

2016 Cost Allocation Model

Cost Allocation Model ("CA Model") Version 3.3

Instructions Sheet

General:

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

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

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

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

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

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

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

Worksheet I1 Introduction

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

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

Worksheet I2 LDC Classes

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

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from Column C.
- In Column E, choose Yes or No as applicable for the proposed customer classes, and click Update.
- Do not include microFIT as a rate classification in CA Model until further notice in the Filing Requirements.
- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable rate class.
- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range totals, allocators, etc.).
- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the summary description in Cell C 17.

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

Worksheet I3 Trial Balance Data

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

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
 - At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
 - At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
 - Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
 - Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19.
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few new Rows that are inserted for finer granularity within existing accounts.
 - Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, rather through a rate rider per memo June 25, 2013. Version 3.1 differs from 3.0 in this regard.
 - Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding amounts in the rate base;
 - Remember to include revenue accounts as negative numbers, as in the Trial Balance.
 - Note that SSS Administration revenue is now Account 4086, whereas it was previously a sub-account of 4080.
 - Column F is available to re-assign amounts among the accounts in Column D. Generally if costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
 - No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
 - Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
 - Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F284 (should be the negative of D284). No explanation is required.
 - Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is recovered, and therefore must be allocated to classes.)
 - Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue requirement of the applicable class.
 - Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means of direct allocation.
 - Column I has drop-down menus in the new Rows. If necessary use the menu to select the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.)

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G14. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of the application.
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are recorded in worksheet I9.

Worksheet I5.1 Miscellaneous Data

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

Worksheet I5.2 Weighting Factors

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

- Row 11: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000.

Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is \$500, though the current cost of replacing the service including labour would be much larger.

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount recorded in 1855 averages \$25,000.

Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)

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

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

Weighting factor for residential @ \$1,000 is 1.00

Weighting factor for GS>50 kW = $\$6,000 / \$1,000 = 6.00$

Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340. Total \$3 per residential bill.

Assume that there are 15 customers in the USL class:

Assume that 5 of the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as for a residential customer at \$1.50 per bill, the average cost is \$11.50 per bill.

Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill

Calculation of index for USL class (weighted average of 5 and 10 customers)

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

Weighting factor for Residential = $\$3.00 / \$3.00 = 1.00$

Weighting factor for USL = $\$5.50 / \$3.00 = 1.83$

Worksheet I6.1 Revenue

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

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
 - Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
 - Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand-billed classes.
 - Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
 - Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
 - Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
 - **Rows 31, 44, 50 and 51 found in versions 3.0 and earlier of the model no longer play a role in the model. The model now relies on the distributor's load forecast.**
 - **Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.**
 - Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
 - Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
 - Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in worksheet O1.
- Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, eg streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to I-6.2 row 21.
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet O-1 below.
 - If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class standard and the TOA should be entered as \$0.

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of bill, number of customers, etc.

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19)
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributor's costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (eg to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate column(s) in worksheet E3.
- **The Streetlighting Adjustment Factors for Primary and Line Transformer costs are calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for each double checking of the calculations.**
- **Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12, 2015.**

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and Recovery VA.

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- During the transitional period, until all smart meters are in the Rate Base, include in the documentation of the application an explanation of which unit cost is being used. Since the weighting factor will remain unchanged during the IRM period, the distributor may consider including smart meters rather than the soon-to-be-stranded meters, even though not all smart meters have been transferred to account 1860 at the time of the cost-of-service application.

- If the cost of equipment used to download billing data is included in Account 1860 – Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 – Computer Hardware, Account 1925 – Computer Software and Account 1955 – Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 – Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under worksheet I9.

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading having a weight of 1.0.

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all classes.
- Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

Worksheet I8 Demand Data

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

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

Worksheet I9 Direct Allocation

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

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.
- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions, p. 87].
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
- **The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required**
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

Worksheet O1

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

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue Sufficiency / Deficiency.
- "Appendix 2-P" means Appendix 2-P in 2014 Appendix 2 Filing Requirements.
- Row 18 – Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently Approved Rates", and
 - Cells D18 and beyond are the inputs to Appendix 2-P, Table B, Column 7B.
- Row 19 – Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18,
 - Cells D19 and beyond are the inputs to Appendix 2-P, Table B, Column 7E,
- Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status quo rates and status quo ratios in Row 75 will also be inaccurate for the respective classes.
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;

- Row 23 – Distribution Revenue at Status Quo Rates”:
 - Cell C23 should equal RRWF, sum of Cells H16 & H17
 - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Appendix 2-P, Table B, Column 7C.
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
 - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
 - Cells D40 and beyond are inputs to Appendix O, table (a), Column 7A.
- Row 75 – Revenue to Expenses Status Quo:
 - Cell C75 should equal 100%, and
 - Cells D75 and beyond are the inputs to Appendix 2-P, table C, second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2014 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency row 21 versus 25, and the revenue to cost ratios (row 75) should now be the proposed ratios.

It may also be useful to run an updated version when preparing a Draft Rate Order:

- At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a Decision or settlement agreement.
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
 - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
 - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

Rows 14 - 17 provide information relevant to the Monthly Service Charge of each class, usually referred to as the floor (alternate versions in rows 14 and 16) and the ceiling in row 17 (based on Minimum System assumptions) Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the ceiling should be used with appropriate caution.

Worksheet O3.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

- Row 27, expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented as the sole evidence to support changing the Transformer Ownership Allowance.

