495)			$0	($1,413,012)	($230,220)	($480,420)	($6,283)	($16)	($1,907)	($2,131,858)	($2,518,160)	($228,267)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($2,281,885)		($2,281,885)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	blank row															
4080	Distribution Services Revenue	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($326,600)		($326,600)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($80,300)		($80,300)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	($173,300)		($173,300)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0				$0	$0	$0
4245	Government Assistance Directly Credited to Income	($942,892)		($942,892)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0				$0	$0	$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0				$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$192,249		$192,249	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	($1,120,000)		($1,120,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$1,013,300		$1,013,300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($164,800)		($164,800)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$28,613,599		$28,613,599	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$1,555,523		$1,555,523	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$1,449,342		$1,449,342	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$1,043,156	$1,043,156	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$168,317	$168,317	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	$680,751	$680,751	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$261,600	$261,600	$104,640	$156,960	$261,600	$70,239	$10,840	$23,175	$293	$0	$93	$104,640	$142,005	$7,648
5010	Load Dispatching	$20,200	$20,200	$8,080	$12,120	$20,200	$5,424	$837	$1,790	$23	$0	$7	$8,080	$10,965	$591
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$10,500	$10,500	$10,500	$0	$10,500	$6,824	$1,195	$2,438	$34	$0	$9	$10,500	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,900	$3,900	$3,900	$0	$3,900	$2,535	$444	$906	$13	$0	$3	$3,900	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$156,700	$156,700	$62,680	$94,020	$156,700	$42,719	$6,184	$13,558	$163	$0	$57	$62,680	$84,496	$4,744
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$8,200	$8,200	$3,280	$4,920	$8,200	$2,235	$324	$709	$9	$0	$3	$3,280	$4,422	$248
5030	Overhead Subtransmission Feeders - Operation	$2,500	$2,500	$2,500	$0	$2,500	$1,704	$247	$541	$6	$0	$2	$2,500	$0	$0
5035	Overhead Distribution Transformers- Operation	$800	$800	$320	$480	$800	$208	$36	$74	$1	$0	$0	$320	$441	$29
5040	Underground Distribution Lines and Feeders - Operation Labour	$93,200	$93,200	$37,280	$55,920	$93,200	$25,955	$3,416	$7,789	$86	$0	$35	$37,280	$49,723	$2,587
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$114,900	$114,900	$45,960	$68,940	$114,900	$31,998	$4,211	$9,602	$106	$0	$43	$45,960	$61,301	$3,190
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$369,600	$369,600	$0	$369,600	$369,600	$0	$0	$0	$0	$0	$0	$0	$300,084	$53,488
5070	Customer Premises - Operation Labour	$137,700	$137,700	$0	$137,700	$137,700	$0	$0	$0	$0	$0	$0	$0	$108,538	$7,023
5075	Customer Premises - Materials and Expenses	$118,100	$118,100	$0	$118,100	$118,100	$0	$0	$0	$0	$0	$0	$0	$93,089	$6,023
5085	Miscellaneous Distribution Expense	$665,200	$665,200	$266,080	$399,120	$665,200	$178,605	$27,563	$58,930	$745	$0	$236	$266,080	$361,091	$19,448
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 Feeders - Rental Paid	$11,300	$11,300	$4,520	$6,780	$11,300	$3,081	$446	$978	$12	$0	$4	$4,520	$6,093	$342
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$14,900	$14,900	$5,960	$8,940	$14,900	$4,001	$617	$1,320	$17	$0	$5	$5,960	$8,088	$436
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$59,500	$59,500	$59,500	$0	$59,500	$38,669	$6,772	$13,816	$192	$0	$51	$59,500	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$20,600	$20,600	$8,240	$12,360	$20,600	$5,671	$786	$1,754	$20	$0	$8	$8,240	$11,054	$600
5125	Maintenance of Overhead Conductors and Devices	$134,400	$134,400	$53,760	$80,640	$134,400	$36,280	$5,476	$11,809	$147	$0	$48	$53,760	$72,822	$4,223
5130	Maintenance of Overhead Services	$62,900	$62,900	$0	$62,900	$62,900	$0	$0	$0	$0	$0	$0	$0	$58,414	$2,427
5135	Overhead Distribution Lines and Feeders - Right of Way	$163,300	$163,300	$65,320	$97,980	$163,300	$44,519	$6,444	$14,129	$169	$0	$59	$65,320	$88,055	$4,943
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$12,200	$12,200	$4,880	$7,320	$12,200	$3,195	$544	$1,121	$15	$0	$4	$4,880	$6,706	$425
5155	Maintenance of Underground Services	$124,400	$124,400	$0	$124,400	$124,400	$0	$0	$0	$0	$0	$0	$0	$115,528	$4,800
5160	Maintenance of Line Transformers	$77,900	$77,900	$31,160	$46,740	$77,900	$20,250	$3,546	$7,236	$101	$0	$27	$31,160	$42,976	$2,781
5175	Maintenance of Meters	$29,500	$29,500	$0	$29,500	$29,500	$0	$0	$0	$0	$0	$0	$0	$23,951	$4,269
5305	Supervision	$138,200	$138,200	$0	$138,200	$138,200	$0	$0	$0	$0	$0	$0	$0	$129,218	$7,368
5310	Meter Reading Expense	$19,900	$19,900	$0	$19,900	$19,900	$0	$0	$0	$0	$0	$0	$0	$3,336	$2,159
5315	Customer Billing	$488,900	$488,900	$0	$488,900	$488,900	$0	$0	$0	$0	$0	$0	$0	$457,123	$26,064
5320	Collecting	$390,100	$390,100	$0	$390,100	$390,100	$0	$0	$0	$0	$0	$0	$0	$364,745	$20,797
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$82,100	$82,100	$0	$82,100	$82,100	$0	$0	$0	$0	$0	$0	$0	$69,422	$7,243
5340	Miscellaneous Customer Accounts Expenses	$176,700	$176,700	$0	$176,700	$176,700	$0	$0	$0	$0	$0	$0	$0	$165,215	$9,420
5405	Supervision	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$9,200	$9,200			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5415	Energy Conservation	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$1,000	$1,000			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$2,100	$2,100			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5505	Supervision	$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
5515	Advertising Expense	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$268,500	$268,500			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5610	Management Salaries and Expenses	$377,900	$377,900			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5615	General Administrative Salaries and Expenses	$1,568,500	$1,568,500			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5620	Office Supplies and Expenses	$213,200	$213,200			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

5625	Administrative Expense Transferred Credit	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$185,800		$185,800			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5635	Property Insurance	$51,300		$51,300			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$61,600		$61,600			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5645	Employee Pensions and Benefits	$19,000		$19,000			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$71,800		$71,800			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5660	General Advertising Expenses	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$139,600		$139,600			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5670	Rent	$800		$800			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$410,900		$410,900			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5680	Electrical Safety Authority Fees	$10,300		$10,300			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$3,254,557	$0	$3,254,557			$0	$575,502	$89,041	$189,776	$2,392	$4	$771	$857,485	$1,160,261	$84,816
5710	Amortization of Limited Term Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0		$0												
5735	Amortization of Deferred Development Costs	$0		$0												
5740	Amortization of Deferred Charges	$0		$0												
6005	Interest on Long Term Debt	$1,264,398		$1,264,398				$0	$0	$0	$0	$0	$0	$0	$0	$0
6105	Taxes Other Than Income Taxes	$125,700		$125,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	$178,363		$178,363			$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	$0	$0
6210	Life Insurance	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		$100,811,270	($0)	$100,811,270	$33,184,209	$45,623,357	$78,807,566	$15,375,525	$2,462,307	$5,153,103	$65,861	$349	$21,259	$23,078,405	$23,314,116	$1,531,638

		O5 Summary	O4 Summary
$10,105,804	$19,637,092	$97,465,244	$97,465,244
		$3,346,027	
$0		**$100,811,270**	

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 73,900.00	$ 73,900.00	$ -	$ 73,900.00	$ 48,027.85	$ 8,411.12	$ 17,159.14	$ -	$ -	$ 62.96	$ -	$ -	$ -	$ -	$ -
1830	$ 20,600.00	$ 8,240.00	$ 12,360.00	$ 20,600.00	$ 5,671.39	$ 786.38	$ 1,754.44	$ -	$ -	$ 7.54	$ -	$ -	$ 599.90	$ 42.48	$ -
1835	$ 134,400.00	$ 53,760.00	$ 80,640.00	$ 134,400.00	$ 36,279.67	$ 5,476.47	$ 11,809.16	$ -	$ -	$ 48.00	$ -	$ -	$ 4,222.71	$ 291.39	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 12,200.00	$ 4,880.00	$ 7,320.00	$ 12,200.00	$ 3,194.93	$ 544.22	$ 1,121.35	$ -	$ -	$ 4.20	$ -	$ -	$ 425.36	$ 28.39	$ -
1850	$ 78,700.00	$ 31,480.00	$ 47,220.00	$ 78,700.00	$ 20,458.01	$ 3,582.81	$ 7,310.59	$ -	$ -	$ 26.82	$ -	$ -	$ 2,809.28	$ 173.13	$ -
1855	$ 187,300.00	$ -	$ 187,300.00	$ 187,300.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,227.48	$ 2,689.28	$ -
1860	$ 29,500.00	$ -	$ 29,500.00	$ 29,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,269.18	$ 1,279.34	$ -
1815-1855	$ 961,900.00	$ 384,760.00	$ 577,140.00	$ 961,900.00	$ 258,268.48	$ 39,857.51	$ 85,214.88	$ -	$ -	$ 341.26	$ -	$ -	$ 28,121.85	$ 3,106.20	$ -
1830 & 1835	$ 342,000.00	$ 138,300.00	$ 203,700.00	$ 342,000.00	$ 94,257.92	$ 13,644.45	$ 29,913.99	$ -	$ -	$ 125.00	$ -	$ -	$ 10,277.46	$ 718.13	$ -
1840 & 1845	$ 208,100.00	$ 83,240.00	$ 124,860.00	$ 208,100.00	$ 57,953.17	$ 7,627.28	$ 17,391.14	$ -	$ -	$ 77.24	$ -	$ -	$ 5,777.33	$ 416.12	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 82,100.00	$ -	$ 82,100.00	$ 82,100.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,243.07	$ 5,435.40	$ -
Break Out	$ (32,671,951.36)	$ -	$ -	$ -	$ (6,916,267.24)	$ (983,803.22)	$ (2,170,920.70)	$ -	$ -	$ (9,216.85)	$ -	$ -	$ (973,676.94)	$ (144,709.43)	$ -
CCA	$ 255,800.00	$ -	$ 255,800.00	$ 255,800.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,046.02	$ 864.50	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 2,678,097.85	$ -	$ 185,600.06	$ 185,600.06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN EWMP	$ 30,337,439.69	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 6,909,007.65	$ -	$ 6,909,007.65	$ 6,909,007.65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 266,602.88	$ 99,200.34	$ -
CWMC	$ 2,906,198.73	$ -	$ 2,906,198.73	$ 2,906,198.73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 420,579.08	$ 126,034.16	$ -
CWMR	$ 19,900.00	$ -	$ 19,900.00	$ 19,900.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,158.74	$ 14,404.92	$ -
CWNB	$ 1,193,900.00	$ -	$ 1,193,900.00	$ 1,193,900.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,648.10	$ 3,568.63	$ -
DCP	$ 1,444,039.00	$ 1,444,039.00	$ -	$ 1,444,039.00	$ 984,835.07	$ 158,849.40	$ 295,113.28	$ -	$ -	$ 2,321.69	$ -	$ -	$ -	$ -	$ -
LPHA	$ (80,300.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 10,485,959.50	$ 4,194,383.80	$ 6,291,575.70	$ 10,485,959.50	$ 2,725,817.68	$ 477,372.55	$ 974,060.34	$ -	$ -	$ 3,573.02	$ -	$ -	$ 374,307.48	$ 23,067.26	$ -
NFA	$ (1,955,467.98)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ 20,141,535.74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ 3,339,200.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 42,942,015.25	$ 22,633,447.76	$ 20,308,567.49	$ 42,942,015.25	$ 14,709,552.55	$ 2,576,084.48	$ 5,255,353.28	$ -	$ -	$ 19,281.38	$ -	$ -	$ 1,207,893.19	$ 80,041.12	$ -
SNCP	$ 10,334,445.72	$ 4,133,778.29	$ 6,200,667.43	$ 10,334,445.72	$ 3,347,475.84	$ 153,873.78	$ 627,821.84	$ -	$ -	$ 4,606.83	$ -	$ -	$ 86,106.06	$ 11,411.65	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 100,410,520**	**$ 33,184,209**	**$ 45,623,357**	**$ 78,807,566**	**$ 15,375,525**	**$ 2,462,307**	**$ 5,153,103**	**$ -**	**$ -**	**$ 21,259**	**$ -**	**$ -**	**$ 1,531,638**	**$ 228,063**	**$ -**

