

## 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. If completing the CA model first, leave the required cross references blank temporarily, eg at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

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

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

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

#### Worksheet I1 Introduction

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

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

#### 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 worksheet is to enter the forecast account balances. For convenience the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the 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 prefilled 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. Generally the Residential weighting 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 the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as

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 addition 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 revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, eg streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with specific cell references. For example, if USL is billed per customer without regard to
- 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 distributor's costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula

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 I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

### **Worksheet I8 Demand Data**

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

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

### 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 O1, "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 default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and

### **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



## Sheet I1 Utility Information Sheet

Version 3.3a

Name of LDC:	InnPower
Application EB Number:	EB-2016-0086 2017 TEST
Date of Application:	May-20-16
Contact Information:	
Name:	Brenda Pinke
Title:	Regulatory/CDM Manager
Phone Number:	705-431-6870 ext 262
E-Mail Address:	<a href="mailto:bpinke@innpower.com">bpinke@innpower.com</a>

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

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

## Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Input for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
OUTPUTS	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
	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

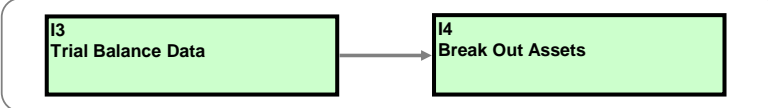
## 1. GENERAL



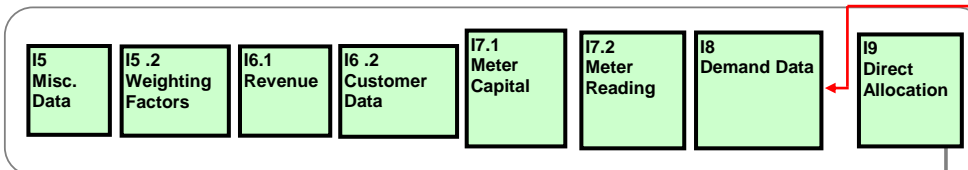
## 2. LDC INPUT - Rate Classes



## 3. LDC INPUT - Financial Data



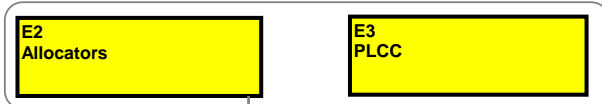
## 4. LDC INPUT - Customer Data and Operating Stats



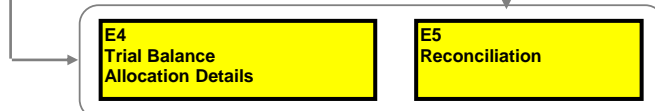
## 5. MODEL PROCESS - Categorization - OEB Defaults



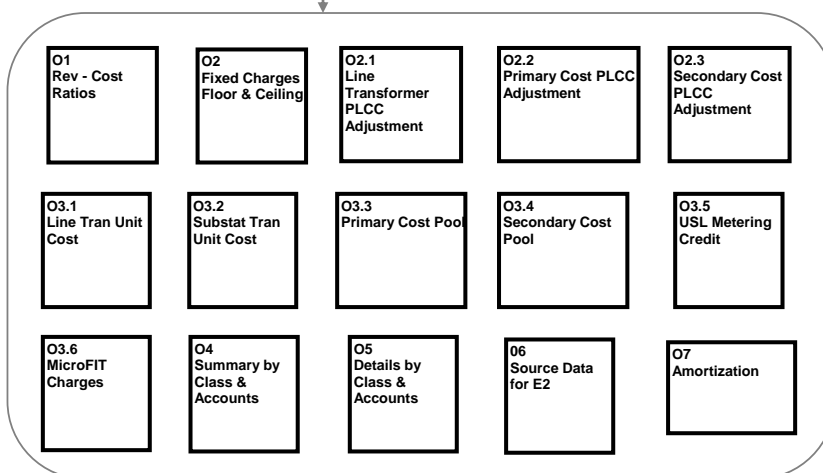
## 6. MODEL PROCESS - Allocators calculated from 4.



## 7. MODEL PROCESS - Detail Cost Elements by Rate Class



## 8. MODEL OUTPUT- Summaries by Rate Class



**EB-2016-0086 2017 TEST**  
**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**

EB-2016-0086 2017 TEST

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cel IF23

9. cell F19

9. cell F22

9. cell F25

9. cell G19

Return on Deemed Equity	\$2,116,573
Income Taxes (Grossed up)	\$146,434
Deemed Interest Expense	\$1,172,798
Service Revenue Requirement	\$13,273,194
Revenue Requirement to be Used in this model (\$)	\$13,273,194
Rate Base (\$)	\$57,578,157
Rate Base to be Used in this model (\$)	\$57,578,157

From this Sheet	Differences?
\$13,273,194	Rev Req Matches
\$57,578,157	Rate Base Matches

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	\$0				\$0
1010	Cash Advances and Working Funds	\$0				\$0
1020	Interest Special Deposits	\$0				\$0
1030	Dividend Special Deposits	\$0				\$0
1040	Other Special Deposits	\$0				\$0
1060	Term Deposits	\$0				\$0
1070	Current Investments	\$0				\$0
1100	Customer Accounts Receivable	\$3,250,000				\$3,250,000
1102	Accounts Receivable - Services	\$0				\$0
1104	Accounts Receivable - Recoverable Work	\$0				\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$0				\$0
1120	Accrued Utility Revenues	\$3,705,000				\$3,705,000
1130	Accumulated Provision for Uncollectible Accounts--Credit	\$0				\$0
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$360,500				\$360,500
1190	Miscellaneous Current and Accrued Assets	\$0				\$0
1200	Accounts Receivable from Associated Companies	\$0				\$0
1210	Notes Receivable from Associated Companies	\$0				\$0
1305	Fuel Stock	\$0				\$0
1330	Plant Materials and Operating Supplies	\$484,100				\$484,100
1340	Merchandise	\$0				\$0
1350	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$0				\$0
1408	Long Term Receivable - Street Lighting Transfer					\$0
1410	Other Special or Collateral Funds	\$0				\$0
1415	Sinking Funds					\$0
1425	Unamortized Debt Expense					\$0
1445	Unamortized Discount on Long-Term Debt--Debit					\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0
1460	Other Non-Current Assets	\$633,500				\$633,500
1465	O.M.E.R.S. Past Service Costs					\$0
1470	Past Service Costs - Employee Future Benefits					\$0
1475	Past Service Costs - Other Pension Plans					\$0
1480	Portfolio Investments - Associated Companies					\$0
1485	Investment in Associated Companies - Significant Influence					\$0
1490	Investment in Subsidiary Companies					\$0
1505	Unrecovered Plant and Regulatory Study Costs					\$0
1508	Other Regulatory Assets	\$2,565				\$2,565
1510	Preliminary Survey and Investigation Charges					\$0
1515	Emission Allowance Inventory					\$0
1516	Emission Allowances Withheld					\$0
1518	RCVARetail	\$0				\$0
1520	Power Purchase Variance Account					\$0
1521	Special Purpose Charge Assessment Variance Account					\$0
1525	Miscellaneous Deferred Debits					\$0
1530	Deferred Losses from Disposition of Utility Plant					\$0
1531	Renewable Connection Capital Deferral Account	\$0				\$0
1532	Renewable Connection OM&A Deferral Account	\$0				\$0
1533	Renewable Connection Funding Adder Deferral Account					\$0
1534	Smart Grid Capital Deferral Account					\$0
1535	Smart Grid OM&A Deferral Account					\$0
1536	Smart Grid Funding Adder Deferral Account					\$0



1540	Unamortized Loss on Reacquired Debt					\$0
1545	Development Charge Deposits/ Receivables					\$0
1548	RCVASTR	\$0				\$0
1550	LV Variance Account	\$21,800				\$21,800
1555	Smart Meter Capital and Recovery Variance Account	(\$5,200)				(\$5,200)
1556	Smart Meter OM&A Variance Account					\$0
1560	Deferred Development Costs					\$0
1562	Deferred Payments in Lieu of Taxes					\$0
1563	Account 1563 - Deferred PILs Contra Account	\$0				\$0
1565	Conservation and Demand Management Expenditures and Recoveries	\$0				\$0
1566	CDM Contra Account					\$0
1567	Bd-approved CDM Variance Account					\$0
1568	LRAM Variance Account					\$0
1570	Qualifying Transition Costs					\$0
1571	Pre-market Opening Energy Variance					\$0
1572	Extraordinary Event Costs					\$0
1574	Deferred Rate Impact Amounts					\$0
1575	IFRS -CGAAP Transition PP&E Amounts					\$0
1576	Accounting Changes under CGAAP	\$0				\$0
1580	RSVAWMS	\$21,800				\$21,800
1582	RSVAONE-TIME	\$0				\$0
1584	RSVANW	(\$21,800)				(\$21,800)
1586	RSVACN	(\$21,800)				(\$21,800)
1588	RSVAPOWER	(\$21,800)				(\$21,800)
1589	RSVA-GA	\$21,800				\$21,800
1590	Recovery of Regulatory Asset Balances	\$0				\$0
1592	2006 PILs Variance	\$1,613				\$1,613
1595	Reg Balance Control Account	\$0				\$0
1605	Electric Plant in Service - Control Account					\$0
1606	Organization					\$0
1608	Franchises and Consents					\$0
1610	Miscellaneous Intangible Plant					\$0
1615	Land					\$0
1616	Land Rights					\$0
1620	Buildings and Fixtures					\$0
1630	Leasehold Improvements					\$0
1635	Boiler Plant Equipment					\$0
1640	Engines and Engine-Driven Generators					\$0
1645	Turbogenerator Units					\$0
1650	Reservoirs, Dams and Waterways					\$0
1655	Water Wheels, Turbines and Generators					\$0
1660	Roads, Railroads and Bridges					\$0
1665	Fuel Holders, Producers and Accessories					\$0
1670	Prime Movers					\$0
1675	Generators					\$0
1680	Accessory Electric Equipment					\$0
1685	Miscellaneous Power Plant Equipment					\$0
1705	Land					\$0
1706	Land Rights					\$0
1708	Buildings and Fixtures					\$0
1710	Leasehold Improvements					\$0
1715	Station Equipment					\$0
1720	Towers and Fixtures					\$0
1725	Poles and Fixtures					\$0
1730	Overhead Conductors and Devices					\$0
1735	Underground Conduit					\$0
1740	Underground Conductors and Devices					\$0
1745	Roads and Trails					\$0
1805	Land	\$1,049,593				\$1,049,593
1806	Land Rights	\$394,446				\$394,446
1808	Buildings and Fixtures					\$0
1810	Leasehold Improvements					\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV					\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$7,657,918				\$7,657,918
1825	Storage Battery Equipment					\$0
1830	Poles, Towers and Fixtures	\$11,055,722				\$11,055,722
1835	Overhead Conductors and Devices	\$11,738,192				\$11,738,192
1840	Underground Conduit	\$5,071,199				\$5,071,199
1845	Underground Conductors and Devices	\$8,909,907				\$8,909,907
1850	Line Transformers	\$7,954,256				\$7,954,256
1855	Services	\$5,302,703				\$5,302,703
1860	Meters	\$2,285,867				\$2,285,867
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1865	Other Installations on Customer's Premises					\$0
1870	Leased Property on Customer Premises					\$0
1875	Street Lighting and Signal Systems					\$0
1905	Land	\$1,015,496				\$1,015,496
1906	Land Rights					\$0
1908	Buildings and Fixtures	\$12,453,010				\$12,453,010
1910	Leasehold Improvements					\$0
1915	Office Furniture and Equipment	\$246,002				\$246,002
1920	Computer Equipment - Hardware	\$614,034				\$614,034
1925	Computer Software	\$1,098,699				\$1,098,699
1930	Transportation Equipment	\$926,525				\$926,525
1935	Stores Equipment	\$142,960				\$142,960
1940	Tools, Shop and Garage Equipment	\$363,518				\$363,518
1945	Measurement and Testing Equipment	\$79,547				\$79,547
1950	Power Operated Equipment					\$0
1955	Communication Equipment					\$0
1960	Miscellaneous Equipment					\$0
1965	Water Heater Rental Units					\$0
1970	Load Management Controls - Customer Premises					\$0
1975	Load Management Controls - Utility Premises					\$0
1980	System Supervisory Equipment	\$1,687,799				\$1,687,799
1985	Sentinel Lighting Rental Units					\$0
1990	Other Tangible Property					\$0
1995	Contributions and Grants - Credit	(\$18,749,765)				(\$18,749,765)
2005	Property Under Capital Leases					\$0
2010	Electric Plant Purchased or Sold					\$0
2020	Experimental Electric Plant Unclassified					\$0
2030	Electric Plant and Equipment Leased to Others					\$0
2040	Electric Plant Held for Future Use					\$0
2050	Completed Construction Not Classified--Electric					\$0
2055	Construction Work in Progress--Electric					\$0
2060	Electric Plant Acquisition Adjustment					\$0
2065	Other Electric Plant Adjustment					\$0
2070	Other Utility Plant					\$0
2075	Non-Utility Property Owned or Under Capital Leases					\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$6,660,595)				(\$6,660,595)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles					\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment					\$0

2160	Accumulated Amortization of Other Utility Plant					\$0
2180	Accumulated Amortization of Non-Utility Property					\$0
2205	Accounts Payable					\$0
2208	Customer Credit Balances					\$0
2210	Current Portion of Customer Deposits					\$0
2215	Dividends Declared					\$0
2220	Miscellaneous Current and Accrued Liabilities					\$0
2225	Notes and Loans Payable					\$0
2240	Accounts Payable to Associated Companies					\$0
2242	Notes Payable to Associated Companies					\$0
2250	Debt Retirement Charges( DRC) Payable					\$0
2252	Transmission Charges Payable					\$0
2254	Electrical Safety Authority Fees Payable					\$0
2256	Independent Market Operator Fees and Penalties Payable					\$0
2260	Current Portion of Long Term Debt					\$0
2262	Ontario Hydro Debt - Current Portion					\$0
2264	Pensions and Employee Benefits - Current Portion					\$0
2268	Accrued Interest on Long Term Debt					\$0
2270	Matured Long Term Debt					\$0
2272	Matured Interest on Long Term Debt					\$0
2285	Obligations Under Capital Leases--Current					\$0
2290	Commodity Taxes					\$0
2292	Payroll Deductions / Expenses Payable					\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					\$0
2296	Future Income Taxes - Current					\$0
2305	Accumulated Provision for Injuries and Damages					\$0
2306	Employee Future Benefits					\$0
2308	Other Pensions - Past Service Liability					\$0
2310	Vested Sick Leave Liability					\$0
2315	Accumulated Provision for Rate Refunds					\$0
2320	Other Miscellaneous Non-Current Liabilities					\$0
2325	Obligations Under Capital Lease--Non-Current					\$0
2330	Development Charge Fund					\$0
2335	Long Term Customer Deposits					\$0
2340	Collateral Funds Liability					\$0
2345	Unamortized Premium on Long Term Debt					\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion					\$0
2350	Future Income Tax - Non-Current					\$0
2405	Other Regulatory Liabilities					\$0
2410	Deferred Gains from Disposition of Utility Plant					\$0
2415	Unamortized Gain on Reacquired Debt					\$0
2425	Other Deferred Credits					\$0
2435	Accrued Rate-Payer Benefit					\$0
2505	Debentures Outstanding - Long Term Portion					\$0
2510	Debenture Advances					\$0
2515	Reacquired Bonds					\$0
2520	Other Long Term Debt					\$0
2525	Term Bank Loans - Long Term Portion					\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion					\$0
2550	Advances from Associated Companies					\$0
3005	Common Shares Issued					\$0
3008	Preference Shares Issued					\$0
3010	Contributed Surplus					\$0
3020	Donations Received					\$0
3022	Development Charges Transferred to Equity					\$0
3026	Capital Stock Held in Treasury					\$0
3030	Miscellaneous Paid-In Capital					\$0
3035	Installments Received on Capital Stock					\$0
3040	Appropriated Retained Earnings					\$0
3045	Unappropriated Retained Earnings					\$0
3046	Balance Transferred From Income		\$0		\$0	(\$2,116,573)
3047	Appropriations of Retained Earnings - Current Period					\$0
3048	Dividends Payable-Preference Shares					\$0
3049	Dividends Payable-Common Shares					\$0
3055	Adjustment to Retained Earnings					\$0
3065	Unappropriated Undistributed Subsidiary Earnings					\$0
3075	Non-Utility Shareholders' Equity					\$0
4006	Residential Energy Sales	(\$17,169,688)				(\$17,169,688)
4010	Commercial Energy Sales					\$0
4015	Industrial Energy Sales					\$0
4020	Energy Sales to Large Users					\$0
4025	Street Lighting Energy Sales	(\$76,293)				(\$76,293)
4030	Sentinel Lighting Energy Sales	(\$11,253)				(\$11,253)
4035	General Energy Sales	(\$10,145,679)				(\$10,145,679)
4040	Other Energy Sales to Public Authorities					\$0
4045	Energy Sales to Railroads and Railways					\$0
4050	Revenue Adjustment					\$0
4055	Energy Sales for Resale					\$0
4060	Interdepartmental Energy Sales					\$0
4062	Billed WMS	(\$1,535,104)				(\$1,535,104)
4064	Billed-One-Time	(\$160,989)				(\$160,989)
4066	Billed NW	(\$1,429,649)				(\$1,429,649)
4068	Billed CN	(\$1,029,363)				(\$1,029,363)
4069	Billed LV	(\$669,941)				(\$669,941)
4080	Distribution Services Revenue					\$0
4082	Retail Services Revenues					\$0
4084	Service Transaction Requests (STR) Revenues					\$0
4086	SSS Admin Charge					\$0
4090	Electric Services Incidental to Energy Sales					\$0
4105	Transmission Charges Revenue					\$0
4110	Transmission Services Revenue					\$0
4205	Interdepartmental Rents					\$0
4210	Rent from Electric Property	(\$326,649)				(\$326,649)
4215	Other Utility Operating Income					\$0
4220	Other Electric Revenues					\$0
4225	Late Payment Charges	(\$78,000)				(\$78,000)
4230	Sales of Water and Water Power					\$0
4235	Miscellaneous Service Revenues					\$0
4235-1	Account Set Up Charges					\$0
4235-90	Miscellaneous Service Revenues - Residual	(\$170,000)				(\$170,000)
4240	Provision for Rate Refunds					\$0
4245	Government Assistance Directly Credited to Income	(\$667,849)				(\$667,849)
4305	Regulatory Debits					\$0
4310	Regulatory Credits					\$0
4315	Revenues from Electric Plant Leased to Others					\$0
4320	Expenses of Electric Plant Leased to Others					\$0
4324	Special Purpose Charge Recovery					\$0
4325	Revenues from Merchandise, Jobbing, Etc.					\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.					\$0
4335	Profits and Losses from Financial Instrument Hedges					\$0
4340	Profits and Losses from Financial Instrument Investments					\$0
4345	Gains from Disposition of Future Use Utility Plant					\$0
4350	Losses from Disposition of Future Use Utility Plant					\$0
4355	Gain on Disposition of Utility and Other Property	\$183,094				\$183,094
4360	Loss on Disposition of Utility and Other Property					\$0

4365	Gains from Disposition of Allowances for Emission					\$0
4370	Losses from Disposition of Allowances for Emission					\$0
4375	Revenues from Non-Utility Operations	(\$1,087,311)				(\$1,087,311)
4380	Expenses of Non-Utility Operations	\$983,861				\$983,861
4385	Non-Utility Rental Income					\$0
4390	Miscellaneous Non-Operating Income	(\$160,000)				(\$160,000)
4395	Rate-Payer Benefit Including Interest					\$0
4398	Foreign Exchange Gains and Losses, Including Amortization					\$0
4405	Interest and Dividend Income	(\$30,000)				(\$30,000)
4415	Equity in Earnings of Subsidiary Companies					\$0
4505	Operation Supervision and Engineering					\$0
4510	Fuel					\$0
4515	Steam Expense					\$0
4520	Steam From Other Sources					\$0
4525	Steam Transferred--Credit					\$0
4530	Electric Expense					\$0
4535	Water For Power					\$0
4540	Water Power Taxes					\$0
4545	Hydraulic Expenses					\$0
4550	Generation Expense					\$0
4555	Miscellaneous Power Generation Expenses					\$0
4560	Rents					\$0
4565	Allowances for Emissions					\$0
4605	Maintenance Supervision and Engineering					\$0
4610	Maintenance of Structures					\$0
4615	Maintenance of Boiler Plant					\$0
4620	Maintenance of Electric Plant					\$0
4625	Maintenance of Reservoirs, Dams and Waterways					\$0
4630	Maintenance of Water Wheels, Turbines and Generators					\$0
4635	Maintenance of Generating and Electric Plant					\$0
4640	Maintenance of Miscellaneous Power Generation Plant					\$0
4705	Power Purchased	\$27,402,914				\$27,402,914
4708	Charges-WMS	\$1,535,104				\$1,535,104
4710	Cost of Power Adjustments					\$0
4712	Charges-One-Time					\$0
4714	Charges-NW	\$1,429,649				\$1,429,649
4715	System Control and Load Dispatching					\$0
4716	Charges-CN	\$1,029,363				\$1,029,363
4720	Other Expenses					\$0
4725	Competition Transition Expense					\$0
4730	Rural Rate Assistance Expense	\$160,989				\$160,989
4750	Charges-LV	\$669,941				\$669,941
4751	Charges - Smart Metering Entity Charge					\$0
4805	Operation Supervision and Engineering					\$0
4810	Load Dispatching					\$0
4815	Station Buildings and Fixtures Expenses					\$0
4820	Transformer Station Equipment - Operating Labour					\$0
4825	Transformer Station Equipment - Operating Supplies and Expense					\$0
4830	Overhead Line Expenses					\$0
4835	Underground Line Expenses					\$0
4840	Transmission of Electricity by Others					\$0
4845	Miscellaneous Transmission Expense					\$0
4850	Rents					\$0
4905	Maintenance Supervision and Engineering					\$0
4910	Maintenance of Transformer Station Buildings and Fixtures					\$0
4916	Maintenance of Transformer Station Equipment					\$0
4930	Maintenance of Towers, Poles and Fixtures					\$0
4935	Maintenance of Overhead Conductors and Devices					\$0
4940	Maintenance of Overhead Lines - Right of Way					\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs					\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails					\$0
4960	Maintenance of Underground Lines					\$0
4965	Maintenance of Miscellaneous Transmission Plant					\$0
5005	Operation Supervision and Engineering	\$254,963				\$254,963
5010	Load Dispatching	\$19,700				\$19,700
5012	Station Buildings and Fixtures Expense					\$0
5014	Transformer Station Equipment - Operation Labour					\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses					\$0
5016	Distribution Station Equipment - Operation Labour	\$10,200				\$10,200
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$3,825				\$3,825
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$152,661				\$152,661
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$7,950				\$7,950
5030	Overhead Subtransmission Feeders - Operation	\$2,450				\$2,450
5035	Overhead Distribution Transformers- Operation	\$775				\$775
5040	Underground Distribution Lines and Feeders - Operation Labour	\$90,800				\$90,800
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$112,000				\$112,000
5050	Underground Subtransmission Feeders - Operation					\$0
5055	Underground Distribution Transformers - Operation					\$0
5060	Street Lighting and Signal System Expense					\$0
5065	Meter Expense	\$308,756				\$308,756
5070	Customer Premises - Operation Labour	\$134,200				\$134,200
5075	Customer Premises - Materials and Expenses	\$115,100				\$115,100
5085	Miscellaneous Distribution Expense	\$564,690				\$564,690
5090	Underground Distribution Lines and Feeders - Rental Paid					\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,000				\$11,000
5096	Other Rent					\$0
5105	Maintenance Supervision and Engineering	\$14,475				\$14,475
5110	Maintenance of Buildings and Fixtures - Distribution Stations					\$0
5112	Maintenance of Transformer Station Equipment					\$0
5114	Maintenance of Distribution Station Equipment	\$57,975				\$57,975
5120	Maintenance of Poles, Towers and Fixtures	\$20,115				\$20,115
5125	Maintenance of Overhead Conductors and Devices	\$130,975				\$130,975
5130	Maintenance of Overhead Services	\$61,325				\$61,325
5135	Overhead Distribution Lines and Feeders - Right of Way	\$159,175				\$159,175
5145	Maintenance of Underground Conduit					\$0
5150	Maintenance of Underground Conductors and Devices	\$11,850				\$11,850
5155	Maintenance of Underground Services	\$121,200				\$121,200
5160	Maintenance of Line Transformers	\$75,905				\$75,905
5165	Maintenance of Street Lighting and Signal Systems					\$0
5170	Sentinel Lights - Labour					\$0

5172	Sentinel Lights - Materials and Expenses					\$0
5175	Maintenance of Meters	\$28,750				\$28,750
5178	Customer Installations Expenses- Leased Property					\$0
5185	Water Heater Rentals - Labour					\$0
5186	Water Heater Rentals - Materials and Expenses					\$0
5190	Water Heater Controls - Labour					\$0
5192	Water Heater Controls - Materials and Expenses					\$0
5195	Maintenance of Other Installations on Customer Premises					\$0
5205	Purchase of Transmission and System Services					\$0
5210	Transmission Charges					\$0
5215	Transmission Charges Recovered					\$0
5305	Supervision	\$134,664				\$134,664
5310	Meter Reading Expense	\$19,365				\$19,365
5315	Customer Billing	\$476,446				\$476,446
5320	Collecting	\$380,146				\$380,146
5325	Collecting- Cash Over and Short					\$0
5330	Collection Charges					\$0
5335	Bad Debt Expense	\$80,000				\$80,000
5340	Miscellaneous Customer Accounts Expenses	\$94,204				\$94,204
5405	Supervision					\$0
5410	Community Relations - Sundry	\$9,000				\$9,000
5415	Energy Conservation					\$0
5420	Community Safety Program	\$1,000				\$1,000
5425	Miscellaneous Customer Service and Informational Expenses	\$2,000				\$2,000
5505	Supervision					\$0
5510	Demonstrating and Selling Expense					\$0
5515	Advertising Expense					\$0
5520	Miscellaneous Sales Expense					\$0
5605	Executive Salaries and Expenses	\$261,688				\$261,688
5610	Management Salaries and Expenses	\$368,295				\$368,295
5615	General Administrative Salaries and Expenses	\$1,332,250				\$1,332,250
5620	Office Supplies and Expenses	\$207,750				\$207,750
5625	Administrative Expense Transferred Credit					\$0
5630	Outside Services Employed	\$181,100				\$181,100
5635	Property Insurance	\$50,000				\$50,000
5640	Injuries and Damages	\$60,000				\$60,000
5645	Employee Pensions and Benefits	\$18,520				\$18,520
5650	Franchise Requirements					\$0
5655	Regulatory Expenses	\$170,000				\$170,000
5660	General Advertising Expenses	\$0				\$0
5665	Miscellaneous General Expenses	\$136,000				\$136,000
5670	Rent	\$800				\$800
5675	Maintenance of General Plant	\$400,479				\$400,479
5680	Electrical Safety Authority Fees	\$10,000				\$10,000
5681	Special Purpose Charge Expense					\$0
5685	Independent Market Operator Fees and Penalties					\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$2,850,366				\$2,850,366
5710	Amortization of Limited Term Electric Plant					\$0
5715	Amortization of Intangibles and Other Electric Plant					\$0
5720	Amortization of Electric Plant Acquisition Adjustments					\$0
5725	Miscellaneous Amortization					\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs					\$0
5735	Amortization of Deferred Development Costs					\$0
5740	Amortization of Deferred Charges					\$0
6005	Interest on Long Term Debt	\$1,482,551	(\$1,482,551)	\$0		\$1,172,798
6010	Amortization of Debt Discount and Expense					\$0
6015	Amortization of Premium on Debt Credit					\$0
6020	Amortization of Loss on Reacquired Debt					\$0
6025	Amortization of Gain on Reacquired Debt--Credit					\$0
6030	Interest on Debt to Associated Companies					\$0
6035	Other Interest Expense	\$2,499				\$2,499
6040	Allowance for Borrowed Funds Used During Construction--Credit					\$0
6042	Allowance For Other Funds Used During Construction					\$0
6045	Interest Expense on Capital Lease Obligations					\$0
6105	Taxes Other Than Income Taxes	\$122,500				\$122,500
6110	Income Taxes		\$0	\$0		\$146,434
6115	Provision for Future Income Taxes					\$0
6205	Donations	\$13,500				\$13,500
6205-1	Sub-account LEAP Funding					\$0
6210	Life Insurance					\$0
6215	Penalties					\$0
6225	Other Deductions					\$0
6305	Extraordinary Income					\$0
6310	Extraordinary Deductions					\$0
6315	Income Taxes, Extraordinary Items					\$0
6405	Discontinues Operations - Income/ Gains					\$0
6410	Discontinued Operations - Deductions/ Losses					\$0
6415	Income Taxes, Discontinued Operations					\$0

\$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	\$7,657,918	\$7,657,918
Poles, Wires	\$36,775,021	\$36,775,021
Line Transformers	\$7,954,256	\$7,954,256
Services and Meters	\$7,588,570	\$7,588,570
General Plant	\$12,453,010	\$12,453,010
Equipment	\$1,758,552	\$1,758,552
IT Assets	\$1,712,733	\$1,712,733
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$1,687,799	\$1,687,799
Contributions and Grants	(\$18,749,765)	(\$18,749,765)
Accumulated Amortization	(\$6,660,595)	(\$6,660,595)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$8,432,078	\$8,432,078
Liability	\$0	\$0
Equity	\$0	(\$2,116,573)



Sales of Electricity	(\$32,227,960)	(\$32,227,960)
Distribution Services Revenue	\$0	\$0
Late Payment Charges	(\$78,000)	(\$78,000)
Specific Service Charges	(\$170,000)	(\$170,000)
Other Distribution Revenue	(\$994,498)	(\$994,498)
Other Revenue - Unclassified	(\$103,450)	(\$103,450)
Other Income & Deductions	(\$6,906)	(\$6,906)
Power Supply Expenses (Working Capital)	\$32,227,960	\$32,227,960
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$1,789,070	\$1,789,070
Maintenance (Working Capital)	\$681,745	\$681,745
Billing and Collection (Working Capital)	\$1,104,825	\$1,104,825
Community Relations (Working Capital)	\$12,000	\$12,000
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$3,146,882	\$3,146,882
Insurance Expense (Working Capital)	\$50,000	\$50,000
Bad Debt Expense (Working Capital)	\$80,000	\$80,000
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$2,850,366	\$2,850,366
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$1,485,050	\$1,175,297
Income Tax Expense - Unclassified	\$0	\$146,434
Other Distribution Expenses	\$122,500	\$122,500
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$13,500	\$13,500
<b>Total</b>	<b>\$73,052,196</b>	<b>\$70,772,304</b>