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board’s FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform charge.

Worksheets E2 and E4

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

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

Worksheet E3

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

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

Worksheet E5

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

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



2016 Cost Allocation Model

Sheet I1 Utility Information Sheet

Version 3.3a

Name of LDC: InnPower

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: brendap@innpower.ca

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

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

Brief Description of Each Worksheet's Function

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

1. GENERAL



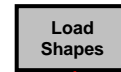
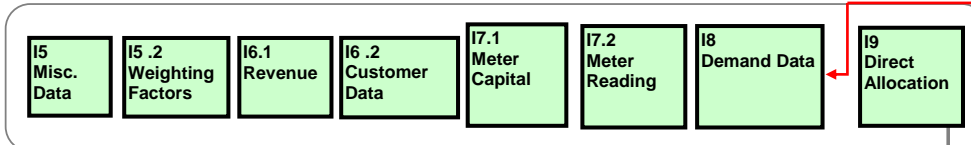
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



4. LDC INPUT - Customer Data and Operating Stats



5. MODEL PROCESS - Categorization - OEB Defaults



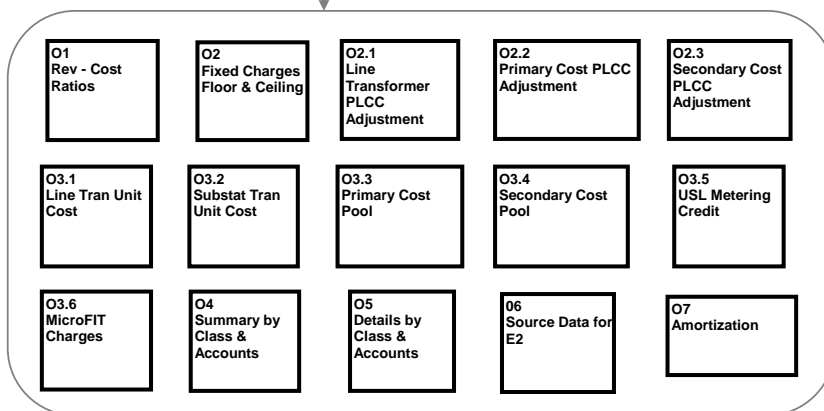
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





2016 Cost Allocation Model

EB-2016-0086 2017 TEST Sheet 12 Class Selection -

Instructions:

Step 1: Please input identification of this Run in C15 and C17

Step 2: Please input your proposed rate classes.

Step 3: After all classes have been entered, Click the "Update" button in cell E41

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

Please provide summary identification of this Run

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

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

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cel IF23	Return on Deemed Equity			
			\$1,976,476	
9. cell F19	Income Taxes (Grossed up)			
			\$140,564	
9. cell F22	Deemed Interest Expense			
			\$1,211,998	
9. cell F25	Service Revenue Requirement			
			\$12,385,532	
	Revenue Requirement to be Used in this model (\$)		\$12,385,532	From this Sheet \$12,385,532
				Differences? Rev Req Matches
9. cell G19	Rate Base (\$)			
			\$56,277,779	
	Rate Base to be Used in this model (\$)		\$56,277,779	\$56,277,779
				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		\$3,655,000				\$3,655,000
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		\$744,000				\$744,000
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		\$22,100			\$22,100
1555	Smart Meter Capital and Recovery Variance Account		(\$5,300)			(\$5,300)
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		(\$22,100)			(\$22,100)
1586	RSVACN		(\$22,100)			(\$22,100)
1588	RSVAPOWER		(\$22,100)			(\$22,100)
1589	RSVA-GA		\$22,100			\$22,100
1590	Recovery of Regulatory Asset Balances		\$0			\$0
1592	2006 PILs Variance		\$1,613			\$1,613
1595	Reg Balance Control Account		\$14,000			\$14,000
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		\$7,657,219			\$7,657,219
1825	Storage Battery Equipment		\$0			\$0
1830	Poles, Towers and Fixtures		\$10,719,589			\$10,719,589
1835	Overhead Conductors and Devices		\$11,393,114			\$11,393,114
1840	Underground Conduit		\$4,089,664			\$4,089,664
1845	Underground Conductors and Devices		\$8,481,748			\$8,481,748
1850	Line Transformers		\$7,022,869			\$7,022,869
1855	Services		\$4,774,845			\$4,774,845
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			\$0
1908	Buildings and Fixtures		\$12,453,010			\$12,453,010
1910	Leasehold Improvements		\$0			\$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		\$770,025			\$770,025
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		\$1,687,800			\$1,687,800
1985	Sentinel Lighting Rental Units					\$0
1990	Other Tangible Property					\$0
1995	Contributions and Grants - Credit		(\$16,279,641)			(\$16,279,641)
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		(\$6,672,981)			(\$6,672,981)
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		(\$1,976,476)
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		(\$522,116)			(\$522,116)
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		\$226,363				\$226,363
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		\$28,863				\$28,863
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		\$270,856				\$270,856
5070	Customer Premises - Operation Labour		\$63,463				\$63,463
5075	Customer Premises - Materials and Expenses		\$115,100				\$115,100
5085	Miscellaneous Distribution Expense		\$498,478				\$498,478
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		\$51,775				\$51,775
5120	Maintenance of Poles, Towers and Fixtures		\$20,115				\$20,115
5125	Maintenance of Overhead Conductors and Devices		\$123,225				\$123,225
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	\$1,014,690				\$1,014,690
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	\$90,000				\$90,000
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	\$2,746,369				\$2,746,369
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	\$1,366,403	(\$1,366,403)		\$0	\$1,211,998
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	\$2,599				\$2,599
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	\$122,501				\$122,501
6110	Income Taxes		\$0		\$0	\$140,564
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	\$7,657,219	\$7,657,219
Poles, Wires	\$34,684,115	\$34,684,115
Line Transformers	\$7,022,869	\$7,022,869
Services and Meters	\$7,060,712	\$7,060,712
General Plant	\$12,453,010	\$12,453,010
Equipment	\$1,602,052	\$1,602,052
IT Assets	\$1,712,733	\$1,712,733
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$1,687,800	\$1,687,800
Contributions and Grants	(\$16,279,641)	(\$16,279,641)
Accumulated Amortization	(\$6,672,981)	(\$6,672,981)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$8,506,178	\$8,506,178
Liability	\$0	\$0
Equity	\$0	(\$1,976,476)
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	(\$848,765)	(\$848,765)
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)	\$1,523,683	\$1,523,683
Maintenance (Working Capital)	\$667,795	\$667,795
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)	\$2,749,322	\$2,749,322
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	\$2,746,369	\$2,746,369
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$1,369,002	\$1,214,597
Income Tax Expense - Unclassified	\$0	\$140,564
Other Distribution Expenses	\$122,501	\$122,501
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$13,500	\$13,500
Total	\$71,125,476	\$69,135,160