					Miscellaneous							Plant and						
3	7	8	9		1	2	3	7	8	9		1	2	3	7	8	9	
GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Mis	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - A&G
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$24,083	$27,943	$53,556	$24,588	$6,110,558	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$3,551	$307,747	$10,582	$7,252	$1,929,650	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$26,851	$31,154	$59,711	$27,414	$6,812,809	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2,317	$200,828	$6,906	$4,732	$1,259,240	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$6,280	$7,286	$13,965	$6,412	$1,593,365	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$5,213	$451,760	$15,535	$10,645	$2,832,649	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$22,827	$26,485	$50,762	$23,306	$5,791,835	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$330	$28,568	$982	$673	$179,129	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$23,067	$28,779	$55,157	$25,324	$6,291,576	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

$99,200	$126,934	$0	$0	$6,909,008	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$110,006	$0	$0	$0	$2,536,599	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$812,770	$76,355	$102,175	$18,344	$3,659	$2,194	$1,015,496
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,978,988	$937,463	$1,254,476	$225,218	$44,929	$26,936	$12,468,010
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$208,898	$19,625	$26,261	$4,715	$941	$564	$261,002
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$617,511	$58,011	$77,628	$13,937	$2,780	$1,667	$771,534
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,131,415	$106,289	$142,232	$25,535	$5,094	$3,054	$1,413,619
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,320,036	$124,009	$165,944	$29,792	$5,943	$3,563	$1,649,287
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$118,728	$11,154	$14,925	$2,680	$535	$320	$148,341
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$403,717	$37,927	$50,752	$9,112	$1,818	$1,090	$504,415
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$103,910	$9,762	$13,063	$2,345	$468	$280	$129,827
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,382,797	$129,905	$173,834	$31,209	$6,226	$3,733	$1,727,703
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
($114,876)	($638,666)	($104,773)	($52,051)	($17,893,185)								$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
($45,084)	($47,907)	($15,869)	($7,582)	($2,862,868)								($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)	($4,189,448)
$0	$0	$0	$0	$0								$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($1,785,363)	($187,984)	($263,382)	($32,540)	($7,806)	($4,811)	($2,281,885)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($265,080)	($25,009)	($30,234)	($3,713)	($1,666)	($898)	($326,600)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($68,349)	($8,977)	($2,589)	$0	($80)	($305)	($80,300)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($146,562)	($12,401)	($9,864)	($3,376)	($723)	($374)	($173,300)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($797,418)	($67,473)	($53,667)	($18,366)	($3,936)	($2,032)	($942,892)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$162,859	$13,717	$10,689	$3,764	$806	$414	$192,249	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($948,783)	($79,910)	($62,271)	($21,927)	($4,695)	($2,415)	($1,120,000)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$856,963	$72,512	$57,675	$19,737	$4,230	$2,184	$1,013,300	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	($139,374)	($11,793)	($9,380)	($3,210)	($688)	($355)	($164,800)	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$17,919,674	$3,682,326	$6,853,195	$80,349	$11,315	$66,740	$28,613,599
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$974,169	$200,183	$372,561	$4,368	$615	$3,628	$1,555,523
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$105,411	$21,661	$40,313	$473	$67	$393	$168,317
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$845	$4,891	$1,056	$515	$156,960	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$65	$378	$82	$40	$12,120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$331	$3,313	$763	$373	$94,020	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$17	$173	$40	$20	$4,920	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2	$2	$4	$2	$480	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$186	$2,765	$437	$221	$55,920	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$230	$3,409	$539	$272	$68,940	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$16,029	$0	$0	$0	$369,600	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$465	$20,164	$1,035	$475	$137,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$399	$17,294	$888	$408	$118,100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2,148	$12,438	$2,685	$1,310	$399,120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$24	$239	$55	$27	$6,780	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$48	$279	$60	$29	$8,940	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$42	$516	$99	$49	$12,360	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$291	$2,318	$665	$321	$80,640	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$903	$1,156	$0	$0	$62,900	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$345	$3,452	$795	$389	$97,980	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$28	$67	$63	$29	$7,320	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,786	$2,286	$0	$0	$124,400	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$171	$214	$410	$188	$46,740	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,279	$0	$0	$0	$29,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$413	$25	$806	$370	$138,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$14,405	$0	$0	$0	$19,900	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,461	$90	$2,852	$1,310	$488,900	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$1,166	$72	$2,276	$1,045	$390,100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$5,435	$0	$0	$0	$82,100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$528	$32	$1,031	$473	$176,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,794	$656	$512	$180	$39	$20	$9,200
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$800	$75	$101	$18	$4	$2	$1,000
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,779	$150	$117	$41	$9	$5	$2,100
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$227,454	$19,157	$14,928	$5,257	$1,125	$579	$268,500
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$320,130	$26,962	$21,011	$7,398	$1,584	$815	$377,900
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,328,720	$111,909	$87,207	$30,708	$6,575	$3,382	$1,568,500
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$180,608	$15,211	$11,854	$4,174	$894	$460	$213,200

$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$157,396	$13,256	$10,330	$3,638	$779	$401	$185,800
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$41,059	$3,857	$5,162	$927	$185	$111	$51,300
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$52,183	$4,395	$3,425	$1,206	$258	$133	$61,600
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$16,095	$1,356	$1,056	$372	$80	$41	$19,000
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$60,824	$5,123	$3,992	$1,406	$301	$155	$71,800
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$118,259	$9,960	$7,762	$2,733	$585	$301	$139,600
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$678	$57	$44	$16	$3	$2	$800
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$348,085	$29,317	$22,845	$8,044	$1,722	$886	$410,900
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,725	$735	$573	$202	$43	$22	$10,300
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$15,251	$33,265	$7,375	$3,592	$1,304,561								$870,491	$81,777	$109,431	$19,646	$3,919	$2,350	$1,087,614
$0	$0	$0	$0	$0								$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0								$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0								$0	$0	$0	$0	$0	$0	$0
					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
					$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$989,274	$104,162	$145,940	$18,031	$4,325	$2,666	$1,264,398
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$98,349	$10,355	$14,509	$1,793	$430	$265	$125,700
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$139,552	$14,694	$20,587	$2,543	$610	$376	$178,363
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$228,063	$659,747	$170,529	$82,172	$25,986,265	($3,131,107)	($307,320)	($363,023)	($59,631)	($14,558)	($8,591)	($3,884,229)	$36,693,180	$5,552,832	$9,347,221	$480,729	$92,762	$118,079	$52,284,803

GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 48.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 321.14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 29.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 190.06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 1,894.44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 808.95	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 492.81	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ (56,040.22)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (233,225.11)	$ (312,092.87)	$ -	$ -	$ (6,701.23)	$ -
$ -	$ 882.63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,904,169.60	$ 7,266,069.28	$ -	$ -	$ 70,760.51	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 3,197.83	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ (8,977.44)	$ (2,589.03)	$ -	$ -	$ (304.59)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 25,323.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ (278,543.18)	$ (345,973.82)	$ -	$ -	$ (7,681.84)	$ -	$ -	$ -	$ 129,211.50	$ 181,036.23	$ -	$ -	$ 3,306.56	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,514,430.61	$ 2,026,552.81	$ -	$ -	$ 43,513.99	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 238,245.28	$ 185,655.10	$ -	$ -	$ 7,199.43	$ -
$ -	$ 81,720.30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 23,302.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	**$ 82,172**	**$ -**	**$ -**	**-$ 287,521**	**-$ 348,563**	**$ -**	**$ -**	**-$ 7,986**	**$ -**	**$ -**	**$ 5,552,832**	**$ 9,347,221**	**$ -**	**$ -**	**$ 118,079**	**$ -**	**$ -**

Ontario Energy Board

2016 Cost Allocation Model

Sheet O6 Composite Allocator Detail Worksheet -

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

			Demand Allocators							Customer Allocators							
				1	2	3	7	8	9		1	2	3	7	8	9	
			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
Composite allocators																	
Rate Base																	
1565	Conservation and Demand Management		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV			$715,823	$115,459	$214,502	$1,859	$263	$1,688	$0	$0	$0	$0	$0	$0	$0	$0
1805	Total		$1,049,593	$715,823	$115,459	$214,502	$1,859	$263	$1,688	$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	$0
1806-2	Land Rights Station <50 kV			$269,012	$43,390	$80,612	$699	$99	$634	$0	$0	$0	$0	$0	$0	$0	$0
1806	Total		$394,446	$269,012	$43,390	$80,612	$699	$99	$634	$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
1808-2	Buildings and Fixtures < 50 KV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	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)		$9,094,403	$5,910,482	$1,035,103	$2,111,667	$29,403	$0	$7,748	$0	$0	$0	$0	$0	$0	$0	$9,094,403
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
1820	Total		$9,094,403	$5,910,482	$1,035,103	$2,111,667	$29,403	$0	$7,748	$0	$0	$0	$0	$0	$0	$0	$9,094,403
1815 & 1820	Total		$9,094,403	$5,910,482	$1,035,103	$2,111,667	$29,403	$0	$7,748	$0	$0	$0	$0	$0	$0	$0	$9,094,403
1825-1	Storage Battery Equipment > 50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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			$2,647,515	$463,659	$945,890	$13,171	$0	$3,470	$6,110,558	$5,616,950	$363,438	$24,083	$27,943	$53,556	$24,588	$6,110,558
1830-5	Poles, Towers and Fixtures - Secondary			$1,041,736	$47,886	$195,378	$0	$0	$1,434	$1,929,650	$1,573,721	$26,796	$3,551	$307,747	$10,582	$7,252	$1,929,650
1830	Total		$5,360,139	$3,689,250	$511,545	$1,141,269	$13,171	$0	$4,904	$8,040,208	$7,190,671	$390,234	$27,635	$335,690	$64,138	$31,840	$13,400,346
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary			$2,951,778	$516,945	$1,054,596	$14,684	$0	$3,869	$6,812,809	$6,262,474	$405,206	$26,851	$31,154	$59,711	$27,414	$6,812,809
1835-5	Overhead Conductors and Devices - Secondary			$679,810	$31,249	$127,499	$0	$0	$936	$1,259,240	$1,026,970	$17,487	$2,317	$200,828	$6,906	$4,732	$1,259,240
1835	Total		$5,381,366	$3,631,588	$548,194	$1,182,095	$14,684	$0	$4,805	$8,072,049	$7,289,443	$422,692	$29,168	$231,982	$66,616	$32,147	$13,453,415
1830 & 1835	Total		$10,741,504	$7,320,838	$1,059,739	$2,323,364	$27,855	$0	$9,709	$16,112,257	$14,480,115	$812,926	$56,803	$567,672	$130,754	$63,987	$26,853,761