**EB-2016-0086 2017 TEST**  
**Sheet 14 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	\$54,637,033
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Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	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
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			\$ (50,472)		343,975	\$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	\$7,657,918		(\$7,657,918)	-									
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-									
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		98.00%	\$7,504,759	7,504,759	(\$61,790)	\$4,960	\$ (587,265)		6,860,664	\$200,206			
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		2.00%	\$153,158	153,158	(\$1,261)	\$101	\$ (11,985)		140,014	\$4,086			
1825	Storage Battery Equipment	\$0		\$0	-									
1825-	Storage Battery Equipment > 50 kV			\$0	-									
1825-	Storage Battery Equipment <50 kV		100.00%	\$0	-									
1830	Poles, Towers and Fixtures	\$11,055,722		(\$11,055,722)	-									
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-									
1830-	Poles, Towers and Fixtures - Primary		76.00%	\$8,402,349	8,402,349	(\$1,038,712)	\$82,608	\$ (653,186)		6,793,059	\$227,918			
1830-	Poles, Towers and Fixtures - Secondary		24.00%	\$2,653,373	2,653,373	(\$328,014)	\$26,087	\$ (206,269)		2,145,177	\$71,974			
1835	Overhead Conductors and Devices	\$11,738,192		(\$11,738,192)	-									
1835-3	Overhead Conductors and Devices Subtransmission Bulk Delivery			\$0	-									
1835-4	Overhead Conductors and Devices - Primary		84.40%	\$9,907,034	9,907,034	(\$1,199,220)	\$96,998	\$ (685,208)		8,119,604	\$227,681			
1835-5	Overhead Conductors and Devices - Secondary		15.60%	\$1,831,158	1,831,158	(\$221,657)	\$17,929	\$ (126,650)		1,500,780	\$42,083			
1840	Underground Conduit	\$5,071,199		(\$5,071,199)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-									
1840-4	Underground Conduit - Primary		36.00%	\$1,825,632	1,825,632	(\$1,729,799)	\$126,803	\$ (123,516)		98,919	\$56,214			
1840-5	Underground Conduit - Secondary		64.00%	\$3,245,567	3,245,567	(\$3,075,199)	\$225,072	\$ (219,584)		175,857	\$99,937			
1845	Underground Conductors and Devices	\$8,909,907		(\$8,909,907)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-									
1845-4	Underground Conductors and Devices - Primary		97.00%	\$8,642,610	8,642,610	(\$2,161,790)	\$158,633	\$ (886,104)		5,753,350	\$279,557			
1845-5	Underground Conductors and Devices - Secondary		3.00%	\$267,297	267,297	(\$66,859)	\$4,906	\$ (27,405)		177,939	\$8,646			
1850	Line Transformers	\$7,954,256		\$0	7,954,256	(\$5,386,633)	\$400,516	\$ (641,860)		2,326,280	\$260,018			
1855	Services	\$5,302,703		\$0	5,302,703	(\$3,392,733)	\$251,622	\$ (358,906)		1,802,686	\$143,821			
1860	Meters	\$2,285,867		\$0	2,285,867	(\$86,098,0532)	\$6,821	\$ (639,181)		1,567,408	\$201,093			
Total		\$61,419,803		(\$0)	\$61,419,803	(\$18,749,765)	\$1,402,856	(\$5,217,590)	\$0	38,855,304	\$1,838,342	\$0	\$0	\$0

**EB-2016-0086 2017 TEST**  
**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	\$54,637,033
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
Account	Description										Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	SUB TOTAL from I3	\$61,419,803												
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				
1906	Land Rights	\$0			-					\$ -				
1908	Buildings and Fixtures	\$12,453,010			12,453,010			\$ (507,923)		\$ 11,945,086	\$246,050			
1910	Leasehold Improvements	\$0			-					\$ -				
1915	Office Furniture and Equipment	\$246,002			246,002			\$ (77,933)		\$ 168,070	\$31,531			
1920	Computer Equipment - Hardware	\$614,034			614,034			\$ (342,407)		\$ 271,627	\$148,939			
1925	Computer Software	\$1,098,699			1,098,699			\$ (663,989)		\$ 434,710	\$308,458			
1930	Transportation Equipment	\$926,525			926,525			\$ (501,781)		\$ 424,743	\$0			
1935	Stores Equipment	\$142,960			142,960			\$ (43,426)		\$ 99,532	\$21,872			
1940	Tools, Shop and Garage Equipment	\$363,518			363,518			\$ (149,634)		\$ 213,884	\$49,245			
1945	Measurement and Testing Equipment	\$79,547			79,547			\$ (17,353)		\$ 62,194	\$8,967			
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	\$1,687,799			1,687,799			\$ (541,411)		\$ 1,146,388	\$198,963			
1990	Other Tangible Property	\$0			-					\$ -	\$0			
2005	Property Under Capital Leases	\$0			-					\$ -	\$0			
2010	Electric Plant Purchased or Sold	\$0			-					\$ -	\$0			
Total		\$18,627,590	\$0	\$18,627,590		\$0		\$ (2,845,860)	\$0	\$15,781,730	\$1,012,025	\$0	\$0	\$0
	SUB TOTAL from I3	\$18,627,590												
	I3 Directly Allocated	\$0												
Grand Total		\$80,047,393	(\$0)	\$80,047,393		(\$18,749,765)	\$1,402,856	(\$5,063,450)	\$0	\$54,637,034	\$2,850,366	\$0	\$0	\$0
<b>To be Prorated</b>														
1995	Contributed Capital - 1995	(\$18,749,765)				\$18,749,765	Balanced							
2105	Accumulated Depreciation - 2105	(\$6,660,595)						\$6,660,594	Balanced					
2120	Accumulated Depreciation - 2120	\$0						(\$1)	\$0	Balanced				
Total		(\$25,410,360)												
Net Assets		\$54,637,033												
<b>Amortization Expenses</b>														
5705	Amortization Expense - Property, Plant, and Equipment	\$2,850,366									(\$2,850,366)	Balanced		
5710	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	\$0												\$0
Total Amortization Expense		\$2,850,366												Balanced



**EB-2016-0086 2017 TEST****Sheet I5.1 Miscellaneous Data Worksheet -**

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Structure KM (kMs of Roads in Service Area that have distribution line)	758.2	748	10.2 2017	16.4 2018	17.9 2019	16.0 2020	17.4 2021
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%						
Working Capital Allowance to be included in Rate Base (%)	7.5%						
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	8%						

**EB-2016-0086 2017 TEST****Sheet 15.2 Weighting Factors Worksheet -**

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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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**EB-2016-0086 2017 TEST****Sheet I6.1 Revenue Worksheet -**

Total kWhs from Load Forecast	20,319
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Total kWhs from Load Forecast	239,587,667
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Deficiency/sufficiency ( RRWF 8. cell F51)	- 3,449,787	Cell F52 not F51
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Miscellaneous Revenue (RRWF 5. cell F48)	1,352,854
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	ID	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Forecast kWh	CEN	239,587,667	149,932,101	32,368,433	55,988,819	669,627	98,320	530,367
Forecast kW	CDEM	159,423			157,261	1,889	273	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		37,593			37,593			
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	239,587,667	149,932,101	32,368,433	55,988,819	669,627	98,320	530,367

Existing Monthly Charge			\$24.85	\$34.33	\$151.60	\$5.72	\$11.20	\$10.57
Existing Distribution kWh Rate			\$0.0139	\$0.0083				\$0.0177
Existing Distribution kW Rate					\$3.1132	\$39.5544	\$51.0173	
Existing TOA Rate			\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
Additional Charges								
Distribution Revenue from Rates		\$8,493,108	\$6,834,382	\$702,040	\$619,657	\$282,679	\$35,576	\$18,774
Transformer Ownership Allowance		\$22,556	\$0	\$0	\$22,556	\$0	\$0	\$0
Net Class Revenue	CREV	\$8,470,552	\$6,834,382	\$702,040	\$597,101	\$282,679	\$35,576	\$18,774

**EB-2016-0086 2017 TEST**

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

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Bad Debt 3 Year Historical Average	BDHA	\$94,953	\$80,290	\$8,377	\$6,286	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$77,992	\$64,709	\$8,089	\$5,093	\$47	\$0	\$55
Number of Bills	CNB	207,522	191,160	12,624	858.00	60.00	1,932.00	888.00
Number of Devices	CDEV					3,030	161	74
Number of Connections (Unmetered)	CCON	3,265				3,030	161	74
Total Number of Customers	CCA	17,294	15,930	1,052	72	5	161	74
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	17,367	15,930	1,052	72	79	161	74
Line Transformer Customer Base	CCLT	17,362	15,930	1,052	66	79	161	74
Secondary Customer Base	CCS	15,617	15,134	263	36	3	108	74
Weighted - Services	CWCS	16,327	15,134	642	245	307	-	-
Weighted Meter -Capital	CWMC	2,093,041	1,687,295	311,557	94,189	-	-	-
Weighted Meter Reading	CWMR	985	159	105	720	-	-	-
Weighted Bills	CWNB	204,809	191,160	11,124	640	39	1,264	581

**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
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Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	15,930	137,135	15,930	137,135
Street Light	3,030	680	3,030	680

Street Lighting Adjustment Factors	
Primary	38.3857
Line Transformer	38.3857

EB-2016-0086 2017 TEST  
Sheet I7.1 Meter Capital Worksheet -

**Meter Types**  
Single Phase 200 Amp - Urban  
  
Single Phase 200 Amp - Rural  
Single Phase with IT Network Meter (Costs to be updated)  
Three-phase - No demand Smart Meters  
Demand without IT (usually three-phase)  
Demand with IT  
Demand with IT and Interval Capability - Secondary  
Demand with IT and Interval Capability - Primary  
Demand with IT and Interval Capability -Special (WMP)  
THree-phase - with demand Smart Meters with Demand Demand

	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			80.61%			15%			5%			0%			0%			0%			100%
Cost Relative to Residential Average Cost			1.00			2.80			12.35			-			-			-			1.16
Total	15930	1687295	105.9193346	1052	311557	296.1568441	72	94189	1308.180556	0	0	-	0	0	-	0	0	-	17054	2093041	122.7302099
Cost per Meter (Installed)																					
595	1	595			0			0		0				0			0		1	595	
268	338	90584		66	17688		3	804		0				0			0		0	0	
184	14	2576		3	552			0		0				0			0		17	3128	
102	15,565	1587630		606	61812			0		0				0			0		0	0	
		0			0			0		0				0			0		0	0	
1,235	1	1235		88	108680		42	51870		0				0			0		131	161785	
1,735		0			0		22	38170		0				0			0		22	38170	
1,035		0			0		2	2070		0				0			0		2	2070	
		0			0			0		0				0			0		0	0	
		0			0			0		0				0			0		0	0	
		0			0			0		0				0			0		0	0	
\$425	11	4675		289	122825		3	1275		0				0			0		303	128775	



EB-2016-0086 2017 TEST  
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			10.69%			73.13%			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	15,930	159	0.01	1,052	105	0.10	72	720	10.00	5	-	-	161	-	-	-	-	0	17,220	985	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	15,930	159			0			0			0			0			0		15,930	159		
GS<50	0.10		0		1,052	105			0			0			0			0		1,052	105		
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		161	0			0		166	-		
LDC Specific 6	0		0			0			0			0			0			0		-	-		

**EB-2016-0086 2017 TEST**

**Sheet I8 Demand Data Worksheet -**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>12 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

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

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

<b>Customer Classes</b>		<b>Total</b>	<b>1</b> Residential	<b>2</b> GS <50	<b>3</b> GS>50-Regular	<b>7</b> Street Light	<b>8</b> Sentinel	<b>9</b> Unmetered Scattered Load
<b>CO-INCIDENT PEAK</b>								
<b>1 CP</b>								
Transformation CP	TCP1	47,573	34,067	5,010	8,438	-	-	59
Bulk Delivery CP	BCP1	47,573	34,067	5,010	8,438	-	-	59
Total Sytem CP	DCP1	47,573	34,067	5,010	8,438	-	-	59
<b>4 CP</b>								
Transformation CP	TCP4	184,686	135,163	18,335	30,368	502	74	244
Bulk Delivery CP	BCP4	184,686	135,163	18,335	30,368	502	74	244
Total Sytem CP	DCP4	184,686	135,163	18,335	30,368	502	74	244
<b>12 CP</b>								
Transformation CP	TCP12	474,935	323,688	54,851	94,710	837	124	725
Bulk Delivery CP	BCP12	474,935	323,688	54,851	94,710	837	124	725
Total Sytem CP	DCP12	474,935	323,688	54,851	94,710	837	124	725
<b>NON CO INCIDENT PEAK</b>								
<b>1 NCP</b>								
Classification NCP from Load Data Provider	DNCP1	52,777	36,185	6,038	10,297	170	25	63
Primary NCP	PNCP1	52,777	36,185	6,038	10,297	170	25	63
Line Transformer NCP	LTNCP1	52,777	36,185	6,038	10,297	170	25	63
Secondary NCP	SNCP1	41,287	34,448	1,509	5,148	102	16	63
<b>4 NCP</b>								
Classification NCP from Load Data Provider	DNCP4	199,113	137,135	22,179	38,772	680	99	247
Primary NCP	PNCP4	199,113	137,135	22,179	38,772	680	99	247
Line Transformer NCP	LTNCP4	199,113	137,135	22,179	38,772	680	99	247
Secondary NCP	SNCP4	156,205	130,553	5,545	19,386	408	66	247
<b>12 NCP</b>								
Classification NCP from Load Data Provider	DNCP12	503,258	329,844	60,268	110,104	2,021	297	725
Primary NCP	PNCP12	503,258	329,844	60,268	110,104	2,021	297	725
Line Transformer NCP	LTNCP12	503,258	329,844	60,268	110,104	2,021	297	725
Secondary NCP	SNCP12	386,265	314,011	15,067	55,052	1,213	198	725

EB-2016-0086 2017 TEST  
Sheet 19 Direct Allocation Worksheet -

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

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

1995	Contributions and Grants - Credit	\$0	Yes						
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Instructions:  
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	\$0	Yes						
1806	Land Rights	\$0	Yes						
1808	Buildings and Fixtures	\$0	Yes						
1810	Leasehold Improvements	\$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes						
1825	Storage Battery Equipment	\$0	Yes						
1830	Poles, Towers and Fixtures	\$0	Yes						
1835	Overhead Conductors and Devices	\$0	Yes						
1840	Underground Conduit	\$0	Yes						
1845	Underground Conductors and Devices	\$0	Yes						
1850	Line Transformers	\$0	Yes						
1855	Services	\$0	Yes						
1860	Meters	\$0	Yes						
	blank row	\$0	Yes						
1905	Land	\$0	Yes						
1906	Land Rights	\$0	Yes						
1908	Buildings and Fixtures	\$0	Yes						
1910	Leasehold Improvements	\$0	Yes						
1915	Office Furniture and Equipment	\$0	Yes						
1920	Computer Equipment - Hardware	\$0	Yes						
1925	Computer Software	\$0	Yes						
1930	Transportation Equipment	\$0	Yes						
1935	Stores Equipment	\$0	Yes						
1940	Tools, Shop and Garage Equipment	\$0	Yes						
1945	Measurement and Testing Equipment	\$0	Yes						
1950	Power Operated Equipment	\$0	Yes						
1955	Communication Equipment	\$0	Yes						
1960	Miscellaneous Equipment	\$0	Yes						
1970	Load Management Controls - Customer Premises	\$0	Yes						
1975	Load Management Controls - Utility Premises	\$0	Yes						
1980	System Supervisory Equipment	\$0	Yes						
1990	Other Tangible Property	\$0	Yes						
2005	Property Under Capital Leases	\$0	Yes						
2010	Electric Plant Purchased or Sold	\$0	Yes						
2050	Completed Construction Not Classified--Electric	\$0	Yes						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes						
	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						

Demand Related

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





Customer Related																									
Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9	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

\$0	\$0	\$0	\$0	\$0	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	blank row	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Overhead Distribution Transformers-Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Underground 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
\$0	\$0	\$0	\$0	\$0	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
\$0	\$0	\$0	\$0	\$0	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	Customer Premises - Operation Labour	\$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	\$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

**EB-2016-0086 2017 TEST**

**Sheet 01 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**

		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
<b>Rate Base Assets</b>								
<b>crev</b>	Distribution Revenue at Existing Rates	\$8,470,552	\$6,834,382	\$702,040	\$597,101	\$282,679	\$35,576	\$18,774
<b>mi</b>	Miscellaneous Revenue (mi)	\$1,352,854	\$1,130,231	\$103,294	\$87,081	\$22,941	\$6,168	\$3,139
		Miscellaneous Revenue Input equals Output						
<b>Total Revenue at Existing Rates</b>		<b>\$9,823,406</b>	<b>\$7,964,613</b>	<b>\$805,334</b>	<b>\$684,182</b>	<b>\$305,620</b>	<b>\$41,744</b>	<b>\$21,913</b>
Factor required to recover deficiency (1 + D)		1.4073						
Distribution Revenue at Status Quo Rates		\$11,920,340	\$9,617,810	\$987,959	\$840,282	\$397,806	\$50,065	\$26,420
Miscellaneous Revenue (mi)		\$1,352,854	\$1,130,231	\$103,294	\$87,081	\$22,941	\$6,168	\$3,139
<b>Total Revenue at Status Quo Rates</b>		<b>\$13,273,194</b>	<b>\$10,748,040</b>	<b>\$1,091,253</b>	<b>\$927,362</b>	<b>\$420,747</b>	<b>\$56,233</b>	<b>\$29,559</b>
<b>Expenses</b>								
<b>di</b>	Distribution Costs (di)	\$1,884,009	\$1,535,708	\$135,843	\$163,549	\$36,450	\$8,143	\$4,316
<b>cu</b>	Customer Related Costs (cu)	\$1,771,631	\$1,551,437	\$131,231	\$38,915	\$37,385	\$8,676	\$3,988
<b>ad</b>	General and Administration (ad)	\$3,331,382	\$2,803,318	\$245,301	\$193,634	\$66,370	\$15,205	\$7,553
<b>dep</b>	Depreciation and Amortization (dep)	\$2,850,366	\$2,278,648	\$236,049	\$271,731	\$46,809	\$11,082	\$6,047
<b>INPUT</b>	PILs (INPUT)	\$146,434	\$114,578	\$12,601	\$16,335	\$2,037	\$564	\$319
<b>INT</b>	Interest	\$1,172,798	\$917,661	\$100,923	\$130,831	\$16,315	\$4,513	\$2,555
<b>Total Expenses</b>		<b>\$11,156,621</b>	<b>\$9,201,351</b>	<b>\$861,948</b>	<b>\$814,995</b>	<b>\$205,366</b>	<b>\$48,182</b>	<b>\$24,778</b>
<b>Direct Allocation</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$2,116,573	\$1,656,122	\$182,138	\$236,113	\$29,443	\$8,145	\$4,611
<b>Revenue Requirement (includes NI)</b>		<b>\$13,273,194</b>	<b>\$10,857,473</b>	<b>\$1,044,086</b>	<b>\$1,051,108</b>	<b>\$234,809</b>	<b>\$56,327</b>	<b>\$29,390</b>
		Revenue Requirement Input equals Output						
<b>Rate Base Calculation</b>								
<b>Net Assets</b>								
<b>dp</b>	Distribution Plant - Gross	\$61,419,803	\$48,988,334	\$4,917,014	\$6,081,155	\$1,051,932	\$246,078	\$135,290
<b>gp</b>	General Plant - Gross	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$323,079	\$75,049	\$41,296
<b>accum dep</b>	Accumulated Depreciation	(\$6,660,594)	(\$5,270,255)	(\$587,603)	(\$672,432)	(\$91,655)	(\$24,881)	(\$13,768)
<b>co</b>	Capital Contribution	(\$18,749,765)	(\$15,585,177)	(\$1,211,851)	(\$1,357,290)	(\$469,130)	(\$83,137)	(\$43,180)
<b>Total Net Plant</b>		<b>\$54,637,034</b>	<b>\$42,988,622</b>	<b>\$4,597,280</b>	<b>\$5,904,158</b>	<b>\$814,227</b>	<b>\$213,108</b>	<b>\$119,638</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>	Cost of Power (COP)	\$32,227,960	\$20,168,007	\$4,354,016	\$7,531,295	\$90,074	\$13,225	\$71,342
OM&A Expenses		\$6,987,022	\$5,890,463	\$512,375	\$396,098	\$140,206	\$32,024	\$15,857
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$39,214,982</b>	<b>\$26,058,470</b>	<b>\$4,866,391</b>	<b>\$7,927,393</b>	<b>\$230,280</b>	<b>\$45,249</b>	<b>\$87,199</b>
<b>Working Capital</b>		<b>\$2,941,124</b>	<b>\$1,954,385</b>	<b>\$364,979</b>	<b>\$594,554</b>	<b>\$17,271</b>	<b>\$3,394</b>	<b>\$6,540</b>
<b>Total Rate Base</b>		<b>\$57,578,158</b>	<b>\$44,943,007</b>	<b>\$4,962,260</b>	<b>\$6,498,713</b>	<b>\$831,498</b>	<b>\$216,502</b>	<b>\$126,178</b>
		Rate Base Input equals Output						
<b>Equity Component of Rate Base</b>		<b>\$23,031,263</b>	<b>\$17,977,203</b>	<b>\$1,984,904</b>	<b>\$2,599,485</b>	<b>\$332,599</b>	<b>\$86,601</b>	<b>\$50,471</b>
<b>Net Income on Allocated Assets</b>		<b>\$2,116,573</b>	<b>\$1,546,690</b>	<b>\$229,305</b>	<b>\$112,367</b>	<b>\$215,381</b>	<b>\$8,050</b>	<b>\$4,781</b>

**EB-2016-0086 2017 TEST**

**Sheet 01 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**

		1	2	3	7	8	9
Rate Base Assets	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$2,116,573	\$1,546,690	\$229,305	\$112,367	\$215,381	\$8,050	\$4,781
RATIOS ANALYSIS							
REVENUE TO EXPENSES STATUS QUO%	100.00%	98.99%	104.52%	88.23%	179.19%	99.83%	100.58%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$3,449,787)	(\$2,892,860)	(\$238,752)	(\$366,926)	\$70,811	(\$14,584)	(\$7,476)
	Deficiency Input equals Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$109,433)	\$47,167	(\$123,746)	\$185,937	(\$95)	\$169
RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	8.60%	11.55%	4.32%	64.76%	9.30%	9.47%

**EB-2016-0086 2017 TEST****Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -**

Output sheet showing minimum and maximum level for  
Monthly Fixed Charge

**Summary**

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System  
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$7.57	\$11.77	\$48.30	\$1.03	\$3.76	\$3.70
\$13.95	\$20.79	\$88.81	\$1.95	\$7.16	\$7.12
\$39.12	\$42.39	\$136.66	\$6.07	\$29.13	\$26.59
\$24.85	\$34.33	\$151.60	\$5.72	\$11.20	\$10.57

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

General Plant - Gross Assets

General Plant - Accumulated Depreciation

General Plant - Net Fixed Assets

General Plant - Depreciation

Total Net Fixed Assets Excluding General Plant

Total Administration and General Expense

Total O&amp;M

Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$323,079	\$75,049	\$41,296
(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)
\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$273,720	\$63,583	\$34,987
\$1,012,025	\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244
\$38,855,304	\$30,402,509	\$3,343,627	\$4,334,485	\$540,507	\$149,525	\$84,651
\$3,331,382	\$2,803,318	\$245,301	\$193,634	\$66,370	\$15,205	\$7,553
\$3,655,640	\$3,087,145	\$267,074	\$202,464	\$73,835	\$16,819	\$8,304

# Scenario 1

## Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>								
1860	Meters	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$718,458)	(\$579,182)	(\$106,945)	(\$32,331)	\$0	\$0	\$0
	<b>Meter Net Fixed Assets</b>	<b>\$1,567,408</b>	<b>\$1,263,559</b>	<b>\$233,315</b>	<b>\$70,535</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Misc Revenue</u></b>								
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$78,000)	(\$64,715)	(\$8,089)	(\$5,094)	(\$47)	\$0	(\$55)
	<i>Sub-total</i>	<i>(\$78,000)</i>	<i>(\$64,715)</i>	<i>(\$8,089)</i>	<i>(\$5,094)</i>	<i>(\$47)</i>	<i>\$0</i>	<i>(\$55)</i>
<b><u>Operation</u></b>								
5065	Meter Expense	\$308,756	\$248,902	\$45,959	\$13,894	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$134,200	\$105,215	\$6,948	\$472	\$20,013	\$1,063	\$489
5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
	<i>Sub-total</i>	<i>\$558,056</i>	<i>\$444,357</i>	<i>\$58,867</i>	<i>\$14,772</i>	<i>\$37,177</i>	<i>\$1,975</i>	<i>\$908</i>
<b><u>Maintenance</u></b>								
5175	Maintenance of Meters	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0
<b><u>Billing and Collection</u></b>								
5310	Meter Reading Expense	\$19,365	\$3,133	\$2,069	\$14,162	\$0	\$0	\$0
5315	Customer Billing	\$476,446	\$444,695	\$25,878	\$1,488	\$91	\$2,941	\$1,352
5320	Collecting	\$380,146	\$354,813	\$20,648	\$1,187	\$73	\$2,347	\$1,079
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<i>Sub-total</i>	<i>\$875,957</i>	<i>\$802,641</i>	<i>\$48,595</i>	<i>\$16,838</i>	<i>\$164</i>	<i>\$5,288</i>	<i>\$2,430</i>
	<i>Total Operation, Maintenance and Billing</i>	<i>\$1,462,763</i>	<i>\$1,270,175</i>	<i>\$111,742</i>	<i>\$32,903</i>	<i>\$37,341</i>	<i>\$7,263</i>	<i>\$3,338</i>
	<b>Amortization Expense - Meters</b>	<b>\$201,093</b>	<b>\$162,110</b>	<b>\$29,933</b>	<b>\$9,049</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated PILs</b>	<b>\$4,202</b>	<b>\$3,368</b>	<b>\$640</b>	<b>\$195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated Debt Return</b>	<b>\$33,658</b>	<b>\$26,973</b>	<b>\$5,122</b>	<b>\$1,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated Equity Return</b>	<b>\$60,743</b>	<b>\$48,678</b>	<b>\$9,244</b>	<b>\$2,821</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total</b>	<b>\$1,684,459</b>	<b>\$1,446,588</b>	<b>\$148,591</b>	<b>\$41,438</b>	<b>\$37,294</b>	<b>\$7,263</b>	<b>\$3,284</b>

## Scenario 2

### Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>								
1860	Meters	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$718,458)	(\$579,182)	(\$106,945)	(\$32,331)	\$0	\$0	\$0
	<b>Meter Net Fixed Assets</b>	<b>\$1,567,408</b>	<b>\$1,263,559</b>	<b>\$233,315</b>	<b>\$70,535</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$636,113</b>	<b>\$523,091</b>	<b>\$87,479</b>	<b>\$25,543</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Meter Net Fixed Assets Including General Plant</b>	<b>\$2,203,522</b>	<b>\$1,786,650</b>	<b>\$320,793</b>	<b>\$96,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Misc Revenue</u></b>								
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$78,000)	(\$64,715)	(\$8,089)	(\$5,094)	(\$47)	\$0	(\$55)
	<i>Sub-total</i>	<i>(\$78,000)</i>	<i>(\$64,715)</i>	<i>(\$8,089)</i>	<i>(\$5,094)</i>	<i>(\$47)</i>	<i>\$0</i>	<i>(\$55)</i>
<b><u>Operation</u></b>								
5065	Meter Expense	\$308,756	\$248,902	\$45,959	\$13,894	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$134,200	\$105,215	\$6,948	\$472	\$20,013	\$1,063	\$489
5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
	<i>Sub-total</i>	<i>\$558,056</i>	<i>\$444,357</i>	<i>\$58,867</i>	<i>\$14,772</i>	<i>\$37,177</i>	<i>\$1,975</i>	<i>\$908</i>
<b><u>Maintenance</u></b>								
5175	Maintenance of Meters	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0
<b><u>Billing and Collection</u></b>								
5310	Meter Reading Expense	\$19,365	\$3,133	\$2,069	\$14,162	\$0	\$0	\$0
5315	Customer Billing	\$476,446	\$444,695	\$25,878	\$1,488	\$91	\$2,941	\$1,352
5320	Collecting	\$380,146	\$354,813	\$20,648	\$1,187	\$73	\$2,347	\$1,079
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<i>Sub-total</i>	<i>\$875,957</i>	<i>\$802,641</i>	<i>\$48,595</i>	<i>\$16,838</i>	<i>\$164</i>	<i>\$5,288</i>	<i>\$2,430</i>

Total Operation, Maintenance and Billing	\$1,462,763	\$1,270,175	\$111,742	\$32,903	\$37,341	\$7,263	\$3,338
Amortization Expense - Meters	\$201,093	\$162,110	\$29,933	\$9,049	\$0	\$0	\$0
Amortization Expense - General Plant assigned to Meters	\$40,792	\$33,544	\$5,610	\$1,638	\$0	\$0	\$0
Admin and General	\$1,330,667	\$1,153,397	\$102,633	\$31,468	\$33,566	\$6,567	\$3,037
Allocated PILs	\$5,907	\$4,762	\$879	\$266	\$0	\$0	\$0
Allocated Debt Return	\$47,310	\$38,139	\$7,042	\$2,129	\$0	\$0	\$0
Allocated Equity Return	\$85,382	\$68,830	\$12,709	\$3,842	\$0	\$0	\$0
<b>Total</b>	<b>\$3,095,914</b>	<b>\$2,666,242</b>	<b>\$262,459</b>	<b>\$76,202</b>	<b>\$70,860</b>	<b>\$13,830</b>	<b>\$6,320</b>

## Scenario 3

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

			1	2	3	7	8	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	<b><u>Distribution Plant</u></b>							
1565	Conservation and Demand Management							
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk							
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$5,041,409	\$4,624,151	\$305,374	\$20,755	\$22,913	\$46,735	\$21,481
1830-5	Poles, Towers and Fixtures - Secondary	\$1,592,024	\$1,288,580	\$22,394	\$3,044	\$257,997	\$13,709	\$6,301
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -							
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$5,944,220	\$5,452,240	\$360,060	\$24,472	\$27,017	\$55,104	\$25,327
1835-5	Overhead Conductors and Devices - Secondary	\$1,098,695	\$889,280	\$15,455	\$2,101	\$178,050	\$9,461	\$4,348
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$1,095,379	\$1,004,719	\$66,351	\$4,510	\$4,979	\$10,154	\$4,667
1840-5	Underground Conduit - Secondary	\$1,947,340	\$1,576,172	\$27,392	\$3,723	\$315,578	\$16,768	\$7,707
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk							
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$5,185,566	\$4,756,377	\$314,106	\$21,348	\$23,569	\$48,071	\$22,095
1845-5	Underground Conductors and Devices - Secondary	\$160,378	\$129,810	\$2,256	\$307	\$25,990	\$1,381	\$635
1850	Line Transformers	\$4,772,554	\$4,378,810	\$289,172	\$18,278	\$21,698	\$44,255	\$20,341
1855	Services	\$5,302,703	\$4,915,152	\$208,444	\$79,551	\$99,557	\$0	\$0
1860	Meters	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
	Sub-total	\$34,426,136	\$30,858,030	\$1,951,262	\$280,955	\$977,347	\$245,639	\$112,902

**Accumulated Amortization**

Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters

	(\$14,802,622)	(\$13,273,435)	(\$774,237)	(\$122,420)	(\$491,623)	(\$96,535)	(\$44,372)
<b>Customer Related Net Fixed Assets</b>	<b>\$19,623,514</b>	<b>\$17,584,596</b>	<b>\$1,177,025</b>	<b>\$158,534</b>	<b>\$485,724</b>	<b>\$149,105</b>	<b>\$68,530</b>
<b>Allocated General Plant Net Fixed Assets</b>	<b>\$8,116,147</b>	<b>\$7,279,719</b>	<b>\$441,312</b>	<b>\$57,411</b>	<b>\$245,978</b>	<b>\$63,404</b>	<b>\$28,324</b>
<b>Customer Related NFA Including General Plant</b>	<b>\$27,739,660</b>	<b>\$24,864,314</b>	<b>\$1,618,337</b>	<b>\$215,945</b>	<b>\$731,701</b>	<b>\$212,509</b>	<b>\$96,854</b>

**Misc Revenue**

4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$78,000)	(\$64,715)	(\$8,089)	(\$5,094)	(\$47)	(\$55)
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0

<b>Sub-total</b>	<b>(\$78,000)</b>	<b>(\$64,715)</b>	<b>(\$8,089)</b>	<b>(\$5,094)</b>	<b>(\$47)</b>	<b>\$0</b>	<b>(\$55)</b>
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**Operating and Maintenance**