2016 Cost Allocation Model

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	\$53,387,422
--	--------------

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			\$ (46,867)		347,590	\$12,699			
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	\$7,657,219		(\$7,657,219)	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		98.00%	\$7,504,075	7,504,075	(\$63,520)	\$4,745	\$ (662,625)		6,782,675	\$250,433			
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		2.00%	\$153,144	153,144	(\$1,296)	\$97	\$ (13,523)		138,422	\$5,111			
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	\$10,719,589		(\$10,719,589)	-									
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-	Poles, Towers and Fixtures - Primary		76.00%	\$8,146,888	8,146,888	(\$848,066)	\$58,005	\$ (653,021)		6,703,805	\$227,851			
1830-	Poles, Towers and Fixtures - Secondary		24.00%	\$2,572,701	2,572,701	(\$267,810)	\$18,317	\$ (206,217)		2,116,991	\$71,953			
1835	Overhead Conductors and Devices	\$11,393,114		(\$11,393,114)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		84.40%	\$9,615,788	9,615,788	(\$804,746)	\$51,935	\$ (677,978)		8,184,999	\$222,731			
1835-5	Overhead Conductors and Devices - Secondary		15.60%	\$1,777,326	1,777,326	(\$148,745)	\$9,599	\$ (125,313)		1,512,867	\$41,168			
1840	Underground Conduit	\$4,089,664		(\$4,089,664)	-									
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		36.00%	\$1,472,279	1,472,279	(\$1,500,777)	\$121,107	\$ (114,515)		21,906	\$44,325			
1840-5	Underground Conduit - Secondary		64.00%	\$2,617,385	2,617,385	(\$2,668,048)	\$215,302	\$ (203,982)		38,944	\$78,799			
1845	Underground Conductors and Devices	\$8,481,748		(\$8,481,748)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		97.00%	\$8,227,296	8,227,296	(\$1,895,828)	\$151,747	\$ (877,077)		5,606,139	\$266,618			
1845-5	Underground Conductors and Devices - Secondary		3.00%	\$254,452	254,452	(\$58,634)	\$4,693	\$ (27,126)		173,386	\$8,246			
1850	Line Transformers	\$7,022,869		\$0	7,022,869	(\$4,857,969)	\$382,496	\$ (619,542)		1,927,854	\$230,096			
1855	Services	\$4,774,845		\$0	4,774,845	(\$3,074,757)	\$240,700	\$ (344,791)		1,595,997	\$125,788			
1860	Meters	\$2,285,867		\$0	2,285,867	(\$89,445,641)	\$6,525	\$ (640,741)		1,562,204	\$202,134			
Total		\$57,868,954		(\$0)	\$57,868,954	(\$16,279,641)	\$1,265,268	(\$5,212,908)	\$0	37,641,672	\$1,787,952	\$0	\$0	\$0
SUB TOTAL from I3		\$57,868,954												

2016 Cost Allocation Model

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	\$53,387,422
--	--------------