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
69																	
70	1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
71	1840-4	Underground Conduit - Primary		$690,355	$120,902	$246,647	$3,434	$0	$905	$1,593,365	$1,464,654	$94,769	$6,280	$7,286	$13,965	$6,412	$1,593,365
72	1840-5	Underground Conduit - Secondary		$1,529,226	$70,294	$286,808	$0	$0	$2,105	$2,832,649	$2,310,160	$39,336	$5,213	$451,760	$15,535	$10,645	$2,832,649
73	1840	Total	$2,950,676	$2,219,582	$191,196	$533,454	$3,434	$0	$3,009	$4,426,014	$3,774,814	$134,104	$11,493	$459,047	$29,500	$17,057	$7,376,690
74																	
75	1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
76	1845-4	Underground Conductors and Devices - Primary		$2,509,422	$439,475	$896,553	$12,484	$0	$3,289	$5,791,835	$5,323,974	$344,481	$22,827	$26,485	$50,762	$23,306	$5,791,835
77	1845-5	Underground Conductors and Devices - Secondary		$96,704	$4,445	$18,137	$0	$0	$133	$179,129	$146,088	$2,487	$330	$28,568	$982	$673	$179,129
78	1845	Total	$3,980,643	$2,606,126	$443,920	$914,690	$12,484	$0	$3,422	$5,970,964	$5,470,062	$346,969	$23,157	$55,053	$51,745	$23,979	$9,951,607
79																	
80	1840 & 1845	Total	$6,931,319	$4,825,708	$635,116	$1,448,145	$15,918	$0	$6,432	$10,396,978	$9,244,876	$481,073	$34,650	$514,100	$81,244	$41,036	$17,328,297
81																	
82	1850	Line Transformers	$4,194,384	$2,725,818	$477,373	$974,060	$13,560	$0	$3,573	$6,291,576	$5,784,941	$374,307	$23,067	$28,779	$55,157	$25,324	$10,485,960
83																	
84	1815- 1850	Total	$30,961,610	$20,782,846	$3,207,331	$6,857,235	$86,736	$0	$27,461	$32,800,811	$29,509,931	$1,668,307	$114,520	$1,110,550	$267,156	$130,346	$63,762,420
85																	
86	1855	Services	$0	$0	$0	$0	$0	$0	$0	$6,909,008	$6,416,270	$266,603	$99,200	$126,934	$0	$0	$6,909,008
87																	
88	1815- 1855	Total	$30,961,610	$20,782,846	$3,207,331	$6,857,235	$86,736	$0	$27,461	$39,709,818	$35,926,202	$1,934,910	$213,720	$1,237,484	$267,156	$130,346	$70,671,428
89																	
90	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$2,536,599	$2,059,502	$367,091	$110,006	$0	$0	$0	$2,536,599
91																	
92	1815-1860	Total	$30,961,610	$20,782,846	$3,207,331	$6,857,235	$86,736	$0	$27,461	$42,246,417	$37,985,703	$2,302,001	$323,726	$1,237,484	$267,156	$130,346	$73,208,027
93																	
94	1565-1860	Total	$32,405,649	$21,767,681	$3,366,180	$7,152,349	$89,294	$362	$29,783	$42,246,417	$37,985,703	$2,302,001	$323,726	$1,237,484	$267,156	$130,346	$74,652,066
95																	
96																	
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	$47,927,450	$37,522,036	$3,995,330	$5,480,921	$666,420	$162,745	$99,998								
98		GFA - Distribution plant (exclude credit for contributed capital)	$74,652,066	$59,753,385	$5,668,181	$7,476,075	$1,326,778	$267,518	$160,129								
99																	
100		Accum Depreciation - NFA	($4,994,726)	($3,931,171)	($458,486)	($525,504)	($54,190)	($15,886)	($9,489)								
101		Accum Depreciation - NFA ECC	($7,202,797)	($5,769,192)	($596,709)	($689,626)	($108,398)	($24,462)	($14,411)								
102	NFA	Net Fixed Assets	$42,932,724	$33,590,865	$3,536,844	$4,955,417	$612,230	$146,859	$90,509								
103	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	$67,449,268	$53,984,193	$5,071,472	$6,786,449	$1,218,380	$243,056	$145,718								
104																	
105	1830-4	Primary Poles Demand and Customer	$10,184,263	$8,264,464	$827,097	$969,974	$41,113	$53,556	$28,059								
106	1830-5	Secondary Poles Demand and Customer	$3,216,083	$2,615,457	$74,682	$198,930	$307,747	$10,582	$8,685								
107	POLE																
108																	
109	PP&E		$42,932,724	$33,590,865	$3,536,844	$4,955,417	$612,230	$146,859	$90,509								
110																	
111																	
112																	
113																	
114	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite allocator.													
115																	
116	**Acccounts**																
117	5005	Operation Supervision and Engineering	$104,640	$70,239	$10,840	$23,175	$293	$0	$93	$156,960	$142,005	$7,648	$845	$4,891	$1,056	$515	
118	5010	Load Dispatching	$8,080	$5,424	$837	$1,790	$23	$0	$7	$12,120	$10,965	$591	$65	$378	$82	$40	
119	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
120	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
121	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
122	5016	Distribution Station Equipment - Operation Labour	$10,500	$6,824	$1,195	$2,438	$34	$0	$9	$0	$0	$0	$0	$0	$0	$0	
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,900	$2,535	$444	$906	$13	$0	$3	$0	$0	$0	$0	$0	$0	$0	
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	$62,680	$42,719	$6,184	$13,558	$163	$0	$57	$94,020	$84,496	$4,744	$331	$3,313	$763	$373	
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$3,280	$2,235	$324	$709	$9	$0	$3	$4,920	$4,422	$248	$17	$173	$40	$20	
126	5030	Overhead Subtransmission Feeders - Operation	$2,500	$1,704	$247	$541	$6	$0	$2	$0	$0	$0	$0	$0	$0	$0	
127	5035	Overhead Distribution Transformers- Operation	$320	$208	$36	$74	$1	$0	$0	$480	$441	$29	$2	$2	$4	$2	
128	5040	Underground Distribution Lines and Feeders - Operation Labour	$37,280	$25,955	$3,416	$7,789	$86	$0	$35	$55,920	$49,723	$2,587	$186	$2,765	$437	$221	
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$45,960	$31,998	$4,211	$9,602	$106	$0	$43	$68,940	$61,301	$3,190	$230	$3,409	$539	$272	
130	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
131	5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
132	5065	Meter Expense	$0	$0	$0	$0	$0	$0	$0	$369,600	$300,084	$53,488	$16,029	$0	$0	$0	
133	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$137,700	$108,538	$7,023	$465	$20,164	$1,035	$475	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
134	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$118,100	$93,089	$6,023	$399	$17,294	$888	$408	
135	5085	Miscellaneous Distribution Expense	$266,080	$178,605	$27,563	$58,930	$745	$0	$236	$399,120	$361,091	$19,448	$2,148	$12,438	$2,685	$1,310	
136	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
137	5095	Overhead Distribution Lines and Feeders - Rental Paid	$4,520	$3,081	$446	$978	$12	$0	$4	$6,780	$6,093	$342	$24	$239	$55	$27	
138	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
139	5105	Maintenance Supervision and Engineering	$5,960	$4,001	$617	$1,320	$17	$0	$5	$8,940	$8,088	$436	$48	$279	$60	$29	
140	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
141	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
142	5114	Maintenance of Distribution Station Equipment	$59,500	$38,669	$6,772	$13,816	$192	$0	$51	$0	$0	$0	$0	$0	$0	$0	
143	5120	Maintenance of Poles, Towers and Fixtures	$8,240	$5,671	$786	$1,754	$20	$0	$8	$12,360	$11,054	$600	$42	$516	$99	$49	
144	5125	Maintenance of Overhead Conductors and Devices	$53,760	$36,280	$5,476	$11,809	$147	$0	$48	$80,640	$72,822	$4,223	$291	$2,318	$665	$321	
145	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0	$0	$0	$62,900	$58,414	$2,427	$903	$1,156	$0	$0	
146	5135	Overhead Distribution Lines and Feeders - Right of Way	$65,320	$44,519	$6,444	$14,129	$169	$0	$59	$97,980	$88,055	$4,943	$345	$3,452	$795	$389	
147	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
148	5150	Maintenance of Underground Conductors and Devices	$4,880	$3,195	$544	$1,121	$15	$0	$4	$7,320	$6,706	$425	$28	$67	$63	$29	
149	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0	$0	$0	$124,400	$115,528	$4,800	$1,786	$2,286	$0	$0	
150	5160	Maintenance of Line Transformers	$31,160	$20,250	$3,546	$7,236	$101	$0	$27	$46,740	$42,976	$2,781	$171	$214	$410	$188	
151	5175	Maintenance of Meters	$0	$0	$0	$0	$0	$0	$0	$29,500	$23,951	$4,269	$1,279	$0	$0	$0	
152	5305	Supervision	$0	$0	$0	$0	$0	$0	$0	$138,200	$129,218	$7,368	$413	$25	$806	$370	
153	5310	Meter Reading Expense	$0	$0	$0	$0	$0	$0	$0	$19,900	$3,336	$2,159	$14,405	$0	$0	$0	
154	5315	Customer Billing	$0	$0	$0	$0	$0	$0	$0	$488,900	$457,123	$26,064	$1,461	$90	$2,852	$1,310	
155	5320	Collecting	$0	$0	$0	$0	$0	$0	$0	$390,100	$364,745	$20,797	$1,166	$72	$2,276	$1,045	
156	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
157	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
158	5335	Bad Debt Expense	$0	$0	$0	$0	$0	$0	$0	$82,100	$69,422	$7,243	$5,435	$0	$0	$0	
159	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0	$0	$0	$176,700	$165,215	$9,420	$528	$32	$1,031	$473	
160																	
161	O&M DC	Total (not including directly allocated amounts)	$778,560	$524,111	$79,930	$171,675	$2,151	$0	$693	$3,191,340	$2,838,901	$203,314	$49,046	$75,571	$16,641	$7,866	
162		Total Directly Allocated Demand + Customer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
163	O&M	Total Demand and Customer	$3,969,900	$3,363,013	$283,244	$220,721	$77,722	$16,641	$8,559								
164																	
165																	
166	**Accounts**																
167	4705	Power Purchased	$28,613,599	$17,919,674	$3,682,326	$6,853,195	$80,349	$11,315	$66,740	$28,613,599							
168	4708	Charges-WMS	$1,555,523	$974,169	$200,183	$372,561	$4,368	$615	$3,628	$1,555,523							
169	4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0							
170	4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0							
171	4714	Charges-NW	$1,449,342	$0	$0	$0	$0	$0	$0	$0							
172	4716	Charges-CN	$1,043,156	$0	$0	$0	$0	$0	$0	$0							
173	4730	Rural Rate Assistance Expense	$168,317	$105,411	$21,661	$40,313	$473	$67	$393	$168,317							
174	4750	Charges-LV	$680,751	$0	$0	$0	$0	$0	$0	$0							
175	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0							
176	4751	Charges-Smart Metering Entity	$0	$0	$0	$0	$0	$0	$0	$0							
177	COP	Cost of Power	$33,510,688	$18,999,254	$3,904,170	$7,266,069	$85,190	$11,996	$70,761	$30,337,440							
178																	
179	**Acccounts**																
180	5005	Operation Supervision and Engineering	$261,600	$212,244	$18,488	$24,020	$5,185	$1,056	$608	$261,600							
181	5010	Load Dispatching	$20,200	$16,389	$1,428	$1,855	$400	$82	$47	$20,200							
182	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0							
183	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0							
184	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0							
185	5016	Distribution Station Equipment - Operation Labour	$10,500	$6,824	$1,195	$2,438	$34	$0	$9	$10,500							
186	5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,900	$2,535	$444	$906	$13	$0	$3	$3,900							
187	5020	Overhead Distribution Lines and Feeders - Operation Labour	$156,700	$127,215	$10,928	$13,889	$3,475	$763	$430	$156,700							
188	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$8,200	$6,657	$572	$727	$182	$40	$23	$8,200							
189	5030	Overhead Subtransmission Feeders - Operation	$2,500	$1,704	$247	$541	$6	$0	$2	$2,500							
190	5035	Overhead Distribution Transformers- Operation	$800	$649	$65	$76	$3	$4	$2	$800							
191	5040	Underground Distribution Lines and Feeders - Operation Labour	$93,200	$75,678	$6,003	$7,975	$2,851	$437	$255	$93,200							
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$114,900	$93,299	$7,401	$9,832	$3,514	$539	$315	$114,900							
193	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0							
194	5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0							
195	5065	Meter Expense	$369,600	$300,084	$53,488	$16,029	$0	$0	$0	$369,600							
196	5070	Customer Premises - Operation Labour	$137,700	$108,538	$7,023	$465	$20,164	$1,035	$475	$137,700							
197	5075	Customer Premises - Materials and Expenses	$118,100	$93,089	$6,023	$399	$17,294	$888	$408	$118,100							