5005	Operation Supervision and Engineering	\$152,978	\$137,903	\$7,730	\$1,013	\$4,632	\$1,164	\$536
5010	Load Dispatching	\$11,820	\$10,655	\$597	\$78	\$358	\$90	\$41
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$91,597	\$82,072	\$4,710	\$337	\$3,255	\$837	\$385
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$4,770	\$4,274	\$245	\$18	\$169	\$44	\$20
5035	Overhead Distribution Transformers- Operation	\$465	\$427	\$28	\$2	\$2	\$4	\$2
5040	Underground Distribution Lines and Feeders - Operation Labour	\$54,480	\$48,495	\$2,663	\$194	\$2,404	\$496	\$228
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$67,200	\$59,817	\$3,285	\$239	\$2,965	\$612	\$281
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$308,756	\$248,902	\$45,959	\$13,894	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$134,200	\$105,215	\$6,948	\$472	\$20,013	\$1,063	\$489
5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
5085	Miscellaneous Distribution Expense	\$338,814	\$305,426	\$17,119	\$2,244	\$10,259	\$2,578	\$1,188
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$6,600	\$5,914	\$339	\$24	\$235	\$60	\$28
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$8,685	\$7,829	\$439	\$58	\$263	\$66	\$30
5120	Maintenance of Poles, Towers and Fixtures	\$12,069	\$10,758	\$596	\$43	\$511	\$110	\$51
5125	Maintenance of Overhead Conductors and Devices	\$78,585	\$70,759	\$4,190	\$296	\$2,288	\$720	\$331
5130	Maintenance of Overhead Services	\$61,325	\$56,843	\$2,411	\$920	\$1,151	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$95,505	\$85,574	\$4,911	\$352	\$3,394	\$873	\$401
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$7,110	\$6,499	\$421	\$29	\$66	\$66	\$30
5155	Maintenance of Underground Services	\$121,200	\$112,342	\$4,764	\$1,818	\$2,275	\$0	\$0
5160	Maintenance of Line Transformers	\$45,543	\$41,786	\$2,759	\$174	\$207	\$422	\$194
5175	Maintenance of Meters	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0

<b>Sub-total</b>	<b>\$1,745,551</b>	<b>\$1,514,906</b>	<b>\$120,356</b>	<b>\$23,906</b>	<b>\$71,610</b>	<b>\$10,118</b>	<b>\$4,655</b>
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	<b><u>Billing and Collection</u></b>							
5305	Supervision	\$134,664	\$125,690	\$7,314	\$421	\$26	\$831	\$382
5310	Meter Reading Expense	\$19,365	\$3,133	\$2,069	\$14,162	\$0	\$0	\$0
5315	Customer Billing	\$476,446	\$444,695	\$25,878	\$1,488	\$91	\$2,941	\$1,352
5320	Collecting	\$380,146	\$354,813	\$20,648	\$1,187	\$73	\$2,347	\$1,079
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$80,000	\$67,646	\$7,058	\$5,296	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$94,204	\$87,926	\$5,117	\$294	\$18	\$582	\$267
	<i>Sub-total</i>	<i>\$1,184,825</i>	<i>\$1,083,903</i>	<i>\$68,084</i>	<i>\$22,849</i>	<i>\$208</i>	<i>\$6,701</i>	<i>\$3,080</i>
	<i>Sub Total Operating, Maintenance and Biling</i>	<i>\$2,930,376</i>	<i>\$2,598,809</i>	<i>\$188,440</i>	<i>\$46,755</i>	<i>\$71,819</i>	<i>\$16,819</i>	<i>\$7,735</i>
	<b>Amortization Expense - Customer Related</b>	<b>\$1,113,416</b>	<b>\$984,761</b>	<b>\$76,232</b>	<b>\$14,969</b>	<b>\$27,227</b>	<b>\$7,000</b>	<b>\$3,226</b>
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$520,459</b>	<b>\$466,822</b>	<b>\$28,300</b>	<b>\$3,682</b>	<b>\$15,774</b>	<b>\$4,066</b>	<b>\$1,816</b>
	<b>Admin and General</b>	<b>\$2,664,472</b>	<b>\$2,359,879</b>	<b>\$173,078</b>	<b>\$44,716</b>	<b>\$64,558</b>	<b>\$15,205</b>	<b>\$7,036</b>
	<b>Allocated PILs</b>	<b>\$73,955</b>	<b>\$66,271</b>	<b>\$4,436</b>	<b>\$597</b>	<b>\$1,831</b>	<b>\$562</b>	<b>\$258</b>
	<b>Allocated Debt Return</b>	<b>\$592,311</b>	<b>\$530,769</b>	<b>\$35,527</b>	<b>\$4,785</b>	<b>\$14,661</b>	<b>\$4,501</b>	<b>\$2,068</b>
	<b>Allocated Equity Return</b>	<b>\$1,068,956</b>	<b>\$957,889</b>	<b>\$64,116</b>	<b>\$8,636</b>	<b>\$26,459</b>	<b>\$8,122</b>	<b>\$3,733</b>
	<b>PLCC Adjustment for Line Transformer</b>	<b>\$50,104</b>	<b>\$46,416</b>	<b>\$3,046</b>	<b>\$193</b>	<b>\$234</b>	<b>\$0</b>	<b>\$216</b>
	<b>PLCC Adjustment for Primary Costs</b>	<b>\$295,456</b>	<b>\$273,621</b>	<b>\$17,947</b>	<b>\$1,219</b>	<b>\$1,397</b>	<b>\$0</b>	<b>\$1,271</b>
	<b>PLCC Adjustment for Secondary Costs</b>	<b>\$108,528</b>	<b>\$101,493</b>	<b>\$5,940</b>	<b>\$377</b>	<b>\$0</b>	<b>\$0</b>	<b>\$718</b>
	<b>Total</b>	<b>\$8,431,857</b>	<b>\$7,478,954</b>	<b>\$535,107</b>	<b>\$117,258</b>	<b>\$220,649</b>	<b>\$56,275</b>	<b>\$23,614</b>

Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>							
CWMC	\$ 2,285,867	\$ 1,842,741	\$ 340,260	\$ 102,866	\$ -	\$ -	\$ -
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (718,458)	\$ (579,182)	\$ (106,945)	\$ (32,331)	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 1,567,408	\$ 1,263,559	\$ 233,315	\$ 70,535	\$ -	\$ -	\$ -
<b><u>Misc Revenue</u></b>							
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
<b>Sub-total</b>	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
<b><u>Operation</u></b>							
CWMC	\$ 308,756	\$ 248,902	\$ 45,959	\$ 13,894	\$ -	\$ -	\$ -
CCA	\$ 249,300	\$ 195,455	\$ 12,908	\$ 877	\$ 37,177	\$ 1,975	\$ 908
<b>Sub-total</b>	\$ 558,056	\$ 444,357	\$ 58,867	\$ 14,772	\$ 37,177	\$ 1,975	\$ 908
<b><u>Maintenance</u></b>							
1860	\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -
<b><u>Billing and Collection</u></b>							
CWMR	\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -
CWNB	\$ 856,592	\$ 799,508	\$ 46,526	\$ 2,676	\$ 164	\$ 5,288	\$ 2,430
<b>Sub-total</b>	\$ 875,957	\$ 802,641	\$ 48,595	\$ 16,838	\$ 164	\$ 5,288	\$ 2,430
<b>Total Operation, Maintenance and Billing</b>	\$ 1,462,763	\$ 1,270,175	\$ 111,742	\$ 32,903	\$ 37,341	\$ 7,263	\$ 3,338
<b>Amortization Expense - Meters</b>	\$ 201,093	\$ 162,110	\$ 29,933	\$ 9,049	\$ -	\$ -	\$ -
<b>Allocated PILs</b>	\$ 4,202	\$ 3,368	\$ 640	\$ 195	\$ -	\$ -	\$ -
<b>Allocated Debt Return</b>	\$ 33,658	\$ 26,973	\$ 5,122	\$ 1,563	\$ -	\$ -	\$ -
<b>Allocated Equity Return</b>	\$ 60,743	\$ 48,678	\$ 9,244	\$ 2,821	\$ -	\$ -	\$ -
<b>Total</b>	\$ 1,684,459	\$ 1,446,588	\$ 148,591	\$ 41,438	\$ 37,294	\$ 7,263	\$ 3,284

## Scenario 2

### Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>							
CWMC	\$ 2,285,867	\$ 1,842,741	\$ 340,260	\$ 102,866	\$ -	\$ -	\$ -
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (718,458)	\$ (579,182)	\$ (106,945)	\$ (32,331)	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 1,567,408	\$ 1,263,559	\$ 233,315	\$ 70,535	\$ -	\$ -	\$ -
<b>Allocated General Plant Net Fixed Assets</b>	\$ 636,113	\$ 523,091	\$ 87,479	\$ 25,543	\$ -	\$ -	\$ -
<b>Meter Net Fixed Assets Including General Plant</b>	\$ 2,203,522	\$ 1,786,650	\$ 320,793	\$ 96,078	\$ -	\$ -	\$ -
<b><u>Misc Revenue</u></b>							
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
<b>Sub-total</b>	<b>\$ (78,000)</b>	<b>\$ (64,715)</b>	<b>\$ (8,089)</b>	<b>\$ (5,094)</b>	<b>\$ (47)</b>	<b>\$ -</b>	<b>\$ (55)</b>
<b><u>Operation</u></b>							
CWMC	\$ 308,756	\$ 248,902	\$ 45,959	\$ 13,894	\$ -	\$ -	\$ -
CCA	\$ 249,300	\$ 195,455	\$ 12,908	\$ 877	\$ 37,177	\$ 1,975	\$ 908
<b>Sub-total</b>	<b>\$ 558,056</b>	<b>\$ 444,357</b>	<b>\$ 58,867</b>	<b>\$ 14,772</b>	<b>\$ 37,177</b>	<b>\$ 1,975</b>	<b>\$ 908</b>
<b><u>Maintenance</u></b>							
1860	\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -
<b><u>Billing and Collection</u></b>							
CWMR	\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -
CWNB	\$ 856,592	\$ 799,508	\$ 46,526	\$ 2,676	\$ 164	\$ 5,288	\$ 2,430
<b>Sub-total</b>	<b>\$ 875,957</b>	<b>\$ 802,641</b>	<b>\$ 48,595</b>	<b>\$ 16,838</b>	<b>\$ 164</b>	<b>\$ 5,288</b>	<b>\$ 2,430</b>
<b>Total Operation, Maintenance and Billing</b>	<b>\$ 1,462,763</b>	<b>\$ 1,270,175</b>	<b>\$ 111,742</b>	<b>\$ 32,903</b>	<b>\$ 37,341</b>	<b>\$ 7,263</b>	<b>\$ 3,338</b>
<b>Amortization Expense - Meters</b>	<b>\$ 201,093</b>	<b>\$ 162,110</b>	<b>\$ 29,933</b>	<b>\$ 9,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$ 40,792</b>	<b>\$ 33,544</b>	<b>\$ 5,610</b>	<b>\$ 1,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Admin and General</b>	<b>\$ 1,330,667</b>	<b>\$ 1,153,397</b>	<b>\$ 102,633</b>	<b>\$ 31,468</b>	<b>\$ 33,566</b>	<b>\$ 6,567</b>	<b>\$ 3,037</b>
<b>Allocated PILs</b>	<b>\$ 5,907</b>	<b>\$ 4,762</b>	<b>\$ 879</b>	<b>\$ 266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Debt Return</b>	<b>\$ 47,310</b>	<b>\$ 38,139</b>	<b>\$ 7,042</b>	<b>\$ 2,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Allocated Equity Return</b>	<b>\$ 85,382</b>	<b>\$ 68,830</b>	<b>\$ 12,709</b>	<b>\$ 3,842</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 3,095,914</b>	<b>\$ 2,666,242</b>	<b>\$ 262,459</b>	<b>\$ 76,202</b>	<b>\$ 70,860</b>	<b>\$ 13,830</b>	<b>\$ 6,320</b>

## Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 17,266,575	\$ 15,837,487	\$ 1,045,891	\$ 71,085	\$ 78,477	\$ 160,065	\$ 73,570
	SNCP	\$ 4,798,438	\$ 3,883,842	\$ 67,496	\$ 9,175	\$ 777,615	\$ 41,319	\$ 18,991
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 4,772,554	\$ 4,378,810	\$ 289,172	\$ 18,278	\$ 21,698	\$ 44,255	\$ 20,341
	CWCS	\$ 5,302,703	\$ 4,915,152	\$ 208,444	\$ 79,551	\$ 99,557	\$ -	\$ -
	CWMC	\$ 2,285,867	\$ 1,842,741	\$ 340,260	\$ 102,866	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 34,426,136	\$ 30,858,030	\$ 1,951,262	\$ 280,955	\$ 977,347	\$ 245,639	\$ 112,902
<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (14,802,622)	\$ (13,273,435)	\$ (774,237)	\$ (122,420)	\$ (491,623)	\$ (96,535)	\$ (44,372)
	<b>Customer Related Net Fixed Assets</b>	\$ 19,623,514	\$ 17,584,596	\$ 1,177,025	\$ 158,534	\$ 485,724	\$ 149,105	\$ 68,530
	<b>Allocated General Plant Net Fixed Assets</b>	\$ 8,116,147	\$ 7,279,719	\$ 441,312	\$ 57,411	\$ 245,978	\$ 63,404	\$ 28,324
	<b>Customer Related NFA Including General Plant</b>	\$ 27,739,660	\$ 24,864,314	\$ 1,618,337	\$ 215,945	\$ 731,701	\$ 212,509	\$ 96,854
<b><u>Misc Revenue</u></b>								
	CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
	<i>Sub-total</i>	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
<b><u>Operating and Maintenance</u></b>								
	1815-1855	\$ 512,297	\$ 461,814	\$ 25,885	\$ 3,393	\$ 15,511	\$ 3,898	\$ 1,796
	1830 & 1835	\$ 198,472	\$ 177,834	\$ 10,206	\$ 731	\$ 7,053	\$ 1,814	\$ 834
	1850	\$ 46,008	\$ 42,212	\$ 2,788	\$ 176	\$ 209	\$ 427	\$ 196
	1840 & 1845	\$ 121,680	\$ 108,312	\$ 5,949	\$ 434	\$ 5,369	\$ 1,108	\$ 509
	CWMC	\$ 308,756	\$ 248,902	\$ 45,959	\$ 13,894	\$ -	\$ -	\$ -
	CCA	\$ 249,300	\$ 195,455	\$ 12,908	\$ 877	\$ 37,177	\$ 1,975	\$ 908
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 12,069	\$ 10,758	\$ 596	\$ 43	\$ 511	\$ 110	\$ 51
	1835	\$ 78,585	\$ 70,759	\$ 4,190	\$ 296	\$ 2,288	\$ 720	\$ 331
	1855	\$ 182,525	\$ 169,185	\$ 7,175	\$ 2,738	\$ 3,427	\$ -	\$ -
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ 7,110	\$ 6,499	\$ 421	\$ 29	\$ 66	\$ 66	\$ 30
	1860	\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 1,745,551	\$ 1,514,906	\$ 120,356	\$ 23,906	\$ 71,610	\$ 10,118	\$ 4,655
<b><u>Billing and Collection</u></b>								
	CWNB	\$ 1,085,460	\$ 1,013,124	\$ 58,957	\$ 3,390	\$ 208	\$ 6,701	\$ 3,080
	CWMR	\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -
	BDHA	\$ 80,000	\$ 67,646	\$ 7,058	\$ 5,296	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 1,184,825	\$ 1,083,903	\$ 68,084	\$ 22,849	\$ 208	\$ 6,701	\$ 3,080
	<i>Sub Total Operating, Maintenance and Biling</i>	\$ 2,930,376	\$ 2,598,809	\$ 188,440	\$ 46,755	\$ 71,819	\$ 16,819	\$ 7,735

Amortization Expense - Customer Related	\$	1,113,416	\$	984,761	\$	76,232	\$	14,969	\$	27,227	\$	7,000	\$	3,226
Amortization Expense - General Plant assigned to Meters	\$	520,459	\$	466,822	\$	28,300	\$	3,682	\$	15,774	\$	4,066	\$	1,816
Admin and General	\$	2,664,472	\$	2,359,879	\$	173,078	\$	44,716	\$	64,558	\$	15,205	\$	7,036
Allocated PILs	\$	73,955	\$	66,271	\$	4,436	\$	597	\$	1,831	\$	562	\$	258
Allocated Debt Return	\$	592,311	\$	530,769	\$	35,527	\$	4,785	\$	14,661	\$	4,501	\$	2,068
Allocated Equity Return	\$	1,068,956	\$	957,889	\$	64,116	\$	8,636	\$	26,459	\$	8,122	\$	3,733
PLCC Adjustment for Line Transformer	\$	50,104	\$	46,416	\$	3,046	\$	193	\$	234	\$	-	\$	216
PLCC Adjustment for Primary Costs	\$	295,456	\$	273,621	\$	17,947	\$	1,219	\$	1,397	\$	-	\$	1,271
PLCC Adjustment for Secondary Costs	\$	108,528	\$	101,493	\$	5,940	\$	377	\$	-	\$	-	\$	718
<b>Total</b>	<b>\$</b>	<b>8,431,857</b>	<b>\$</b>	<b>7,478,954</b>	<b>\$</b>	<b>535,107</b>	<b>\$</b>	<b>117,258</b>	<b>\$</b>	<b>220,649</b>	<b>\$</b>	<b>56,275</b>	<b>\$</b>	<b>23,614</b>

**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	\$104,006	\$67,712	\$12,431	\$23,450	\$0	\$0	\$0	\$336	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$23,744	\$16,082	\$2,674	\$4,872	\$0	\$0	\$0	\$97	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$310	\$202	\$37	\$70	\$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	\$30,362	\$19,767	\$3,629	\$6,846	\$0	\$0	\$0	\$98	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$42,787	\$27,856	\$5,114	\$9,647	\$0	\$0	\$1	\$138	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$28,224	\$18,133	\$3,367	\$6,614	\$0	\$0	\$0	\$89	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$3,507	\$2,283	\$419	\$791	\$0	\$0	\$0	\$11	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$28,086	\$18,285	\$3,357	\$6,333	\$0	\$0	\$0	\$91	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$50,688	\$33,000	\$6,058	\$11,429	\$0	\$0	\$0	\$164	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$311,715	\$203,320	\$37,085	\$70,051	\$0	\$0	\$0	\$1,024	\$0	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	171,492	111,647	20,496	38,666	0	0	0	553	0	129	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	27,621	25,488	1,683	106	0	0	0	126	99	118	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$50,104	\$46,416	\$3,046	\$193	\$0	\$0	\$0	\$234	\$0	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$0	\$0	\$0	\$323,079	\$75,049	\$41,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	\$0	\$0	\$0	(\$49,359)	(\$11,466)	(\$6,309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$0	\$0	\$0	\$273,720	\$63,583	\$34,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,012,025	\$807,101	\$80,392	\$100,657	\$0	\$0	\$0	\$17,553	\$4,077	\$2,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$38,855,304	\$30,402,509	\$3,343,627	\$4,334,485	\$0	\$0	\$0	\$540,507	\$149,525	\$84,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,331,382	\$2,803,318	\$245,301	\$193,634	\$0	\$0	\$0	\$66,370	\$15,205	\$7,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,655,640	\$3,087,145	\$267,074	\$202,464	\$0	\$0	\$0	\$73,835	\$16,819	\$8,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$3,181,702	\$2,071,404	\$380,267	\$717,374	\$0	\$0	\$0	\$10,264	\$0	\$2,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$2,251,190)	(\$1,465,607)	(\$269,055)	(\$507,573)	\$0	\$0	\$0	(\$7,262)	\$0	(\$1,693)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$930,512	\$605,797	\$111,212	\$209,801	\$0	\$0	\$0	\$3,002	\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$370,273	\$250,790	\$41,698	\$75,977	\$0	\$0	\$0	\$1,520	\$0	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$1,300,785	\$856,587	\$152,910	\$285,778	\$0	\$0	\$0	\$4,522	\$0	\$989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$101,985	\$68,469	\$11,157	\$21,992	\$0	\$0	\$0	\$288	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$7,880	\$5,290	\$862	\$1,699	\$0	\$0	\$0	\$22	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$225,876	\$151,645	\$24,710	\$48,707	\$0	\$0	\$0	\$637	\$0	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$5,790	\$3,887	\$633	\$1,249	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$341,531	\$229,292	\$37,362	\$73,647	\$0	\$0	\$0	\$963	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$3,181,702	\$2,071,404	\$380,267	\$717,374	\$0	\$0	\$0	\$10,264	\$0	\$2,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$25,396,470	\$17,050,284	\$2,778,286	\$5,476,443	\$0	\$0	\$0	\$71,612	\$0	\$19,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

**Allocation by Rate Classification**

### 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	\$91,167	\$59,356	\$10,897	\$20,552	\$0	\$0	\$0	\$294	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$91,072	\$59,294	\$10,885	\$20,531	\$0	\$0	\$0	\$294	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$22,486	\$14,640	\$2,688	\$5,069	\$0	\$0	\$0	\$73	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$111,823	\$72,804	\$13,365	\$25,209	\$0	\$0	\$0	\$361	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$211,948	\$143,560	\$23,869	\$43,483	\$0	\$0	\$0	\$870	\$0	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$218,111	\$141,476	\$26,348	\$49,408	\$0	\$0	\$0	\$716	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$154,800	\$100,785	\$18,502	\$34,897	\$0	\$0	\$0	\$499	\$0	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$200,714	\$128,469	\$24,200	\$47,253	\$0	\$0	\$0	\$644	\$0	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Primary C&P	\$31,303	\$20,380	\$3,741	\$7,057	\$0	\$0	\$0	\$101	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$250,705	\$163,226	\$29,965	\$56,517	\$0	\$0	\$0	\$809	\$0	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$452,453	\$294,577	\$54,078	\$101,998	\$0	\$0	\$0	\$1,460	\$0	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,836,583	\$1,198,569	\$218,538	\$411,972	\$0	\$0	\$0	\$6,120	\$0	\$1,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary NCP	171,484	111,647	20,496	38,658	0	0	0	553	0	129	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	27,629	25,488	1,683	114	0	0	0	126	99	118	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$295,456	\$273,621	\$17,947	\$1,219	\$0	\$0	\$0	\$1,397	\$0	\$1,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$0	\$0	\$0	\$323,079	\$75,049	\$41,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	\$0	\$0	\$0	(\$49,359)	(\$11,466)	(\$6,309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$0	\$0	\$0	\$273,720	\$63,583	\$34,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,012,025	\$807,101	\$80,392	\$100,657	\$0	\$0	\$0	\$17,553	\$4,077	\$2,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$38,855,304	\$30,402,509	\$3,343,627	\$4,334,485	\$0	\$0	\$0	\$540,507	\$149,525	\$84,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,331,382	\$2,803,318	\$245,301	\$193,634	\$0	\$0	\$0	\$66,370	\$15,205	\$7,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,655,640	\$3,087,145	\$267,074	\$202,464																	

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

**Allocation by Rate Classification**

### 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 1830-5 Secondary Poles, Towers & Fixtures	\$28,790	\$23,384	\$1,127	\$4,250	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$42,083	\$34,110	\$1,014	\$2,534	\$0	\$0	\$0	\$4,092	\$217	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$99,937	\$81,002	\$2,408	\$6,016	\$0	\$0	\$0	\$9,717	\$516	\$7,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$8,646	\$7,008	\$208	\$521	\$0	\$0	\$0	\$841	\$45	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$41,531	\$34,498	\$1,506	\$5,485	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$60,499	\$49,050	\$2,398	\$8,992	\$0	\$0	\$0	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$43,020	\$34,942	\$1,684	\$6,351	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$55,396	\$44,540	\$2,202	\$8,600	\$0	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Secondary C&P	\$6,030	\$4,897	\$236	\$890	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$48,291	\$39,224	\$1,890	\$7,130	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$87,152	\$70,788	\$3,411	\$12,867	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$521,374	\$423,443	\$18,083	\$63,637	\$0	\$0	\$0	\$14,650	\$778	\$783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary NCP	130,921	106,339	5,124	19,329	0	0	0	0	0	129	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	27,596	25,488	1,683	114	0	0	0	126	66	118	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$108,528	\$101,493	\$5,940	\$377	\$0	\$0	\$0	\$0	\$0	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$0	\$0	\$0	\$323,079	\$75,049	\$41,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	\$0	\$0	\$0	(\$49,359)	(\$11,466)	(\$6,309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$0	\$0	\$0	\$273,720	\$63,583	\$34,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,012,025	\$807,101	\$80,392	\$100,657	\$0	\$0	\$0	\$17,553	\$4,077	\$2,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$38,855,304	\$30,402,509	\$3,343,627	\$4,334,485	\$0	\$0	\$0	\$540,507	\$149,525	\$84,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,331,382	\$2,803,318	\$245,301	\$193,634	\$0	\$0	\$0	\$66,370	\$15,205	\$7,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,655,640	\$3,087,145	\$267,074	\$202,464	\$0	\$0	\$0	\$73,835	\$16,819	\$8,304	\$0	\$0	\$0								



**EB-2016-0086 2017 TEST**

**Sheet 03.1 Line Transformers Unit Cost Worksheet -**

**ALLOCATION BY RATE CLASSIFICATION**

<u>Description</u>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$260,016	\$210,850	\$21,883	\$24,048	\$1,045	\$1,447	\$743
Depreciation on General Plant Assigned to Line Transformers	\$60,615	\$50,079	\$4,707	\$4,996	\$304	\$353	\$176
Acct 5035 - Overhead Distribution Transformers- Operation	\$775	\$628	\$65	\$72	\$3	\$4	\$2
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$75,905	\$61,552	\$6,388	\$7,020	\$305	\$422	\$217
Allocation of General Expenses	\$117,686	\$96,569	\$9,601	\$9,960	\$502	\$702	\$352
Admin and General Assigned to Line Transformers	\$70,036	\$56,464	\$5,927	\$6,782	\$277	\$386	\$199
PILs on Line Transformers	\$8,767	\$7,109	\$738	\$811	\$35	\$49	\$25
Debt Return on Line Transformers	\$70,216	\$56,939	\$5,909	\$6,494	\$282	\$391	\$201
Equity Return on Line Transformers	\$126,720	\$102,759	\$10,665	\$11,720	\$509	\$705	\$362
<b>Total</b>	<b>\$790,736</b>	<b>\$642,951</b>	<b>\$65,885</b>	<b>\$71,902</b>	<b>\$3,262</b>	<b>\$4,458</b>	<b>\$2,278</b>
Billed kW without Line Transformer Allowance		0	0	119,668	1,889	273	0
Billed kWh without Line Transformer Allowance		149,932,101	32,368,433	55,988,819	669,627	98,320	530,367
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.6009	\$1.7271	\$16.3202	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0043	\$0.0020	\$0.0013	\$0.0049	\$0.0453	\$0.0043
General Plant - Gross Assets	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$323,079	\$75,049	\$41,296
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$273,720	\$63,583	\$34,987
General Plant - Depreciation	\$1,012,025	\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$38,855,304</b>	<b>\$30,402,509</b>	<b>\$3,343,627</b>	<b>\$4,334,485</b>	<b>\$540,507</b>	<b>\$149,525</b>	<b>\$84,651</b>
<b>Total Administration and General Expense</b>	<b>\$3,331,382</b>	<b>\$2,803,318</b>	<b>\$245,301</b>	<b>\$193,634</b>	<b>\$66,370</b>	<b>\$15,205</b>	<b>\$7,553</b>
<b>Total O&amp;M</b>	<b>\$3,655,640</b>	<b>\$3,087,145</b>	<b>\$267,074</b>	<b>\$202,464</b>	<b>\$73,835</b>	<b>\$16,819</b>	<b>\$8,304</b>
<u>Line Transformer Rate Base</u>							
Acct 1850 - Line Transformers - Gross Assets	\$7,954,256	\$6,450,214	\$669,439	\$735,652	\$31,962	\$44,255	\$22,734
Line Transformers - Accumulated Depreciation	(\$5,627,976)	(\$4,563,802)	(\$473,657)	(\$520,505)	(\$22,614)	(\$31,313)	(\$16,085)
Line Transformers - Net Fixed Assets	\$2,326,280	\$1,886,412	\$195,782	\$215,147	\$9,347	\$12,943	\$6,649
General Plant Assigned to Line Transformers - NFA	\$945,246	\$780,942	\$73,406	\$77,912	\$4,734	\$5,504	\$2,748
Line Transformer Net Fixed Assets Including General Plant	\$3,271,526	\$2,667,354	\$269,189	\$293,059	\$14,081	\$18,447	\$9,397
<u>General Expenses</u>							
Acct 5005 - Operation Supervision and Engineering	\$254,963	\$206,372	\$18,886	\$23,005	\$4,919	\$1,164	\$616
Acct 5010 - Load Dispatching	\$19,700	\$15,946	\$1,459	\$1,778	\$380	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$564,690	\$457,071	\$41,829	\$50,951	\$10,895	\$2,578	\$1,365
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,716	\$1,072	\$1,306	\$279	\$66	\$35
<b>Total</b>	<b>\$853,828</b>	<b>\$691,105</b>	<b>\$63,247</b>	<b>\$77,040</b>	<b>\$16,474</b>	<b>\$3,898</b>	<b>\$2,063</b>
Acct 1850 - Line Transformers - Gross Assets	\$7,954,256	\$6,450,214	\$669,439	\$735,652	\$31,962	\$44,255	\$22,734
Acct 1815 - 1855	\$57,689,898	\$46,161,420	\$4,409,980	\$5,690,323	\$1,049,387	\$245,702	\$133,086

## Sheet 03.2 Substation Transformers Unit Cost Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$200,206	\$130,347	\$23,929	\$45,133	\$646	\$0	\$151
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	\$10,297	\$1,745	\$3,013	\$27	\$4	\$23
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$19,247	\$14,081	\$2,019	\$3,082	\$12	\$10	\$44
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8
Acct 5017 - Distribution Station Equipment - Other	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3
Acct 5114 - Maintenance of Distribution Station Equipment	\$57,975	\$37,746	\$6,929	\$13,069	\$187	\$0	\$44
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$66,252	\$42,567	\$7,904	\$15,523	\$209	\$0	\$49
PILs on Substation Transformers	\$2,825	\$1,999	\$316	\$500	\$1	\$1	\$6
Debt Return on Substation Transformers	\$22,622	\$16,010	\$2,534	\$4,005	\$11	\$11	\$50
Equity Return on Substation Transformers	\$40,826	\$28,894	\$4,574	\$7,229	\$21	\$20	\$89
<b>Total</b>	<b>\$439,087</b>	<b>\$291,073</b>	<b>\$51,627</b>	<b>\$94,716</b>	<b>\$1,159</b>	<b>\$46</b>	<b>\$466</b>
Billed kW without Substation Transformer Allowance		0	0	157,261	1,889	273	0
Billed kWh without Substation Transformer Allowance		149,932,101	32,368,433	55,988,819	669,627	98,320	530,367
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.6023	\$0.6139	\$0.1680	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0019	\$0.0016	\$0.0017	\$0.0017	\$0.0005	\$0.0009
General Plant - Gross Assets	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$323,079	\$75,049	\$41,296
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$273,720	\$63,583	\$34,987
General Plant - Depreciation	\$1,012,025	\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244
O3.2 Substat Tran Unit Cost							

<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$38,855,304</b>	\$30,402,509	\$3,343,627	\$4,334,485	\$540,507	\$149,525	\$84,651
<b>Total Administration and General Expense</b>	<b>\$3,331,382</b>	\$2,803,318	\$245,301	\$193,634	\$66,370	\$15,205	\$7,553
<b>Total O&amp;M</b>	<b>\$3,655,640</b>	\$3,087,145	\$267,074	\$202,464	\$73,835	\$16,819	\$8,304
<b>Substation Transformer Rate Base Gross Plant</b>							
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	\$715,342	\$121,219	\$209,307	\$1,850	\$273	\$1,602
Acct 1806-2 Land Rights Station <50 kV	\$394,446	\$268,832	\$45,555	\$78,659	\$695	\$103	\$602
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
<b>Subtotal</b>	<b>\$1,444,039</b>	<b>\$984,174</b>	<b>\$166,774</b>	<b>\$287,966</b>	<b>\$2,546</b>	<b>\$376</b>	<b>\$2,204</b>
<b>Substation Transformers - Accumulated Depreciation</b>							
Acct 1820-2 Distribution Station Equipment	(\$644,096)	(\$419,349)	(\$76,984)	(\$145,200)	(\$2,078)	\$0	(\$484)
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	(\$50,472)	(\$34,398)	(\$5,829)	(\$10,065)	(\$89)	(\$13)	(\$77)
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
<b>Subtotal</b>	<b>(\$694,567)</b>	<b>(\$453,748)</b>	<b>(\$82,813)</b>	<b>(\$155,265)</b>	<b>(\$2,167)</b>	<b>(\$13)</b>	<b>(\$561)</b>
<b>Substation Transformers - Net Fixed Assets</b>	<b>\$749,472</b>	\$530,426	\$83,961	\$132,701	\$379	\$363	\$1,642
<b>General Plant Assigned to Substation Transformers - NFA</b>	<b>\$300,148</b>	\$219,587	\$31,480	\$48,056	\$192	\$154	\$679
<b>Substation Transformer NFA Including General Plant</b>	<b>\$1,049,620</b>	\$750,013	\$115,442	\$180,757	\$571	\$517	\$2,321
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$254,963	\$206,372	\$18,886	\$23,005	\$4,919	\$1,164	\$616
Acct 5010 - Load Dispatching	\$19,700	\$15,946	\$1,459	\$1,778	\$380	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$564,690	\$457,071	\$41,829	\$50,951	\$10,895	\$2,578	\$1,365
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,716	\$1,072	\$1,306	\$279	\$66	\$35
<b>Total</b>	<b>\$853,828</b>	\$691,105	\$63,247	\$77,040	\$16,474	\$3,898	\$2,063
<b>Acct 1820-2 Distribution Station Equipment</b>	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Acct 1825-2 Storage Battery Equipment</b>	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Acct 1815 - 1855</b>	<b>\$57,689,898</b>	\$46,161,420	\$4,409,980	\$5,690,323	\$1,049,387	\$245,702	\$133,086

## Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$227,918	\$184,789	\$19,180	\$21,115	\$916	\$1,268	\$651
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$227,681	\$184,596	\$19,160	\$21,093	\$915	\$1,266	\$651
Depreciation on Acct 1840-4 Primary Underground Conduit	\$56,214	\$45,577	\$4,731	\$5,208	\$226	\$313	\$161
Depreciation on Acct 1845-4 Primary Underground Conductors	\$279,557	\$226,656	\$23,526	\$25,899	\$1,123	\$1,555	\$799
Depreciation on General Plant Assigned to Primary C&P	\$541,055	\$446,936	\$42,014	\$44,674	\$2,709	\$3,149	\$1,573
Primary C&P Operations and Maintenance	\$545,757	\$441,913	\$46,414	\$50,765	\$2,071	\$3,035	\$1,558
Allocation of General Expenses	\$425,770	\$349,314	\$34,732	\$36,095	\$1,815	\$2,539	\$1,275
Admin and General Assigned to Primary C&P	\$498,489	\$401,285	\$42,630	\$48,551	\$1,862	\$2,744	\$1,417
PILs on Primary C&P	\$78,257	\$63,448	\$6,586	\$7,250	\$314	\$435	\$224
Debt Return on Primary C&P	\$626,763	\$508,159	\$52,744	\$58,065	\$2,518	\$3,486	\$1,791
Equity Return on Primary C&P	\$1,131,132	\$917,085	\$95,188	\$104,792	\$4,544	\$6,292	\$3,232
<b>Total</b>	<b>\$4,638,595</b>	<b>\$3,769,758</b>	<b>\$386,905</b>	<b>\$423,508</b>	<b>\$19,013</b>	<b>\$26,082</b>	<b>\$13,330</b>
<b>General Plant - Gross Assets</b>	<b>\$18,627,590</b>	<b>\$14,855,720</b>	<b>\$1,479,720</b>	<b>\$1,852,726</b>	<b>\$323,079</b>	<b>\$75,049</b>	<b>\$41,296</b>
<b>General Plant - Accumulated Depreciation</b>	<b>(\$2,845,860)</b>	<b>(\$2,269,606)</b>	<b>(\$226,067)</b>	<b>(\$283,053)</b>	<b>(\$49,359)</b>	<b>(\$11,466)</b>	<b>(\$6,309)</b>
<b>General Plant - Net Fixed Assets</b>	<b>\$15,781,730</b>	<b>\$12,586,113</b>	<b>\$1,253,654</b>	<b>\$1,569,673</b>	<b>\$273,720</b>	<b>\$63,583</b>	<b>\$34,987</b>
<b>General Plant - Depreciation</b>	<b>\$1,012,025</b>	<b>\$807,101</b>	<b>\$80,392</b>	<b>\$100,657</b>	<b>\$17,553</b>	<b>\$4,077</b>	<b>\$2,244</b>
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$38,855,304</b>	<b>\$30,402,509</b>	<b>\$3,343,627</b>	<b>\$4,334,485</b>	<b>\$540,507</b>	<b>\$149,525</b>	<b>\$84,651</b>
<b>Total Administration and General Expense</b>	<b>\$3,331,382</b>	<b>\$2,803,318</b>	<b>\$245,301</b>	<b>\$193,634</b>	<b>\$66,370</b>	<b>\$15,205</b>	<b>\$7,553</b>
<b>Total O&amp;M</b>	<b>\$3,655,640</b>	<b>\$3,087,145</b>	<b>\$267,074</b>	<b>\$202,464</b>	<b>\$73,835</b>	<b>\$16,819</b>	<b>\$8,304</b>
<b>Primary Conductors and Poles Gross Assets</b>							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,402,349	\$6,812,348	\$707,082	\$778,420	\$33,756	\$46,735	\$24,008
Acct 1835-4 Primary Overhead Conductors	\$9,907,034	\$8,032,297	\$833,705	\$917,819	\$39,801	\$55,104	\$28,308
Acct 1840-4 Primary Underground Conduit	\$1,825,632	\$1,480,162	\$153,632	\$169,132	\$7,334	\$10,154	\$5,216
Acct 1845-4 Primary Underground Conductors	\$8,642,610	\$7,007,143	\$727,300	\$800,678	\$34,722	\$48,071	\$24,695
<b>Subtotal</b>	<b>\$28,777,625</b>	<b>\$23,331,950</b>	<b>\$2,421,720</b>	<b>\$2,666,049</b>	<b>\$115,614</b>	<b>\$160,065</b>	<b>\$82,227</b>
<b>Primary Conductors and Poles Accumulated Depreciation</b>							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$1,609,290)	(\$1,304,759)	(\$135,426)	(\$149,090)	(\$6,465)	(\$8,951)	(\$4,598)
Acct 1835-4 Primary Overhead Conductors	(\$1,787,430)	(\$1,449,189)	(\$150,417)	(\$165,593)	(\$7,181)	(\$9,942)	(\$5,107)
O3.3 Primary Cost Pool							

Acct 1840-4 Primary Underground Conduit	(\$1,726,712)	(\$1,399,962)	(\$145,308)	(\$159,968)	(\$6,937)	(\$9,604)	(\$4,934)
Acct 1845-4 Primary Underground Conductors	(\$2,889,260)	(\$2,342,517)	(\$243,140)	(\$267,670)	(\$11,608)	(\$16,070)	(\$8,256)
<b>Subtotal</b>	<b>(\$8,012,692)</b>	<b>(\$6,496,427)</b>	<b>(\$674,291)</b>	<b>(\$742,321)</b>	<b>(\$32,191)</b>	<b>(\$44,568)</b>	<b>(\$22,895)</b>
<b>Primary Conductor &amp; Pools - Net Fixed Assets</b>	<b>\$20,764,933</b>	<b>\$16,835,524</b>	<b>\$1,747,429</b>	<b>\$1,923,728</b>	<b>\$83,423</b>	<b>\$115,497</b>	<b>\$59,332</b>
General Plant Assigned to Primary C&P - NFA	\$8,437,327	\$6,969,616	\$655,178	\$696,651	\$42,246	\$49,113	\$24,522
Primary C&P Net Fixed Assets Including General Plant	\$29,202,259	\$23,805,139	\$2,402,607	\$2,620,379	\$125,669	\$164,610	\$83,855
<b>Acct 1830-3 Bulk Poles, Towers &amp; Fixtures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1830-5 Secondary Poles, Towers &amp; Fixtures</b>	<b>\$2,653,373</b>	<b>\$2,150,648</b>	<b>\$63,933</b>	<b>\$159,740</b>	<b>\$257,997</b>	<b>\$13,709</b>	<b>\$7,346</b>
Acct 1835-5 Secondary Overhead Conductors	\$1,831,158	\$1,484,215	\$44,122	\$110,240	\$178,050	\$9,461	\$5,070
Acct 1840-5 Secondary Underground Conduit	\$3,245,567	\$2,630,641	\$78,202	\$195,391	\$315,578	\$16,768	\$8,986
Acct 1845-5 Secondary Underground Conductors	\$267,297	\$216,653	\$6,441	\$16,092	\$25,990	\$1,381	\$740
<b>Subtotal</b>	<b>\$7,997,396</b>	<b>\$6,482,158</b>	<b>\$192,698</b>	<b>\$481,464</b>	<b>\$777,615</b>	<b>\$41,319</b>	<b>\$22,142</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$152,661	\$123,765	\$11,043	\$13,169	\$3,413	\$837	\$434
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$7,950	\$6,445	\$575	\$686	\$178	\$44	\$23
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$90,800	\$73,612	\$6,271	\$7,672	\$2,491	\$496	\$257
Acct 5045 Underground Distribution Lines & Feeders - Other	\$112,000	\$90,799	\$7,735	\$9,463	\$3,073	\$612	\$318
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,000	\$8,918	\$796	\$949	\$246	\$60	\$31
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$20,115	\$16,307	\$1,403	\$1,707	\$531	\$110	\$57
Acct 5125 Maintenance of Overhead Conductors & Devices	\$130,975	\$106,185	\$9,795	\$11,471	\$2,431	\$720	\$372
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$159,175	\$129,047	\$11,514	\$13,731	\$3,559	\$873	\$452
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$11,850	\$9,608	\$976	\$1,086	\$81	\$66	\$34
<b>Total</b>	<b>\$696,526</b>	<b>\$564,687</b>	<b>\$50,107</b>	<b>\$59,933</b>	<b>\$16,002</b>	<b>\$3,818</b>	<b>\$1,978</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$254,963	\$206,372	\$18,886	\$23,005	\$4,919	\$1,164	\$616
Acct 5010 - Load Dispatching	\$19,700	\$15,946	\$1,459	\$1,778	\$380	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$564,690	\$457,071	\$41,829	\$50,951	\$10,895	\$2,578	\$1,365
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,716	\$1,072	\$1,306	\$279	\$66	\$35
<b>Total</b>	<b>\$853,828</b>	<b>\$691,105</b>	<b>\$63,247</b>	<b>\$77,040</b>	<b>\$16,474</b>	<b>\$3,898</b>	<b>\$2,063</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$28,777,625</b>	<b>\$23,331,950</b>	<b>\$2,421,720</b>	<b>\$2,666,049</b>	<b>\$115,614</b>	<b>\$160,065</b>	<b>\$82,227</b>
<b>Acct 1815 - 1855</b>	<b>\$57,689,898</b>	<b>\$46,161,420</b>	<b>\$4,409,980</b>	<b>\$5,690,323</b>	<b>\$1,049,387</b>	<b>\$245,702</b>	<b>\$133,086</b>

### Grouping of Operation and Maintenance

	Total		Residential		GS <50		GS>50-Regular		Street Light		Sentinel		Unmetered Scattered Load	
1830	\$	20,115	\$	16,307	\$	1,403	\$	1,707	\$	531	\$	110	\$	57
1835	\$	130,975	\$	106,185	\$	9,795	\$	11,471	\$	2,431	\$	720	\$	372
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	11,850	\$	9,608	\$	976	\$	1,086	\$	81	\$	66	\$	34
1830 & 1835	\$	330,786	\$	268,175	\$	23,928	\$	28,534	\$	7,395	\$	1,814	\$	939
1840 & 1845	\$	202,800	\$	164,412	\$	14,006	\$	17,135	\$	5,565	\$	1,108	\$	575
<b>Total</b>	<b>\$</b>	<b>696,526</b>	<b>\$</b>	<b>564,687</b>	<b>\$</b>	<b>50,107</b>	<b>\$</b>	<b>59,933</b>	<b>\$</b>	<b>16,002</b>	<b>\$</b>	<b>3,818</b>	<b>\$</b>	<b>1,978</b>

O3.3 Primary Cost Pool

## Sheet 03.4 Secondary Cost Pool Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$71,974	\$58,338	\$1,734	\$4,333	\$6,998	\$372	\$199
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$42,083	\$34,110	\$1,014	\$2,534	\$4,092	\$217	\$117
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$99,937	\$81,002	\$2,408	\$6,016	\$9,717	\$516	\$277
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$8,646	\$7,008	\$208	\$521	\$841	\$45	\$24
Depreciation on General Plant Assigned to Secondary C&P	\$107,460	\$86,064	\$2,317	\$5,592	\$12,630	\$564	\$294
Secondary C&P Operations and Maintenance	\$150,769	\$122,774	\$3,693	\$9,168	\$13,931	\$783	\$420
Allocation of General Expenses	\$119,536	\$97,048	\$2,764	\$6,518	\$12,208	\$655	\$343
Admin and General Assigned to Primary C&P	\$137,259	\$111,486	\$3,392	\$8,768	\$12,523	\$708	\$382
PILs on Secondary C&P	\$15,074	\$12,218	\$363	\$907	\$1,466	\$78	\$42
Debt Return on Secondary C&P	\$120,727	\$97,854	\$2,909	\$7,268	\$11,739	\$624	\$334
Equity Return on Secondary C&P	\$217,879	\$176,598	\$5,250	\$13,117	\$21,185	\$1,126	\$603
<b>Total</b>	<b>\$1,091,345</b>	<b>\$884,499</b>	<b>\$26,053</b>	<b>\$64,742</b>	<b>\$107,329</b>	<b>\$5,688</b>	<b>\$3,034</b>
 General Plant - Gross Assets	 \$18,627,590	 \$14,855,720	 \$1,479,720	 \$1,852,726	 \$323,079	 \$75,049	 \$41,296
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$273,720	\$63,583	\$34,987
 General Plant - Depreciation	 \$1,012,025	 \$807,101	 \$80,392	 \$100,657	 \$17,553	 \$4,077	 \$2,244
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$38,855,304</b>	<b>\$30,402,509</b>	<b>\$3,343,627</b>	<b>\$4,334,485</b>	<b>\$540,507</b>	<b>\$149,525</b>	<b>\$84,651</b>
 Total Administration and General Expense	 \$3,331,382	 \$2,803,318	 \$245,301	 \$193,634	 \$66,370	 \$15,205	 \$7,553
<b>Total O&amp;M</b>	<b>\$3,655,640</b>	<b>\$3,087,145</b>	<b>\$267,074</b>	<b>\$202,464</b>	<b>\$73,835</b>	<b>\$16,819</b>	<b>\$8,304</b>
 <u>Secondary Conductors and Poles Gross Plant</u>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,653,373	\$2,150,648	\$63,933	\$159,740	\$257,997	\$13,709	\$7,346
Acct 1835-5 Secondary Overhead Conductors	\$1,831,158	\$1,484,215	\$44,122	\$110,240	\$178,050	\$9,461	\$5,070
Acct 1840-5 Secondary Underground Conduit	\$3,245,567	\$2,630,641	\$78,202	\$195,391	\$315,578	\$16,768	\$8,986
Acct 1845-5 Secondary Underground Conductors	\$267,297	\$216,653	\$6,441	\$16,092	\$25,990	\$1,381	\$740
<b>Subtotal</b>	<b>\$7,997,396</b>	<b>\$6,482,158</b>	<b>\$192,698</b>	<b>\$481,464</b>	<b>\$777,615</b>	<b>\$41,319</b>	<b>\$22,142</b>
 <u>Secondary Conductors and Poles Accumulated Depreciation</u>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$508,197)	(\$411,911)	(\$12,245)	(\$30,595)	(\$49,414)	(\$2,626)	(\$1,407)
Acct 1835-5 Secondary Overhead Conductors	(\$330,378)	(\$267,783)	(\$7,960)	(\$19,890)	(\$32,124)	(\$1,707)	(\$915)



Acct 1840-5 Secondary Underground Conduit	(\$3,069,711)	(\$2,488,104)	(\$73,965)	(\$184,804)	(\$298,479)	(\$15,860)	(\$8,499)
Acct 1845-5 Secondary Underground Conductors	(\$89,359)	(\$72,428)	(\$2,153)	(\$5,380)	(\$8,689)	(\$462)	(\$247)
<b>Subtotal</b>	<b>(\$3,997,644)</b>	<b>(\$3,240,225)</b>	<b>(\$96,324)</b>	<b>(\$240,668)</b>	<b>(\$388,705)</b>	<b>(\$20,654)</b>	<b>(\$11,068)</b>
Secondary Conductor & Pools - Net Fixed Assets	\$3,999,752	\$3,241,933	\$96,374	\$240,795	\$388,910	\$20,665	\$11,074
General Plant Assigned to Secondary C&P - NFA	\$1,675,753	\$1,342,104	\$36,134	\$87,201	\$196,950	\$8,787	\$4,577
Secondary C&P Net Fixed Assets Including General Plant	\$5,675,505	\$4,584,037	\$132,509	\$327,996	\$585,860	\$29,452	\$15,651
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,402,349	\$6,812,348	\$707,082	\$778,420	\$33,756	\$46,735	\$24,008
Acct 1835-4 Primary Overhead Conductors	\$9,907,034	\$8,032,297	\$833,705	\$917,819	\$39,801	\$55,104	\$28,308
Acct 1840-4 Primary Underground Conduit	\$1,825,632	\$1,480,162	\$153,632	\$169,132	\$7,334	\$10,154	\$5,216
Acct 1845-4 Primary Underground Conductors	\$8,642,610	\$7,007,143	\$727,300	\$800,678	\$34,722	\$48,071	\$24,695
<b>Subtotal</b>	<b>\$28,777,625</b>	<b>\$23,331,950</b>	<b>\$2,421,720</b>	<b>\$2,666,049</b>	<b>\$115,614</b>	<b>\$160,065</b>	<b>\$82,227</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$152,661	\$123,765	\$11,043	\$13,169	\$3,413	\$837	\$434
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$7,950	\$6,445	\$575	\$686	\$178	\$44	\$23
Acct 5040 Underaround Distribution Lines & Feeders - Labour	\$90,800	\$73,612	\$6,271	\$7,672	\$2,491	\$496	\$257
Acct 5045 Underground Distribution Lines & Feeders - Other	\$112,000	\$90,799	\$7,735	\$9,463	\$3,073	\$612	\$318
Acct 5090 Underaround Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,000	\$8,918	\$796	\$949	\$246	\$60	\$31
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$20,115	\$16,307	\$1,403	\$1,707	\$531	\$110	\$57
Acct 5125 Maintenance of Overhead Conductors & Devices	\$130,975	\$106,185	\$9,795	\$11,471	\$2,431	\$720	\$372
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$159,175	\$129,047	\$11,514	\$13,731	\$3,559	\$873	\$452
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$11,850	\$9,608	\$976	\$1,086	\$81	\$66	\$34
<b>Total</b>	<b>\$696,526</b>	<b>\$564,687</b>	<b>\$50,107</b>	<b>\$59,933</b>	<b>\$16,002</b>	<b>\$3,818</b>	<b>\$1,978</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$254,963	\$206,372	\$18,886	\$23,005	\$4,919	\$1,164	\$616
Acct 5010 - Load Dispatching	\$19,700	\$15,946	\$1,459	\$1,778	\$380	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$564,690	\$457,071	\$41,829	\$50,951	\$10,895	\$2,578	\$1,365
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,716	\$1,072	\$1,306	\$279	\$66	\$35
<b>Total</b>	<b>\$853,828</b>	<b>\$691,105</b>	<b>\$63,247</b>	<b>\$77,040</b>	<b>\$16,474</b>	<b>\$3,898</b>	<b>\$2,063</b>
Secondary Conductors and Poles Gross Assets	\$7,997,396	\$6,482,158	\$192,698	\$481,464	\$777,615	\$41,319	\$22,142
Acct 1815 - 1855	\$57,689,898	\$46,161,420	\$4,409,980	\$5,690,323	\$1,049,387	\$245,702	\$133,086

#### Grouping of Operation and Maintenance

	Total		Residential		GS <50		GS>50-Regular		Street Light		Sentinel		Unmetered Scattered Load	
1830	\$	20,115	\$	16,307	\$	1,403	\$	1,707	\$	531	\$	110	\$	57
1835	\$	130,975	\$	106,185	\$	9,795	\$	11,471	\$	2,431	\$	720	\$	372
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	11,850	\$	9,608	\$	976	\$	1,086	\$	81	\$	66	\$	34
1830 & 1835	\$	330,786	\$	268,175	\$	23,928	\$	28,534	\$	7,395	\$	1,814	\$	939

O3.4 Secondary Cost Pool

1840 & 1845	\$	202,800	\$	164,412	\$	14,006	\$	17,135	\$	5,565	\$	1,108	\$	575
<b>Total</b>	<b>\$</b>	<b>696,526</b>	<b>\$</b>	<b>564,687</b>	<b>\$</b>	<b>50,107</b>	<b>\$</b>	<b>59,933</b>	<b>\$</b>	<b>16,002</b>	<b>\$</b>	<b>3,818</b>	<b>\$</b>	<b>1,978</b>



## Sheet 03.5 USL Metering Credit Worksheet -

### ALLOCATION BY RATE CLASSIFICATION

<b><u>Description</u></b>	<b>GS &lt;50</b>
Depreciation on Acct 1860 Metering	\$29,933
Depreciation on General Plant Assigned to Metering	\$5,610
Acct 5065 - Meter expense	\$45,959
Acct 5070 & 5075 - Customer Premises	\$12,908
Acct 5175 - Meter Maintenance	\$4,280
Acct 5310 - Meter Reading	\$2,069
Admin and General Assigned to Metering	\$59,899
PILs on Metering	\$879
Debt Return on Metering	\$7,042
Equity Return on Metering	\$12,709
<b>Total</b>	<b>\$181,289</b>
 Number of Customers	 1,052
 Metering Unit Cost (\$/Customer/Month)	 <b>\$14.36</b>
  General Plant - Gross Assets	  \$1,479,720
General Plant - Accumulated Depreciation	(\$226,067)
General Plant - Net Fixed Assets	\$1,253,654
 General Plant - Depreciation	 \$80,392
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$3,343,627</b>
<b>Total Administration and General Expense</b>	<b>\$245,301</b>
<b>Total O&amp;M</b>	<b>\$267,074</b>
 Metering Rate Base	 
Acct 1860 - Metering - Gross Assets	\$340,260
Metering - Accumulated Depreciation	(\$106,945)
Metering - Net Fixed Assets	\$233,315
General Plant Assigned to Metering - NFA	\$87,479
Metering Net Fixed Assets Including General Plant	\$320,793

**EB-2016-0086 2017 TEST****Sheet O3.6 MicroFIT Charge Worksheet -****Instructions:**

More Instructions provided on the first tab in this workbook.

**ALLOCATION BY RATE CLASSIFICATION**

<b><u>Description</u></b>	<b>Residential</b>	<b>Monthly Unit Cost</b>
Customer Premises - Operations Labour (5070)	\$ 105,214.76	\$ 0.55
Customer Premises - Materials and Expenses (5075)	\$ 90,240.08	\$ 0.47
Meter Expenses (5065)	\$ 248,902.17	\$ 1.30
Maintenance of Meters (5175)	\$ 23,176.68	\$ 0.12
Meter Reading Expenses (5310)	\$ 3,133.41	\$ 0.02
Customer Billing (5315)	\$ 444,695.14	\$ 2.33
Amortization Expense - General Plant Assigned to Meters	\$ 33,543.94	\$ 0.18
Admin and General Expenses allocated to O&M expenses for meters	\$ 112,525.05	\$ 0.59
Allocated PILS (general plant assigned to meters)	\$ 1,394.20	\$ 0.01
Interest Expense	\$ 11,166.23	\$ 0.06
Income Expenses	\$ 20,151.92	\$ 0.11
<b>Total Cost</b>	<b>\$ 1,094,143.58</b>	<b>\$ 5.72</b>
<b>Number of Residential Customers</b>	<b>15930</b>	

EB-2016-0086 2017 TEST

Sheet O4 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts			1	2	3	7	8	9
		O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$1,049,593	\$715,342	\$121,219	\$209,307	\$1,850	\$273	\$1,602
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	\$268,832	\$45,555	\$78,659	\$695	\$103	\$602
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
0	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	\$7,504,759	\$4,886,100	\$896,987	\$1,691,816	\$24,211	\$0	\$5,644
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$153,158	\$95,845	\$20,692	\$35,791	\$428	\$63	\$339
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	\$8,402,349	\$6,812,348	\$707,082	\$778,420	\$33,756	\$46,735	\$24,008
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$2,653,373	\$2,150,648	\$63,933	\$159,740	\$257,997	\$13,709	\$7,346
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	\$9,907,034	\$8,032,297	\$833,705	\$917,819	\$39,801	\$55,104	\$28,308
1835-5	Overhead Conductors and Devices - Secondary	dp	\$1,831,158	\$1,484,215	\$44,122	\$110,240	\$178,050	\$9,461	\$5,070
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	\$1,825,632	\$1,480,162	\$153,632	\$169,132	\$7,334	\$10,154	\$5,216
1840-5	Underground Conduit - Secondary	dp	\$3,245,567	\$2,630,641	\$78,202	\$195,391	\$315,578	\$16,768	\$8,986
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	\$8,642,610	\$7,007,143	\$727,300	\$800,678	\$34,722	\$48,071	\$24,695
1845-5	Underground Conductors and Devices - Secondary	dp	\$267,297	\$216,653	\$6,441	\$16,092	\$25,990	\$1,381	\$740
1850	Line Transformers	dp	\$7,954,256	\$6,450,214	\$669,439	\$735,652	\$31,962	\$44,255	\$22,734
1855	Services	dp	\$5,302,703	\$4,915,152	\$208,444	\$79,551	\$99,557	\$0	\$0
1860	Meters	dp	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
1905	Land	gp	\$1,015,496	\$809,870	\$80,668	\$101,003	\$17,613	\$4,091	\$2,251
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$12,453,010	\$9,931,420	\$989,230	\$1,238,594	\$215,987	\$50,172	\$27,607
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$246,002	\$196,190	\$19,542	\$24,468	\$4,267	\$991	\$545
1920	Computer Equipment - Hardware	gp	\$614,034	\$489,699	\$48,777	\$61,073	\$10,650	\$2,474	\$1,361
1925	Computer Software	gp	\$1,098,699	\$876,225	\$87,277	\$109,278	\$19,056	\$4,427	\$2,436
1930	Transportation Equipment	gp	\$926,525	\$738,914	\$73,600	\$92,153	\$16,070	\$3,733	\$2,054
1935	Stores Equipment	gp	\$142,960	\$114,012	\$11,356	\$14,219	\$2,480	\$576	\$317
1940	Tools, Shop and Garage Equipment	gp	\$363,518	\$289,910	\$28,877	\$36,156	\$6,305	\$1,465	\$806
1945	Measurement and Testing Equipment	gp	\$79,547	\$63,440	\$6,319	\$7,912	\$1,380	\$320	\$176
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	\$1,687,799	\$1,346,039	\$134,074	\$167,871	\$29,273	\$6,800	\$3,742
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$18,749,765)	(\$15,585,177)	(\$1,211,851)	(\$1,357,290)	(\$469,130)	(\$83,137)	(\$43,180)
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	(\$6,660,594)	(\$5,270,255)	(\$587,603)	(\$672,432)	(\$91,655)	(\$24,881)	(\$13,768)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$2,116,573)	(\$1,656,122)	(\$182,138)	(\$236,113)	(\$29,443)	(\$8,145)	(\$4,611)
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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	(\$326,649)	(\$264,830)	(\$25,919)	(\$29,414)	(\$3,748)	(\$1,807)	(\$931)
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	(\$78,000)	(\$64,715)	(\$8,089)	(\$5,094)	(\$47)	\$0	(\$55)
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	(\$170,000)	(\$143,320)	(\$12,467)	(\$9,637)	(\$3,411)	(\$779)	(\$386)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$667,849)	(\$563,035)	(\$48,975)	(\$37,861)	(\$13,401)	(\$3,061)	(\$1,516)
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	\$183,094	\$154,621	\$13,376	\$10,140	\$3,698	\$842	\$416
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	(\$1,087,311)	(\$918,221)	(\$79,437)	(\$60,220)	(\$21,961)	(\$5,002)	(\$2,470)
4380	Expenses of Non-Utility Operations	mi	\$983,861	\$829,452	\$72,149	\$55,776	\$19,743	\$4,509	\$2,233
4390	Miscellaneous Non-Operating Income	mi	(\$160,000)	(\$134,889)	(\$11,733)	(\$9,070)	(\$3,211)	(\$733)	(\$363)
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	(\$30,000)	(\$25,292)	(\$2,200)	(\$1,701)	(\$602)	(\$138)	(\$68)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$27,402,914	\$17,148,531	\$3,702,150	\$6,403,739	\$76,589	\$11,245	\$60,661
4708	Charges-WMS	cop	\$1,535,104	\$960,656	\$207,393	\$358,736	\$4,290	\$630	\$3,398
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$1,429,649	\$894,663	\$193,146	\$334,092	\$3,996	\$587	\$3,165
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$1,029,363	\$644,167	\$139,067	\$240,550	\$2,877	\$422	\$2,279
4730	Rural Rate Assistance Expense	cop	\$160,989	\$100,746	\$21,750	\$37,621	\$450	\$66	\$356
O4	Summary by Class & Accounts								

4750	Charges-LV	cop	\$669,941	\$419,244	\$90,509	\$156,557	\$1,872	\$275	\$1,483
4751	Charges-Smart Metering Entity	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$254,963	\$206,372	\$18,886	\$23,005	\$4,919	\$1,164	\$616
5010	Load Dispatching	di	\$19,700	\$15,946	\$1,459	\$1,778	\$380	\$90	\$48
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	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$152,661	\$123,765	\$11,043	\$13,169	\$3,413	\$837	\$434
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$7,950	\$6,445	\$575	\$686	\$178	\$44	\$23
5030	Overhead Subtransmission Feeders - Operation	di	\$2,450	\$1,673	\$254	\$515	\$6	\$0	\$2
5035	Overhead Distribution Transformers- Operation	di	\$775	\$628	\$65	\$72	\$3	\$4	\$2
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$90,800	\$73,612	\$6,271	\$7,672	\$2,491	\$496	\$257
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$112,000	\$90,799	\$7,735	\$9,463	\$3,073	\$612	\$318
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	\$308,756	\$248,902	\$45,959	\$13,894	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$134,200	\$105,215	\$6,948	\$472	\$20,013	\$1,063	\$489
5075	Customer Premises - Materials and Expenses	cu	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
5085	Miscellaneous Distribution Expense	di	\$564,690	\$457,071	\$41,829	\$50,951	\$10,895	\$2,578	\$1,365
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	\$11,000	\$8,918	\$796	\$949	\$246	\$60	\$31
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$14,475	\$11,716	\$1,072	\$1,306	\$279	\$66	\$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	\$57,975	\$37,746	\$6,929	\$13,069	\$187	\$0	\$44
5120	Maintenance of Poles, Towers and Fixtures	di	\$20,115	\$16,307	\$1,403	\$1,707	\$531	\$110	\$57
5125	Maintenance of Overhead Conductors and Devices	di	\$130,975	\$106,185	\$9,795	\$11,471	\$2,431	\$720	\$372
5130	Maintenance of Overhead Services	di	\$61,325	\$56,843	\$2,411	\$920	\$1,151	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$159,175	\$129,047	\$11,514	\$13,731	\$3,559	\$873	\$452
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$11,850	\$9,608	\$976	\$1,086	\$81	\$66	\$34
5155	Maintenance of Underground Services	di	\$121,200	\$112,342	\$4,764	\$1,818	\$2,275	\$0	\$0
5160	Maintenance of Line Transformers	di	\$75,905	\$61,552	\$6,388	\$7,020	\$305	\$422	\$217
5175	Maintenance of Meters	cu	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0
5305	Supervision	cu	\$134,664	\$125,690	\$7,314	\$421	\$26	\$831	\$382
5310	Meter Reading Expense	cu	\$19,365	\$3,133	\$2,069	\$14,162	\$0	\$0	\$0
5315	Customer Billing	cu	\$476,446	\$444,695	\$25,878	\$1,488	\$91	\$2,941	\$1,352