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
RATE BASE AND DISTRIBUTION ASSETS		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
General Plant	Description	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			\$ (543,229)		\$ 11,909,781	\$269,587			
1910	Leasehold Improvements	\$0								\$ -				
1915	Office Furniture and Equipment	\$246,002			246,002			\$ (74,932)		\$ 171,070	\$29,531			
1920	Computer Equipment - Hardware	\$614,034			614,034			\$ (329,163)		\$ 284,871	\$140,109			
1925	Computer Software	\$1,098,699			1,098,699			\$ (631,041)		\$ 467,658	\$286,493			
1930	Transportation Equipment	\$770,025			770,025			\$ (461,746)		\$ 308,279	\$0			
1935	Stores Equipment	\$142,960			142,960			\$ (33,456)		\$ 109,502	\$15,225			
1940	Tools, Shop and Garage Equipment	\$363,518			363,518			\$ (149,505)		\$ 214,012	\$49,159			
1945	Measurement and Testing Equipment	\$79,547			79,547			\$ (17,626)		\$ 61,921	\$9,149			
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	\$1,687,800			1,687,800			\$ (484,639)		\$ 1,203,160	\$159,163			
1990	Other Tangible Property	\$0								\$ -	\$0			
2005	Property Under Capital Leases	\$0					\$0	\$ -	\$ -	\$ -	\$0			
2010	Electric Plant Purchased or Sold	\$0								\$ -	\$0			
Total		\$18,471,090		\$0	\$18,471,090	\$0	\$0	(\$2,725,340)	\$0	\$15,745,751	\$958,417	\$0	\$0	\$0
SUB TOTAL from I3		\$18,471,090												
I3 Directly Allocated		\$0												
Grand Total		\$76,340,044		(\$0)	\$76,340,044	(\$16,279,641)	\$1,265,268	(\$7,938,248)	\$0	\$53,387,423	\$2,746,369	\$0	\$0	\$0
To be Prorated														
1995	Contributed Capital - 1995	(\$16,279,641)				\$16,279,641	Balanced							
2105	Accumulated Depreciation - 2105	(\$6,672,980)						\$6,672,980	Balanced					
2120	Accumulated Depreciation - 2120	\$0						(\$1)	\$0	Balanced				
Total		(\$22,952,622)												
Net Assets		\$53,387,422						\$0						
Amortization Expenses														
5705	Amortization Expense - Property, Plant, and Equipment	\$2,746,369									(\$2,746,369)	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		\$2,746,369												



2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet 15.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	748.0	748	0.0 2017	0.0 2018	0.0 2019	0.0 2020	0.0 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%						



Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet 15.2 Weighting Factors Worksheet -

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

Insert Weighting Factor for Services Account 1855

1.0	2.4	6.9	0.1		
-----	-----	-----	-----	--	--

Insert Weighting Factor for Billing and Collecting

1.0000	0.8812	0.7456	0.6544	0.6544	0.6544
--------	--------	--------	--------	--------	--------

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	239,587,667
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Total kW from Load Forecast	159,423
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Deficiency/sufficiency (RRWF 8. cell F51)	- 2,707,860	Cell F52 not F51
---	-------------	------------------

Miscellaneous Revenue (RRWF 5. cell F48)	1,207,121
---	-----------

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



2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet I6.2 Customer Data Worksheet -

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

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

2016 Cost Allocation Model

EB-2016-0086 2017 TEST
Sheet 17.1 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	
		0			0			0			0			0			0		0	0	
268	338	90584		66	17688		3	804			0			0			0		407	109076	
184	14	2576		3	552			0			0			0			0		17	3128	
		0			0			0			0			0			0		0	0	
102	15,565	1587630		606	61812			0			0			0			0		16,171	1649442	
		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	

2016 Cost Allocation Model

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																				
	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			-	-	
GS<50	0.10	0			1,052	105		0			0			0			0			15,930	159	
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			-	-	
GS - Vehicle with other services		0			0			0			0			0			0			-	-	
GS>50	10.00	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			5			161			0			166	-	
LDC Specific 6	0	0			0			0			0			0			0			-	-	

2016 Cost Allocation Model

EB-2016-0086 2017 TEST
Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
CO-INCIDENT PEAK								
1 CP								
Transformation CP	TCP1	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
4 CP								
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
12 CP								
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
NON CO INCIDENT PEAK								
1 NCP								
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
4 NCP								
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
12 NCP								
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

Sheet 19 Direct Allocation Worksheet

More Instructions provided on the first tab in this workbook.

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

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

19 Direct Allocation

	Depreciation Expense		\$0	\$0	\$0	\$0	\$0	\$0		Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Net Fixed Assets Excluding Gen Plant	\$37,641,672	Allocated	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load												
	Approved Total PILs	\$140,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
	Approved Total Return on Debt	\$1,211,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
	Approved Total Return on Equity	\$1,976,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
			Total	\$0	\$0	\$0	\$0	\$0	\$0												

[illegible]

\$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
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2016 Cost Allocation Model