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
198	5085	Miscellaneous Distribution Expense	$665,200	$539,696	$47,011	$61,078	$13,183	$2,685	$1,546	$665,200							
199	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0							
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	$11,300	$9,174	$788	$1,002	$251	$55	$31	$11,300							
201	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0							
202	5105	Maintenance Supervision and Engineering	$14,900	$12,089	$1,053	$1,368	$295	$60	$35	$14,900							
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0							
204	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0							
205	5114	Maintenance of Distribution Station Equipment	$59,500	$38,669	$6,772	$13,816	$192	$0	$51	$59,500							
206	5120	Maintenance of Poles, Towers and Fixtures	$20,600	$16,725	$1,386	$1,797	$536	$99	$56	$20,600							
207	5125	Maintenance of Overhead Conductors and Devices	$134,400	$109,101	$9,699	$12,101	$2,464	$665	$369	$134,400							
208	5130	Maintenance of Overhead Services	$62,900	$58,414	$2,427	$903	$1,156	$0	$0	$62,900							
209	5135	Overhead Distribution Lines and Feeders - Right of Way	$163,300	$132,573	$11,388	$14,474	$3,621	$795	$448	$163,300							
210	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0							
211	5150	Maintenance of Underground Conductors and Devices	$12,200	$9,901	$970	$1,150	$83	$63	$34	$12,200							
212	5155	Maintenance of Underground Services	$124,400	$115,528	$4,800	$1,786	$2,286	$0	$0	$124,400							
213	5160	Maintenance of Line Transformers	$77,900	$63,226	$6,327	$7,408	$315	$410	$215	$77,900							
214	5175	Maintenance of Meters	$29,500	$23,951	$4,269	$1,279	$0	$0	$0	$29,500							
215	5305	Supervision	$138,200	$129,218	$7,368	$413	$25	$806	$370	$138,200							
216	5310	Meter Reading Expense	$19,900	$3,336	$2,159	$14,405	$0	$0	$0	$19,900							
217	5315	Customer Billing	$488,900	$457,123	$26,064	$1,461	$90	$2,852	$1,310	$488,900							
218	5320	Collecting	$390,100	$364,745	$20,797	$1,166	$72	$2,276	$1,045	$390,100							
219	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0							
220	5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0							
221	5335	Bad Debt Expense	$82,100	$69,422	$7,243	$5,435	$0	$0	$0	$82,100							
222	5340	Miscellaneous Customer Accounts Expenses	$176,700	$165,215	$9,420	$528	$32	$1,031	$473	$176,700							
223	5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0							
224	5410	Community Relations - Sundry	$9,200	$7,794	$656	$512	$180	$39	$20	$9,200							
225	5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0							
226	5420	Community Safety Program	$1,000	$800	$75	$101	$18	$4	$2	$1,000							
227	5425	Miscellaneous Customer Service and Informational Expenses	$2,100	$1,779	$150	$117	$41	$9	$5	$2,100							
228	5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0							
229	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0							
230	5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0							
231	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0							
232	5605	Executive Salaries and Expenses	$268,500	$227,454	$19,157	$14,928	$5,257	$1,125	$579	$268,500							
233	5610	Management Salaries and Expenses	$377,900	$320,130	$26,962	$21,011	$7,398	$1,584	$815	$377,900							
234	5615	General Administrative Salaries and Expenses	$1,568,500	$1,328,720	$111,909	$87,207	$30,708	$6,575	$3,382	$1,568,500							
235	5620	Office Supplies and Expenses	$213,200	$180,608	$15,211	$11,854	$4,174	$894	$460	$213,200							
236	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0							
237	5630	Outside Services Employed	$185,800	$157,396	$13,256	$10,330	$3,638	$779	$401	$185,800							
238	5635	Property Insurance	$51,300	$41,059	$3,857	$5,162	$927	$185	$111	$51,300							
239	5640	Injuries and Damages	$61,600	$52,183	$4,395	$3,425	$1,206	$258	$133	$61,600							
240	5645	Employee Pensions and Benefits	$19,000	$16,095	$1,356	$1,056	$372	$80	$41	$19,000							
241	5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0							
242	5655	Regulatory Expenses	$71,800	$60,824	$5,123	$3,992	$1,406	$301	$155	$71,800							
243	5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0							
244	5665	Miscellaneous General Expenses	$139,600	$118,259	$9,960	$7,762	$2,733	$585	$301	$139,600							
245	5670	Rent	$800	$678	$57	$44	$16	$3	$2	$800							
246	5675	Maintenance of General Plant	$410,900	$348,085	$29,317	$22,845	$8,044	$1,722	$886	$410,900							
247	5680	Electrical Safety Authority Fees	$10,300	$8,725	$735	$573	$202	$43	$22	$10,300							
248	6105	Taxes Other Than Income Taxes	$125,700	$98,349	$10,355	$14,509	$1,793	$430	$265	$125,700							
249	6205-1	Sub-Account LEAP Funding	$0	$0	$0	$0	$0	$0	$0	$0							
250	6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0							
251	6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0							
252	6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0							
253																	
254		**OM&A Expenses**	**$7,487,100**	**$6,331,950**	**$535,777**	**$426,147**	**$145,833**	**$31,256**	**$16,137**	**$7,487,100**							
255																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
256																	
257																	
258																	
259			**Demand Allocators**								**Customer Allocators**						
260	**Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)**		**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**
261																	
262		**1808**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263		**1815**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264		**1820**	$ 73,900	$ 48,028	$ 8,411	$ 17,159	$ 239	$ -	$ 63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265		**1830**	$ 8,240	$ 5,671	$ 786	$ 1,754	$ 20	$ -	$ 8	$ 12,360	$ 11,054	$ 600	$ 42	$ 516	$ 99	$ 49	$ -
266		**1835**	$ 53,760	$ 36,280	$ 5,476	$ 11,809	$ 147	$ -	$ 48	$ 80,640	$ 72,822	$ 4,223	$ 291	$ 2,318	$ 665	$ 321	$ -
267		**1840**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268		**1845**	$ 4,880	$ 3,195	$ 544	$ 1,121	$ 15	$ -	$ 4	$ 7,320	$ 6,706	$ 425	$ 28	$ 67	$ 63	$ 29	$ -
269		**1850**	$ 31,480	$ 20,458	$ 3,583	$ 7,311	$ 102	$ -	$ 27	$ 47,220	$ 43,418	$ 2,809	$ 173	$ 216	$ 414	$ 190	$ -
270		**1855**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 187,300	$ 173,942	$ 7,227	$ 2,689	$ 3,441	$ -	$ -	$ -
271		**1860**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 29,500	$ 23,951	$ 4,269	$ 1,279	$ -	$ -	$ -	$ -
272		**1815-1855**	$ 384,760	$ 258,268	$ 39,858	$ 85,215	$ 1,078	$ -	$ 341	$ 577,140	$ 522,149	$ 28,122	$ 3,106	$ 17,986	$ 3,883	$ 1,894	$ -
273		**1830 & 1835**	$ 138,300	$ 94,258	$ 13,644	$ 29,914	$ 359	$ -	$ 125	$ 203,700	$ 183,066	$ 10,277	$ 718	$ 7,177	$ 1,653	$ 809	$ -
274		**1840 & 1845**	$ 83,240	$ 57,953	$ 7,627	$ 17,391	$ 191	$ -	$ 77	$ 124,860	$ 111,024	$ 5,777	$ 416	$ 6,174	$ 976	$ 493	$ -
275		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276		**BDHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 82,100	$ 69,422	$ 7,243	$ 5,435	$ -	$ -	$ -	$ -
277		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278		**CCA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 255,800	$ 201,627	$ 13,046	$ 864	$ 37,457	$ 1,922	$ 883	$ -
279		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284		**CWMC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 369,600	$ 300,084	$ 53,488	$ 16,029	$ -	$ -	$ -	$ -
285		**CWMR**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,900	$ 3,336	$ 2,159	$ 14,405	$ -	$ -	$ -	$ -
286		**CWNB**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,193,900	$ 1,116,301	$ 63,648	$ 3,569	$ 219	$ 6,965	$ 3,198	$ -
287		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290		**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291		**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292		**O&M**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296																	
297		**Total**	**$ 778,560**	**$ 524,111**	**$ 79,930**	**$ 171,675**	**$ 2,151**	**$ -**	**$ 693**	**$ 3,191,340**	**$ 2,838,901**	**$ 203,314**	**$ 49,046**	**$ 75,571**	**$ 16,641**	**$ 7,866**	**$ -**
298																	
299																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
300			**Demand Allocators**								**Customer Allocators**						
301	**Grouping of OM&A (lines 168 - 240)**		**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**
302																	
303		**1808**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
304		**1815**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305		**1820**	$ 73,900	$ 48,028	$ 8,411	$ 17,159	$ 239	$ -	$ 63	$ 73,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
306		**1830**	$ 20,600	$ 16,725	$ 1,386	$ 1,797	$ 536	$ 99	$ 56	$ 20,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -
307		**1835**	$ 134,400	$ 109,101	$ 9,699	$ 12,101	$ 2,464	$ 665	$ 369	$ 134,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
308		**1840**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309		**1845**	$ 12,200	$ 9,901	$ 970	$ 1,150	$ 83	$ 63	$ 34	$ 12,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310		**1850**	$ 78,700	$ 63,876	$ 6,392	$ 7,484	$ 318	$ 414	$ 217	$ 78,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311		**1855**	$ 187,300	$ 173,942	$ 7,227	$ 2,689	$ 3,441	$ -	$ -	$ 187,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -
312		**1860**	$ 29,500	$ 23,951	$ 4,269	$ 1,279	$ -	$ -	$ -	$ 29,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
313		**1815-1855**	$ 961,900	$ 780,418	$ 67,979	$ 88,321	$ 19,063	$ 3,883	$ 2,236	$ 961,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
314		**1830 & 1835**	$ 342,000	$ 277,323	$ 23,922	$ 30,632	$ 7,535	$ 1,653	$ 934	$ 342,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
315		**1840 & 1845**	$ 208,100	$ 168,977	$ 13,405	$ 17,807	$ 6,365	$ 976	$ 570	$ 208,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
316		**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317		**BDHA**	$ 82,100	$ 69,422	$ 7,243	$ 5,435	$ -	$ -	$ -	$ 82,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318		**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319		**CCA**	$ 255,800	$ 201,627	$ 13,046	$ 864	$ 37,457	$ 1,922	$ 883	$ 255,800	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320		**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
321		**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
322		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323		**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324		**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325		**CWMC**	$ 369,600	$ 300,084	$ 53,488	$ 16,029	$ -	$ -	$ -	$ 369,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -
326		**CWMR**	$ 19,900	$ 3,336	$ 2,159	$ 14,405	$ -	$ -	$ -	$ 19,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
327		**CWNB**	$ 1,193,900	$ 1,116,301	$ 63,648	$ 3,569	$ 219	$ 6,965	$ 3,198	$ 1,193,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
328		**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329		**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330		**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331		**NFA**	$ 125,700	$ 98,349	$ 10,355	$ 14,509	$ 1,793	$ 430	$ 265	$ 125,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -
332		**NFA ECC**	$ 52,300	$ 41,859	$ 3,932	$ 5,262	$ 945	$ 188	$ 113	$ 52,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -
333		**O&M**	$ 3,339,200	$ 2,828,729	$ 238,245	$ 185,655	$ 65,374	$ 13,997	$ 7,199	$ 3,339,200	$ -	$ -	$ -	$ -	$ -	$ -	$ -
334		**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335		**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336		**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337																	
338		**Total**	**$ 7,487,100**	**$ 6,331,950**	**$ 535,777**	**$ 426,147**	**$ 145,833**	**$ 31,256**	**$ 16,137**	**$ 7,487,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Ontario Energy Board

2016 Cost Allocation Model

Sheet O7 Amortization Output Worksheet -

Categorization and Allocation of Contributed Capital
Contributed Capital - 1995

						Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	2	3	7	8	9	Sub -total
Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
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)	($68,470)	($68,470)	$0	($68,470)	($44,499)	($7,793)	($15,898)	($221)	$0	($58)	($68,470)	$0	$0	$0	$0	$0	$0	$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	($1,397)	$0	($1,397)	($1,397)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1830-4	Poles, Towers and Fixtures - Primary	($1,898,817)	($759,527)	($1,139,290)	($1,898,817)	($493,619)	($86,448)	($176,358)	($2,456)	$0	($647)	($759,527)	($1,047,259)	($67,762)	($4,490)	($5,210)	($9,985)	($4,584)	($1,139,290)							
1830-5	Poles, Towers and Fixtures - Secondary	($599,626)	($239,851)	($359,776)	($599,626)	($194,228)	($8,928)	($36,428)	$0	$0	($267)	($239,851)	($293,414)	($4,996)	($662)	($57,378)	($1,973)	($1,352)	($359,776)							
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1835-4	Overhead Conductors and Devices - Primary	($1,920,186)	($768,075)	($1,152,112)	($1,920,186)	($499,174)	($87,420)	($178,342)	($2,483)	$0	($654)	($768,075)	($1,059,045)	($68,524)	($4,541)	($5,268)	($10,098)	($4,636)	($1,152,112)							
1835-5	Overhead Conductors and Devices - Secondary	($354,916)	($141,966)	($212,950)	($354,916)	($114,962)	($5,284)	($21,561)	$0	$0	($158)	($141,966)	($173,671)	($2,957)	($392)	($33,962)	($1,168)	($800)	($212,950)							
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1840-4	Underground Conduit - Primary	($2,395,299)	($958,119)	($1,437,179)	($2,395,299)	($622,685)	($109,051)	($222,470)	($3,098)	$0	($816)	($958,119)	($1,321,085)	($85,479)	($5,664)	($6,572)	($12,596)	($5,783)	($1,437,179)							
1840-5	Underground Conduit - Secondary	($4,258,309)	($1,703,324)	($2,554,985)	($4,258,309)	($1,379,328)	($63,404)	($258,694)	$0	$0	($1,898)	($1,703,324)	($2,083,712)	($35,480)	($4,702)	($407,478)	($14,012)	($9,602)	($2,554,985)							
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	($2,979,101)	($1,191,640)	($1,787,461)	($2,979,101)	($774,451)	($135,630)	($276,692)	($3,853)	$0	($1,015)	($1,191,640)	($1,643,070)	($106,313)	($7,045)	($8,174)	($15,666)	($7,193)	($1,787,461)							
1845-5	Underground Conductors and Devices - Secondary	($92,137)	($36,855)	($55,282)	($92,137)	($29,845)	($1,372)	($5,597)	$0	$0	($41)	($36,855)	($45,085)	($768)	($102)	($8,817)	($303)	($208)	($55,282)							
1850	Line Transformers	($7,409,011)	($2,963,604)	($4,445,406)	($7,409,011)	($1,925,967)	($337,295)	($688,237)	($9,581)	$0	($2,525)	($2,963,604)	($4,087,436)	($264,473)	($16,299)	($20,334)	($38,972)	($17,893)	($4,445,406)							
1855	Services	($4,652,329)	$0	($4,652,329)	($4,652,329)	$0	$0	$0	$0	$0	$0	$0	($4,320,534)	($179,523)	($66,799)	($85,474)	$0	$0	($4,652,329)							
1860	Meters	($96,414)	$0	($96,414)	($96,414)	$0	$0	$0	$0	$0	$0	$0	($78,280)	($13,953)	($4,181)	$0	$0	$0	($96,414)							
	Sub - Total	**($26,726,013)**	**($8,831,431)**	**($17,894,582)**	**($26,726,013)**	**($6,078,757)**	**($842,624)**	**($1,880,277)**	**($21,692)**	**$0**	**($8,080)**	**($8,831,431)**	**($16,152,591)**	**($830,227)**	**($114,876)**	**($638,666)**	**($104,773)**	**($52,051)**	**($17,893,185)**							
General Plant																										
1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
	Sub - Total	$0																		$0	$0	$0	$0	$0	$0	$0
	TOTAL - 1995	($26,726,013)	($8,831,431)	($17,894,582)	($26,726,013)	($6,078,757)	($842,624)	($1,880,277)	($21,692)	$0	($8,080)	($8,831,431)	($16,152,591)	($830,227)	($114,876)	($638,666)	($104,773)	($52,051)	($17,893,185)	$0	$0	$0	$0	$0	$0	$0