5320	Collecting	cu	\$380,146	\$354,813	\$20,648	\$1,187	\$73	\$2,347	\$1,079
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	\$80,000	\$67,646	\$7,058	\$5,296	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$94,204	\$87,926	\$5,117	\$294	\$18	\$582	\$267
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$9,000	\$7,600	\$658	\$498	\$182	\$41	\$20
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$1,000	\$798	\$79	\$99	\$17	\$4	\$2
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$2,000	\$1,689	\$146	\$111	\$40	\$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	\$261,688	\$220,992	\$19,118	\$14,493	\$5,285	\$1,204	\$594
5610	Management Salaries and Expenses	ad	\$368,295	\$311,021	\$26,907	\$20,398	\$7,439	\$1,694	\$837
5615	General Administrative Salaries and Expenses	ad	\$1,332,250	\$1,125,069	\$97,332	\$73,785	\$26,908	\$6,129	\$3,026
5620	Office Supplies and Expenses	ad	\$207,750	\$175,442	\$15,178	\$11,506	\$4,196	\$956	\$472
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$181,100	\$152,937	\$13,231	\$10,030	\$3,658	\$833	\$411
5635	Property Insurance	ad	\$50,000	\$39,876	\$3,972	\$4,973	\$867	\$201	\$111
5640	Injuries and Damages	ad	\$60,000	\$50,669	\$4,383	\$3,323	\$1,212	\$276	\$136
5645	Employee Pensions and Benefits	ad	\$18,520	\$15,640	\$1,353	\$1,026	\$374	\$85	\$42
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$170,000	\$143,563	\$12,420	\$9,415	\$3,434	\$782	\$386
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$136,000	\$114,850	\$9,936	\$7,532	\$2,747	\$626	\$309
5670	Rent	ad	\$800	\$676	\$58	\$44	\$16	\$4	\$2
5675	Maintenance of General Plant	ad	\$400,479	\$338,200	\$29,258	\$22,180	\$8,089	\$1,842	\$910
5680	Electrical Safety Authority Fees	ad	\$10,000	\$8,445	\$731	\$554	\$202	\$46	\$23
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$2,850,366	\$2,278,648	\$236,049	\$271,731	\$46,809	\$11,082	\$6,047
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	\$1,172,798	\$917,661	\$100,923	\$130,831	\$16,315	\$4,513	\$2,555
6105	Taxes Other Than Income Taxes	ad	\$122,500	\$95,851	\$10,542	\$13,665	\$1,704	\$471	\$267
6110	Income Taxes	Input	\$146,434	\$114,578	\$12,601	\$16,335	\$2,037	\$564	\$319

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

\$94,552,187	\$69,571,627	\$9,527,812	\$13,927,254	\$1,057,284	\$260,202	\$208,008
\$94,552,187						

Grouping by Allocator		Total		Residential		GS <50		GS>50-Regular		Street Light		Sentinel		Unmetered Scattered Load
1808	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	72,000	\$	46,877	\$	8,606	\$	16,231	\$	232	\$	-	\$	54
1830	\$	20,115	\$	16,307	\$	1,403	\$	1,707	\$	531	\$	110	\$	57
1835	\$	130,975	\$	106,185	\$	9,795	\$	11,471	\$	2,431	\$	720	\$	372
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	11,850	\$	9,608	\$	976	\$	1,086	\$	81	\$	66	\$	34
1850	\$	76,680	\$	62,181	\$	6,453	\$	7,092	\$	308	\$	427	\$	219
1855	\$	182,525	\$	169,185	\$	7,175	\$	2,738	\$	3,427	\$	-	\$	-
1860	\$	28,750	\$	23,177	\$	4,280	\$	1,294	\$	-	\$	-	\$	-
1815-1855	\$	853,828	\$	691,105	\$	63,247	\$	77,040	\$	16,474	\$	3,898	\$	2,063
1830 & 1835	\$	333,236	\$	269,848	\$	24,182	\$	29,049	\$	7,402	\$	1,814	\$	941
1840 & 1845	\$	202,800	\$	164,412	\$	14,006	\$	17,135	\$	5,565	\$	1,108	\$	575
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	80,000	\$	67,646	\$	7,058	\$	5,296	\$	-	\$	-	\$	-
Break Out	-\$	22,559,993	-\$	18,576,783	-\$	1,563,405	-\$	1,757,991	-\$	513,976	-\$	96,937	-\$	50,901
CCA	\$	249,300	\$	195,455	\$	12,908	\$	877	\$	37,177	\$	1,975	\$	908
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	2,612,170	\$	1,634,675	\$	352,906	\$	610,433	\$	7,301	\$	1,072	\$	5,782
CEN EWMP	\$	29,768,949	\$	18,629,177	\$	4,021,802	\$	6,956,653	\$	83,202	\$	12,216	\$	65,898
CREV	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CWCS	\$	5,302,703	\$	4,915,152	\$	208,444	\$	79,551	\$	99,557	\$	-	\$	-
CWMC	\$	2,594,623	\$	2,091,643	\$	386,219	\$	116,761	\$	-	\$	-	\$	-
CWMR	\$	19,365	\$	3,133	\$	2,069	\$	14,162	\$	-	\$	-	\$	-
CWNB	\$	1,085,460	\$	1,013,124	\$	58,957	\$	3,390	\$	208	\$	6,701	\$	3,080
DCP	\$	1,444,039	\$	984,174	\$	166,774	\$	287,966	\$	2,546	\$	376	\$	2,204



<b>LPHA</b>	-\$	78,000	-\$	64,715	-\$	8,089	-\$	5,094	-\$	47	\$	-	-\$	55
<b>LTNCP</b>	\$	7,954,256	\$	6,450,214	\$	669,439	\$	735,652	\$	31,962	\$	44,255	\$	22,734
<b>NFA</b>	-\$	1,676,245	-\$	1,361,458	-\$	133,523	-\$	143,187	-\$	26,652	-\$	7,493	-\$	3,932
<b>NFA ECC</b>	\$	18,678,590	\$	14,896,393	\$	1,483,772	\$	1,857,799	\$	323,964	\$	75,254	\$	41,409
<b>O&amp;M</b>	\$	3,157,882	\$	2,666,794	\$	230,709	\$	174,896	\$	63,782	\$	14,529	\$	7,173
<b>PNCP</b>	\$	36,282,384	\$	28,218,051	\$	3,318,707	\$	4,357,865	\$	139,825	\$	160,065	\$	87,871
<b>SNCP</b>	\$	7,997,396	\$	6,482,158	\$	192,698	\$	481,464	\$	777,615	\$	41,319	\$	22,142
<b>TCP</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>94,825,637</b>	<b>\$</b>	<b>69,803,717</b>	<b>\$</b>	<b>9,547,567</b>	<b>\$</b>	<b>13,941,336</b>	<b>\$</b>	<b>1,062,913</b>	<b>\$</b>	<b>261,475</b>	<b>\$</b>	<b>208,630</b>

EB-2016-0086 2017 TEST  
Sheet 05 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

Related																
Related																
Categorization																
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital				1	2	3	7	8	9				
				Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total - Demand	Residential	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	\$715,342	\$121,219	\$209,307	\$1,850	\$273	\$1,602	\$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	\$268,832	\$45,555	\$78,659	\$695	\$103	\$602	\$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	\$7,657,918	(\$7,657,918)	\$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	\$7,504,759	\$7,504,759	\$7,504,759	\$0	\$7,504,759	\$4,886,100	\$896,987	\$1,691,816	\$24,211	\$0	\$5,644	\$7,504,759	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$153,158	\$153,158	\$0	\$153,158	\$153,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,845	\$20,692
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	\$11,055,722	(\$11,055,722)	\$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	\$8,402,349	\$8,402,349	\$3,360,940	\$5,041,409	\$8,402,349	\$2,188,196	\$401,708	\$757,665	\$10,843	\$0	\$2,528	\$3,360,940	\$4,624,151	\$305,374
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$2,653,373	\$2,653,373	\$1,061,349	\$1,592,024	\$2,653,373	\$862,069	\$41,539	\$156,696	\$0	\$0	\$1,045	\$1,061,349	\$1,288,580	\$22,394
1835	Overhead Conductors and Devices	\$11,738,192	(\$11,738,192)	\$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	\$9,907,034	\$9,907,034	\$3,962,814	\$5,944,220	\$9,907,034	\$2,580,057	\$473,645	\$893,347	\$12,785	\$0	\$2,980	\$3,962,814	\$5,452,240	\$360,060
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$1,831,158	\$1,831,158	\$732,463	\$1,098,695	\$1,831,158	\$594,935	\$28,667	\$108,140	\$0	\$0	\$722	\$732,463	\$889,280	\$15,455
1840	Underground Conduit	\$5,071,199	(\$5,071,199)	\$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	\$1,825,632	\$1,825,632	\$730,253	\$1,095,379	\$1,825,632	\$475,443	\$87,282	\$164,623	\$2,356	\$0	\$549	\$730,253	\$1,004,719	\$66,351
1840-5	Underground Conduit - Secondary	\$0	\$3,245,567	\$3,245,567	\$1,298,227	\$1,947,340	\$3,245,567	\$1,054,470	\$50,810	\$191,668	\$0	\$0	\$1,279	\$1,298,227	\$1,576,172	\$27,392
1845	Underground Conductors and Devices	\$8,909,907	(\$8,909,907)	\$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	\$8,642,610	\$8,642,610	\$3,457,044	\$5,185,566	\$8,642,610	\$2,250,767	\$413,194	\$779,330	\$11,153	\$0	\$2,600	\$3,457,044	\$4,756,377	\$314,106
1845-5	Underground Conductors and Devices - Secondary	\$0	\$267,297	\$267,297	\$106,919	\$160,378	\$267,297	\$86,844	\$4,185	\$15,785	\$0	\$0	\$105	\$106,919	\$129,810	\$2,256

1850	Line Transformers	\$7,954,256	\$0	\$7,954,256	\$3,181,702	\$4,772,554	\$7,954,256	\$2,071,404	\$380,267	\$717,374	\$10,264	\$0	\$2,393	\$3,181,702	\$4,378,810	\$289,172
1855	Services	\$5,302,703	\$0	\$5,302,703	\$0	\$5,302,703	\$5,302,703	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,915,152	\$208,444
1860	Meters	\$2,285,867	\$0	\$2,285,867	\$0	\$2,285,867	\$2,285,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,842,741	\$340,260
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	\$12,453,010	\$0	\$12,453,010	\$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	\$246,002	\$0	\$246,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$614,034	\$0	\$614,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$1,098,699	\$0	\$1,098,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$926,525	\$0	\$926,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$142,960	\$0	\$142,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$363,518	\$0	\$363,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$79,547	\$0	\$79,547	\$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	\$1,687,799	\$0	\$1,687,799	\$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	(\$18,749,765)		(\$18,749,765)		\$0	(\$4,238,704)	(\$615,744)	(\$1,270,470)	(\$15,060)		\$0	(\$4,965)	(\$6,144,943)	(\$11,346,473)	(\$596,107)
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	(\$6,660,595)		(\$6,660,595)		\$0	(\$1,066,186)	(\$181,787)	(\$350,979)	(\$4,709)	(\$13)	(\$1,275)	(\$1,604,949)	(\$1,934,462)	(\$179,749)	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$2,116,573)		(\$2,116,573)	\$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	\$									

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\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,442	\$15,178	\$11,506	\$4,196	\$956	\$472	\$207,750
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152,937	\$13,231	\$10,030	\$3,658	\$833	\$411	\$181,100
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,876	\$3,972	\$4,973	\$867	\$201	\$111	\$50,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,669	\$4,383	\$3,323	\$1,212	\$276	\$136	\$60,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,640	\$1,353	\$1,026	\$374	\$85	\$42	\$18,520
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143,563	\$12,420	\$9,415	\$3,434	\$782	\$386	\$170,000
\$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	\$114,850	\$9,936	\$7,532	\$2,747	\$626	\$309	\$136,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$676	\$58	\$44	\$16	\$4	\$2	\$800
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$338,200	\$29,258	\$22,180	\$8,089	\$1,842	\$910	\$400,479
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,445	\$731	\$554	\$202	\$46	\$23	\$10,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$14,969	\$27,227	\$7,000	\$3,226	\$1,113,416								\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244	\$1,012,025
\$0	\$0	\$0	\$0	\$0								\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0								\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0								\$0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$917,661	\$100,923	\$130,831	\$16,315	\$4,513	\$2,555	\$1,172,798
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,851	\$10,542	\$13,665	\$1,704	\$471	\$267	\$122,500
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,578	\$12,601	\$16,335	\$2,037	\$564	\$319	\$146,434
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$253,249	\$585,164	\$172,981	\$79,804	\$23,808,480	(\$2,786,353)	(\$285,433)	(\$323,194)	(\$52,384)	(\$14,313)	(\$7,751)	(\$3,469,427)	\$37,396,779	\$6,046,888	\$9,542,426	\$466,069	\$101,168	\$119,000	\$53,672,329

		A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG
1																	
2																	
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5		Sheet O6 Composite Allocator Detail Worksheet -															
6																	
7																	
8		<div><div>Details:</div><div>Output Sheet Details How Various Composite Allocators are Derived</div><div>Demand Allocators can be found in columns C to AG</div><div>Customer Allocators can be found in columns AJ to BN</div></div>															
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68	1830 & 1835	Total	\$9,117,566	\$6,225,256	\$945,560	\$1,915,847	\$23,627	\$0	\$7,275	\$13,676,349	\$12,254,252	\$703,282	\$50,372	\$485,977	\$125,009	\$57,457
69																
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$475,443	\$87,282	\$164,623	\$2,356	\$0	\$549	\$1,095,379	\$1,004,719	\$66,351	\$4,510	\$4,979	\$10,154	\$4,667
72	1840-5	Underground Conduit - Secondary		\$1,054,470	\$50,810	\$191,668	\$0	\$0	\$1,279	\$1,947,340	\$1,576,172	\$27,392	\$3,723	\$315,578	\$16,768	\$7,707
73	1840	Total	\$2,028,480	\$1,529,913	\$138,092	\$356,291	\$2,356	\$0	\$1,828	\$3,042,719	\$2,580,890	\$93,742	\$8,233	\$320,557	\$26,923	\$12,374
74																
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$2,250,767	\$413,194	\$779,330	\$11,153	\$0	\$2,600	\$5,185,566	\$4,756,377	\$314,106	\$21,348	\$23,569	\$48,071	\$22,095
77	1845-5	Underground Conductors and Devices - Secondary		\$86,844	\$4,185	\$15,785	\$0	\$0	\$105	\$160,378	\$129,810	\$2,256	\$307	\$25,990	\$1,381	\$635
78	1845	Total	\$3,563,963	\$2,337,610	\$417,379	\$795,115	\$11,153	\$0	\$2,705	\$5,345,944	\$4,886,186	\$316,362	\$21,655	\$49,559	\$49,452	\$22,730
79																
80	1840 & 1845	Total	\$5,592,442	\$3,867,523	\$555,471	\$1,151,406	\$13,509	\$0	\$4,533	\$8,388,664	\$7,467,077	\$410,104	\$29,888	\$370,115	\$76,375	\$35,104
81																
82	1850	Line Transformers	\$3,181,702	\$2,071,404	\$380,267	\$717,374	\$10,264	\$0	\$2,393	\$4,772,554	\$4,378,810	\$289,172	\$18,278	\$21,698	\$44,255	\$20,341
83																
84	1815- 1850	Total	\$25,396,470	\$17,050,284	\$2,778,286	\$5,476,443	\$71,612	\$0	\$19,845	\$26,990,724	\$24,195,983	\$1,423,250	\$134,329	\$878,218	\$245,702	\$113,242
85																
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,302,703	\$4,915,152	\$208,444	\$79,551	\$99,557	\$0	\$0
87																
88	1815- 1855	Total	\$25,396,470	\$17,050,284	\$2,778,286	\$5,476,443	\$71,612	\$0	\$19,845	\$32,293,428	\$29,111,135	\$1,631,694	\$213,880	\$977,775	\$245,702	\$113,242
89																
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
91																
92	1815-1860	Total	\$25,396,470	\$17,050,284	\$2,778,286	\$5,476,443	\$71,612	\$0	\$19,845	\$34,579,294	\$30,953,876	\$1,971,954	\$316,746	\$977,775	\$245,702	\$113,242
93																
94	1565-1860	Total	\$26,840,509	\$18,034,458	\$2,945,060	\$5,764,409	\$74,157	\$376	\$22,049	\$34,579,294	\$30,953,876	\$1,971,954	\$316,746	\$977,775	\$245,702	\$113,242
95																
96																
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$42,670,038	\$33,403,157	\$3,705,163	\$4,723,865	\$582,802	\$162,941	\$92,110							
98		GFA - Distribution plant (exclude credit for contributed capital)	\$61,419,803	\$48,988,334	\$4,917,014	\$6,081,155	\$1,051,932	\$246,078	\$135,290							
99																
100		Accum Depreciation - NFA	(\$3,814,734)	(\$3,000,648)	(\$361,537)	(\$389,379)	(\$42,296)	(\$13,416)	(\$7,459)							
101		Accum Depreciation - NFA ECC	(\$5,217,590)	(\$4,166,415)	(\$452,477)	(\$491,204)	(\$77,154)	(\$19,645)	(\$10,694)							
102	NFA	Net Fixed Assets	\$38,855,304	\$30,402,509	\$3,343,627	\$4,334,485	\$540,507	\$149,525	\$84,651							
103	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$56,202,213	\$44,821,919	\$4,464,537	\$5,589,951	\$974,778	\$226,433	\$124,596							
104																
105	1830-4	Primary Poles Demand and Customer	\$8,402,349	\$6,812,348	\$707,082	\$778,420	\$33,756	\$46,735	\$24,008							
106	1830-5	Secondary Poles Demand and Customer	\$2,653,373	\$2,150,648	\$63,933	\$159,740	\$257,997	\$13,709	\$7,346							
107	POLE															
108																
109	PP&E		\$38,855,304	\$30,402,509	\$3,343,627	\$4,334,485	\$540,507	\$149,525	\$84,651							
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	Accounts															
117	5005	Operation Supervision and Engineering	\$101,985	\$68,469	\$11,157	\$21,992	\$288	\$0	\$80	\$152,978	\$137,903	\$7,730	\$1,013	\$4,632	\$1,164	\$536
118	5010	Load Dispatching	\$7,880	\$5,290	\$862	\$1,699	\$22	\$0	\$6	\$11,820	\$10,655	\$597	\$78	\$358	\$90	\$41
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	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$61,064	\$41,693	\$6,333	\$12,831	\$158	\$0	\$49	\$91,597	\$82,072	\$4,710	\$337	\$3,255	\$837	\$385
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,180	\$2,171	\$330	\$668	\$8	\$0	\$3	\$4,770	\$4,274	\$245	\$18	\$169	\$44	\$20
126	5030	Overhead Subtransmission Feeders - Operation	\$2,450	\$1,673	\$254	\$515	\$6	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	5035	Overhead Distribution Transformers- Operation	\$310	\$202	\$37	\$70	\$1	\$0	\$0	\$465	\$427	\$28	\$2	\$2	\$4	\$2
128	5040	Underground Distribution Lines and Feeders - Operation Labour	\$36,320	\$25,118	\$3,607	\$7,478	\$88	\$0	\$29	\$54,480	\$48,495	\$2,663	\$194	\$2,404	\$496	\$228
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$44,800	\$30,982	\$4,450	\$9,224	\$108	\$0	\$36	\$67,200	\$59,817	\$3,285	\$239	\$2,965	\$612	\$281
130	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG
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	\$308,756	\$248,902	\$45,959	\$13,894	\$0	\$0	\$0
133	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134,200	\$105,215	\$6,948	\$472	\$20,013	\$1,063	\$489
134	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
135	5085	Miscellaneous Distribution Expense	\$225,876	\$151,645	\$24,710	\$48,707	\$637	\$0	\$177	\$338,814	\$305,426	\$17,119	\$2,244	\$10,259	\$2,578	\$1,188
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	\$4,400	\$3,004	\$456	\$925	\$11	\$0	\$4	\$6,600	\$5,914	\$339	\$24	\$235	\$60	\$28
138	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	5105	Maintenance Supervision and Engineering	\$5,790	\$3,887	\$633	\$1,249	\$16	\$0	\$5	\$8,685	\$7,829	\$439	\$58	\$263	\$66	\$30
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	\$57,975	\$37,746	\$6,929	\$13,069	\$187	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	5120	Maintenance of Poles, Towers and Fixtures	\$8,046	\$5,550	\$806	\$1,664	\$20	\$0	\$7	\$12,069	\$10,758	\$596	\$43	\$511	\$110	\$51
144	5125	Maintenance of Overhead Conductors and Devices	\$52,390	\$35,427	\$5,605	\$11,175	\$143	\$0	\$41	\$78,585	\$70,759	\$4,190	\$296	\$2,288	\$720	\$331
145	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,325	\$56,843	\$2,411	\$920	\$1,151	\$0	\$0
146	5135	Overhead Distribution Lines and Feeders - Right of Way	\$63,670	\$43,472	\$6,603	\$13,379	\$165	\$0	\$51	\$95,505	\$85,574	\$4,911	\$352	\$3,394	\$873	\$401
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	\$4,740	\$3,109	\$555	\$1,057	\$15	\$0	\$4	\$7,110	\$6,499	\$421	\$29	\$66	\$66	\$30
149	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,200	\$112,342	\$4,764	\$1,818	\$2,275	\$0	\$0
150	5160	Maintenance of Line Transformers	\$30,362	\$19,767	\$3,629	\$6,846	\$98	\$0	\$23	\$45,543	\$41,786	\$2,759	\$174	\$207	\$422	\$194
151	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0
152	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134,664	\$125,690	\$7,314	\$421	\$26	\$831	\$382
153	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,365	\$3,133	\$2,069	\$14,162	\$0	\$0	\$0
154	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$476,446	\$444,695	\$25,878	\$1,488	\$91	\$2,941	\$1,352
155	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380,146	\$354,813	\$20,648	\$1,187	\$73	\$2,347	\$1,079
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	\$80,000	\$67,646	\$7,058	\$5,296	\$0	\$0	\$0
159	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,204	\$87,926	\$5,117	\$294	\$18	\$582	\$267
160																
161	O&M DC	Total (not including directly allocated amounts)	\$725,264	\$488,336	\$78,633	\$155,709	\$2,017	\$0	\$569	\$2,930,376	\$2,598,809	\$188,440	\$46,755	\$71,819	\$16,819	\$7,735
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	\$3,655,640	\$3,087,145	\$267,074	\$202,464	\$73,835	\$16,819	\$8,304							
164																
165																
166	Accounts															
167	4705	Power Purchased	\$27,402,914	\$17,148,531	\$3,702,150	\$6,403,739	\$76,589	\$11,245	\$60,661	\$27,402,914						
168	4708	Charges-WMS	\$1,535,104	\$960,656	\$207,393	\$358,736	\$4,290	\$630	\$3,398	\$1,535,104						
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	\$1,429,649	\$894,663	\$193,146	\$334,092	\$3,996	\$587	\$3,165	\$1,429,649						
172	4716	Charges-CN	\$1,029,363	\$644,167	\$139,067	\$240,550	\$2,877	\$422	\$2,279	\$1,029,363						
173	4730	Rural Rate Assistance Expense	\$160,989	\$100,746	\$21,750	\$37,621	\$450	\$66	\$356	\$160,989						
174	4750	Charges-LV	\$669,941	\$419,244	\$90,509	\$156,557	\$1,872	\$275	\$1,483	\$669,941						
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	\$32,227,960	\$20,168,007	\$4,354,016	\$7,531,295	\$90,074	\$13,225	\$71,342	\$32,227,960						
178																
179	Accounts															
180	5005	Operation Supervision and Engineering	\$254,963	\$206,372	\$18,886	\$23,005	\$4,919	\$1,164	\$616	\$254,963						
181	5010	Load Dispatching	\$19,700	\$15,946	\$1,459	\$1,778	\$380	\$90	\$48	\$19,700						
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	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8	\$10,200						
186	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3	\$3,825						
187	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$152,661	\$123,765	\$11,043	\$13,169	\$3,413	\$837	\$434	\$152,661						
188	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$7,950	\$6,445	\$575	\$686	\$178	\$44	\$23	\$7,950						
189	5030	Overhead Subtransmission Feeders - Operation	\$2,450	\$1,673	\$254	\$515	\$6	\$0	\$2	\$2,450						
190	5035	Overhead Distribution Transformers- Operation	\$775	\$628	\$65	\$72	\$3	\$4	\$2	\$775						
191	5040	Underground Distribution Lines and Feeders - Operation Labour	\$90,800	\$73,612	\$6,271	\$7,672	\$2,491	\$496	\$257	\$90,800						
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$112,000	\$90,799	\$7,735	\$9,463	\$3,073	\$612	\$318	\$112,000						

A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG
193	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
194	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
195	5065	Meter Expense	\$308,756	\$248,902	\$45,959	\$13,894	\$0	\$0	\$0	\$0	\$308,756				
196	5070	Customer Premises - Operation Labour	\$134,200	\$105,215	\$6,948	\$472	\$20,013	\$1,063	\$489	\$134,200					
197	5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419	\$115,100					
198	5085	Miscellaneous Distribution Expense	\$564,690	\$457,071	\$41,829	\$50,951	\$10,895	\$2,578	\$1,365	\$564,690					
199	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,000	\$8,918	\$796	\$949	\$246	\$60	\$31	\$11,000					
201	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
202	5105	Maintenance Supervision and Engineering	\$14,475	\$11,716	\$1,072	\$1,306	\$279	\$66	\$35	\$14,475					
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
204	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
205	5114	Maintenance of Distribution Station Equipment	\$57,975	\$37,746	\$6,929	\$13,069	\$187	\$0	\$44	\$57,975					
206	5120	Maintenance of Poles, Towers and Fixtures	\$20,115	\$16,307	\$1,403	\$1,707	\$531	\$110	\$57	\$20,115					
207	5125	Maintenance of Overhead Conductors and Devices	\$130,975	\$106,185	\$9,795	\$11,471	\$2,431	\$720	\$372	\$130,975					
208	5130	Maintenance of Overhead Services	\$61,325	\$56,843	\$2,411	\$920	\$1,151	\$0	\$0	\$61,325					
209	5135	Overhead Distribution Lines and Feeders - Right of Way	\$159,175	\$129,047	\$11,514	\$13,731	\$3,559	\$873	\$452	\$159,175					
210	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
211	5150	Maintenance of Underground Conductors and Devices	\$11,850	\$9,608	\$976	\$1,086	\$81	\$66	\$34	\$11,850					
212	5155	Maintenance of Underground Services	\$121,200	\$112,342	\$4,764	\$1,818	\$2,275	\$0	\$0	\$121,200					
213	5160	Maintenance of Line Transformers	\$75,905	\$61,552	\$6,388	\$7,020	\$305	\$422	\$217	\$75,905					
214	5175	Maintenance of Meters	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0	\$28,750					
215	5305	Supervision	\$134,664	\$125,690	\$7,314	\$421	\$26	\$831	\$382	\$134,664					
216	5310	Meter Reading Expense	\$19,365	\$3,133	\$2,069	\$14,162	\$0	\$0	\$0	\$19,365					
217	5315	Customer Billing	\$476,446	\$444,695	\$25,878	\$1,488	\$91	\$2,941	\$1,352	\$476,446					
218	5320	Collecting	\$380,146	\$354,813	\$20,648	\$1,187	\$73	\$2,347	\$1,079	\$380,146					
219	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
220	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
221	5335	Bad Debt Expense	\$80,000	\$67,646	\$7,058	\$5,296	\$0	\$0	\$0	\$80,000					
222	5340	Miscellaneous Customer Accounts Expenses	\$94,204	\$87,926	\$5,117	\$294	\$18	\$582	\$267	\$94,204					
223	5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
224	5410	Community Relations - Sundry	\$9,000	\$7,600	\$658	\$498	\$182	\$41	\$20	\$9,000					
225	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
226	5420	Community Safety Program	\$1,000	\$798	\$79	\$99	\$17	\$4							



	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG
261																
262		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263		1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264		1820	\$ 72,000	\$ 46,877	\$ 8,606	\$ 16,231	\$ 232	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
265		1830	\$ 8,046	\$ 5,550	\$ 806	\$ 1,664	\$ 20	\$ -	\$ 7	\$ 12,069	\$ 10,758	\$ 596	\$ 43	\$ 511	\$ 110	\$ 51
266		1835	\$ 52,390	\$ 35,427	\$ 5,605	\$ 11,175	\$ 143	\$ -	\$ 41	\$ 78,585	\$ 70,759	\$ 4,190	\$ 296	\$ 2,288	\$ 720	\$ 331
267		1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268		1845	\$ 4,740	\$ 3,109	\$ 555	\$ 1,057	\$ 15	\$ -	\$ 4	\$ 7,110	\$ 6,499	\$ 421	\$ 29	\$ 66	\$ 66	\$ 30
269		1850	\$ 30,672	\$ 19,969	\$ 3,666	\$ 6,916	\$ 99	\$ -	\$ 23	\$ 46,008	\$ 42,212	\$ 2,788	\$ 176	\$ 209	\$ 427	\$ 196
270		1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,525	\$ 169,185	\$ 7,175	\$ 2,738	\$ 3,427	\$ -	\$ -
271		1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -
272		1815-1855	\$ 341,531	\$ 229,292	\$ 37,362	\$ 73,647	\$ 963	\$ -	\$ 267	\$ 512,297	\$ 461,814	\$ 25,885	\$ 3,393	\$ 15,511	\$ 3,898	\$ 1,796
273		1830 & 1835	\$ 134,764	\$ 92,014	\$ 13,976	\$ 28,318	\$ 349	\$ -	\$ 108	\$ 198,472	\$ 177,834	\$ 10,206	\$ 731	\$ 7,053	\$ 1,814	\$ 834
274		1840 & 1845	\$ 81,120	\$ 56,100	\$ 8,057	\$ 16,701	\$ 196	\$ -	\$ 66	\$ 121,680	\$ 108,312	\$ 5,949	\$ 434	\$ 5,369	\$ 1,108	\$ 509
275		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
276		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 67,646	\$ 7,058	\$ 5,296	\$ -	\$ -	\$ -
277		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,300	\$ 195,455	\$ 12,908	\$ 877	\$ 37,177	\$ 1,975	\$ 908
279		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,756	\$ 248,902	\$ 45,959	\$ 13,894	\$ -	\$ -	\$ -
285		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -
286		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,085,460	\$ 1,013,124	\$ 58,957	\$ 3,390	\$ 208	\$ 6,701	\$ 3,080
287		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
289		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
291		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
292		O&M	\$ -	\$ -												