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
crev mi	Distribution Revenue at Existing Rates	\$8,470,552	\$6,834,382	\$702,040	\$597,101	\$282,679	\$35,576	\$18,774
	Miscellaneous Revenue (mi)	\$1,207,121	\$1,010,349	\$92,359	\$78,308	\$17,823	\$5,484	\$2,798
		Miscellaneous Revenue Input equals Output						
Total Revenue at Existing Rates		\$9,677,673	\$7,844,731	\$794,398	\$675,409	\$300,503	\$41,060	\$21,572
Factor required to recover deficiency (1 + D)		1.3197						
Distribution Revenue at Status Quo Rates		\$11,178,412	\$9,019,192	\$926,467	\$787,982	\$373,046	\$46,948	\$24,775
Miscellaneous Revenue (mi)		\$1,207,121	\$1,010,349	\$92,359	\$78,308	\$17,823	\$5,484	\$2,798
Total Revenue at Status Quo Rates		\$12,385,532	\$10,029,541	\$1,018,826	\$866,290	\$390,870	\$52,433	\$27,573
Expenses								
di cu ad	Distribution Costs (di)	\$1,713,309	\$1,398,235	\$123,716	\$147,963	\$32,151	\$7,350	\$3,894
	Customer Related Costs (cu)	\$1,662,994	\$1,465,425	\$121,927	\$36,960	\$26,836	\$8,116	\$3,730
dep INPUT INT	General and Administration (ad)	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$50,742	\$13,318	\$6,613
	Depreciation and Amortization (dep)	\$2,746,369	\$2,183,320	\$232,422	\$271,809	\$42,713	\$10,383	\$5,721
	PILs (INPUT)	\$140,564	\$109,813	\$12,181	\$15,818	\$1,907	\$539	\$306
	Interest	\$1,211,998	\$946,850	\$105,026	\$136,387	\$16,444	\$4,652	\$2,639
Total Expenses		\$10,409,057	\$8,581,133	\$810,813	\$779,057	\$170,794	\$44,357	\$22,903
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,976,476	\$1,544,084	\$171,271	\$222,415	\$26,816	\$7,586	\$4,304
	Revenue Requirement (includes NI)	\$12,385,532	\$10,125,216	\$982,084	\$1,001,471	\$197,610	\$51,943	\$27,207
		Revenue Requirement Input equals Output						
Rate Base Calculation								
Net Assets								
dp gp accum dep co	Distribution Plant - Gross	\$57,868,954	\$46,048,269	\$4,688,415	\$5,818,389	\$957,585	\$229,573	\$126,722
	General Plant - Gross	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$309,523	\$73,765	\$40,747
	Accumulated Depreciation	(\$6,672,980)	(\$5,264,726)	(\$594,150)	(\$686,598)	(\$89,174)	(\$24,634)	(\$13,698)
	Capital Contribution	(\$16,279,641)	(\$13,545,302)	(\$1,051,459)	(\$1,171,090)	(\$403,371)	(\$71,354)	(\$37,066)
Total Net Plant		\$53,387,423	\$41,935,946	\$4,527,307	\$5,825,552	\$774,563	\$207,350	\$116,705
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	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	\$6,310,126	\$5,341,149	\$461,184	\$355,042	\$109,730	\$28,783	\$14,237
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$38,538,085	\$25,509,156	\$4,815,200	\$7,886,338	\$199,804	\$42,009	\$85,579
Working Capital		\$2,890,356	\$1,913,187	\$361,140	\$591,475	\$14,985	\$3,151	\$6,418
Total Rate Base		\$56,277,779	\$43,849,132	\$4,888,447	\$6,417,028	\$789,548	\$210,501	\$123,123
		Rate Base Input equals Output						
Equity Component of Rate Base		\$22,511,112	\$17,539,653	\$1,955,379	\$2,566,811	\$315,819	\$84,200	\$49,249
Net Income on Allocated Assets		\$1,976,476	\$1,448,408	\$208,013	\$87,233	\$220,075	\$8,076	\$4,670
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

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

Rate Base Assets	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Net Income	\$1,976,476	\$1,448,408	\$208,013	\$87,233	\$220,075	\$8,076	\$4,670
RATIOS ANALYSIS							
REVENUE TO EXPENSES STATUS QUO%	100.00%	99.06%	103.74%	86.50%	197.80%	100.94%	101.34%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$2,707,860)	(\$2,280,486)	(\$187,686)	(\$326,062)	\$102,893	(\$10,883)	(\$5,636)
	Deficiency Input equals Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$95,676)	\$36,742	(\$135,181)	\$193,259	\$490	\$366
RETURN ON EQUITY COMPONENT OF RATE BASE	8.78%	8.26%	10.64%	3.40%	69.68%	9.59%	9.48%

2016 Cost Allocation Model

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

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.12	\$11.03	\$46.00	\$0.74	\$3.47	\$3.41
Customer Unit Cost per month - Directly Related	\$12.82	\$19.04	\$83.04	\$1.37	\$6.46	\$6.42
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$36.23	\$39.27	\$128.40	\$5.06	\$26.86	\$24.54
Existing Approved Fixed Charge	\$24.85	\$34.33	\$151.60	\$5.72	\$11.20	\$10.57

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

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$309,523	\$73,765	\$40,747
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$10,884)	(\$6,012)
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$263,854	\$62,881	\$34,735
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$50,742	\$13,318	\$6,613
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$58,987	\$15,465	\$7,624

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

			1	2	3	7	8	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	<u>Distribution Plant</u>							
1860	Meters	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
	<u>Accumulated Amortization</u>							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$723,662)	(\$583,377)	(\$107,720)	(\$32,566)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$1,562,204	\$1,259,364	\$232,540	\$70,301	\$0	\$0	\$0
	<u>Misc Revenue</u>							
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)
	Sub-total	(\$78,000)	(\$64,715)	(\$8,089)	(\$5,094)	(\$47)	\$0	(\$55)
	<u>Operation</u>							
5065	Meter Expense	\$270,856	\$218,349	\$40,318	\$12,189	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$63,463	\$49,756	\$3,286	\$223	\$9,464	\$503	\$231
5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
	Sub-total	\$449,419	\$358,345	\$49,563	\$12,817	\$26,628	\$1,415	\$650
	<u>Maintenance</u>							
5175	Maintenance of Meters	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0
	<u>Billing and Collection</u>							
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
	Sub-total	\$875,957	\$802,641	\$48,595	\$16,838	\$164	\$5,288	\$2,430
	Total Operation, Maintenance and Billing	\$1,354,126	\$1,184,163	\$102,438	\$30,949	\$26,792	\$6,703	\$3,081
	Amortization Expense - Meters	\$202,134	\$162,949	\$30,088	\$9,096	\$0	\$0	\$0
	Allocated PILs	\$4,114	\$3,298	\$626	\$191	\$0	\$0	\$0
	Allocated Debt Return	\$35,475	\$28,435	\$5,395	\$1,646	\$0	\$0	\$0
	Allocated Equity Return	\$57,851	\$46,370	\$8,797	\$2,684	\$0	\$0	\$0
	Total	\$1,575,699	\$1,360,499	\$139,254	\$39,472	\$26,746	\$6,703	\$3,026