Accumulated Depreciation - 2105 Capital Contribution

						Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation 1	2	3	7	8	9	Sub -total
Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
99	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
100	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
101	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							
102	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							
103	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							
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$7,614	$7,614	$0	$7,614	$4,948	$867	$1,768	$25	$0	$6	$7,614	$0	$0	$0	$0	$0	$0	$0							
105	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$155	$0	$155	$155	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
106	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
107	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							
108	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							
109	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
110	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
111	1830-4	Poles, Towers and Fixtures - Primary	$127,220	$50,888	$76,332	$127,220	$33,072	$5,792	$11,816	$165	$0	$43	$50,888	$70,166	$4,540	$301	$349	$669	$307	$76,332							
112	1830-5	Poles, Towers and Fixtures - Secondary	$40,175	$16,070	$24,105	$40,175	$13,013	$598	$2,441	$0	$0	$18	$16,070	$19,659	$335	$44	$3,844	$132	$91	$24,105							
113	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
114	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							
115	1835-4	Overhead Conductors and Devices - Primary	$148,502	$59,401	$89,101	$148,502	$38,605	$6,761	$13,793	$192	$0	$51	$59,401	$81,904	$5,299	$351	$407	$781	$359	$89,101							
116	1835-5	Overhead Conductors and Devices - Secondary	$27,448	$10,979	$16,469	$27,448	$8,891	$409	$1,667	$0	$0	$12	$10,979	$13,431	$229	$30	$2,627	$90	$62	$16,469							
117	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
118	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
119	1840-4	Underground Conduit - Primary	$200,907	$80,363	$120,544	$200,907	$52,228	$9,147	$18,660	$260	$0	$68	$80,363	$110,807	$7,170	$475	$551	$1,057	$485	$120,544							
120	1840-5	Underground Conduit - Secondary	$357,168	$142,867	$214,301	$357,168	$115,692	$5,318	$21,698	$0	$0	$159	$142,867	$174,772	$2,976	$394	$34,177	$1,175	$805	$214,301							
121	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
122	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							
123	1845-4	Underground Conductors and Devices - Primary	$251,493	$100,597	$150,896	$251,493	$65,379	$11,450	$23,358	$325	$0	$86	$100,597	$138,707	$8,975	$595	$690	$1,323	$607	$150,896							
124	1845-5	Underground Conductors and Devices - Secondary	$7,778	$3,111	$4,667	$7,778	$2,519	$116	$473	$0	$0	$3	$3,111	$3,806	$65	$9	$744	$26	$18	$4,667							
125	1850	Line Transformers	$631,894	$252,758	$379,136	$631,894	$164,260	$28,767	$58,698	$817	$0	$215	$252,758	$348,606	$22,556	$1,390	$1,734	$3,324	$1,526	$379,136							
126	1855	Services	$397,355	$0	$397,355	$397,355	$0	$0	$0	$0	$0	$0	$0	$369,016	$15,333	$5,705	$7,300	$0	$0	$397,355							
127	1860	Meters	$10,519	$0	$10,519	$10,519	$0	$0	$0	$0	$0	$0	$0	$8,540	$1,522	$456	$0	$0	$0	$10,519							
128																											
129		**Sub - Total**	**$2,208,227**	**$724,647**	**$1,483,579**	**$2,208,227**	**$498,607**	**$69,223**	**$154,371**	**$1,783**	**$0**	**$663**	**$724,647**	**$1,339,413**	**$68,999**	**$9,751**	**$52,425**	**$8,576**	**$4,259**	**$1,483,424**							
130	**General Plant**																										
131	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
132	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
133	1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
134	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
135	1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
136	1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
137	1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
138	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
139	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
140	1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
141	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
142	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
143	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
144	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
145	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
146	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
147	1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
148	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
149	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
150	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
151		**Sub - Total**	**$0**																		$0	$0	$0	$0	$0	$0	$0
152																											
153		**TOTAL - 2105 CC**	$2,208,227	$724,647	$1,483,579	$2,208,227	$498,607	$69,223	$154,371	$1,783	$0	$663	$724,647	$1,339,413	$68,999	$9,751	$52,425	$8,576	$4,259	$1,483,424	$0	$0	$0	$0	$0	$0	$0
154																											

155 **Accumulated Depreciation - 2105 Fixed Assets Only**

156							Demand Allocation							Customer Allocation							A & G Allocation						
157							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
158	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
159	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
160	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
161	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
162	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
163	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
164	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							
165	1806-2	Land Rights Station <50 kV	($65,581)	($65,581)	$0	($65,581)	($44,726)	($7,214)	($13,402)	($116)	($16)	($105)	($65,581)	$0	$0	$0	$0	$0	$0	$0							
166	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
167	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							
168	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
169	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
170	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
171	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
172	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							
173	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							
174	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							
175	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	($807,342)	($807,342)	$0	($807,342)	($524,694)	($91,890)	($187,460)	($2,610)	$0	($688)	($807,342)	$0	$0	$0	$0	$0	$0	$0							
176	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	($16,476)	$0	($16,476)	($16,476)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
177	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
178	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							
179	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							
180	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
181	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
182	1830-4	Poles, Towers and Fixtures - Primary	($900,932)	($360,373)	($540,559)	($900,932)	($234,207)	($41,017)	($83,676)	($1,165)	$0	($307)	($360,373)	($496,893)	($32,151)	($2,130)	($2,472)	($4,738)	($2,175)	($540,559)							
183	1830-5	Poles, Towers and Fixtures - Secondary	($284,505)	($113,802)	($170,703)	($284,505)	($92,155)	($4,236)	($17,284)	$0	$0	($127)	($113,802)	($139,216)	($2,370)	($314)	($27,224)	($936)	($642)	($170,703)							
184	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
185	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							
186	1835-4	Overhead Conductors and Devices - Primary	($924,953)	($369,981)	($554,972)	($924,953)	($240,452)	($42,110)	($85,907)	($1,196)	$0	($315)	($369,981)	($510,141)	($33,008)	($2,187)	($2,538)	($4,864)	($2,233)	($554,972)							
187	1835-5	Overhead Conductors and Devices - Secondary	($170,963)	($68,385)	($102,578)	($170,963)	($55,377)	($2,546)	($10,386)	$0	$0	($76)	($68,385)	($83,657)	($1,424)	($189)	($16,359)	($563)	($385)	($102,578)							
188	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
189	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
190	1840-4	Underground Conduit - Primary	($190,105)	($76,042)	($114,063)	($190,105)	($49,420)	($8,655)	($17,657)	($246)	$0	($65)	($76,042)	($104,849)	($6,784)	($450)	($522)	($1,000)	($459)	($114,063)							
191	1840-5	Underground Conduit - Secondary	($337,965)	($135,186)	($202,779)	($337,965)	($109,472)	($5,032)	($20,531)	$0	$0	($151)	($135,186)	($165,376)	($2,816)	($373)	($32,340)	($1,112)	($762)	($202,779)							
192	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
193	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							
194	1845-4	Underground Conductors and Devices - Primary	($1,178,303)	($471,321)	($706,982)	($1,178,303)	($306,313)	($53,645)	($109,438)	($1,524)	$0	($402)	($471,321)	($649,872)	($42,049)	($2,786)	($3,233)	($6,196)	($2,845)	($706,982)							
195	1845-5	Underground Conductors and Devices - Secondary	($36,442)	($14,577)	($21,865)	($36,442)	($11,804)	($543)	($2,214)	$0	$0	($16)	($14,577)	($17,832)	($304)	($40)	($3,487)	($120)	($82)	($21,865)							

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
196	1850	Line Transformers	($934,791)	($373,916)	($560,874)	($934,791)	($242,998)	($42,556)	($86,834)	($1,209)	$0	($319)	($373,916)	($515,710)	($33,368)	($2,056)	($2,566)	($4,917)	($2,258)	($560,874)							
197	1855	Services	($522,051)	$0	($522,051)	($522,051)	$0	$0	$0	$0	$0	$0	$0	($484,819)	($20,145)	($7,496)	($9,591)	$0	$0	($522,051)							
198	1860	Meters	($848,866)	$0	($848,866)	($848,866)	$0	$0	$0	$0	$0	$0	$0	($689,207)	($122,846)	($36,813)	$0	$0	$0	($848,866)							
199																											
200		**Sub - Total**	**($7,219,274)**	**($2,856,505)**	**($4,362,768)**	**($7,219,274)**	**($1,911,619)**	**($299,443)**	**($634,791)**	**($8,066)**	**($16)**	**($2,570)**	**($2,856,505)**	**($3,857,573)**	**($297,266)**	**($54,835)**	**($100,332)**	**($24,446)**	**($11,841)**	**($4,346,292)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
201	**General Plant**																										
202	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
203	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
204	1908	Buildings and Fixtures	($754,123)																		($603,576)	($56,702)	($75,877)	($13,622)	($2,718)	($1,629)	($754,123)
205	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
206	1915	Office Furniture and Equipment	($110,214)																		($88,211)	($8,287)	($11,089)	($1,991)	($397)	($238)	($110,214)
207	1920	Computer Equipment - Hardware	($507,096)																		($405,863)	($38,128)	($51,022)	($9,160)	($1,827)	($1,096)	($507,096)
208	1925	Computer Software	($982,434)																		($786,308)	($73,869)	($98,848)	($17,746)	($3,540)	($2,122)	($982,434)
209	1930	Transportation Equipment	($795,550)																		($636,732)	($59,817)	($80,045)	($14,371)	($2,867)	($1,719)	($795,550)
210	1935	Stores Equipment	($65,569)																		($52,480)	($4,930)	($6,597)	($1,184)	($236)	($142)	($65,569)
211	1940	Tools, Shop and Garage Equipment	($205,923)																		($164,814)	($15,483)	($20,719)	($3,720)	($742)	($445)	($205,923)
212	1945	Measurement and Testing Equipment	($28,835)																		($23,078)	($2,168)	($2,901)	($521)	($104)	($62)	($28,835)
213	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
214	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
215	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
216	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
217	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
218	1980	System Supervisory Equipment	($739,704)																		($592,035)	($55,618)	($74,426)	($13,362)	($2,666)	($1,598)	($739,704)
219	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
220	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
221	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
222		**Sub - Total**	**($4,189,448)**																		($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)	($4,189,448)
223																											
224		**TOTAL - 2105 FA**	($11,408,721)	($2,856,505)	($4,362,768)	($7,219,274)	($1,911,619)	($299,443)	($634,791)	($8,066)	($16)	($2,570)	($2,856,505)	($3,857,573)	($297,266)	($54,835)	($100,332)	($24,446)	($11,841)	($4,346,292)	($3,353,097)	($315,002)	($421,524)	($75,677)	($15,097)	($9,051)	($4,189,448)
225																											

226 **Accumulated Depreciation - 2120**

227							Demand Allocation							Customer Allocation							A & G Allocation						
228							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
229	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
230	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
231	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
232	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
233	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
234	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
235	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							
236	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
237	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
238	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							
239	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
240	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
241	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
242	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
243	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							
244	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							
245	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							
246	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							
247	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							
248	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
249	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							
250	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							
251	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
252	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
253	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							
254	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							
255	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
256	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							
257	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
258	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							
259	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
260	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
261	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
262	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
263	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
264	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							
265	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							
266	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							
267	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
268	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
269	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
270																											
271		**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**
272	**General Plant**																										
273	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
274	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
275	1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
276	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
277	1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
278	1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
279	1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
280	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
281	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
282	1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
283	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
284	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
285	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
286	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
287	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
288	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
289	1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
290	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
291	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
292	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
293		**Sub - Total**	**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
294																											
295		**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
296																											
297																											

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

299																											
300																											
301							**Demand Allocation**							**Customer Allocation**							**A & G Allocation**						