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG
338	Total		\$ 6,987,022	\$ 5,890,463	\$ 512,375	\$ 396,098	\$ 140,206	\$ 32,024	\$ 15,857	\$ 6,987,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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31	\$1,049,593
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48	\$7,504,759
49	\$153,158
50	\$7,657,918
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52	\$7,657,918
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55	\$0
56	\$0
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58	\$0
59	\$5,041,409
60	\$1,592,024
61	\$11,055,722
62	
63	\$0
64	\$5,944,220
65	\$1,098,695
66	\$11,738,192
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68	\$22,793,915
69	
70	\$0
71	\$1,095,379
72	\$1,947,340
73	\$5,071,199
74	
75	\$0
76	\$5,185,566
77	\$160,378
78	\$8,909,907
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80	\$13,981,106
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82	\$7,954,256
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84	\$52,387,195
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86	\$5,302,703
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88	\$57,689,898
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92	\$59,975,764
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1																	
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5	Sheet 07 Amortization Output Worksheet -																
6																	
7																	
8																	
9	Categorization and Allocation of Contributed Capital																
10	Contributed Capital - 1995																
11																	
12																	
13																	
14																	
15																	
16																	
17	Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7
18	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	Residential	GS <50	GS>50-Regular	Street Light
19	1805	Land	\$0	\$0	\$0	\$0											
20	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0											
21	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0											
22	1806	Land Rights	\$0	\$0	\$0	\$0											
23	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0											
24	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0											
25	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0											
26	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0											
27	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0											
28	1810	Leasehold Improvements	\$0	\$0	\$0	\$0											
29	1810-1	Leasehold Improvements >50 kV (Wholesale)	\$0	\$0	\$0	\$0											
30	1810-2	Leasehold Improvements <50 kV (Other)	\$0	\$0	\$0	\$0											
31	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0											
32	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0											
33	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0											
34	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$61,790)	(\$61,790)	\$0	(\$61,790)	(\$40,230)	(\$7,385)	(\$13,930)	(\$199)	\$0	(\$46)	(\$61,790)	\$0	\$0	\$0	\$0
35	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$1,261)	\$0	(\$1,261)	(\$1,261)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$789)	(\$170)	(\$295)	(\$4)
36	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0											
37	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0											
38	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0											
39	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0											
40	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0											
41	1830-4	Poles, Towers and Fixtures - Primary	(\$1,038,712)	(\$415,485)	(\$623,227)	(\$1,038,712)	(\$270,508)	(\$49,660)	(\$93,664)	(\$1,340)	\$0	(\$312)	(\$415,485)	(\$571,645)	(\$37,751)	(\$2,566)	(\$2,833)
42	1830-5	Poles, Towers and Fixtures - Secondary	(\$328,014)	(\$131,206)	(\$196,809)	(\$328,014)	(\$106,570)	(\$5,135)	(\$19,371)	\$0	\$0	(\$129)	(\$131,206)	(\$159,296)	(\$2,768)	(\$376)	(\$31,894)
43	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0											
44	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0											
45	1835-4	Overhead Conductors and Devices - Primary	(\$1,199,220)	(\$479,688)	(\$719,532)	(\$1,199,220)	(\$312,309)	(\$57,334)	(\$108,137)	(\$1,548)	\$0	(\$361)	(\$479,688)	(\$659,979)	(\$43,584)	(\$2,962)	(\$3,270)
46	1835-5	Overhead Conductors and Devices - Secondary	(\$221,657)	(\$88,663)	(\$132,994)	(\$221,657)	(\$72,015)	(\$3,470)	(\$13,090)	\$0	\$0	(\$87)	(\$88,663)	(\$107,645)	(\$1,871)	(\$254)	(\$21,552)
47	1840	Underground Conduit	\$0	\$0	\$0	\$0											
48	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0											
49	1840-4	Underground Conduit - Primary	(\$1,729,799)	(\$691,920)	(\$1,037,880)	(\$1,729,799)	(\$450,486)	(\$82,700)	(\$155,981)	(\$2,232)	\$0	(\$520)	(\$691,920)	(\$951,978)	(\$62,868)	(\$4,273)	(\$4,717)
50	1840-5	Underground Conduit - Secondary	(\$3,075,199)	(\$1,230,080)	(\$1,845,119)	(\$3,075,199)	(\$999,118)	(\$48,143)	(\$181,607)	\$0	\$0	(\$1,212)	(\$1,230,080)	(\$1,493,434)	(\$25,954)	(\$3,528)	(\$299,012)
51	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0											
52	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0											
53	1845-4	Underground Conductors and Devices - Primary	(\$2,161,790)	(\$864,716)	(\$1,297,074)	(\$2,161,790)	(\$562,988)	(\$103,353)	(\$194,935)	(\$2,790)	\$0	(\$650)	(\$864,716)	(\$1,189,720)	(\$78,568)	(\$5,340)	(\$5,895)
54	1845-5	Underground Conductors and Devices - Secondary	(\$66,859)	(\$26,744)	(\$40,116)	(\$66,859)	(\$21,722)	(\$1,047)	(\$3,948)	\$0	\$0	(\$26)	(\$26,744)	(\$32,470)	(\$564)	(\$77)	(\$6,501)
55	1850	Line Transformers	(\$5,386,633)	(\$2,154,653)	(\$3,231,980)	(\$5,386,633)	(\$1,402,758)	(\$257,517)	(\$485,807)	(\$6,951)	\$0	(\$1,620)	(\$2,154,653)	(\$2,965,336)	(\$195,828)	(\$12,378)	(\$14,694)
56	1855	Services	(\$3,392,733)	\$0	(\$3,392,733)	(\$3,392,733)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,144,773)	(\$133,365)	(\$50,897)	(\$63,698)
57	1860	Meters	(\$86,098)	\$0	(\$86,098)	(\$86,098)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$69,408)	(\$12,816)	(\$3,875)	\$0
58	Sub - Total		(\$18,749,765)	(\$6,144,943)	(\$12,604,822)	(\$18,749,765)	(\$4,238,704)	(\$615,744)	(\$1,270,470)	(\$15,060)	\$0	(\$4,965)	(\$6,144,943)	(\$11,346,473)	(\$596,107)	(\$86,821)	(\$454,070)
59	General Plant																

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
60	1905	Land	\$0														
61	1906	Land Rights	\$0														
62	1908	Buildings and Fixtures	\$0														
63	1910	Leasehold Improvements	\$0														
64	1915	Office Furniture and Equipment	\$0														
65	1920	Computer Equipment - Hardware	\$0														
66	1925	Computer Software	\$0														
67	1930	Transportation Equipment	\$0														
68	1935	Stores Equipment	\$0														
69	1940	Tools, Shop and Garage Equipment	\$0														
70	1945	Measurement and Testing Equipment	\$0														
71	1950	Power Operated Equipment	\$0														
72	1955	Communication Equipment	\$0														
73	1960	Miscellaneous Equipment	\$0														
74	1970	Load Management Controls - Customer Premises	\$0														
75	1975	Load Management Controls - Utility Premises	\$0														
76	1980	System Supervisory Equipment	\$0														
77	1990	Other Tangible Property	\$0														
78	2005	Property Under Capital Leases	\$0														
79	2010	Electric Plant Purchased or Sold	\$0														
80		Sub - Total	\$0														
81																	
82	TOTAL - 1995		(\$18,749,765)	(\$6,144,943)	(\$12,604,822)	(\$18,749,765)	(\$4,238,704)	(\$615,744)	(\$1,270,470)	(\$15,060)	\$0	(\$4,965)	(\$6,144,943)	(\$11,346,473)	(\$596,107)	(\$86,821)	(\$454,070)
83																	
84	Accumulated Depreciation - 2105 Capital Contribution																
85							Demand Allocation							Customer Allocation			
86							1	2	3	7	8	9	Sub -total	1	2	3	7
	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
87																	
88	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	1810-1	Leasehold Improvements >50 kV	\$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
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
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
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
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$4,960	\$4,960	\$0	\$4,960	\$3,229	\$593	\$1,118	\$16	\$0	\$4	\$4,960	\$0	\$0	\$0	\$0
105	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$101	\$0	\$101	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63	\$14	\$24	\$0
106	1825	Storage Battery Equipment	\$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
108	1825-2	Storage Battery Equipment <50 kV	\$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
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
111	1830-4	Poles, Towers and Fixtures - Primary	\$82,608	\$33,043	\$49,565	\$82,608	\$21,513	\$3,949	\$7,449	\$107	\$0	\$25	\$33,043	\$45,463	\$3,002	\$204	\$225
112	1830-5	Poles, Towers and Fixtures - Secondary	\$26,087	\$10,435	\$15,652	\$26,087	\$8,475	\$408	\$1,541	\$0	\$0	\$10	\$10,435	\$12,669	\$220	\$30	\$2,537
113	1835	Overhead Conductors and Devices	\$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
115	1835-4	Overhead Conductors and Devices - Primary	\$96,998	\$38,799	\$58,199	\$96,998	\$25,261	\$4,637	\$8,747	\$125	\$0	\$29	\$38,799	\$53,382	\$3,525	\$240	\$265
116	1835-5	Overhead Conductors and Devices - Secondary	\$17,929	\$7,171	\$10,757	\$17,929	\$5,825	\$281	\$1,059	\$0	\$0	\$7	\$7,171	\$8,707	\$151	\$21	\$1,743
117	1840	Underground Conduit	\$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
119	1840-4	Underground Conduit - Primary	\$126,603	\$50,641	\$75,962	\$126,603	\$32,971	\$6,053	\$11,416	\$163	\$0	\$38	\$50,641	\$69,675	\$4,601	\$313	\$345
120	1840-5	Underground Conduit - Secondary	\$225,072	\$90,029	\$135,043	\$225,072	\$73,125	\$3,524	\$13,292	\$0	\$0	\$89	\$90,029	\$109,303	\$1,900	\$258	\$21,885
121	1845	Underground Conductors and Devices	\$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
123	1845-4	Underground Conductors and Devices - Primary	\$158,633	\$63,453	\$95,180	\$158,633	\$41,312	\$7,584	\$14,304	\$205	\$0	\$48	\$63,453	\$87,302	\$5,765	\$392	\$433

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
124	1845-5	Underground Conductors and Devices - Secondary	\$4,906	\$1,962	\$2,944	\$4,906	\$1,594	\$77	\$290	\$0	\$0	\$2	\$1,962	\$2,383	\$41	\$6	\$477
125	1850	Line Transformers	\$400,516	\$160,206	\$240,310	\$400,516	\$104,300	\$19,147	\$36,122	\$517	\$0	\$120	\$160,206	\$220,484	\$14,561	\$920	\$1,093
126	1855	Services	\$251,622	\$0	\$251,622	\$251,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,232	\$9,891	\$3,775	\$4,724
127	1860	Meters	\$6,821	\$0	\$6,821	\$6,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,498	\$1,015	\$307	\$0
128																	
129		Sub - Total	\$1,402,856	\$460,701	\$942,155	\$1,402,856	\$317,606	\$46,253	\$95,337	\$1,133	\$0	\$372	\$460,701	\$848,161	\$44,687	\$6,488	\$33,726
130		General Plant															
131	1905	Land	\$0														
132	1906	Land Rights	\$0														
133	1908	Buildings and Fixtures	\$0														
134	1910	Leasehold Improvements	\$0														
135	1915	Office Furniture and Equipment	\$0														
136	1920	Computer Equipment - Hardware	\$0														
137	1925	Computer Software	\$0														
138	1930	Transportation Equipment	\$0														
139	1935	Stores Equipment	\$0														
140	1940	Tools, Shop and Garage Equipment	\$0														
141	1945	Measurement and Testing Equipment	\$0														
142	1950	Power Operated Equipment	\$0														
143	1955	Communication Equipment	\$0														
144	1960	Miscellaneous Equipment	\$0														
	1970	Load Management Controls - Customer Premises	\$0														
145																	
	1975	Load Management Controls - Utility Premises	\$0														
146																	
147	1980	System Supervisory Equipment	\$0														
148	1990	Other Tangible Property	\$0														
149	2005	Property Under Capital Leases	\$0														
150	2010	Electric Plant Purchased or Sold	\$0														
151		Sub - Total	\$0														
152																	
153		TOTAL - 2105 CC	\$1,402,856	\$460,701	\$942,155	\$1,402,856	\$317,606	\$46,253	\$95,337	\$1,133	\$0	\$372	\$460,701	\$848,161	\$44,687	\$6,488	\$33,726
154																	
155		Accumulated Depreciation - 2105 Fixed Assets Only															
156																	
157																	
	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
158																	
159	1565	Conservation and Demand Management	\$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
161	1805-1	Land Station >50 kV	\$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
163	1806	Land Rights	\$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
165	1806-2	Land Rights Station <50 kV	(\$50,472)	(\$50,472)	\$0	(\$50,472)	(\$34,398)	(\$5,829)	(\$10,065)	(\$89)	(\$13)	(\$77)	(\$50,472)	\$0	\$0	\$0	\$0
166	1808	Buildings and Fixtures	\$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
168	1808-2	Buildings and Fixtures < 50 kV	\$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
170	1810-1	Leasehold Improvements >50 kV	\$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
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172																	
	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173																	
	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
174																	
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$587,265)	(\$587,265)	\$0	(\$587,265)	(\$382,349)	(\$70,191)	(\$132,389)	(\$1,895)	\$0	(\$442)	(\$587,265)	\$0	\$0	\$0	\$0
175																	
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$11,985)	\$0	(\$11,985)	(\$11,985)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,500)	(\$1,619)	(\$2,801)	(\$33)
176																	
	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177																	
	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178																	
	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179																	
	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180																	
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181																	
	1830-4	Poles, Towers and Fixtures - Primary	(\$653,186)	(\$261,274)	(\$391,912)	(\$653,186)	(\$170,107)	(\$31,228)	(\$58,900)	(\$843)	\$0	(\$196)	(\$261,274)	(\$359,475)	(\$23,739)	(\$1,613)	(\$1,781)
182																	
	1830-5	Poles, Towers and Fixtures - Secondary	(\$206,269)	(\$82,508)	(\$123,762)	(\$206,269)	(\$67,016)	(\$3,229)	(\$12,181)	\$0	\$0	(\$81)	(\$82,508)	(\$100,172)	(\$1,741)	(\$237)	(\$20,056)
183																	
	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184																	
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185																	
	1835-4	Overhead Conductors and Devices - Primary	(\$685,208)	(\$274,083)	(\$411,125)	(\$685,208)	(\$178,447)	(\$32,759)	(\$61,787)	(\$884)	\$0	(\$206)	(\$274,083)	(\$377,098)	(\$24,903)	(\$1,693)	(\$1,869)
186																	
	1835-5	Overhead Conductors and Devices - Secondary	(\$126,650)	(\$50,660)	(\$75,990)	(\$126,650)	(\$41,148)	(\$1,983)	(\$7,479)	\$0	\$0	(\$50)	(\$50,660)	(\$61,506)	(\$1,069)	(\$145)	(\$12,315)
187																	
	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188																	
	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189																	



	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH				
190	1840-4	Underground Conduit - Primary	(\$123,516)	(\$49,406)	(\$74,109)	(\$123,516)	(\$32,167)	(\$5,905)	(\$11,138)	(\$159)	\$0	(\$37)	(\$49,406)	(\$67,976)	(\$4,489)	(\$305)	(\$337)				
191	1840-5	Underground Conduit - Secondary	(\$219,584)	(\$87,833)	(\$131,750)	(\$219,584)	(\$71,342)	(\$3,438)	(\$12,968)	\$0	\$0	(\$87)	(\$87,833)	(\$106,638)	(\$1,853)	(\$252)	(\$21,351)				
192	1845	Underground Conductors and Devices	\$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				
194	1845-4	Underground Conductors and Devices - Primary	(\$886,104)	(\$354,441)	(\$531,662)	(\$886,104)	(\$230,765)	(\$42,364)	(\$79,903)	(\$1,143)	\$0	(\$267)	(\$354,441)	(\$487,659)	(\$32,204)	(\$2,189)	(\$2,416)				
195	1845-5	Underground Conductors and Devices - Secondary	(\$27,405)	(\$10,962)	(\$16,443)	(\$27,405)	(\$8,904)	(\$429)	(\$1,618)	\$0	\$0	(\$11)	(\$10,962)	(\$13,309)	(\$231)	(\$31)	(\$2,665)				
196	1850	Line Transformers	(\$641,860)	(\$256,744)	(\$385,116)	(\$641,860)	(\$167,150)	(\$30,685)	(\$57,888)	(\$828)	\$0	(\$193)	(\$256,744)	(\$353,343)	(\$23,334)	(\$1,475)	(\$1,751)				
197	1855	Services	(\$358,906)	\$0	(\$358,906)	(\$358,906)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$332,675)	(\$14,108)	(\$5,384)	(\$6,738)				
198	1860	Meters	(\$639,181)	\$0	(\$639,181)	(\$639,181)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$515,273)	(\$95,144)	(\$28,764)	\$0				
199																					
200	Sub - Total		(\$5,217,590)	(\$2,065,650)	(\$3,151,941)	(\$5,217,590)	(\$1,383,792)	(\$228,041)	(\$446,315)	(\$5,842)	(\$13)	(\$1,647)	(\$2,065,650)	(\$2,782,623)	(\$224,437)	(\$44,889)	(\$71,312)				
201	General Plant																				
202	1905	Land	\$0																		
203	1906	Land Rights	\$0																		
204	1908	Buildings and Fixtures	(\$507,923)																		
205	1910	Leasehold Improvements	\$0																		
206	1915	Office Furniture and Equipment	(\$77,933)																		
207	1920	Computer Equipment - Hardware	(\$342,407)																		
208	1925	Computer Software	(\$663,989)																		
209	1930	Transportation Equipment	(\$501,781)																		
210	1935	Stores Equipment	(\$43,428)																		
211	1940	Tools, Shop and Garage Equipment	(\$149,634)																		
212	1945	Measurement and Testing Equipment	(\$17,353)																		
213	1950	Power Operated Equipment	\$0																		
214	1955	Communication Equipment	\$0																		
215	1960	Miscellaneous Equipment	\$0																		
216	1970	Load Management Controls - Customer Premises	\$0																		
217	1975	Load Management Controls - Utility Premises	\$0																		
218	1980	System Supervisory Equipment	(\$541,411)																		
219	1990	Other Tangible Property	\$0																		
220	2005	Property Under Capital Leases	\$0																		
221	2010	Electric Plant Purchased or Sold	\$0																		
222	Sub - Total		(\$2,845,860)																		
223																					
224	TOTAL - 2105 FA		(\$8,063,450)	(\$2,065,650)	(\$3,151,941)	(\$5,217,590)	(\$1,383,792)	(\$228,041)	(\$446,315)	(\$5,842)	(\$13)	(\$1,647)	(\$2,065,650)	(\$2,782,623)	(\$224,437)	(\$44,889)	(\$71,312)				
225																					
226	Accumulated Depreciation - 2120																				
227				Demand Allocation						Customer Allocation											
1				2		3		7		8		9		Sub -total		1		2		3	
228	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				
229	1565	Conservation and Demand Management	\$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				
232	1805-1	Land Station >50 kV	\$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				
234	1806	Land Rights	\$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				
236	1806-2	Land Rights Station <50 kV	\$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				
238	1808-1	Buildings and Fixtures > 50 kV	\$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				
240	1810	Leasehold Improvements	\$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				
242	1810-2	Leasehold Improvements <50 kV	\$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				
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				
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				
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				
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				
248	1825	Storage Battery Equipment	\$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				
250	1825-2	Storage Battery Equipment <50 kV	\$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				
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				
253	1830-4	Poles, Towers and Fixtures - Primary	\$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				
255	1835	Overhead Conductors and Devices	\$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
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
257	1835-4	Overhead Conductors and Devices - Primary	\$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
259	1840	Underground Conduit	\$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
261	1840-4	Underground Conduit - Primary	\$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
263	1845	Underground Conductors and Devices	\$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
265	1845-4	Underground Conductors and Devices - Primary	\$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
267	1850	Line Transformers	\$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
269	1860	Meters	\$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
272	General Plant																
273	1905	Land	\$0														
274	1906	Land Rights	\$0														
275	1908	Buildings and Fixtures	\$0														
276	1910	Leasehold Improvements	\$0														
277	1915	Office Furniture and Equipment	\$0														
278	1920	Computer Equipment - Hardware	\$0														
279	1925	Computer Software	\$0														
280	1930	Transportation Equipment	\$0														
281	1935	Stores Equipment	\$0														
282	1940	Tools, Shop and Garage Equipment	\$0														
283	1945	Measurement and Testing Equipment	\$0														
284	1950	Power Operated Equipment	\$0														
285	1955	Communication Equipment	\$0														
286	1960	Miscellaneous Equipment	\$0														
	1970	Load Management Controls - Customer Premises	\$0														
287																	
	1975	Load Management Controls - Utility Premises	\$0														
288																	
289	1980	System Supervisory Equipment	\$0														
290	1990	Other Tangible Property	\$0														
291	2005	Property Under Capital Leases	\$0														
292	2010	Electric Plant Purchased or Sold	\$0														
293	Sub - Total		\$0														
294																	
295	TOTAL - 2120		\$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																	
302																	
	Account	Description	Depreciation				Demand Allocation					Customer Allocation					
				Demand	Customer	Total	1	2	3	7	8	9	Sub -total	1	2	3	7
							Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light
303																	
304	1565	Conservation and Demand Management	\$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
306	1805-1	Land Station >50 kV	\$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
308	1806	Land Rights	\$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
310	1806-2	Land Rights Station <50 kV	\$15,109	\$15,109	\$0	\$15,109	\$10,297	\$1,745	\$3,013	\$27	\$4	\$23	\$15,109	\$0	\$0	\$0	\$0
311	1808	Buildings and Fixtures	\$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
313	1808-2	Buildings and Fixtures < 50 KV	\$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
315	1810-1	Leasehold Improvements >50 kV	\$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
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317																	
	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
318																	
	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
319																	
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$200,206	\$200,206	\$0	\$200,206	\$130,347	\$23,929	\$45,133	\$646	\$0	\$151	\$200,206	\$0	\$0	\$0	\$0
320																	

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
321	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$4,086	\$0	\$4,086	\$4,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,557	\$552	\$955	\$11
322	1825	Storage Battery Equipment	\$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
324	1825-2	Storage Battery Equipment <50 kV	\$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
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
327	1830-4	Poles, Towers and Fixtures - Primary	\$227,918	\$91,167	\$136,751	\$227,918	\$59,356	\$10,897	\$20,552	\$294	\$0	\$69	\$91,167	\$125,433	\$8,283	\$563	\$622
328	1830-5	Poles, Towers and Fixtures - Secondary	\$71,974	\$28,790	\$43,185	\$71,974	\$23,384	\$1,127	\$4,250	\$0	\$0	\$28	\$28,790	\$34,953	\$607	\$83	\$6,998
329	1835	Overhead Conductors and Devices	\$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
331	1835-4	Overhead Conductors and Devices - Primary	\$227,681	\$91,072	\$136,608	\$227,681	\$59,294	\$10,885	\$20,531	\$294	\$0	\$68	\$91,072	\$125,302	\$8,275	\$562	\$621
332	1835-5	Overhead Conductors and Devices - Secondary	\$42,083	\$16,833	\$25,250	\$42,083	\$13,673	\$659	\$2,485	\$0	\$0	\$17	\$16,833	\$20,437	\$355	\$48	\$4,092
333	1840	Underground Conduit	\$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
335	1840-4	Underground Conduit - Primary	\$56,214	\$22,486	\$33,729	\$56,214	\$14,640	\$2,688	\$5,069	\$73	\$0	\$17	\$22,486	\$30,937	\$2,043	\$139	\$153
336	1840-5	Underground Conduit - Secondary	\$99,937	\$39,975	\$59,962	\$99,937	\$32,469	\$1,565	\$5,902	\$0	\$0	\$39	\$39,975	\$48,533	\$843	\$115	\$9,717
337	1845	Underground Conductors and Devices	\$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
339	1845-4	Underground Conductors and Devices - Primary	\$279,557	\$111,823	\$167,734	\$279,557	\$72,804	\$13,365	\$25,209	\$361	\$0	\$84	\$111,823	\$153,852	\$10,160	\$691	\$762
340	1845-5	Underground Conductors and Devices - Secondary	\$8,646	\$3,458	\$5,188	\$8,646	\$2,809	\$135	\$511	\$0	\$0	\$3	\$3,458	\$4,199	\$73	\$10	\$841
341	1850	Line Transformers	\$260,016	\$104,006	\$156,010	\$260,016	\$67,712	\$12,431	\$23,450	\$336	\$0	\$78	\$104,006	\$143,139	\$9,453	\$597	\$709
342	1855	Services	\$143,821	\$0	\$143,821	\$143,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,310	\$5,653	\$2,158	\$2,700
343	1860	Meters	\$201,093	\$0	\$201,093	\$201,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162,110	\$29,933	\$9,049	\$0
344		Sub - Total	\$1,838,342	\$724,926	\$1,113,416	\$1,838,342	\$486,786	\$79,425	\$156,104	\$2,029	\$4	\$578	\$724,926	\$984,761	\$76,232	\$14,969	\$27,227
345																	
346		General Plant															
347	1905	Land	\$0														
348	1906	Land Rights	\$0														
349	1908	Buildings and Fixtures	\$246,050														
350	1910	Leasehold Improvements	\$0														
351	1915	Office Furniture and Equipment	\$31,531														
352	1920	Computer Equipment - Hardware	\$148,939														
353	1925	Computer Software	\$308,458														
354	1930	Transportation Equipment	\$0														
355	1935	Stores Equipment	\$21,872														
356	1940	Tools, Shop and Garage Equipment	\$49,245														
357	1945	Measurement and Testing Equipment	\$8,967														
358	1950	Power Operated Equipment	\$0														
359	1955	Communication Equipment	\$0														
360	1960	Miscellaneous Equipment	\$0														
361	1970	Load Management Controls - Customer Premises	\$0														
362	1975	Load Management Controls - Utility Premises	\$0														
363	1980	System Supervisory Equipment	\$196,963														
364	1990	Other Tangible Property	\$0														
365	2005	Property Under Capital Leases	\$0														
366	2010	Electric Plant Purchased or Sold	\$0														
367		Sub - Total	\$1,012,025				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368																	
369		TOTAL - 5705	\$2,850,366	\$724,926	\$1,113,416	\$1,838,342	\$486,786	\$79,425	\$156,104	\$2,029	\$4	\$578	\$724,926	\$984,761	\$76,232	\$14,969	\$27,227
370																	
371																	
372																	
373																	
374																	
375																	
	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
376																	
377	1565	Conservation and Demand Management	\$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
379	1805-1	Land Station >50 kV	\$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
381	1806	Land Rights	\$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
383	1806-2	Land Rights Station <50 kV	\$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
385	1808-1	Buildings and Fixtures > 50 kV	\$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
387	1810	Leasehold Improvements	\$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

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
389	1810-2	Leasehold Improvements <50 kV	\$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
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
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
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
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
395	1825	Storage Battery Equipment	\$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
397	1825-2	Storage Battery Equipment <50 kV	\$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
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
400	1830-4	Poles, Towers and Fixtures - Primary	\$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
402	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
404	1835-4	Overhead Conductors and Devices - Primary	\$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
406	1840	Underground Conduit	\$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
408	1840-4	Underground Conduit - Primary	\$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
410	1845	Underground Conductors and Devices	\$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
412	1845-4	Underground Conductors and Devices - Primary	\$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
414	1850	Line Transformers	\$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
416	1860	Meters	\$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
418	General Plant																
419	1905	Land	\$0														
420	1906	Land Rights	\$0														
421	1908	Buildings and Fixtures	\$0														
422	1910	Leasehold Improvements	\$0														
423	1915	Office Furniture and Equipment	\$0														
424	1920	Computer Equipment - Hardware	\$0														
425	1925	Computer Software	\$0														
426	1930	Transportation Equipment	\$0														
427	1935	Stores Equipment	\$0														
428	1940	Tools, Shop and Garage Equipment	\$0														
429	1945	Measurement and Testing Equipment	\$0														
430	1950	Power Operated Equipment	\$0														
431	1955	Communication Equipment	\$0														
432	1960	Miscellaneous Equipment	\$0														
433	1970	Load Management Controls - Customer Premises	\$0														
434	1975	Load Management Controls - Utility Premises	\$0														
435	1980	System Supervisory Equipment	\$0														
436	1990	Other Tangible Property	\$0														
437	2005	Property Under Capital Leases	\$0														
438	2010	Electric Plant Purchased or Sold	\$0														
439	Sub - Total		\$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
442																	
443																	
444	Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715																
445																	
446																	
447							Demand Allocation						Customer Allocation				
448							1	2	3	7	8	9	Sub -total	1	2	3	7
	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
449																	
450	1565	Conservation and Demand Management	\$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
452	1805-1	Land Station >50 kV	\$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
453	1805-2	Land Station <50 kV	\$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
455	1806-1	Land Rights Station >50 kV	\$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
457	1808	Buildings and Fixtures	\$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
459	1808-2	Buildings and Fixtures < 50 KV	\$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
461	1810-1	Leasehold Improvements >50 kV	\$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
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
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
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
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
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
468	1825	Storage Battery Equipment	\$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
470	1825-2	Storage Battery Equipment <50 kV	\$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
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
473	1830-4	Poles, Towers and Fixtures - Primary	\$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
475	1835	Overhead Conductors and Devices	\$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
477	1835-4	Overhead Conductors and Devices - Primary	\$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
479	1840	Underground Conduit	\$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
481	1840-4	Underground Conduit - Primary	\$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
483	1845	Underground Conductors and Devices	\$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
485	1845-4	Underground Conductors and Devices - Primary	\$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
487	1850	Line Transformers	\$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
489	1860	Meters	\$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
491	General Plant																
492	1905	Land	\$0														
493	1906	Land Rights	\$0														
494	1908	Buildings and Fixtures	\$0														
495	1910	Leasehold Improvements	\$0														
496	1915	Office Furniture and Equipment	\$0														
497	1920	Computer Equipment - Hardware	\$0														
498	1925	Computer Software	\$0														
499	1930	Transportation Equipment	\$0														
500	1935	Stores Equipment	\$0														
501	1940	Tools, Shop and Garage Equipment	\$0														
502	1945	Measurement and Testing Equipment	\$0														
503	1950	Power Operated Equipment	\$0														
504	1955	Communication Equipment	\$0														
505	1960	Miscellaneous Equipment	\$0														
506	1970	Load Management Controls - Customer Premises	\$0														
507	1975	Load Management Controls - Utility Premises	\$0														
508	1980	System Supervisory Equipment	\$0														
509	1990	Other Tangible Property	\$0														
510	2005	Property Under Capital Leases	\$0														
511	2010	Electric Plant Purchased or Sold	\$0														
512		Sub - Total	\$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
515																	
516																	
517	Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720																
518																	
519																	



	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
520							Demand Allocation 1						Customer Allocation				
521								2	3	7	8	9	Sub -total	1	2	3	7
	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
522	1565	Conservation and Demand Management	\$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
525	1805-1	Land Station >50 kV	\$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
527	1806	Land Rights	\$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
529	1806-2	Land Rights Station <50 kV	\$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
531	1808-1	Buildings and Fixtures > 50 kV	\$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
533	1810	Leasehold Improvements	\$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
535	1810-2	Leasehold Improvements <50 kV	\$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
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
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
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
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
541	1825	Storage Battery Equipment	\$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
543	1825-2	Storage Battery Equipment <50 kV	\$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
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
546	1830-4	Poles, Towers and Fixtures - Primary	\$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
548	1835	Overhead Conductors and Devices	\$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
550	1835-4	Overhead Conductors and Devices - Primary	\$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
552	1840	Underground Conduit	\$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
554	1840-4	Underground Conduit - Primary	\$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
556	1845	Underground Conductors and Devices	\$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
558	1845-4	Underground Conductors and Devices - Primary	\$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
560	1850	Line Transformers	\$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
562	1860	Meters	\$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
564	General Plant																
565	1905	Land	\$0														
566	1906	Land Rights	\$0														
567	1908	Buildings and Fixtures	\$0														
568	1910	Leasehold Improvements	\$0														
569	1915	Office Furniture and Equipment	\$0														
570	1920	Computer Equipment - Hardware	\$0														
571	1925	Computer Software	\$0														
572	1930	Transportation Equipment	\$0														
573	1935	Stores Equipment	\$0														
574	1940	Tools, Shop and Garage Equipment	\$0														
575	1945	Measurement and Testing Equipment	\$0														
576	1950	Power Operated Equipment	\$0														
577	1955	Communication Equipment	\$0														
578	1960	Miscellaneous Equipment	\$0														
579	1970	Load Management Controls - Customer Premises	\$0														
580	1975	Load Management Controls - Utility Premises	\$0														
581	1980	System Supervisory Equipment	\$0														
582	1990	Other Tangible Property	\$0														
583	2005	Property Under Capital Leases	\$0														