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	7	8	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	<u>Distribution Plant</u>							
1860	Meters	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
	<u>Accumulated Amortization</u>							
	Accum. Amortization of Electric Utility Plant - Meters only	(\$723,662)	(\$583,377)	(\$107,720)	(\$32,566)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$1,562,204	\$1,259,364	\$232,540	\$70,301	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$653,166	\$536,566	\$90,217	\$26,384	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$2,215,371	\$1,795,930	\$322,757	\$96,684	\$0	\$0	\$0
	<u>Misc Revenue</u>							
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)
	Sub-total	(\$78,000)	(\$64,715)	(\$8,089)	(\$5,094)	(\$47)	\$0	(\$55)
	<u>Operation</u>							
5065	Meter Expense	\$270,856	\$218,349	\$40,318	\$12,189	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$63,463	\$49,756	\$3,286	\$223	\$9,464	\$503	\$231
5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
	Sub-total	\$449,419	\$358,345	\$49,563	\$12,817	\$26,628	\$1,415	\$650
	<u>Maintenance</u>							
5175	Maintenance of Meters	\$28,750	\$23,177	\$4,280	\$1,294	\$0	\$0	\$0
	<u>Billing and Collection</u>							
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
	Sub-total	\$875,957	\$802,641	\$48,595	\$16,838	\$164	\$5,288	\$2,430

Total Operation, Maintenance and Billing	\$1,354,126	\$1,184,163	\$102,438	\$30,949	\$26,792	\$6,703	\$3,081
Amortization Expense - Meters	\$202,134	\$162,949	\$30,088	\$9,096	\$0	\$0	\$0
Amortization Expense - General Plant assigned to Meters	\$39,757	\$32,660	\$5,491	\$1,606	\$0	\$0	\$0
Admin and General	\$1,174,324	\$1,024,476	\$89,885	\$28,471	\$23,047	\$5,772	\$2,672
Allocated PILs	\$5,834	\$4,703	\$868	\$263	\$0	\$0	\$0
Allocated Debt Return	\$50,300	\$40,549	\$7,487	\$2,264	\$0	\$0	\$0
Allocated Equity Return	\$82,028	\$66,126	\$12,210	\$3,691	\$0	\$0	\$0
Total	\$2,830,502	\$2,450,911	\$240,379	\$71,246	\$49,793	\$12,475	\$5,698

Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant							
1565	Conservation and Demand Management							
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$4,888,133	\$4,483,561	\$296,090	\$20,124	\$22,217	\$45,314	\$20,828
1830-5	Poles, Towers and Fixtures - Secondary	\$1,543,621	\$1,249,402	\$21,713	\$2,951	\$250,153	\$13,292	\$6,109
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	\$5,769,473	\$5,291,956	\$349,475	\$23,752	\$26,222	\$53,484	\$24,583
1835-5	Overhead Conductors and Devices - Secondary	\$1,066,395	\$863,137	\$15,000	\$2,039	\$172,816	\$9,183	\$4,221
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	\$883,367	\$810,254	\$53,508	\$3,637	\$4,015	\$8,189	\$3,764
1840-5	Underground Conduit - Secondary	\$1,570,431	\$1,271,102	\$22,090	\$3,003	\$254,498	\$13,523	\$6,215
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	\$4,936,377	\$4,527,812	\$299,012	\$20,323	\$22,436	\$45,761	\$21,033
1845-5	Underground Conductors and Devices - Secondary	\$152,671	\$123,572	\$2,148	\$292	\$24,741	\$1,315	\$604
1850	Line Transformers	\$4,213,721	\$3,866,082	\$255,312	\$16,138	\$19,157	\$39,073	\$17,959
1855	Services	\$4,774,845	\$4,425,873	\$187,694	\$71,632	\$89,646	\$0	\$0
1860	Meters	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
	Sub-total	\$32,084,902	\$28,755,492	\$1,842,302	\$266,757	\$885,901	\$229,134	\$105,316

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

	(\$13,228,785)	(\$11,861,019)	(\$701,261)	(\$113,473)	(\$428,835)	(\$85,086)	(\$39,110)
Customer Related Net Fixed Assets	\$18,856,117	\$16,894,473	\$1,141,040	\$153,283	\$457,067	\$144,048	\$66,206
Allocated General Plant Net Fixed Assets	\$8,025,180	\$7,198,081	\$442,680	\$57,527	\$236,140	\$62,698	\$28,055
Customer Related NFA Including General Plant	\$26,881,297	\$24,092,554	\$1,583,720	\$210,810	\$693,206	\$206,746	\$94,261

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)	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0