O7 Amortization

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
302							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
303	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
304	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
305	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
306	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
307	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
308	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
309	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							
310	1806-2	Land Rights Station <50 kV	$15,109	$15,109	$0	$15,109	$10,304	$1,662	$3,088	$27	$4	$24	$15,109	$0	$0	$0	$0	$0	$0	$0							
311	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
312	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							
313	1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
314	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
315	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
316	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
317	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							
318	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							
319	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							
320	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$239,947	$239,947	$0	$239,947	$155,942	$27,310	$55,714	$776	$0	$204	$239,947	$0	$0	$0	$0	$0	$0	$0							
321	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$4,897	$0	$4,897	$4,897	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
322	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
323	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							
324	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							
325	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
326	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
327	1830-4	Poles, Towers and Fixtures - Primary	$267,745	$107,098	$160,647	$267,745	$69,603	$12,190	$24,868	$346	$0	$91	$107,098	$147,670	$9,555	$633	$735	$1,408	$646	$160,647							
328	1830-5	Poles, Towers and Fixtures - Secondary	$84,551	$33,820	$50,731	$84,551	$27,387	$1,259	$5,137	$0	$0	$38	$33,820	$41,373	$704	$93	$8,091	$278	$191	$50,731							
329	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
330	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							
331	1835-4	Overhead Conductors and Devices - Primary	$251,904	$100,761	$151,142	$251,904	$65,485	$11,468	$23,396	$326	$0	$86	$100,761	$138,933	$8,989	$596	$691	$1,325	$608	$151,142							
332	1835-5	Overhead Conductors and Devices - Secondary	$46,560	$18,624	$27,936	$46,560	$15,082	$693	$2,829	$0	$0	$21	$18,624	$22,783	$388	$51	$4,455	$153	$105	$27,936							
333	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
334	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
335	1840-4	Underground Conduit - Primary	$76,964	$30,786	$46,178	$76,964	$20,008	$3,504	$7,148	$100	$0	$26	$30,786	$42,448	$2,747	$182	$211	$405	$186	$46,178							
336	1840-5	Underground Conduit - Secondary	$136,825	$54,730	$82,095	$136,825	$44,320	$2,037	$8,312	$0	$0	$61	$54,730	$66,952	$1,140	$151	$13,093	$450	$309	$82,095							
337	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
338	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							
339	1845-4	Underground Conductors and Devices - Primary	$304,895	$121,958	$182,937	$304,895	$79,261	$13,881	$28,318	$394	$0	$104	$121,958	$168,160	$10,881	$721	$837	$1,603	$736	$182,937							
340	1845-5	Underground Conductors and Devices - Secondary	$9,430	$3,772	$5,658	$9,430	$3,054	$140	$573	$0	$0	$4	$3,772	$4,614	$79	$10	$902	$31	$21	$5,658							
341	1850	Line Transformers	$327,199	$130,880	$196,319	$327,199	$85,055	$14,896	$30,394	$423	$0	$111	$130,880	$180,511	$11,680	$720	$898	$1,721	$790	$196,319							
342	1855	Services	$182,470	$0	$182,470	$182,470	$0	$0	$0	$0	$0	$0	$0	$169,457	$7,041	$2,620	$3,352	$0	$0	$182,470							
343	1860	Meters	$218,447	$0	$218,447	$218,447	$0	$0	$0	$0	$0	$0	$0	$177,360	$31,613	$9,473	$0	$0	$0	$218,447							
344		**Sub - Total**	**$2,166,943**	**$857,485**	**$1,309,458**	**$2,166,943**	**$575,502**	**$89,041**	**$189,776**	**$2,392**	**$4**	**$771**	**$857,485**	**$1,160,261**	**$84,816**	**$15,251**	**$33,265**	**$7,375**	**$3,592**	**$1,304,561**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
345																											
346	**General Plant**																										
347	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
348	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
349	1908	Buildings and Fixtures	$246,350																		$197,170	$18,523	$24,787	$4,450	$888	$532	$246,350
350	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
351	1915	Office Furniture and Equipment	$33,031																		$26,437	$2,484	$3,323	$597	$119	$71	$33,031
352	1920	Computer Equipment - Hardware	$180,439																		$144,417	$13,567	$18,155	$3,259	$650	$390	$180,439
353	1925	Computer Software	$328,432																		$262,866	$24,695	$33,045	$5,933	$1,184	$710	$328,432
354	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
355	1935	Stores Equipment	$22,410																		$17,936	$1,685	$2,255	$405	$81	$48	$22,410
356	1940	Tools, Shop and Garage Equipment	$63,334																		$50,690	$4,762	$6,372	$1,144	$228	$137	$63,334
357	1945	Measurement and Testing Equipment	$13,995																		$11,201	$1,052	$1,408	$253	$50	$30	$13,995
358	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
359	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
360	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
361	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
362	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
363	1980	System Supervisory Equipment	$199,623																		$159,772	$15,010	$20,085	$3,606	$719	$431	$199,623
364	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
365	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
366	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
367		**Sub - Total**	**$1,087,614**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350	$1,087,614
368																											
369		**TOTAL - 5705**	$3,254,557	$857,485	$1,309,458	$2,166,943	$575,502	$89,041	$189,776	$2,392	$4	$771	$857,485	$1,160,261	$84,816	$15,251	$33,265	$7,375	$3,592	$1,304,561	$870,491	$81,777	$109,431	$19,646	$3,919	$2,350	$1,087,614
370																											
371	**Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710**																										
372																											
373																											
374							Demand Allocation							Customer Allocation							A & G Allocation						
375							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
376	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
377	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
378	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
379	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
380	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
381	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
382	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							
383	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
384	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
385	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							
386	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
387	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
388	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
389	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
390	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							
391	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							
392	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							
393	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							
394	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							
395	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
396	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							
397	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							
398	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
399	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
400	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							
401	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							
402	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
403	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							
404	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
405	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							
406	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
407	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
408	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
409	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
410	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
411	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							
412	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							
413	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							
414	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
415	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
416	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
417		**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**
418	**General Plant**																										
419	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
420	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
421	1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
422	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
423	1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
424	1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
425	1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
426	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
427	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
428	1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
429	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
430	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
431	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
432	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
433	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
434	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
435	1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
436	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
437	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
438	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
439		**Sub - Total**	**$0**				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
440																											
441		**TOTAL - 5710**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
442																											
443																											
444	**Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715**																										
445																											
446																											
447							**Demand Allocation**							**Customer Allocation**							**A & G Allocation**						
448							**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**	**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**	**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**
449	**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**
450	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
451	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
452	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
453	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
454	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
455	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							
456	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
457	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
458	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							
459	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
460	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
461	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
462	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
463	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							
464	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							
465	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							
466	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							
467	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							
468	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
469	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							
470	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							
471	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
472	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
473	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							
474	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							
475	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
476	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							
477	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
478	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							
479	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
480	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
481	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
482	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
483	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
484	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							
485	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							
486	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							
487	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
488	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
489	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
490		**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**
491	**General Plant**																										
492	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
493	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
494	1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
495	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
496	1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
497	1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
498	1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
499	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
500	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
501	1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
502	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
503	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
504	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
505	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
506	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
507	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
508	1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
509	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
510	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
511	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
512		**Sub - Total**	$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
513																											
514		**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
515																											
516																											
517		**Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720**																									
518																											
519																											
520							**Demand Allocation**							**Customer Allocation**							**A & G Allocation**						
521							**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**	**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**	**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**
522	**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**
523	1565	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
524	1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
525	1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
526	1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
527	1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
528	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							
529	1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
530	1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
531	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							
532	1808-2	Buildings and Fixtures < 50 KV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
533	1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
534	1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
535	1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
536	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							
537	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							
538	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							
539	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							
540	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							
541	1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
542	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							
543	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							
544	1830	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
545	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
546	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							
547	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							
548	1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
549	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							
550	1835-4	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
551	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							
552	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
553	1840-3	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
554	1840-4	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
555	1840-5	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
556	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
557	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							
558	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							
559	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							
560	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
561	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
562	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0							
563		**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
564	**General Plant**																										
565	1905	Land	$0																		$0	$0	$0	$0	$0	$0	$0
566	1906	Land Rights	$0																		$0	$0	$0	$0	$0	$0	$0
567	1908	Buildings and Fixtures	$0																		$0	$0	$0	$0	$0	$0	$0
568	1910	Leasehold Improvements	$0																		$0	$0	$0	$0	$0	$0	$0
569	1915	Office Furniture and Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
570	1920	Computer Equipment - Hardware	$0																		$0	$0	$0	$0	$0	$0	$0
571	1925	Computer Software	$0																		$0	$0	$0	$0	$0	$0	$0
572	1930	Transportation Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
573	1935	Stores Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
574	1940	Tools, Shop and Garage Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
575	1945	Measurement and Testing Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
576	1950	Power Operated Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
577	1955	Communication Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
578	1960	Miscellaneous Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
579	1970	Load Management Controls - Customer Premises	$0																		$0	$0	$0	$0	$0	$0	$0
580	1975	Load Management Controls - Utility Premises	$0																		$0	$0	$0	$0	$0	$0	$0
581	1980	System Supervisory Equipment	$0																		$0	$0	$0	$0	$0	$0	$0
582	1990	Other Tangible Property	$0																		$0	$0	$0	$0	$0	$0	$0
583	2005	Property Under Capital Leases	$0																		$0	$0	$0	$0	$0	$0	$0
584	2010	Electric Plant Purchased or Sold	$0																		$0	$0	$0	$0	$0	$0	$0
585		**Sub - Total**	$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
586																											
587		**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
588																											
589							**Demand Allocation**							**Customer Allocation**							**A & G Allocation**						
590							**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**	**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**	**1**	**2**	**3**	**7**	**8**	**9**	**Sub -total**
591	**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**
592	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	84.71%	7.13%	5.56%	1.96%	0.42%	0.22%	100.00%							
593	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
594	1805-1	Land Station >50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
595	1805-2	Land Station <50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
596	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
597	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
598	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
599	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
600	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
601	1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
602	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
603	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
604	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
605	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
606	1820	Distribution Station Equipment - Normally Primary below 50 kV					68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
607	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
608	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
609	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
610	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
611	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
612	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
613	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
614	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
615	1830-4	Poles, Towers and Fixtures - Primary	100%	40%	60%	100%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%	100.00%	91.92%	5.95%	0.39%	0.46%	0.88%	0.40%	100.00%							
616	1830-5	Poles, Towers and Fixtures - Secondary	100%	40%	60%	100%	80.98%	3.72%	15.19%	0.00%	0.00%	0.11%	100.00%	81.55%	1.39%	0.18%	15.95%	0.55%	0.38%	100.00%							
617	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
618	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
619	1835-4	Overhead Conductors and Devices - Primary	100%	40%	60%	100%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%	100.00%	91.92%	5.95%	0.39%	0.46%	0.88%	0.40%	100.00%							
620	1835-5	Overhead Conductors and Devices - Secondary	100%	40%	60%	100%	80.98%	3.72%	15.19%	0.00%	0.00%	0.11%	100.00%	81.55%	1.39%	0.18%	15.95%	0.55%	0.38%	100.00%							
621	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
622	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
623	1840-4	Underground Conduit - Primary	100%	40%	60%	100%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%	100.00%	91.92%	5.95%	0.39%	0.46%	0.88%	0.40%	100.00%							
624	1840-5	Underground Conduit - Secondary	100%	40%	60%	100%	80.98%	3.72%	15.19%	0.00%	0.00%	0.11%	100.00%	81.55%	1.39%	0.18%	15.95%	0.55%	0.38%	100.00%							
625	1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
626	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
627	1845-4	Underground Conductors and Devices - Primary	100%	40%	60%	100%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%	100.00%	91.92%	5.95%	0.39%	0.46%	0.88%	0.40%	100.00%							
628	1845-5	Underground Conductors and Devices - Secondary	100%	40%	60%	100%	80.98%	3.72%	15.19%	0.00%	0.00%	0.11%	100.00%	81.55%	1.39%	0.18%	15.95%	0.55%	0.38%	100.00%							
629	1850	Line Transformers	100%	40%	60%	100%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%	100.00%	91.95%	5.95%	0.37%	0.46%	0.88%	0.40%	100.00%							
630	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	92.87%	3.86%	1.44%	1.84%	0.00%	0.00%	100.00%							
631	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	81.19%	14.47%	4.34%	0.00%	0.00%	0.00%	100.00%							
632																											
633	**General Plant**																										
634	1905	Land	100%																		80%	8%	10%	2%	0%	0%	100%
635	1906	Land Rights	100%																		80%	8%	10%	2%	0%	0%	100%
636	1908	Buildings and Fixtures	100%																		80%	8%	10%	2%	0%	0%	100%
637	1910	Leasehold Improvements	100%																		80%	8%	10%	2%	0%	0%	100%
638	1915	Office Furniture and Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
639	1920	Computer Equipment - Hardware	100%																		80%	8%	10%	2%	0%	0%	100%
640	1925	Computer Software	100%																		80%	8%	10%	2%	0%	0%	100%
641	1930	Transportation Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
642	1935	Stores Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
643	1940	Tools, Shop and Garage Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
644	1945	Measurement and Testing Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
645	1950	Power Operated Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
646	1955	Communication Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
647	1960	Miscellaneous Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
648	1970	Load Management Controls - Customer Premises	100%																		80%	8%	10%	2%	0%	0%	100%
649	1975	Load Management Controls - Utility Premises	100%																		80%	8%	10%	2%	0%	0%	100%
650	1980	System Supervisory Equipment	100%																		80%	8%	10%	2%	0%	0%	100%
651	1990	Other Tangible Property	100%																		80%	8%	10%	2%	0%	0%	100%
652	2005	Property Under Capital Leases	100%																		80%	8%	10%	2%	0%	0%	100%
653	2010	Electric Plant Purchased or Sold	100%																		80%	8%	10%	2%	0%	0%	100%

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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
23	18064	775

Deemed Customer Cost Component based on Survey Results

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

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	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%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%

5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%
	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%

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Sheet E2 Allocator Worksheet -

Details:
The worksheet below details how allocators are derived.

	Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
17	Demand Allocators								
19	1 cp								
20	Transformation CP	TCP1	100.00%	71.66%	10.03%	18.18%	0.00%	0.00%	0.13%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	71.66%	10.03%	18.18%	0.00%	0.00%	0.13%
22	Distribution CP (Total System)	DCP1	100.00%	71.66%	10.03%	18.18%	0.00%	0.00%	0.13%
24	4 cp								
25	Transformation CP	TCP4	100.00%	73.24%	9.46%	16.85%	0.27%	0.04%	0.14%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	73.24%	9.46%	16.85%	0.27%	0.04%	0.14%
27	Distribution CP (Total System)	DCP4	100.00%	73.24%	9.46%	16.85%	0.27%	0.04%	0.14%
29	12 cp								
30	Transformation CP	TCP12	100.00%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%
32	Distribution CP (Total System)	DCP12	100.00%	68.20%	11.00%	20.44%	0.18%	0.03%	0.16%
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP (Total System)	DNCP1	100.00%	68.87%	10.94%	20.07%	0.00%	0.05%	0.07%
37	Primary NCP	PNCP1	100.00%	64.90%	11.66%	23.05%	0.30%	0.00%	0.08%
38	Line Transformer NCP	LTNCP1	100.00%	64.90%	11.66%	23.06%	0.30%	0.00%	0.08%
39	Secondary NCP	SNCP1	100.00%	80.97%	3.82%	15.10%	0.00%	0.00%	0.11%
41	4 NCP								
42	Distribution NCP (Total System)	DNCP4	100.00%	69.19%	10.65%	20.03%	0.00%	0.05%	0.07%
43	Primary NCP	PNCP4	100.00%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%
44	Line Transformer NCP	LTNCP4	100.00%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%
45	Secondary NCP	SNCP4	100.00%	80.98%	3.72%	15.19%	0.00%	0.00%	0.11%
47	12 NCP								
48	Distribution NCP (Total System)	DNCP12	100.00%	65.88%	11.46%	22.52%	0.00%	0.06%	0.08%
49	Primary NCP	PNCP12	100.00%	60.08%	12.51%	26.92%	0.39%	0.00%	0.10%
50	Line Transformer NCP	LTNCP12	100.00%	60.07%	12.51%	26.92%	0.39%	0.00%	0.10%
51	Secondary NCP	SNCP12	100.00%	77.43%	4.23%	18.21%	0.00%	0.00%	0.14%
53	Demand Allocators - Composite								
55	DEMAND 1815-1855	1815-1855 D	100.00%	67.12%	10.36%	22.15%	0.28%	0.00%	0.09%
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%
60	DEMAND 1830	1830 D	100.00%	68.83%	9.54%	21.29%	0.25%	0.00%	0.09%
61	DEMAND 1835	1835 D	100.00%	67.48%	10.19%	21.97%	0.27%	0.00%	0.09%

	A	B	C	D	E	F	J	K	L
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	68.15%	9.87%	21.63%	0.26%	0.00%	0.09%
63	DEMAND 1840	1840 D	100.00%	75.22%	6.48%	18.08%	0.12%	0.00%	0.10%
64	DEMAND 1845	1845 D	100.00%	65.47%	11.15%	22.98%	0.31%	0.00%	0.09%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	69.62%	9.16%	20.89%	0.23%	0.00%	0.09%
66	DEMAND 1850	1850 D	100.00%	64.99%	11.38%	23.22%	0.32%	0.00%	0.09%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
70	CUSTOMER ALLOCATORS								
71									
72	Billing Data								
73	kWh	CEN	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
74	kW	CDEM	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	62.63%	12.87%	23.95%	0.28%	0.04%	0.23%
76									
77	Dollar Billed	CREV	100.00%	81.61%	8.02%	7.61%	2.14%	0.40%	0.22%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	84.56%	8.82%	6.62%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	85.12%	11.18%	3.22%	0.00%	0.10%	0.38%
80									
81	Number of Bills	CNB	100.00%	92.32%	5.97%	0.40%	0.03%	0.88%	0.40%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	97.70%	0.00%	2.30%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
85									
86	Total Number of Customer	CCA	100.00%	78.82%	5.10%	0.34%	14.64%	0.75%	0.35%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	97.70%	0.00%	2.30%
88	Primary Feeder Customer Base	CCP	100.00%	91.92%	5.95%	0.39%	0.46%	0.88%	0.40%
89	Line Transformer Customer Base	CCLT	100.00%	91.95%	5.95%	0.37%	0.46%	0.88%	0.40%
90	Secondary Feeder Customer Base	CCS	100.00%	81.55%	1.39%	0.18%	15.95%	0.55%	0.38%
91									
92	Weighted - Services	CWCS	100.00%	92.87%	3.86%	1.44%	1.84%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	81.19%	14.47%	4.34%	0.00%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	16.77%	10.85%	72.39%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	93.50%	5.33%	0.30%	0.02%	0.58%	0.27%
96									
97	CUSTOMER ALLOCATORS - Composite								
98									
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	90.47%	4.87%	0.54%	3.12%	0.67%	0.33%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
103	CUSTOMER 1815 & 1820	1815 & 1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104	CUSTOMER 1830	1830 C	100.00%	89.43%	4.85%	0.34%	4.18%	0.80%	0.40%
105	CUSTOMER 1835	1835 C	100.00%	90.30%	5.24%	0.36%	2.87%	0.83%	0.40%
106	CUSTOMER 1830 & 1835	1830 & 1835 C	100.00%	89.87%	5.05%	0.35%	3.52%	0.81%	0.40%
107	CUSTOMER 1840	1840 C	100.00%	85.29%	3.03%	0.26%	10.37%	0.67%	0.39%
108	CUSTOMER 1845	1845 C	100.00%	91.61%	5.81%	0.39%	0.92%	0.87%	0.40%
109	CUSTOMER 1840 & 1845	1840 & 1845 C	100.00%	88.92%	4.63%	0.33%	4.94%	0.78%	0.39%
110	CUSTOMER 1850	1850 C	100.00%	91.95%	5.95%	0.37%	0.46%	0.88%	0.40%
111	CUSTOMER 1855	1855 C	100.00%	92.87%	3.86%	1.44%	1.84%	0.00%	0.00%
112	CUSTOMER 1860	1860 C	100.00%	81.19%	14.47%	4.34%	0.00%	0.00%	0.00%
113									
114	**Composite Allocators**								
115	Net Fixed Assets	NFA	100.00%	78.24%	8.24%	11.54%	1.43%	0.34%	0.21%
116	Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	80.04%	7.52%	10.06%	1.81%	0.36%	0.22%
117	5005-5340	O&M	100.00%	84.71%	7.13%	5.56%	1.96%	0.42%	0.22%
118	Account Setup	Acct	100.00%	84.71%	7.13%	5.56%	1.96%	0.42%	0.22%
119	Access to Poles	POLE	100.00%	81.16%	7.66%	9.26%	1.14%	0.51%	0.28%
120	5005-6225	OM&A	100.00%	84.57%	7.16%	5.69%	1.95%	0.42%	0.22%

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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	**21,157**	16,676	1,079	72	3,098	159	73
CCB	**3,171**	0	0	0	3,098	0	73
CCP	**18,141**	16,676	1,079	72	83	159	73
CCLT	**18,136**	16,676	1,079	66	83	159	73
CCS	**19,425**	15,842	270	36	3,098	107	73
PLCC-CCA	**8,463**	6,670	432	29	1,239	64	29
PLCC-CCB	**1,268**	0	0	0	1,239	0	29
PLCC-CCP	**7,257**	6,670	432	29	33	64	29
PLCC-CCLT	**7,255**	6,670	432	27	33	64	29
PLCC-CCS	**7,770**	6,337	108	14	1,239	43	29
1NCP							
DNCP1	**53,484**	36,697	5,828	10,695	173	24	67
PNCP1	**53,484**	36,697	5,828	10,695	173	24	67
LTNCP1	**53,484**	36,697	5,828	10,695	173	24	67
SNCP1	**41,927**	34,935	1,457	5,347	104	16	67
PLCC - 1NCP							
DNCP1A	**53,281**	36,697	5,828	10,695	0	24	38
PNCP1A	**46,267**	30,027	5,396	10,666	140	0	38
LTNCP1A	**46,269**	30,027	5,396	10,668	140	0	38
SNCP1A	**35,318**	28,599	1,349	5,333	0	0	38
4 NCP							
DNCP4	**201,807**	139,075	21,410	40,270	692	97	264
PNCP4	**201,807**	139,075	21,410	40,270	692	97	264
LTNCP4	**201,807**	139,075	21,410	40,270	692	97	264
SNCP4	**158,630**	132,399	5,352	20,135	415	64	264
PLCC - 4NCP							
DNCP4A	**200,998**	139,075	21,410	40,270	0	97	147
PNCP4A	**172,938**	112,393	19,683	40,155	559	0	147
LTNCP4A	**172,946**	112,393	19,683	40,163	559	0	147
SNCP4A	**132,197**	107,052	4,921	20,078	0	0	147
12NCP							
DNCP12	**510,162**	334,508	58,177	114,356	2,058	290	774
PNCP12	**510,162**	334,508	58,177	114,356	2,058	290	774
LTNCP12	**510,162**	334,508	58,177	114,356	2,058	290	774
SNCP12	**392,375**	318,452	14,544	57,178	1,235	193	774
PLCC - 12NCP							
DNCP12A	**507,754**	334,508	58,177	114,356	0	290	423
PNCP12A	**423,556**	254,463	52,997	114,012	1,660	0	423
LTNCP12A	**423,580**	254,463	52,997	114,036	1,660	0	423
SNCP12A	**313,088**	242,409	13,249	57,006	0	0	423

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Sheet E4 Trial Balance Allocation Detail Worksheet -

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M						
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
1805	Land		dp	DDCP											
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1806	Land Rights		dp	DDCP											
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1808	Buildings and Fixtures		dp	DDCP											
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1810	Leasehold Improvements		dp	DDCP											
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4					PNCP4		PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN						
1825	Storage Battery Equipment		dp	DDCP											
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
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	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	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					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
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	co		Break out	Breakout		Break out	Breakout							
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC						
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout							
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout							
3046	Balance Transferred From Income	Equity	NI								NFA					
	blank row															
4080	Distribution Services Revenue	Distribution Services Revenue	CREV							CREV						
4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A					
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								OM&A					
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA					
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A					
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A					
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE					
4215	Other Utility Operating Income	Other Distribution Revenue	mi								OM&A					
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A					
4225	Late Payment Charges	Late Payment Charges	mi								LPHA					
4235	Miscellaneous Service Revenues	Specific Service Charges	mi													
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB					
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A					
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A					
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								OM&A					
4305	Regulatory Debits	Other Income & Deductions	mi								OM&A					
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A					
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A					
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A					
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								O&M					
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A					
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A					
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A					
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A					
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A					
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								O&M					
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A					
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A					
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A					
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M					
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A					
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A					
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A					
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A					
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A					
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A					
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN						
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP						
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN						
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP						
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN						
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			CCS			CCS							

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C		1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C		1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
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					1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C					1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C					1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					

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

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
1805-1	Land Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$1,049,593	$1,049,593		$0	$1,049,593	$1,049,593	$0	$1,049,593	$0
1806	Land Rights		$0	$0		$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$394,446	$394,446		$0	$394,446	$394,446	$0	$394,446	$0
1808	Buildings and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$0	$0		$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements		$0	$0		$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0		$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$9,094,403	$9,094,403		$0	$9,094,403	$9,094,403	$0	$9,094,403	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$185,600	$185,600		$0	$185,600	$185,600	$0	$0	$185,600
1825	Storage Battery Equipment		$0	$0		$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0		$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures		$0	$0		$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$10,184,263	$10,184,263		$0	$10,184,263	$10,184,263	$0	$10,184,263	$0
1830-5	Poles, Towers and Fixtures - Secondary		$3,216,083	$3,216,083		$0	$3,216,083	$3,216,083	$0	$3,216,083	$0
1835	Overhead Conductors and Devices		$0	$0		$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0		$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$11,354,682	$11,354,682		$0	$11,354,682	$11,354,682	$0	$11,354,682	$0
1835-5	Overhead Conductors and Devices - Secondary		$2,098,733	$2,098,733		$0	$2,098,733	$2,098,733	$0	$2,098,733	$0
1840	Underground Conduit		$0	$0		$0	$0	$0	$0	$0	$0