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
584	2010	Electric Plant Purchased or Sold	\$0														
585	Sub - Total		\$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
588																	
589							Demand Allocation							Customer Allocation			
590							1	2	3	7	8	9	Sub -total	1	2	3	7
	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
591																	
592	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	84.45%	7.31%	5.54%	2.02%
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%
594	1805-1	Land Station >50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
595	1805-2	Land Station <50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	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%
597	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
598	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	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%
600	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
601	1808-2	Buildings and Fixtures < 50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	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%
603	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
604	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
605	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
606	1820	Distribution Station Equipment - Normally Primary below 50 kV					68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
607	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
608	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%	100.00%	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%	62.58%	13.51%	23.37%	0.28%
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%
611	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
612	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	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%
614	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
615	1830-4	Poles, Towers and Fixtures - Primary	100%	40%	60%	100%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%	100.00%	91.72%	6.06%	0.41%	0.45%
616	1830-5	Poles, Towers and Fixtures - Secondary	100%	40%	60%	100%	81.22%	3.91%	14.76%	0.00%	0.00%	0.10%	100.00%	80.94%	1.41%	0.19%	16.21%
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%
618	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
619	1835-4	Overhead Conductors and Devices - Primary	100%	40%	60%	100%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%	100.00%	91.72%	6.06%	0.41%	0.45%
620	1835-5	Overhead Conductors and Devices - Secondary	100%	40%	60%	100%	81.22%	3.91%	14.76%	0.00%	0.00%	0.10%	100.00%	80.94%	1.41%	0.19%	16.21%
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%
622	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
623	1840-4	Underground Conduit - Primary	100%	40%	60%	100%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%	100.00%	91.72%	6.06%	0.41%	0.45%
624	1840-5	Underground Conduit - Secondary	100%	40%	60%	100%	81.22%	3.91%	14.76%	0.00%	0.00%	0.10%	100.00%	80.94%	1.41%	0.19%	16.21%
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%
626	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	0.00%	0.00%
627	1845-4	Underground Conductors and Devices - Primary	100%	40%	60%	100%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%	100.00%	91.72%	6.06%	0.41%	0.45%
628	1845-5	Underground Conductors and Devices - Secondary	100%	40%	60%	100%	81.22%	3.91%	14.76%	0.00%	0.00%	0.10%	100.00%	80.94%	1.41%	0.19%	16.21%
629	1850	Line Transformers	100%	40%	60%	100%	65.10%	11.95%	22.55%	0.32%	0.00%	0.08%	100.00%	91.75%	6.06%	0.38%	0.45%
630	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	92.69%	3.93%	1.50%	1.88%
631	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	80.61%	14.89%	4.50%	0.00%
632																	
633	General Plant																
634	1905	Land	100%														
635	1906	Land Rights	100%														
636	1908	Buildings and Fixtures	100%														
637	1910	Leasehold Improvements	100%														
638	1915	Office Furniture and Equipment	100%														
639	1920	Computer Equipment - Hardware	100%														
640	1925	Computer Software	100%														
641	1930	Transportation Equipment	100%														
642	1935	Stores Equipment	100%														
643	1940	Tools, Shop and Garage Equipment	100%														
644	1945	Measurement and Testing Equipment	100%														
645	1950	Power Operated Equipment	100%														
646	1955	Communication Equipment	100%														
647	1960	Miscellaneous Equipment	100%														
648	1970	Load Management Controls - Customer Premises	100%														

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH
	1975	Load Management Controls - Utility															
649		Premises	100%														
650	1980	System Supervisory Equipment	100%														
651	1990	Other Tangible Property	100%														
652	2005	Property Under Capital Leases	100%														
653	2010	Electric Plant Purchased or Sold	100%														



	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
14										
15				A & G Allocation						
16	8	9	Sub -total	1	2	3	7	8	9	Sub -total
17	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
18	\$0	\$0	\$0							
19	\$0	\$0	\$0							
20	\$0	\$0	\$0							
21	\$0	\$0	\$0							
22	\$0	\$0	\$0							
23	\$0	\$0	\$0							
24	\$0	\$0	\$0							
25	\$0	\$0	\$0							
26	\$0	\$0	\$0							
27	\$0	\$0	\$0							
28	\$0	\$0	\$0							
29	\$0	\$0	\$0							
30	\$0	\$0	\$0							
31	\$0	\$0	\$0							
32	\$0	\$0	\$0							
33	\$0	\$0	\$0							
34	\$0	\$0	\$0							
35	(\$1)	(\$3)	(\$1,261)							
36	\$0	\$0	\$0							
37	\$0	\$0	\$0							
38	\$0	\$0	\$0							
39	\$0	\$0	\$0							
40	\$0	\$0	\$0							
41	(\$5,777)	(\$2,655)	(\$623,227)							
42	(\$1,695)	(\$779)	(\$196,809)							
43	\$0	\$0	\$0							
44	\$0	\$0	\$0							
45	(\$6,670)	(\$3,066)	(\$719,532)							
46	(\$1,145)	(\$526)	(\$132,994)							
47	\$0	\$0	\$0							
48	\$0	\$0	\$0							
49	(\$9,621)	(\$4,422)	(\$1,037,880)							
50	(\$15,888)	(\$7,303)	(\$1,845,119)							
51	\$0	\$0	\$0							
52	\$0	\$0	\$0							
53	(\$12,024)	(\$5,527)	(\$1,297,074)							
54	(\$345)	(\$159)	(\$40,116)							
55	(\$29,970)	(\$13,775)	(\$3,231,980)							
56	\$0	\$0	(\$3,392,733)							
57	\$0	\$0	(\$86,098)							
58	(\$83,137)	(\$38,215)	(\$12,604,822)							
59										

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
60				\$0	\$0	\$0	\$0	\$0	\$0	\$0
61				\$0	\$0	\$0	\$0	\$0	\$0	\$0
62				\$0	\$0	\$0	\$0	\$0	\$0	\$0
63				\$0	\$0	\$0	\$0	\$0	\$0	\$0
64				\$0	\$0	\$0	\$0	\$0	\$0	\$0
65				\$0	\$0	\$0	\$0	\$0	\$0	\$0
66				\$0	\$0	\$0	\$0	\$0	\$0	\$0
67				\$0	\$0	\$0	\$0	\$0	\$0	\$0
68				\$0	\$0	\$0	\$0	\$0	\$0	\$0
69				\$0	\$0	\$0	\$0	\$0	\$0	\$0
70				\$0	\$0	\$0	\$0	\$0	\$0	\$0
71				\$0	\$0	\$0	\$0	\$0	\$0	\$0
72				\$0	\$0	\$0	\$0	\$0	\$0	\$0
73				\$0	\$0	\$0	\$0	\$0	\$0	\$0
74				\$0	\$0	\$0	\$0	\$0	\$0	\$0
75				\$0	\$0	\$0	\$0	\$0	\$0	\$0
76				\$0	\$0	\$0	\$0	\$0	\$0	\$0
77				\$0	\$0	\$0	\$0	\$0	\$0	\$0
78				\$0	\$0	\$0	\$0	\$0	\$0	\$0
79				\$0	\$0	\$0	\$0	\$0	\$0	\$0
80				\$0	\$0	\$0	\$0	\$0	\$0	\$0
81										
82	(\$83,137)	(\$38,215)	(\$12,604,822)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83										
84										
85				A & G Allocation						
86	8	9	Sub -total	1	2	3	7	8	9	Sub -total
87	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
88	\$0	\$0	\$0							
89	\$0	\$0	\$0							
90	\$0	\$0	\$0							
91	\$0	\$0	\$0							
92	\$0	\$0	\$0							
93	\$0	\$0	\$0							
94	\$0	\$0	\$0							
95	\$0	\$0	\$0							
96	\$0	\$0	\$0							
97	\$0	\$0	\$0							
98	\$0	\$0	\$0							
99	\$0	\$0	\$0							
100	\$0	\$0	\$0							
101	\$0	\$0	\$0							
102	\$0	\$0	\$0							
103	\$0	\$0	\$0							
104	\$0	\$0	\$0							
105	\$0	\$0	\$101							
106	\$0	\$0	\$0							
107	\$0	\$0	\$0							
108	\$0	\$0	\$0							
109	\$0	\$0	\$0							
110	\$0	\$0	\$0							
111	\$459	\$211	\$49,565							
112	\$135	\$62	\$15,652							
113	\$0	\$0	\$0							
114	\$0	\$0	\$0							
115	\$540	\$248	\$58,199							
116	\$93	\$43	\$10,757							
117	\$0	\$0	\$0							
118	\$0	\$0	\$0							
119	\$704	\$324	\$75,962							
120	\$1,163	\$534	\$135,043							
121	\$0	\$0	\$0							
122	\$0	\$0	\$0							
123	\$882	\$406	\$95,180							

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
124	\$25	\$12	\$2,944							
125	\$2,228	\$1,024	\$240,310							
126	\$0	\$0	\$251,622							
127	\$0	\$0	\$6,821							
128										
129	\$6,230	\$2,863	\$942,155							
130										
131				\$0	\$0	\$0	\$0	\$0	\$0	\$0
132				\$0	\$0	\$0	\$0	\$0	\$0	\$0
133				\$0	\$0	\$0	\$0	\$0	\$0	\$0
134				\$0	\$0	\$0	\$0	\$0	\$0	\$0
135				\$0	\$0	\$0	\$0	\$0	\$0	\$0
136				\$0	\$0	\$0	\$0	\$0	\$0	\$0
137				\$0	\$0	\$0	\$0	\$0	\$0	\$0
138				\$0	\$0	\$0	\$0	\$0	\$0	\$0
139				\$0	\$0	\$0	\$0	\$0	\$0	\$0
140				\$0	\$0	\$0	\$0	\$0	\$0	\$0
141				\$0	\$0	\$0	\$0	\$0	\$0	\$0
142				\$0	\$0	\$0	\$0	\$0	\$0	\$0
143				\$0	\$0	\$0	\$0	\$0	\$0	\$0
144				\$0	\$0	\$0	\$0	\$0	\$0	\$0
145				\$0	\$0	\$0	\$0	\$0	\$0	\$0
146				\$0	\$0	\$0	\$0	\$0	\$0	\$0
147				\$0	\$0	\$0	\$0	\$0	\$0	\$0
148				\$0	\$0	\$0	\$0	\$0	\$0	\$0
149				\$0	\$0	\$0	\$0	\$0	\$0	\$0
150				\$0	\$0	\$0	\$0	\$0	\$0	\$0
151				\$0	\$0	\$0	\$0	\$0	\$0	\$0
152										
153	\$6,230	\$2,863	\$942,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154										
155										
156				A & G Allocation						
157	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
158										
159	\$0	\$0	\$0							
160	\$0	\$0	\$0							
161	\$0	\$0	\$0							
162	\$0	\$0	\$0							
163	\$0	\$0	\$0							
164	\$0	\$0	\$0							
165	\$0	\$0	\$0							
166	\$0	\$0	\$0							
167	\$0	\$0	\$0							
168	\$0	\$0	\$0							
169	\$0	\$0	\$0							
170	\$0	\$0	\$0							
171	\$0	\$0	\$0							
172	\$0	\$0	\$0							
173	\$0	\$0	\$0							
174	\$0	\$0	\$0							
175	\$0	\$0	\$0							
176	(\$5)	(\$27)	(\$11,985)							
177	\$0	\$0	\$0							
178	\$0	\$0	\$0							
179	\$0	\$0	\$0							
180	\$0	\$0	\$0							
181	\$0	\$0	\$0							
182	(\$3,633)	(\$1,670)	(\$391,912)							
183	(\$1,066)	(\$490)	(\$123,762)							
184	\$0	\$0	\$0							
185	\$0	\$0	\$0							
186	(\$3,811)	(\$1,752)	(\$411,125)							
187	(\$654)	(\$301)	(\$75,990)							
188	\$0	\$0	\$0							
189	\$0	\$0	\$0							

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
190	(\$687)	(\$316)	(\$74,109)							
191	(\$1,134)	(\$521)	(\$131,750)							
192	\$0	\$0	\$0							
193	\$0	\$0	\$0							
194	(\$4,929)	(\$2,265)	(\$531,662)							
195	(\$142)	(\$65)	(\$16,443)							
196	(\$3,571)	(\$1,641)	(\$385,116)							
197	\$0	\$0	(\$358,906)							
198	\$0	\$0	(\$639,181)							
199										
200	(\$19,632)	(\$9,048)	(\$3,151,941)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201										
202				\$0	\$0	\$0	\$0	\$0	\$0	\$0
203				\$0	\$0	\$0	\$0	\$0	\$0	\$0
204				(\$405,075)	(\$40,348)	(\$50,519)	(\$8,809)	(\$2,046)	(\$1,126)	(\$507,923)
205				\$0	\$0	\$0	\$0	\$0	\$0	\$0
206				(\$62,152)	(\$6,191)	(\$7,751)	(\$1,352)	(\$314)	(\$173)	(\$77,933)
207				(\$273,074)	(\$27,200)	(\$34,056)	(\$5,939)	(\$1,380)	(\$759)	(\$342,407)
208				(\$529,539)	(\$52,745)	(\$66,041)	(\$11,516)	(\$2,675)	(\$1,472)	(\$663,989)
209				(\$400,177)	(\$39,860)	(\$49,908)	(\$8,703)	(\$2,022)	(\$1,112)	(\$501,781)
210				(\$34,635)	(\$3,450)	(\$4,319)	(\$753)	(\$175)	(\$96)	(\$43,428)
211				(\$119,335)	(\$11,886)	(\$14,883)	(\$2,595)	(\$603)	(\$332)	(\$149,634)
212				(\$13,840)	(\$1,379)	(\$1,726)	(\$301)	(\$70)	(\$38)	(\$17,353)
213				\$0	\$0	\$0	\$0	\$0	\$0	\$0
214				\$0	\$0	\$0	\$0	\$0	\$0	\$0
215				\$0	\$0	\$0	\$0	\$0	\$0	\$0
216				\$0	\$0	\$0	\$0	\$0	\$0	\$0
217				\$0	\$0	\$0	\$0	\$0	\$0	\$0
218				(\$431,782)	(\$43,008)	(\$53,850)	(\$9,390)	(\$2,181)	(\$1,200)	(\$541,411)
219				\$0	\$0	\$0	\$0	\$0	\$0	\$0
220				\$0	\$0	\$0	\$0	\$0	\$0	\$0
221				\$0	\$0	\$0	\$0	\$0	\$0	\$0
222				(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)	(\$2,845,860)
223										
224	(\$19,632)	(\$9,048)	(\$3,151,941)	(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)	(\$2,845,860)
225										
226										
227				A & G Allocation						
228	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
229										
230	\$0	\$0	\$0							
231	\$0	\$0	\$0							
232	\$0	\$0	\$0							
233	\$0	\$0	\$0							
234	\$0	\$0	\$0							
235	\$0	\$0	\$0							
236	\$0	\$0	\$0							
237	\$0	\$0	\$0							
238	\$0	\$0	\$0							
239	\$0	\$0	\$0							
240	\$0	\$0	\$0							
241	\$0	\$0	\$0							
242	\$0	\$0	\$0							
243	\$0	\$0	\$0							
244	\$0	\$0	\$0							
245	\$0	\$0	\$0							
246	\$0	\$0	\$0							
247	\$0	\$0	\$0							
248	\$0	\$0	\$0							
249	\$0	\$0	\$0							
250	\$0	\$0	\$0							
251	\$0	\$0	\$0							
252	\$0	\$0	\$0							
253	\$0	\$0	\$0							
254	\$0	\$0	\$0							
255	\$0	\$0	\$0							

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
256	\$0	\$0	\$0							
257	\$0	\$0	\$0							
258	\$0	\$0	\$0							
259	\$0	\$0	\$0							
260	\$0	\$0	\$0							
261	\$0	\$0	\$0							
262	\$0	\$0	\$0							
263	\$0	\$0	\$0							
264	\$0	\$0	\$0							
265	\$0	\$0	\$0							
266	\$0	\$0	\$0							
267	\$0	\$0	\$0							
268	\$0	\$0	\$0							
269	\$0	\$0	\$0							
270										
271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272										
273				\$0	\$0	\$0	\$0	\$0	\$0	\$0
274				\$0	\$0	\$0	\$0	\$0	\$0	\$0
275				\$0	\$0	\$0	\$0	\$0	\$0	\$0
276				\$0	\$0	\$0	\$0	\$0	\$0	\$0
277				\$0	\$0	\$0	\$0	\$0	\$0	\$0
278				\$0	\$0	\$0	\$0	\$0	\$0	\$0
279				\$0	\$0	\$0	\$0	\$0	\$0	\$0
280				\$0	\$0	\$0	\$0	\$0	\$0	\$0
281				\$0	\$0	\$0	\$0	\$0	\$0	\$0
282				\$0	\$0	\$0	\$0	\$0	\$0	\$0
283				\$0	\$0	\$0	\$0	\$0	\$0	\$0
284				\$0	\$0	\$0	\$0	\$0	\$0	\$0
285				\$0	\$0	\$0	\$0	\$0	\$0	\$0
286				\$0	\$0	\$0	\$0	\$0	\$0	\$0
287				\$0	\$0	\$0	\$0	\$0	\$0	\$0
288				\$0	\$0	\$0	\$0	\$0	\$0	\$0
289				\$0	\$0	\$0	\$0	\$0	\$0	\$0
290				\$0	\$0	\$0	\$0	\$0	\$0	\$0
291				\$0	\$0	\$0	\$0	\$0	\$0	\$0
292				\$0	\$0	\$0	\$0	\$0	\$0	\$0
293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
294										
295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
296										
297										
298										
299										
300										
301				A & G Allocation						
302	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
303										
304	\$0	\$0	\$0							
305	\$0	\$0	\$0							
306	\$0	\$0	\$0							
307	\$0	\$0	\$0							
308	\$0	\$0	\$0							
309	\$0	\$0	\$0							
310	\$0	\$0	\$0							
311	\$0	\$0	\$0							
312	\$0	\$0	\$0							
313	\$0	\$0	\$0							
314	\$0	\$0	\$0							
315	\$0	\$0	\$0							
316	\$0	\$0	\$0							
317	\$0	\$0	\$0							
318	\$0	\$0	\$0							
319	\$0	\$0	\$0							
320	\$0	\$0	\$0							

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
321	\$2	\$9	\$4,086							
322	\$0	\$0	\$0							
323	\$0	\$0	\$0							
324	\$0	\$0	\$0							
325	\$0	\$0	\$0							
326	\$0	\$0	\$0							
327	\$1,268	\$583	\$136,751							
328	\$372	\$171	\$43,185							
329	\$0	\$0	\$0							
330	\$0	\$0	\$0							
331	\$1,266	\$582	\$136,608							
332	\$217	\$100	\$25,250							
333	\$0	\$0	\$0							
334	\$0	\$0	\$0							
335	\$313	\$144	\$33,729							
336	\$516	\$237	\$59,962							
337	\$0	\$0	\$0							
338	\$0	\$0	\$0							
339	\$1,555	\$715	\$167,734							
340	\$45	\$21	\$5,188							
341	\$1,447	\$665	\$156,010							
342	\$0	\$0	\$143,821							
343	\$0	\$0	\$201,093							
344	\$7,000	\$3,226	\$1,113,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345										
346										
347				\$0	\$0	\$0	\$0	\$0	\$0	\$0
348				\$0	\$0	\$0	\$0	\$0	\$0	\$0
349				\$196,228	\$19,545	\$24,472	\$4,268	\$991	\$545	\$246,050
350				\$0	\$0	\$0	\$0	\$0	\$0	\$0
351				\$25,146	\$2,505	\$3,136	\$547	\$127	\$70	\$31,531
352				\$118,780	\$11,831	\$14,814	\$2,583	\$600	\$330	\$148,939
353				\$245,999	\$24,503	\$30,680	\$5,350	\$1,243	\$684	\$308,458
354				\$0	\$0	\$0	\$0	\$0	\$0	\$0
355				\$17,443	\$1,737	\$2,175	\$379	\$88	\$48	\$21,872
356				\$39,273	\$3,912	\$4,898	\$854	\$198	\$109	\$49,245
357				\$7,152	\$712	\$892	\$156	\$36	\$20	\$8,967
358				\$0	\$0	\$0	\$0	\$0	\$0	\$0
359				\$0	\$0	\$0	\$0	\$0	\$0	\$0
360				\$0	\$0	\$0	\$0	\$0	\$0	\$0
361				\$0	\$0	\$0	\$0	\$0	\$0	\$0
362				\$0	\$0	\$0	\$0	\$0	\$0	\$0
363				\$157,080	\$15,646	\$19,590	\$3,416	\$794	\$437	\$196,963
364				\$0	\$0	\$0	\$0	\$0	\$0	\$0
365				\$0	\$0	\$0	\$0	\$0	\$0	\$0
366				\$0	\$0	\$0	\$0	\$0	\$0	\$0
367	\$0	\$0	\$0	\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244	\$1,012,025
368										
369	\$7,000	\$3,226	\$1,113,416	\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244	\$1,012,025
370										
371										
372										
373										
374				A & G Allocation						
375	8	9	Sub -total	1	2	3	7	8	9	Sub -total
376	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
377	\$0	\$0	\$0							
378	\$0	\$0	\$0							
379	\$0	\$0	\$0							
380	\$0	\$0	\$0							
381	\$0	\$0	\$0							
382	\$0	\$0	\$0							
383	\$0	\$0	\$0							
384	\$0	\$0	\$0							
385	\$0	\$0	\$0							
386	\$0	\$0	\$0							
387	\$0	\$0	\$0							
388	\$0	\$0	\$0							

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
389	\$0	\$0	\$0							
390	\$0	\$0	\$0							
391	\$0	\$0	\$0							
392	\$0	\$0	\$0							
393	\$0	\$0	\$0							
394	\$0	\$0	\$0							
395	\$0	\$0	\$0							
396	\$0	\$0	\$0							
397	\$0	\$0	\$0							
398	\$0	\$0	\$0							
399	\$0	\$0	\$0							
400	\$0	\$0	\$0							
401	\$0	\$0	\$0							
402	\$0	\$0	\$0							
403	\$0	\$0	\$0							
404	\$0	\$0	\$0							
405	\$0	\$0	\$0							
406	\$0	\$0	\$0							
407	\$0	\$0	\$0							
408	\$0	\$0	\$0							
409	\$0	\$0	\$0							
410	\$0	\$0	\$0							
411	\$0	\$0	\$0							
412	\$0	\$0	\$0							
413	\$0	\$0	\$0							
414	\$0	\$0	\$0							
415	\$0	\$0	\$0							
416	\$0	\$0	\$0							
417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418										
419				\$0	\$0	\$0	\$0	\$0	\$0	\$0
420				\$0	\$0	\$0	\$0	\$0	\$0	\$0
421				\$0	\$0	\$0	\$0	\$0	\$0	\$0
422				\$0	\$0	\$0	\$0	\$0	\$0	\$0
423				\$0	\$0	\$0	\$0	\$0	\$0	\$0
424				\$0	\$0	\$0	\$0	\$0	\$0	\$0
425				\$0	\$0	\$0	\$0	\$0	\$0	\$0
426				\$0	\$0	\$0	\$0	\$0	\$0	\$0
427				\$0	\$0	\$0	\$0	\$0	\$0	\$0
428				\$0	\$0	\$0	\$0	\$0	\$0	\$0
429				\$0	\$0	\$0	\$0	\$0	\$0	\$0
430				\$0	\$0	\$0	\$0	\$0	\$0	\$0
431				\$0	\$0	\$0	\$0	\$0	\$0	\$0
432				\$0	\$0	\$0	\$0	\$0	\$0	\$0
433				\$0	\$0	\$0	\$0	\$0	\$0	\$0
434				\$0	\$0	\$0	\$0	\$0	\$0	\$0
435				\$0	\$0	\$0	\$0	\$0	\$0	\$0
436				\$0	\$0	\$0	\$0	\$0	\$0	\$0
437				\$0	\$0	\$0	\$0	\$0	\$0	\$0
438				\$0	\$0	\$0	\$0	\$0	\$0	\$0
439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440										
441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442										
443										
444										
445										
446										
447				A & G Allocation						
448	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
449										
450	\$0	\$0	\$0							
451	\$0	\$0	\$0							
452	\$0	\$0	\$0							

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
453	\$0	\$0	\$0							
454	\$0	\$0	\$0							
455	\$0	\$0	\$0							
456	\$0	\$0	\$0							
457	\$0	\$0	\$0							
458	\$0	\$0	\$0							
459	\$0	\$0	\$0							
460	\$0	\$0	\$0							
461	\$0	\$0	\$0							
462	\$0	\$0	\$0							
463	\$0	\$0	\$0							
464	\$0	\$0	\$0							
465	\$0	\$0	\$0							
466	\$0	\$0	\$0							
467	\$0	\$0	\$0							
468	\$0	\$0	\$0							
469	\$0	\$0	\$0							
470	\$0	\$0	\$0							
471	\$0	\$0	\$0							
472	\$0	\$0	\$0							
473	\$0	\$0	\$0							
474	\$0	\$0	\$0							
475	\$0	\$0	\$0							
476	\$0	\$0	\$0							
477	\$0	\$0	\$0							
478	\$0	\$0	\$0							
479	\$0	\$0	\$0							
480	\$0	\$0	\$0							
481	\$0	\$0	\$0							
482	\$0	\$0	\$0							
483	\$0	\$0	\$0							
484	\$0	\$0	\$0							
485	\$0	\$0	\$0							
486	\$0	\$0	\$0							
487	\$0	\$0	\$0							
488	\$0	\$0	\$0							
489	\$0	\$0	\$0							
490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
491										
492				\$0	\$0	\$0	\$0	\$0	\$0	\$0
493				\$0	\$0	\$0	\$0	\$0	\$0	\$0
494				\$0	\$0	\$0	\$0	\$0	\$0	\$0
495				\$0	\$0	\$0	\$0	\$0	\$0	\$0
496				\$0	\$0	\$0	\$0	\$0	\$0	\$0
497				\$0	\$0	\$0	\$0	\$0	\$0	\$0
498				\$0	\$0	\$0	\$0	\$0	\$0	\$0
499				\$0	\$0	\$0	\$0	\$0	\$0	\$0
500				\$0	\$0	\$0	\$0	\$0	\$0	\$0
501				\$0	\$0	\$0	\$0	\$0	\$0	\$0
502				\$0	\$0	\$0	\$0	\$0	\$0	\$0
503				\$0	\$0	\$0	\$0	\$0	\$0	\$0
504				\$0	\$0	\$0	\$0	\$0	\$0	\$0
505				\$0	\$0	\$0	\$0	\$0	\$0	\$0
506				\$0	\$0	\$0	\$0	\$0	\$0	\$0
507				\$0	\$0	\$0	\$0	\$0	\$0	\$0
508				\$0	\$0	\$0	\$0	\$0	\$0	\$0
509				\$0	\$0	\$0	\$0	\$0	\$0	\$0
510				\$0	\$0	\$0	\$0	\$0	\$0	\$0
511				\$0	\$0	\$0	\$0	\$0	\$0	\$0
512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513										
514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515										
516										
517										
518										
519										



	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
520	89Sub -total			A & G Allocation						
521				1	2	3	7	8	9	Sub -total
	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
522										
523	\$0	\$0	\$0							
524	\$0	\$0	\$0							
525	\$0	\$0	\$0							
526	\$0	\$0	\$0							
527	\$0	\$0	\$0							
528	\$0	\$0	\$0							
529	\$0	\$0	\$0							
530	\$0	\$0	\$0							
531	\$0	\$0	\$0							
532	\$0	\$0	\$0							
533	\$0	\$0	\$0							
534	\$0	\$0	\$0							
535	\$0	\$0	\$0							
536	\$0	\$0	\$0							
537	\$0	\$0	\$0							
538	\$0	\$0	\$0							
539	\$0	\$0	\$0							
540	\$0	\$0	\$0							
541	\$0	\$0	\$0							
542	\$0	\$0	\$0							
543	\$0	\$0	\$0							
544	\$0	\$0	\$0							
545	\$0	\$0	\$0							
546	\$0	\$0	\$0							
547	\$0	\$0	\$0							
548	\$0	\$0	\$0							
549	\$0	\$0	\$0							
550	\$0	\$0	\$0							
551	\$0	\$0	\$0							
552	\$0	\$0	\$0							
553	\$0	\$0	\$0							
554	\$0	\$0	\$0							
555	\$0	\$0	\$0							
556	\$0	\$0	\$0							
557	\$0	\$0	\$0							
558	\$0	\$0	\$0							
559	\$0	\$0	\$0							
560	\$0	\$0	\$0							
561	\$0	\$0	\$0							
562	\$0	\$0	\$0							
563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
564										
565				\$0	\$0	\$0	\$0	\$0	\$0	\$0
566				\$0	\$0	\$0	\$0	\$0	\$0	\$0
567				\$0	\$0	\$0	\$0	\$0	\$0	\$0
568				\$0	\$0	\$0	\$0	\$0	\$0	\$0
569				\$0	\$0	\$0	\$0	\$0	\$0	\$0
570				\$0	\$0	\$0	\$0	\$0	\$0	\$0
571				\$0	\$0	\$0	\$0	\$0	\$0	\$0
572				\$0	\$0	\$0	\$0	\$0	\$0	\$0
573				\$0	\$0	\$0	\$0	\$0	\$0	\$0
574				\$0	\$0	\$0	\$0	\$0	\$0	\$0
575				\$0	\$0	\$0	\$0	\$0	\$0	\$0
576				\$0	\$0	\$0	\$0	\$0	\$0	\$0
577				\$0	\$0	\$0	\$0	\$0	\$0	\$0
578				\$0	\$0	\$0	\$0	\$0	\$0	\$0
579				\$0	\$0	\$0	\$0	\$0	\$0	\$0
580				\$0	\$0	\$0	\$0	\$0	\$0	\$0
581				\$0	\$0	\$0	\$0	\$0	\$0	\$0
582				\$0	\$0	\$0	\$0	\$0	\$0	\$0
583				\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
584				\$0	\$0	\$0	\$0	\$0	\$0	\$0
585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586										
587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588										
589				A & G Allocation						
590	8	9	Sub -total	1	2	3	7	8	9	Sub -total
	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
591										
592	0.46%	0.23%	100.00%							
593	0.00%	0.00%	0.00%							
594	0.00%	0.00%	0.00%							
595	0.00%	0.00%	0.00%							
596	0.00%	0.00%	0.00%							
597	0.00%	0.00%	0.00%							
598	0.00%	0.00%	0.00%							
599	0.00%	0.00%	0.00%							
600	0.00%	0.00%	0.00%							
601	0.00%	0.00%	0.00%							
602	0.00%	0.00%	0.00%							
603	0.00%	0.00%	0.00%							
604	0.00%	0.00%	0.00%							
605	0.00%	0.00%	0.00%							
606	0.00%	0.00%	0.00%							
607	0.00%	0.00%	0.00%							
608	0.00%	0.00%	0.00%							
609	0.04%	0.22%	100.00%							
610	0.00%	0.00%	0.00%							
611	0.00%	0.00%	0.00%							
612	0.00%	0.00%	0.00%							
613	0.00%	0.00%	0.00%							
614	0.00%	0.00%	0.00%							
615	0.93%	0.43%	100.00%							
616	0.86%	0.40%	100.00%							
617	0.00%	0.00%	0.00%							
618	0.00%	0.00%	0.00%							
619	0.93%	0.43%	100.00%							
620	0.86%	0.40%	100.00%							
621	0.00%	0.00%	0.00%							
622	0.00%	0.00%	0.00%							
623	0.93%	0.43%	100.00%							
624	0.86%	0.40%	100.00%							
625	0.00%	0.00%	0.00%							
626	0.00%	0.00%	0.00%							
627	0.93%	0.43%	100.00%							
628	0.86%	0.40%	100.00%							
629	0.93%	0.43%	100.00%							
630	0.00%	0.00%	100.00%							
631	0.00%	0.00%	100.00%							
632										
633										
634				80%	8%	10%	2%	0%	0%	100%
635				80%	8%	10%	2%	0%	0%	100%
636				80%	8%	10%	2%	0%	0%	100%
637				80%	8%	10%	2%	0%	0%	100%
638				80%	8%	10%	2%	0%	0%	100%
639				80%	8%	10%	2%	0%	0%	100%
640				80%	8%	10%	2%	0%	0%	100%
641				80%	8%	10%	2%	0%	0%	100%
642				80%	8%	10%	2%	0%	0%	100%
643				80%	8%	10%	2%	0%	0%	100%
644				80%	8%	10%	2%	0%	0%	100%
645				80%	8%	10%	2%	0%	0%	100%
646				80%	8%	10%	2%	0%	0%	100%
647				80%	8%	10%	2%	0%	0%	100%
648				80%	8%	10%	2%	0%	0%	100%

	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
649				80%	8%	10%	2%	0%	0%	100%
650				80%	8%	10%	2%	0%	0%	100%
651				80%	8%	10%	2%	0%	0%	100%
652				80%	8%	10%	2%	0%	0%	100%
653				80%	8%	10%	2%	0%	0%	100%

**EB-2016-0086 2017 TEST****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	17294	758

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

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

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

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b>Distribution Plant</b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%

1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	<b>Operation</b>			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%

5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%
	<b>Maintenance</b>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	60%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	60%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	60%
5145	Maintenance of Underground Conduit	1840 D	1840 C	60%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	60%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