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

5005	Operation Supervision and Engineering	\$135,818	\$122,470	\$6,905	\$905	\$4,019	\$1,039	\$479
5010	Load Dispatching	\$11,820	\$10,658	\$601	\$79	\$350	\$90	\$42
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$91,597	\$82,072	\$4,710	\$337	\$3,254	\$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	\$17,318	\$15,458	\$865	\$63	\$702	\$158	\$73
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$67,200	\$59,983	\$3,357	\$243	\$2,723	\$613	\$282
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$270,856	\$218,349	\$40,318	\$12,189	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$63,463	\$49,756	\$3,286	\$223	\$9,464	\$503	\$231
5075	Customer Premises - Materials and Expenses	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
5085	Miscellaneous Distribution Expense	\$299,087	\$269,693	\$15,205	\$1,994	\$8,850	\$2,289	\$1,055
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	\$7,831	\$442	\$58	\$257	\$66	\$31
5120	Maintenance of Poles, Towers and Fixtures	\$12,069	\$10,758	\$596	\$43	\$511	\$110	\$51
5125	Maintenance of Overhead Conductors and Devices	\$73,935	\$66,572	\$3,942	\$279	\$2,153	\$678	\$312
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	\$3,393	\$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

Sub-total	\$1,538,214	\$1,340,675	\$106,345	\$21,449	\$56,947	\$8,765	\$4,033
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<u>Billing and Collection</u>								
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
<hr/>								
<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>
<hr/>								
<i>Sub Total Operating, Maintenance and Biling</i>		<i>\$2,723,039</i>	<i>\$2,424,578</i>	<i>\$174,429</i>	<i>\$44,298</i>	<i>\$57,155</i>	<i>\$15,465</i>	<i>\$7,113</i>
<hr/>								
Amortization Expense - Customer Related		\$1,048,105	\$925,716	\$73,455	\$14,817	\$24,543	\$6,552	\$3,022
Amortization Expense - General Plant assigned to Meters		\$488,479	\$438,135	\$26,945	\$3,502	\$14,373	\$3,816	\$1,708
Admin and General		\$2,360,078	\$2,097,619	\$153,054	\$40,752	\$49,166	\$13,318	\$6,169
Allocated PILs		\$70,414	\$63,089	\$4,261	\$572	\$1,707	\$538	\$247
Allocated Debt Return		\$607,135	\$543,973	\$36,740	\$4,935	\$14,717	\$4,638	\$2,132
Allocated Equity Return		\$990,090	\$887,089	\$59,913	\$8,049	\$23,999	\$7,564	\$3,476
<hr/>								
PLCC Adjustment for Line Transformer		\$43,755	\$40,531	\$2,663	\$169	\$204	\$0	\$188
PLCC Adjustment for Primary Costs		\$280,576	\$259,836	\$17,049	\$1,159	\$1,326	\$0	\$1,206
PLCC Adjustment for Secondary Costs		\$96,252	\$89,992	\$5,294	\$337	\$0	\$0	\$628
<hr/>								
Total		\$7,788,758	\$6,925,125	\$495,701	\$110,166	\$184,085	\$51,891	\$21,790
<hr/>								

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
<u>Distribution Plant</u>							
CWMC	\$ 2,285,867	\$ 1,842,741	\$ 340,260	\$ 102,866	\$ -	\$ -	\$ -
<u>Accumulated Amortization</u>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (723,662)	\$ (583,377)	\$ (107,720)	\$ (32,566)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,562,204	\$ 1,259,364	\$ 232,540	\$ 70,301	\$ -	\$ -	\$ -
<u>Misc Revenue</u>							
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
Sub-total	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
<u>Operation</u>							
CWMC	\$ 270,856	\$ 218,349	\$ 40,318	\$ 12,189	\$ -	\$ -	\$ -
CCA	\$ 178,563	\$ 139,996	\$ 9,245	\$ 628	\$ 26,628	\$ 1,415	\$ 650
Sub-total	\$ 449,419	\$ 358,345	\$ 49,563	\$ 12,817	\$ 26,628	\$ 1,415	\$ 650
<u>Maintenance</u>							
1860	\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -
<u>Billing and Collection</u>							
CWMB	\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -
CWNB	\$ 856,592	\$ 799,508	\$ 46,526	\$ 2,676	\$ 164	\$ 5,288	\$ 2,430
Sub-total	\$ 875,957	\$ 802,641	\$ 48,595	\$ 16,838	\$ 164	\$ 5,288	\$ 2,430
Total Operation, Maintenance and Billing	\$ 1,354,126	\$ 1,184,163	\$ 102,438	\$ 30,949	\$ 26,792	\$ 6,703	\$ 3,081
Amortization Expense - Meters	\$ 202,134	\$ 162,949	\$ 30,088	\$ 9,096	\$ -	\$ -	\$ -
Allocated PILs	\$ 4,114	\$ 3,298	\$ 626	\$ 191	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 35,475	\$ 28,435	\$ 5,395	\$ 1,646	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 57,851	\$ 46,370	\$ 8,797	\$ 2,684	\$ -	\$ -	\$ -
Total	\$ 1,575,699	\$ 1,360,499	\$ 139,254	\$ 39,472	\$ 26,746	\$ 6,703	\$ 3,026