1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$2,655,608	$2,655,608	$0	$2,655,608	$2,655,608	$0	$2,655,608	$0
1840-5	Underground Conduit - Secondary		$4,721,082	$4,721,082	$0	$4,721,082	$4,721,082	$0	$4,721,082	$0
1845	Underground Conductors and Devices		$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$9,653,059	$9,653,059	$0	$9,653,059	$9,653,059	$0	$9,653,059	$0
1845-5	Underground Conductors and Devices - Secondary		$298,548	$298,548	$0	$298,548	$298,548	$0	$298,548	$0
1850	Line Transformers		$10,485,960	$10,485,960	$0	$10,485,960	$10,485,960	$0	$10,485,960	$0
1855	Services		$6,909,008	$6,909,008	$0	$6,909,008	$6,909,008	$0	$6,909,008	$0
1860	Meters		$2,536,599	$2,536,599	$0	$2,536,599	$2,536,599	$0	$2,536,599	$0
1905	Land	$0	$1,015,496	$1,015,496	$0	$1,015,496	$1,015,496	$0	$1,015,496	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$12,468,010	$12,468,010	$0	$12,468,010	$12,468,010	$0	$12,468,010	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$261,002	$261,002	$0	$261,002	$261,002	$0	$261,002	$0
1920	Computer Equipment - Hardware	$0	$771,534	$771,534	$0	$771,534	$771,534	$0	$771,534	$0
1925	Computer Software	$0	$1,413,619	$1,413,619	$0	$1,413,619	$1,413,619	$0	$1,413,619	$0
1930	Transportation Equipment	$0	$1,649,287	$1,649,287	$0	$1,649,287	$1,649,287	$0	$1,649,287	$0
1935	Stores Equipment	$0	$148,341	$148,341	$0	$148,341	$148,341	$0	$148,341	$0
1940	Tools, Shop and Garage Equipment	$0	$504,415	$504,415	$0	$504,415	$504,415	$0	$504,415	$0
1945	Measurement and Testing Equipment	$0	$129,827	$129,827	$0	$129,827	$129,827	$0	$129,827	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$1,727,703	$1,727,703	$0	$1,727,703	$1,727,703	$0	$1,727,703	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($26,726,013)	$0	($26,726,013)	$0	($26,726,013)	($26,726,013)	$0	($26,724,616)	($1,397)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($9,200,495)		($9,200,495)	$0	($9,200,495)	($9,200,495)	$0	($9,184,174)	($16,321)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($2,281,885)		($2,281,885)	$0	($2,281,885)	($2,281,885)	$0	($2,281,885)	$0
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4080	Distribution Services Revenue	$0		$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	$0		$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	$0		$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge	$0		$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0		$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($326,600)		($326,600)	$0	($326,600)	($326,600)	$0	($326,600)	$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	($80,300)		($80,300)	$0	($80,300)	($80,300)	$0	($80,300)	$0
4235	Miscellaneous Service Revenues	$0		$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	($942,892)		($942,892)	$0	($942,892)	($942,892)	$0	($942,892)	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0

4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$192,249	$192,249	$0	$192,249	$192,249	$0	$192,249	$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	($1,120,000)	($1,120,000)	$0	($1,120,000)	($1,120,000)	$0	($1,120,000)	$0
4380	Expenses of Non-Utility Operations	$1,013,300	$1,013,300	$0	$1,013,300	$1,013,300	$0	$1,013,300	$0
4390	Miscellaneous Non-Operating Income	($164,800)	($164,800)	$0	($164,800)	($164,800)	$0	($164,800)	$0
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$28,613,599	$28,613,599	$0	$28,613,599	$28,613,599	$0	$28,613,599	$0
4708	Charges-WMS	$1,555,523	$1,555,523	$0	$1,555,523	$1,555,523	$0	$1,555,523	$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	$1,449,342	$1,449,342	$0	$1,449,342	$1,449,342	$0	$0	$1,449,342
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$1,043,156	$1,043,156	$0	$1,043,156	$1,043,156	$0	$0	$1,043,156
4730	Rural Rate Assistance Expense	$168,317	$168,317	$0	$168,317	$168,317	$0	$168,317	$0
4750	Charges-LV	$680,751	$680,751	$0	$680,751	$680,751	$0	$0	$680,751
4751	Charges - Smart Metering Entity	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$261,600	$261,600	$0	$261,600	$261,600	$0	$261,600	$0
5010	Load Dispatching	$20,200	$20,200	$0	$20,200	$20,200	$0	$20,200	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$10,500	$10,500	$0	$10,500	$10,500	$0	$10,500	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$3,900	$3,900	$0	$3,900	$3,900	$0	$3,900	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$156,700	$156,700	$0	$156,700	$156,700	$0	$156,700	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$8,200	$8,200	$0	$8,200	$8,200	$0	$8,200	$0
5030	Overhead Subtransmission Feeders - Operation	$2,500	$2,500	$0	$2,500	$2,500	$0	$2,500	$0
5035	Overhead Distribution Transformers- Operation	$800	$800	$0	$800	$800	$0	$800	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$93,200	$93,200	$0	$93,200	$93,200	$0	$93,200	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$114,900	$114,900	$0	$114,900	$114,900	$0	$114,900	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$369,600	$369,600	$0	$369,600	$369,600	$0	$369,600	$0
5070	Customer Premises - Operation Labour	$137,700	$137,700	$0	$137,700	$137,700	$0	$137,700	$0
5075	Customer Premises - Materials and Expenses	$118,100	$118,100	$0	$118,100	$118,100	$0	$118,100	$0

5085	Miscellaneous Distribution Expense	$665,200	$665,200	$0	$665,200	$665,200	$0	$665,200	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$11,300	$11,300	$0	$11,300	$11,300	$0	$11,300	$0
5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$14,900	$14,900	$0	$14,900	$14,900	$0	$14,900	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0	$0	$0	$0	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment	$59,500	$59,500	$0	$59,500	$59,500	$0	$59,500	$0
5120	Maintenance of Poles, Towers and Fixtures	$20,600	$20,600	$0	$20,600	$20,600	$0	$20,600	$0
5125	Maintenance of Overhead Conductors and Devices	$134,400	$134,400	$0	$134,400	$134,400	$0	$134,400	$0
5130	Maintenance of Overhead Services	$62,900	$62,900	$0	$62,900	$62,900	$0	$62,900	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$163,300	$163,300	$0	$163,300	$163,300	$0	$163,300	$0
5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0
5150	Maintenance of Underground Conductors and Devices	$12,200	$12,200	$0	$12,200	$12,200	$0	$12,200	$0
5155	Maintenance of Underground Services	$124,400	$124,400	$0	$124,400	$124,400	$0	$124,400	$0
5160	Maintenance of Line Transformers	$77,900	$77,900	$0	$77,900	$77,900	$0	$77,900	$0
5175	Maintenance of Meters	$29,500	$29,500	$0	$29,500	$29,500	$0	$29,500	$0
5305	Supervision	$138,200	$138,200	$0	$138,200	$138,200	$0	$138,200	$0
5310	Meter Reading Expense	$19,900	$19,900	$0	$19,900	$19,900	$0	$19,900	$0
5315	Customer Billing	$488,900	$488,900	$0	$488,900	$488,900	$0	$488,900	$0
5320	Collecting	$390,100	$390,100	$0	$390,100	$390,100	$0	$390,100	$0
5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$82,100	$82,100	$0	$82,100	$82,100	$0	$82,100	$0
5340	Miscellaneous Customer Accounts Expenses	$176,700	$176,700	$0	$176,700	$176,700	$0	$176,700	$0
5405	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5410	Community Relations - Sundry	$9,200	$9,200	$0	$9,200	$9,200	$0	$9,200	$0
5415	Energy Conservation	$0	$0	$0	$0	$0	$0	$0	$0
5420	Community Safety Program	$1,000	$1,000	$0	$1,000	$1,000	$0	$1,000	$0
5425	Miscellaneous Customer Service and Informational Expenses	$2,100	$2,100	$0	$2,100	$2,100	$0	$2,100	$0
5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	$268,500	$268,500	$0	$268,500	$268,500	$0	$268,500	$0
5610	Management Salaries and Expenses	$377,900	$377,900	$0	$377,900	$377,900	$0	$377,900	$0
5615	General Administrative Salaries and Expenses	$1,568,500	$1,568,500	$0	$1,568,500	$1,568,500	$0	$1,568,500	$0
5620	Office Supplies and Expenses	$213,200	$213,200	$0	$213,200	$213,200	$0	$213,200	$0
5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$185,800	$185,800	$0	$185,800	$185,800	$0	$185,800	$0
5635	Property Insurance	$51,300	$51,300	$0	$51,300	$51,300	$0	$51,300	$0
5640	Injuries and Damages	$61,600	$61,600	$0	$61,600	$61,600	$0	$61,600	$0
5645	Employee Pensions and Benefits	$19,000	$19,000	$0	$19,000	$19,000	$0	$19,000	$0
5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$71,800	$71,800	$0	$71,800	$71,800	$0	$71,800	$0
5660	General Advertising Expenses	$0	$0	$0	$0	$0	$0	$0	$0
5665	Miscellaneous General Expenses	$139,600	$139,600	$0	$139,600	$139,600	$0	$139,600	$0
5670	Rent	$800	$800	$0	$800	$800	$0	$800	$0
5675	Maintenance of General Plant	$410,900	$410,900	$0	$410,900	$410,900	$0	$410,900	$0
5680	Electrical Safety Authority Fees	$10,300	$10,300	$0	$10,300	$10,300	$0	$10,300	$0
5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$3,254,557	$3,254,557	$0	$3,254,557	$3,254,557	$0	$3,249,660	$4,897

5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric 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	$1,264,398		$1,264,398		$0	$1,264,398	$1,264,398	$0	$1,264,398	$0
6105	Taxes Other Than Income Taxes	$125,700		$125,700		$0	$125,700	$125,700	$0	$125,700	$0
6110	Income Taxes	$178,363		$178,363		$0	$178,363	$178,363	$0	$178,363	$0
6205-1	Sub-account LEAP funding	$0		$0		$0	$0	$0	$0	$0	$0
6210	Life Insurance	$0		$0		$0	$0	$0	$0	$0	$0
6215	Penalties	$0		$0		$0	$0	$0	$0	$0	$0
6225	Other Deductions	$0		$0		$0	$0	$0	$0	$0	$0
	Total	**$6,057,669**	**$94,926,902**	**$100,984,570**		**$0**	**$100,984,570**	**$100,984,570**	**$0**	**$97,638,544**	**$3,346,027**
					Control	**$100,984,570**					

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**	**Balance in O5**	**Difference**	**Balance in O4 Summary**	**Difference**
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ 73,900	$ -	$ -	$ 73,900	$ 73,900	$ -	$ 73,900	$ -
1830	$ 20,600	$ -	$ -	$ 20,600	$ 20,600	$ -	$ 20,600	$ -
1835	$ 134,400	$ -	$ -	$ 134,400	$ 134,400	$ -	$ 134,400	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 12,200	$ -	$ -	$ 12,200	$ 12,200	$ -	$ 12,200	$ -
1850	$ 78,700	$ -	$ -	$ 78,700	$ 78,700	$ -	$ 78,700	$ -
1855	$ 187,300	$ -	$ -	$ 187,300	$ 187,300	$ -	$ 187,300	$ -
1860	$ 29,500	$ -	$ -	$ 29,500	$ 29,500	$ -	$ 29,500	$ -
1815-1855	$ 961,900	$ -	$ -	$ 961,900	$ 961,900	$ -	$ 961,900	$ -
1830 & 1835	$ 342,000	$ -	$ -	$ 342,000	$ 342,000	$ -	$ 342,000	$ -
1840 & 1845	$ 208,100	$ -	$ -	$ 208,100	$ 208,100	$ -	$ 208,100	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 82,100	$ -	$ -	$ 82,100	$ 82,100	$ -	$ 82,100	$ -
Break Out	$ (32,671,951)	$ -	$ -	$ (32,671,951)	$ (32,671,951)	$ -	$ (32,659,129)	$ (12,822)
CCA	$ 255,800	$ -	$ -	$ 255,800	$ 255,800	$ -	$ 255,800	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 2,678,098	$ -	$ -	$ 2,678,098	$ 2,678,098	$ -	$ -	$ 2,678,098
CEN EWMP	$ 30,337,440	$ -	$ -	$ 30,337,440	$ 30,337,440	$ -	$ 30,337,440	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 6,909,008	$ -	$ -	$ 6,909,008	$ 6,909,008	$ -	$ 6,909,008	$ -
CWMC	$ 2,906,199	$ -	$ -	$ 2,906,199	$ 2,906,199	$ -	$ 2,906,199	$ -
CWMR	$ 19,900	$ -	$ -	$ 19,900	$ 19,900	$ -	$ 19,900	$ -
CWNB	$ 1,193,900	$ -	$ -	$ 1,193,900	$ 1,193,900	$ -	$ 1,193,900	$ -
DCP	$ 1,444,039	$ -	$ -	$ 1,444,039	$ 1,444,039	$ -	$ 1,444,039	$ -
LPHA	$ (80,300)	$ -	$ -	$ (80,300)	$ (80,300)	$ -	$ (80,300)	$ -
LTNCP	$ 10,485,960	$ -	$ -	$ 10,485,960	$ 10,485,960	$ -	$ 10,485,960	$ -
NFA	$ (1,955,468)	$ -	$ -	$ (1,955,468)	$ (1,955,468)	$ -	$ (1,955,468)	$ -
NFA ECC	$ 20,141,536	$ -	$ -	$ 20,141,536	$ 20,141,536	$ -	$ 20,141,536	$ -
O&M	$ 3,339,200	$ -	$ -	$ 3,339,200	$ 3,339,200	$ -	$ 3,339,200	$ -
PNCP	$ 42,942,015	$ -	$ -	$ 42,942,015	$ 42,942,015	$ -	$ 42,942,015	$ -
SNCP	$ 10,334,446	$ -	$ -	$ 10,334,446	$ 10,334,446	$ -	$ 10,334,446	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 100,410,520**	**$ -**	**$ -**	**$ 100,410,520**	**$ 100,410,520**	**$ -**	**$ 97,745,244**	**$ 2,665,276**

Ontario Energy Board

2015 Cost Allocation Model

Sheet E5 Reconciliation Worksheet -

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

OPTION #1 - Detailed

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

Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

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

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

Step 2: **Click on the Option 2 Button**

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