	A	B	C	D	E	F	J	K	L
1									
2									
3									
4	<b>EB-2016-0086 2017 TEST</b>								
5	<b>Sheet E2 Allocator Worksheet -</b>								
6									
7	<div> <b>Details:</b>  The worksheet below details how allocators are derived. </div>								
8									
9									
10									
11									
12									
13									
14				1	2	3	7	8	9
15	Explanation	ID and Factors	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
16									
17	Demand Allocators								
18									
19	1 cp								
20	Transformation CP	TCP1	100.00%	71.61%	10.53%	17.74%	0.00%	0.00%	0.12%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	71.61%	10.53%	17.74%	0.00%	0.00%	0.12%
22	Distribution CP (Total System)	DCP1	100.00%	71.61%	10.53%	17.74%	0.00%	0.00%	0.12%
23									
24	4 cp								
25	Transformation CP	TCP4	100.00%	73.19%	9.93%	16.44%	0.27%	0.04%	0.13%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	73.19%	9.93%	16.44%	0.27%	0.04%	0.13%
27	Distribution CP (Total System)	DCP4	100.00%	73.19%	9.93%	16.44%	0.27%	0.04%	0.13%
28									
29	12 cp								
30	Transformation CP	TCP12	100.00%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%
32	Distribution CP (Total System)	DCP12	100.00%	68.15%	11.55%	19.94%	0.18%	0.03%	0.15%
33									
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP ( Total System)	DNCP1	100.00%	68.85%	11.49%	19.59%	0.00%	0.00%	0.06%
37	Primary NCP	PNCP1	100.00%	65.00%	12.25%	22.39%	0.30%	0.00%	0.07%
38	Line Transformer NCP	LTNCP1	100.00%	64.99%	12.24%	22.39%	0.30%	0.00%	0.07%
39	Secondary NCP	SNCP1	100.00%	81.21%	4.02%	14.68%	0.00%	0.00%	0.09%
40									
41	4 NCP								
42	Distribution NCP ( Total System)	DNCP4	100.00%	69.18%	11.19%	19.56%	0.00%	0.00%	0.07%
43	Primary NCP	PNCP4	100.00%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%
44	Line Transformer NCP	LTNCP4	100.00%	65.10%	11.95%	22.55%	0.32%	0.00%	0.08%
45	Secondary NCP	SNCP4	100.00%	81.22%	3.91%	14.76%	0.00%	0.00%	0.10%
46									
47	12 NCP								
48	Distribution NCP ( Total System)	DNCP12	100.00%	65.89%	12.04%	22.00%	0.00%	0.00%	0.07%
49	Primary NCP	PNCP12	100.00%	60.28%	13.14%	26.11%	0.39%	0.00%	0.09%
50	Line Transformer NCP	LTNCP12	100.00%	60.27%	13.13%	26.11%	0.39%	0.00%	0.09%
51	Secondary NCP	SNCP12	100.00%	77.75%	4.45%	17.68%	0.00%	0.00%	0.12%
52									
53	Demand Allocators - Composite								
54									
55	DEMAND 1815-1855	1815-1855 D	100.00%	67.14%	10.94%	21.56%	0.28%	0.00%	0.08%
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%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%

	A	B	C	D	E	F	J	K	L
		<b>1815 &amp; 1820</b>							
59	DEMAND 1815 & 1820	<b>D</b>	<b>100.00%</b>	<b>65.11%</b>	<b>11.95%</b>	<b>22.54%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.08%</b>
60	DEMAND 1830	<b>1830 D</b>	<b>100.00%</b>	<b>68.97%</b>	<b>10.02%</b>	<b>20.68%</b>	<b>0.25%</b>	<b>0.00%</b>	<b>0.08%</b>
61	DEMAND 1835	<b>1835 D</b>	<b>100.00%</b>	<b>67.62%</b>	<b>10.70%</b>	<b>21.33%</b>	<b>0.27%</b>	<b>0.00%</b>	<b>0.08%</b>
		<b>1830 &amp; 1835</b>							
62	DEMAND 1830 & 1835	<b>D</b>	<b>100.00%</b>	<b>68.28%</b>	<b>10.37%</b>	<b>21.01%</b>	<b>0.26%</b>	<b>0.00%</b>	<b>0.08%</b>
63	DEMAND 1840	<b>1840 D</b>	<b>100.00%</b>	<b>75.42%</b>	<b>6.81%</b>	<b>17.56%</b>	<b>0.12%</b>	<b>0.00%</b>	<b>0.09%</b>
64	DEMAND 1845	<b>1845 D</b>	<b>100.00%</b>	<b>65.59%</b>	<b>11.71%</b>	<b>22.31%</b>	<b>0.31%</b>	<b>0.00%</b>	<b>0.08%</b>
		<b>1840 &amp; 1845</b>							
65	DEMAND 1840 & 1845	<b>D</b>	<b>100.00%</b>	<b>69.16%</b>	<b>9.93%</b>	<b>20.59%</b>	<b>0.24%</b>	<b>0.00%</b>	<b>0.08%</b>
66	DEMAND 1850	<b>1850 D</b>	<b>100.00%</b>	<b>65.10%</b>	<b>11.95%</b>	<b>22.55%</b>	<b>0.32%</b>	<b>0.00%</b>	<b>0.08%</b>
67	DEMAND 1855	<b>1855 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
68	DEMAND 1860	<b>1860 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
69									
70	<b>CUSTOMER ALLOCATORS</b>								
71									
72	Billing Data								
73	kWh	<b>CEN</b>	<b>100.00%</b>	<b>62.58%</b>	<b>13.51%</b>	<b>23.37%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.22%</b>
74	kW	<b>CDEM</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>98.64%</b>	<b>1.18%</b>	<b>0.17%</b>	<b>0.00%</b>
75	kWh - Excl WMP	<b>CEN EWMP</b>	<b>100.00%</b>	<b>62.58%</b>	<b>13.51%</b>	<b>23.37%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.22%</b>
76									
77	Dollar Billed	<b>CREV</b>	<b>100.00%</b>	<b>80.68%</b>	<b>8.29%</b>	<b>7.05%</b>	<b>3.34%</b>	<b>0.42%</b>	<b>0.22%</b>
78	Bad Debt 3 Year Historical Average	<b>BDHA</b>	<b>100.00%</b>	<b>84.56%</b>	<b>8.82%</b>	<b>6.62%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
	Late Payment 3 Year Historical								
79	Average	<b>LPHA</b>	<b>100.00%</b>	<b>82.97%</b>	<b>10.37%</b>	<b>6.53%</b>	<b>0.06%</b>	<b>0.00%</b>	<b>0.07%</b>
80									
81	Number of Bills	<b>CNB</b>	<b>100.00%</b>	<b>92.12%</b>	<b>6.08%</b>	<b>0.41%</b>	<b>0.03%</b>	<b>0.93%</b>	<b>0.43%</b>
82	Number of Connections (Unmetered)	<b>CCON</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>92.80%</b>	<b>4.93%</b>	<b>2.27%</b>
83	Embedded Distributor	<b>ED</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>		<b>0.00%</b>
85									
86	Total Number of Customer	<b>CCA</b>	<b>100.00%</b>	<b>78.40%</b>	<b>5.18%</b>	<b>0.35%</b>	<b>14.91%</b>	<b>0.79%</b>	<b>0.36%</b>
87	Subtransmission Customer Base	<b>CCB</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>92.80%</b>	<b>4.93%</b>	<b>2.27%</b>
88	Primary Feeder Customer Base	<b>CCP</b>	<b>100.00%</b>	<b>91.72%</b>	<b>6.06%</b>	<b>0.41%</b>	<b>0.45%</b>	<b>0.93%</b>	<b>0.43%</b>
89	Line Transformer Customer Base	<b>CCLT</b>	<b>100.00%</b>	<b>91.75%</b>	<b>6.06%</b>	<b>0.38%</b>	<b>0.45%</b>	<b>0.93%</b>	<b>0.43%</b>
90	Secondary Feeder Customer Base	<b>CCS</b>	<b>100.00%</b>	<b>80.94%</b>	<b>1.41%</b>	<b>0.19%</b>	<b>16.21%</b>	<b>0.86%</b>	<b>0.40%</b>
91									
92	Weighted - Services	<b>CWCS</b>	<b>100.00%</b>	<b>92.69%</b>	<b>3.93%</b>	<b>1.50%</b>	<b>1.88%</b>	<b>0.00%</b>	<b>0.00%</b>
93	Weighted Meter -Capital	<b>CWMC</b>	<b>100.00%</b>	<b>80.61%</b>	<b>14.89%</b>	<b>4.50%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
94	Weighted Meter Reading	<b>CWMR</b>	<b>100.00%</b>	<b>16.18%</b>	<b>10.69%</b>	<b>73.13%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
95	Weighted Bills	<b>CWNB</b>	<b>100.00%</b>	<b>93.34%</b>	<b>5.43%</b>	<b>0.31%</b>	<b>0.02%</b>	<b>0.62%</b>	<b>0.28%</b>
96									
	<b>CUSTOMER ALLOCATORS -</b>								
97	Composite								
98									
99	CUSTOMER 1815-1855	<b>1815-1855 C</b>	<b>100.00%</b>	<b>90.15%</b>	<b>5.05%</b>	<b>0.66%</b>	<b>3.03%</b>	<b>0.76%</b>	<b>0.35%</b>
100	CUSTOMER 1808	<b>1808 C</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
101	CUSTOMER 1815	<b>1815 C</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
102	CUSTOMER 1820	<b>1820 C</b>	<b>100.00%</b>	<b>62.58%</b>	<b>13.51%</b>	<b>23.37%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.22%</b>
		<b>1815 &amp; 1820</b>							
103	CUSTOMER 1815 & 1820	<b>C</b>	<b>100.00%</b>	<b>62.58%</b>	<b>13.51%</b>	<b>23.37%</b>	<b>0.28%</b>	<b>0.04%</b>	<b>0.22%</b>
104	CUSTOMER 1830	<b>1830 C</b>	<b>100.00%</b>	<b>89.14%</b>	<b>4.94%</b>	<b>0.36%</b>	<b>4.23%</b>	<b>0.91%</b>	<b>0.42%</b>
105	CUSTOMER 1835	<b>1835 C</b>	<b>100.00%</b>	<b>90.04%</b>	<b>5.33%</b>	<b>0.38%</b>	<b>2.91%</b>	<b>0.92%</b>	<b>0.42%</b>
		<b>1830 &amp; 1835</b>							
106	CUSTOMER 1830 & 1835	<b>C</b>	<b>100.00%</b>	<b>89.60%</b>	<b>5.14%</b>	<b>0.37%</b>	<b>3.55%</b>	<b>0.91%</b>	<b>0.42%</b>
107	CUSTOMER 1840	<b>1840 C</b>	<b>100.00%</b>	<b>84.82%</b>	<b>3.08%</b>	<b>0.27%</b>	<b>10.54%</b>	<b>0.88%</b>	<b>0.41%</b>
108	CUSTOMER 1845	<b>1845 C</b>	<b>100.00%</b>	<b>91.40%</b>	<b>5.92%</b>	<b>0.41%</b>	<b>0.93%</b>	<b>0.93%</b>	<b>0.43%</b>
		<b>1840 &amp; 1845</b>							
109	CUSTOMER 1840 & 1845	<b>C</b>	<b>100.00%</b>	<b>89.01%</b>	<b>4.89%</b>	<b>0.36%</b>	<b>4.41%</b>	<b>0.91%</b>	<b>0.42%</b>
110	CUSTOMER 1850	<b>1850 C</b>	<b>100.00%</b>	<b>91.75%</b>	<b>6.06%</b>	<b>0.38%</b>	<b>0.45%</b>	<b>0.93%</b>	<b>0.43%</b>
111	CUSTOMER 1855	<b>1855 C</b>	<b>100.00%</b>	<b>92.69%</b>	<b>3.93%</b>	<b>1.50%</b>	<b>1.88%</b>	<b>0.00%</b>	<b>0.00%</b>
112	CUSTOMER 1860	<b>1860 C</b>	<b>100.00%</b>	<b>80.61%</b>	<b>14.89%</b>	<b>4.50%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
113									
114	<b>Composite Allocators</b>								
115	Net Fixed Assets	<b>NFA</b>	<b>100.00%</b>	<b>78.25%</b>	<b>8.61%</b>	<b>11.16%</b>	<b>1.39%</b>	<b>0.38%</b>	<b>0.22%</b>
	Net Fixed Assets Excluding Capital								
116	Contribution	<b>NFA ECC</b>	<b>100.00%</b>	<b>79.75%</b>	<b>7.94%</b>	<b>9.95%</b>	<b>1.73%</b>	<b>0.40%</b>	<b>0.22%</b>
117	5005-5340	<b>O&amp;M</b>	<b>100.00%</b>	<b>84.45%</b>	<b>7.31%</b>	<b>5.54%</b>	<b>2.02%</b>	<b>0.46%</b>	<b>0.23%</b>
118	Account Setup	<b>Acct</b>	<b>100.00%</b>	<b>84.45%</b>	<b>7.31%</b>	<b>5.54%</b>	<b>2.02%</b>	<b>0.46%</b>	<b>0.23%</b>
119	Access to Poles	<b>POLE</b>	<b>100.00%</b>	<b>81.07%</b>	<b>7.93%</b>	<b>9.00%</b>	<b>1.15%</b>	<b>0.55%</b>	<b>0.29%</b>
120	5005-6225	<b>OM&amp;A</b>	<b>100.00%</b>	<b>84.31%</b>	<b>7.33%</b>	<b>5.67%</b>	<b>2.01%</b>	<b>0.46%</b>	<b>0.23%</b>



	A	B	C	D	E	I	J	K
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17	Customer Classes	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
18								
19	CCA	20,319	15,930	1,052	72	3,030	161	74
20	CCB	3,265	0	0	0	3,030	161	74
21	CCP	17,367	15,930	1,052	72	79	161	74
22	CCLT	17,362	15,930	1,052	66	79	161	74
23	CCS	18,697	15,134	263	36	3,030	161	74
24								
25	PLCC-CCA	8,127	6,372	421	29	1,212	64	30
26	PLCC-CCB	1,306	0	0	0	1,212	64	30
27	PLCC-CCP	6,947	6,372	421	29	32	64	30
28	PLCC-CCLT	6,945	6,372	421	27	32	64	30
29	PLCC-CCS	7,479	6,053	105	14	1,212	64	30
30								
31								
32	1NCP							
33	DNCP1	52,777	36,185	6,038	10,297	170	25	63
34	PNCP1	52,777	36,185	6,038	10,297	170	25	63
35	LTNCP1	52,777	36,185	6,038	10,297	170	25	63
36	SNCP1	41,287	34,448	1,509	5,148	102	16	63
37								
38	PLCC - 1NCP							
39	DNCP1A	52,553	36,185	6,038	10,297	0	0	33
40	PNCP1A	45,870	29,813	5,617	10,268	138	0	33
41	LTNCP1A	45,872	29,813	5,617	10,270	138	0	33
42	SNCP1A	34,966	28,395	1,404	5,134	0	0	33
43								
44	4 NCP							
45								
46	DNCP4	199,113	137,135	22,179	38,772	680	99	247
47	PNCP4	199,113	137,135	22,179	38,772	680	99	247
48	LTNCP4	199,113	137,135	22,179	38,772	680	99	247
49	SNCP4	156,205	130,553	5,545	19,386	408	66	247
50								
51	PLCC - 4NCP							
52	DNCP4A	198,216	137,135	22,179	38,772	0	0	129
53	PNCP4A	171,484	111,647	20,496	38,658	553	0	129
54	LTNCP4A	171,492	111,647	20,496	38,666	553	0	129
55	SNCP4A	130,921	106,339	5,124	19,329	0	0	129
56								
57	12NCP							
58								

	A	B	C	D	E	I	J	K
59	<b>DNCP12</b>	<b>503,258</b>	329,844	60,268	110,104	2,021	297	725
60	<b>PNCP12</b>	<b>503,258</b>	329,844	60,268	110,104	2,021	297	725
61	<b>LTNCP12</b>	<b>503,258</b>	329,844	60,268	110,104	2,021	297	725
62	<b>SNCP12</b>	<b>386,265</b>	314,011	15,067	55,052	1,213	198	725
63								
64	<b>PLCC - 12NCP</b>							
65	<b>DNCP12A</b>	<b>500,585</b>	329,844	60,268	110,104	0	0	370
66	<b>PNCP12A</b>	<b>420,371</b>	253,380	55,218	109,761	1,642	0	370
67	<b>LTNCP12A</b>	<b>420,395</b>	253,380	55,218	109,785	1,642	0	370
68	<b>SNCP12A</b>	<b>310,425</b>	241,370	13,805	54,880	0	0	370

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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					

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
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	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					

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
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN					
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			CCS			CCS						
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C		830 & 1835	830 & 1835 C					830 & 1835 D	830 & 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	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C		840 & 1845	840 & 1845 C					840 & 1845 D	840 & 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	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 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	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 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					

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
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					
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 - Unclassified	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



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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)		\$7,504,759	\$7,504,759		\$0	\$7,504,759	\$7,504,759	\$0	\$7,504,759	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$153,158	\$153,158		\$0	\$153,158	\$153,158	\$0	\$153,158	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$8,402,349	\$8,402,349		\$0	\$8,402,349	\$8,402,349	\$0	\$8,402,349	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$2,653,373	\$2,653,373		\$0	\$2,653,373	\$2,653,373	\$0	\$2,653,373	\$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		\$9,907,034	\$9,907,034		\$0	\$9,907,034	\$9,907,034	\$0	\$9,907,034	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$1,831,158	\$1,831,158		\$0	\$1,831,158	\$1,831,158	\$0	\$1,831,158	\$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		\$1,825,632	\$1,825,632	\$0	\$1,825,632	\$1,825,632	\$0	\$1,825,632	\$0
1840-5	Underground Conduit - Secondary		\$3,245,567	\$3,245,567	\$0	\$3,245,567	\$3,245,567	\$0	\$3,245,567	\$0
1845	Underground Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk									
1845-3	Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -									
1845-4	Primary		\$8,642,610	\$8,642,610	\$0	\$8,642,610	\$8,642,610	\$0	\$8,642,610	\$0
	Underground Conductors and Devices -									
1845-5	Secondary		\$267,297	\$267,297	\$0	\$267,297	\$267,297	\$0	\$267,297	\$0
1850	Line Transformers		\$7,954,256	\$7,954,256	\$0	\$7,954,256	\$7,954,256	\$0	\$7,954,256	\$0
1855	Services		\$5,302,703	\$5,302,703	\$0	\$5,302,703	\$5,302,703	\$0	\$5,302,703	\$0
1860	Meters		\$2,285,867	\$2,285,867	\$0	\$2,285,867	\$2,285,867	\$0	\$2,285,867	\$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	\$12,453,010	\$12,453,010	\$0	\$12,453,010	\$12,453,010	\$0	\$12,453,010	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$246,002	\$246,002	\$0	\$246,002	\$246,002	\$0	\$246,002	\$0
1920	Computer Equipment - Hardware	\$0	\$614,034	\$614,034	\$0	\$614,034	\$614,034	\$0	\$614,034	\$0
1925	Computer Software	\$0	\$1,098,699	\$1,098,699	\$0	\$1,098,699	\$1,098,699	\$0	\$1,098,699	\$0
1930	Transportation Equipment	\$0	\$926,525	\$926,525	\$0	\$926,525	\$926,525	\$0	\$926,525	\$0
1935	Stores Equipment	\$0	\$142,960	\$142,960	\$0	\$142,960	\$142,960	\$0	\$142,960	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$363,518	\$363,518	\$0	\$363,518	\$363,518	\$0	\$363,518	\$0
1945	Measurement and Testing Equipment	\$0	\$79,547	\$79,547	\$0	\$79,547	\$79,547	\$0	\$79,547	\$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	\$1,687,799	\$1,687,799	\$0	\$1,687,799	\$1,687,799	\$0	\$1,687,799	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$18,749,765)	\$0	#####	\$0	#####	(\$18,749,765)	\$0	#####	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant -									
	Property, Plant, & Equipment	(\$6,660,595)		(\$6,660,595)	\$0	(\$6,660,595)	(\$6,660,595)	\$0	(\$6,660,594)	(\$0)
2120	Accumulated Amortization of Electric Utility									
	Plant - Intangibles	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$2,116,573)		(\$2,116,573)	\$0	(\$2,116,573)	(\$2,116,573)	\$0	(\$2,116,573)	\$0
	blank row									
4080	Distribution Services Revenue	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR)									
	Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$326,649)		(\$326,649)	\$0	(\$326,649)	(\$326,649)	\$0	(\$326,649)	\$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	(\$78,000)		(\$78,000)	\$0	(\$78,000)	(\$78,000)	\$0	(\$78,000)	\$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	(\$667,849)		(\$667,849)	\$0	(\$667,849)	(\$667,849)	\$0	(\$667,849)	\$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	\$183,094	\$183,094	\$0	\$183,094	\$183,094	\$0	\$183,094	\$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	(\$1,087,311)	(\$1,087,311)	\$0	(\$1,087,311)	(\$1,087,311)	\$0	(\$1,087,311)	\$0
4380	Expenses of Non-Utility Operations	\$983,861	\$983,861	\$0	\$983,861	\$983,861	\$0	\$983,861	\$0
4390	Miscellaneous Non-Operating Income	(\$160,000)	(\$160,000)	\$0	(\$160,000)	(\$160,000)	\$0	(\$160,000)	\$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	(\$30,000)	(\$30,000)	\$0	(\$30,000)	(\$30,000)	\$0	(\$30,000)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$27,402,914	\$27,402,914	\$0	\$27,402,914	\$27,402,914	\$0	\$27,402,914	\$0
4708	Charges-WMS	\$1,535,104	\$1,535,104	\$0	\$1,535,104	\$1,535,104	\$0	\$1,535,104	\$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	\$1,429,649	\$1,429,649	\$0	\$1,429,649	\$1,429,649	\$0	\$1,429,649	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$1,029,363	\$1,029,363	\$0	\$1,029,363	\$1,029,363	\$0	\$1,029,363	\$0
4730	Rural Rate Assistance Expense	\$160,989	\$160,989	\$0	\$160,989	\$160,989	\$0	\$160,989	\$0
4750	Charges-LV	\$669,941	\$669,941	\$0	\$669,941	\$669,941	\$0	\$669,941	\$0
4751	Charges - Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$254,963	\$254,963	\$0	\$254,963	\$254,963	\$0	\$254,963	\$0
5010	Load Dispatching	\$19,700	\$19,700	\$0	\$19,700	\$19,700	\$0	\$19,700	\$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	\$10,200	\$10,200	\$0	\$10,200	\$10,200	\$0	\$10,200	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$3,825	\$3,825	\$0	\$3,825	\$3,825	\$0	\$3,825	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$152,661	\$152,661	\$0	\$152,661	\$152,661	\$0	\$152,661	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$7,950	\$7,950	\$0	\$7,950	\$7,950	\$0	\$7,950	\$0
5030	Overhead Subtransmission Feeders - Operation	\$2,450	\$2,450	\$0	\$2,450	\$2,450	\$0	\$2,450	\$0
5035	Overhead Distribution Transformers- Operation	\$775	\$775	\$0	\$775	\$775	\$0	\$775	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$90,800	\$90,800	\$0	\$90,800	\$90,800	\$0	\$90,800	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$112,000	\$112,000	\$0	\$112,000	\$112,000	\$0	\$112,000	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$308,756	\$308,756	\$0	\$308,756	\$308,756	\$0	\$308,756	\$0
5070	Customer Premises - Operation Labour	\$134,200	\$134,200	\$0	\$134,200	\$134,200	\$0	\$134,200	\$0

5075	Customer Premises - Materials and Expenses	\$115,100	\$115,100	\$0	\$115,100	\$115,100	\$0	\$115,100	\$0
5085	Miscellaneous Distribution Expense	\$564,690	\$564,690	\$0	\$564,690	\$564,690	\$0	\$564,690	\$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	\$11,000	\$11,000	\$0	\$11,000	\$11,000	\$0	\$11,000	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$14,475	\$14,475	\$0	\$14,475	\$14,475	\$0	\$14,475	\$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	\$57,975	\$57,975	\$0	\$57,975	\$57,975	\$0	\$57,975	\$0
5120									
5125	Maintenance of Poles, Towers and Fixtures	\$20,115	\$20,115	\$0	\$20,115	\$20,115	\$0	\$20,115	\$0
5125	Maintenance of Overhead Conductors and Devices	\$130,975	\$130,975	\$0	\$130,975	\$130,975	\$0	\$130,975	\$0
5130	Maintenance of Overhead Services	\$61,325	\$61,325	\$0	\$61,325	\$61,325	\$0	\$61,325	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$159,175	\$159,175	\$0	\$159,175	\$159,175	\$0	\$159,175	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$11,850	\$11,850	\$0	\$11,850	\$11,850	\$0	\$11,850	\$0
5155	Maintenance of Underground Services	\$121,200	\$121,200	\$0	\$121,200	\$121,200	\$0	\$121,200	\$0
5160	Maintenance of Line Transformers	\$75,905	\$75,905	\$0	\$75,905	\$75,905	\$0	\$75,905	\$0
5175	Maintenance of Meters	\$28,750	\$28,750	\$0	\$28,750	\$28,750	\$0	\$28,750	\$0
5305	Supervision	\$134,664	\$134,664	\$0	\$134,664	\$134,664	\$0	\$134,664	\$0
5310	Meter Reading Expense	\$19,365	\$19,365	\$0	\$19,365	\$19,365	\$0	\$19,365	\$0
5315	Customer Billing	\$476,446	\$476,446	\$0	\$476,446	\$476,446	\$0	\$476,446	\$0
5320	Collecting	\$380,146	\$380,146	\$0	\$380,146	\$380,146	\$0	\$380,146	\$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	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$80,000	\$0
5340	Miscellaneous Customer Accounts Expenses	\$94,204	\$94,204	\$0	\$94,204	\$94,204	\$0	\$94,204	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$9,000	\$9,000	\$0	\$9,000	\$9,000	\$0	\$9,000	\$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	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$0	\$2,000	\$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	\$261,688	\$261,688	\$0	\$261,688	\$261,688	\$0	\$261,688	\$0
5610	Management Salaries and Expenses	\$368,295	\$368,295	\$0	\$368,295	\$368,295	\$0	\$368,295	\$0
5615	General Administrative Salaries and Expenses	\$1,332,250	\$1,332,250	\$0	\$1,332,250	\$1,332,250	\$0	\$1,332,250	\$0
5620	Office Supplies and Expenses	\$207,750	\$207,750	\$0	\$207,750	\$207,750	\$0	\$207,750	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$181,100	\$181,100	\$0	\$181,100	\$181,100	\$0	\$181,100	\$0
5635	Property Insurance	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0
5640	Injuries and Damages	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$0	\$60,000	\$0
5645	Employee Pensions and Benefits	\$18,520	\$18,520	\$0	\$18,520	\$18,520	\$0	\$18,520	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$170,000	\$170,000	\$0	\$170,000	\$170,000	\$0	\$170,000	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$136,000	\$136,000	\$0	\$136,000	\$136,000	\$0	\$136,000	\$0
5670	Rent	\$800	\$800	\$0	\$800	\$800	\$0	\$800	\$0
5675	Maintenance of General Plant	\$400,479	\$400,479	\$0	\$400,479	\$400,479	\$0	\$400,479	\$0
5680	Electrical Safety Authority Fees	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5705	Amortization Expense - Property, Plant, and Equipment	\$2,850,366	\$2,850,366		\$0	\$2,850,366	\$2,850,366	\$0	\$2,850,366	\$0
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	\$1,172,798	\$1,172,798		\$0	\$1,172,798	\$1,172,798	\$0	\$1,172,798	\$0
6105	Taxes Other Than Income Taxes	\$122,500	\$122,500		\$0	\$122,500	\$122,500	\$0	\$122,500	\$0
6110	Income Taxes	\$146,434	\$146,434		\$0	\$146,434	\$146,434	\$0	\$146,434	\$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		\$14,674,794	\$80,047,393	\$94,722,187	Control	\$0	\$94,722,187	\$94,722,187	\$0	\$94,722,187 (\$0)

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Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 72,000	\$ -	\$ -	\$ 72,000	\$ 72,000	\$ -	\$ 72,000	\$ -
1830	\$ 20,115	\$ -	\$ -	\$ 20,115	\$ 20,115	\$ -	\$ 20,115	\$ -
1835	\$ 130,975	\$ -	\$ -	\$ 130,975	\$ 130,975	\$ -	\$ 130,975	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 11,850	\$ -	\$ -	\$ 11,850	\$ 11,850	\$ -	\$ 11,850	\$ -
1850	\$ 76,680	\$ -	\$ -	\$ 76,680	\$ 76,680	\$ -	\$ 76,680	\$ -
1855	\$ 182,525	\$ -	\$ -	\$ 182,525	\$ 182,525	\$ -	\$ 182,525	\$ -
1860	\$ 28,750	\$ -	\$ -	\$ 28,750	\$ 28,750	\$ -	\$ 28,750	\$ -
1815-1855	\$ 853,828	\$ -	\$ -	\$ 853,828	\$ 853,828	\$ -	\$ 853,828	\$ -
1830 & 1835	\$ 333,236	\$ -	\$ -	\$ 333,236	\$ 333,236	\$ -	\$ 333,236	\$ -
1840 & 1845	\$ 202,800	\$ -	\$ -	\$ 202,800	\$ 202,800	\$ -	\$ 202,800	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -
Break Out	\$ (22,559,993)	\$ -	\$ -	\$ (22,559,993)	\$ (22,559,993)	\$ -	\$ (22,559,993)	\$ (0)
CCA	\$ 249,300	\$ -	\$ -	\$ 249,300	\$ 249,300	\$ -	\$ 249,300	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,612,170	\$ -	\$ -	\$ 2,612,170	\$ 2,612,170	\$ -	\$ 2,612,170	\$ -
CEN EWMP	\$ 29,099,007	\$ -	\$ -	\$ 29,099,007	\$ 29,099,007	\$ -	\$ 29,099,007	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 5,302,703	\$ -	\$ -	\$ 5,302,703	\$ 5,302,703	\$ -	\$ 5,302,703	\$ -
CWMC	\$ 2,594,623	\$ -	\$ -	\$ 2,594,623	\$ 2,594,623	\$ -	\$ 2,594,623	\$ -
CWMR	\$ 19,365	\$ -	\$ -	\$ 19,365	\$ 19,365	\$ -	\$ 19,365	\$ -
CWNB	\$ 1,085,460	\$ -	\$ -	\$ 1,085,460	\$ 1,085,460	\$ -	\$ 1,085,460	\$ -
DCP	\$ 1,444,039	\$ -	\$ -	\$ 1,444,039	\$ 1,444,039	\$ -	\$ 1,444,039	\$ -
LPHA	\$ (78,000)	\$ -	\$ -	\$ (78,000)	\$ (78,000)	\$ -	\$ (78,000)	\$ -
LTNCP	\$ 7,954,256	\$ -	\$ -	\$ 7,954,256	\$ 7,954,256	\$ -	\$ 7,954,256	\$ -
NFA	\$ (1,676,245)	\$ -	\$ -	\$ (1,676,245)	\$ (1,676,245)	\$ -	\$ (1,676,245)	\$ -
NFA ECC	\$ 18,678,590	\$ -	\$ -	\$ 18,678,590	\$ 18,678,590	\$ -	\$ 18,678,590	\$ -
O&M	\$ 3,157,882	\$ -	\$ -	\$ 3,157,882	\$ 3,157,882	\$ -	\$ 3,157,882	\$ -
PNCP	\$ 36,282,384	\$ -	\$ -	\$ 36,282,384	\$ 36,282,384	\$ -	\$ 36,282,384	\$ -
SNCP	\$ 7,997,396	\$ -	\$ -	\$ 7,997,396	\$ 7,997,396	\$ -	\$ 7,997,396	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 94,155,696	\$ -	\$ -	\$ 94,155,696	\$ 94,155,696	\$ -	\$ 94,155,696	\$ (0)

## **Sheet E5 Reconciliation Worksheet -**

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If you have completed the Cost Allocation filing model and prepare Energy Board, please note that you have two saving options. The 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

- 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"**

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ed to submit your findings to the Ontario  
2014 Filing Requirements request that

COS filing.)