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
<u>Distribution Plant</u>							
CWMC	\$ 2,285,867	\$ 1,842,741	\$ 340,260	\$ 102,866	\$ -	\$ -	\$ -
<u>Accumulated Amortization</u>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (723,662)	\$ (583,377)	\$ (107,720)	\$ (32,566)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 1,562,204	\$ 1,259,364	\$ 232,540	\$ 70,301	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 653,166	\$ 536,566	\$ 90,217	\$ 26,384	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 2,215,371	\$ 1,795,930	\$ 322,757	\$ 96,684	\$ -	\$ -	\$ -
<u>Misc Revenue</u>							
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
Sub-total	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (55)
<u>Operation</u>							
CWMC	\$ 270,856	\$ 218,349	\$ 40,318	\$ 12,189	\$ -	\$ -	\$ -
CCA	\$ 178,563	\$ 139,996	\$ 9,245	\$ 628	\$ 26,628	\$ 1,415	\$ 650
Sub-total	\$ 449,419	\$ 358,345	\$ 49,563	\$ 12,817	\$ 26,628	\$ 1,415	\$ 650
<u>Maintenance</u>							
1860	\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -
<u>Billing and Collection</u>							
CWMR	\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -
CWNB	\$ 856,592	\$ 799,508	\$ 46,526	\$ 2,676	\$ 164	\$ 5,288	\$ 2,430
Sub-total	\$ 875,957	\$ 802,641	\$ 48,595	\$ 16,838	\$ 164	\$ 5,288	\$ 2,430
Total Operation, Maintenance and Billing	\$ 1,354,126	\$ 1,184,163	\$ 102,438	\$ 30,949	\$ 26,792	\$ 6,703	\$ 3,081
Amortization Expense - Meters	\$ 202,134	\$ 162,949	\$ 30,088	\$ 9,096	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 39,757	\$ 32,660	\$ 5,491	\$ 1,606	\$ -	\$ -	\$ -
Admin and General	\$ 1,174,324	\$ 1,024,476	\$ 89,885	\$ 28,471	\$ 23,047	\$ 5,772	\$ 2,672
Allocated PILs	\$ 5,834	\$ 4,703	\$ 868	\$ 263	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 50,300	\$ 40,549	\$ 7,487	\$ 2,264	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 82,028	\$ 66,126	\$ 12,210	\$ 3,691	\$ -	\$ -	\$ -
Total	\$ 2,830,502	\$ 2,450,911	\$ 240,379	\$ 71,246	\$ 49,793	\$ 12,475	\$ 5,698

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
<u>Distribution Plant</u>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 16,477,350	\$ 15,113,584	\$ 998,085	\$ 67,836	\$ 74,890	\$ 152,749	\$ 70,207
	SNCP	\$ 4,333,119	\$ 3,507,214	\$ 60,951	\$ 8,285	\$ 702,208	\$ 37,312	\$ 17,150
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 4,213,721	\$ 3,866,082	\$ 255,312	\$ 16,138	\$ 19,157	\$ 39,073	\$ 17,959
	CWCS	\$ 4,774,845	\$ 4,425,873	\$ 187,694	\$ 71,632	\$ 89,646	\$ -	\$ -
	CWMC	\$ 2,285,867	\$ 1,842,741	\$ 340,260	\$ 102,866	\$ -	\$ -	\$ -
	<i>Sub-total</i>	<i>\$ 32,084,902</i>	<i>\$ 28,755,492</i>	<i>\$ 1,842,302</i>	<i>\$ 266,757</i>	<i>\$ 885,901</i>	<i>\$ 229,134</i>	<i>\$ 105,316</i>
<u>Accumulated Amortization</u>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (13,228,785)	\$ (11,861,019)	\$ (701,261)	\$ (113,473)	\$ (428,835)	\$ (85,086)	\$ (39,110)
	Customer Related Net Fixed Assets	\$ 18,856,117	\$ 16,894,473	\$ 1,141,040	\$ 153,283	\$ 457,067	\$ 144,048	\$ 66,206
	Allocated General Plant Net Fixed Assets	\$ 8,025,180	\$ 7,198,081	\$ 442,680	\$ 57,527	\$ 236,140	\$ 62,698	\$ 28,055
	Customer Related NFA Including General Plant	\$ 26,881,297	\$ 24,092,554	\$ 1,583,720	\$ 210,810	\$ 693,206	\$ 206,746	\$ 94,261
<u>Misc Revenue</u>								
	CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (78,000)	\$ (64,715)	\$ (8,089)	\$ (5,094)	\$ (47)	\$ -	\$ (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>\$ -</i>	<i>\$ (55)</i>
<u>Operating and Maintenance</u>								
	1815-1855	\$ 455,409	\$ 410,653	\$ 23,152	\$ 3,036	\$ 13,476	\$ 3,485	\$ 1,606
	1830 & 1835	\$ 198,472	\$ 177,835	\$ 10,206	\$ 731	\$ 7,052	\$ 1,814	\$ 834
	1850	\$ 46,008	\$ 42,212	\$ 2,788	\$ 176	\$ 209	\$ 427	\$ 196
	1840 & 1845	\$ 84,518	\$ 75,440	\$ 4,222	\$ 305	\$ 3,425	\$ 771	\$ 354
	CWMC	\$ 270,856	\$ 218,349	\$ 40,318	\$ 12,189	\$ -	\$ -	\$ -
	CCA	\$ 178,563	\$ 139,996	\$ 9,245	\$ 628	\$ 26,628	\$ 1,415	\$ 650
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 12,069	\$ 10,758	\$ 596	\$ 43	\$ 511	\$ 110	\$ 51
	1835	\$ 73,935	\$ 66,572	\$ 3,942	\$ 279	\$ 2,153	\$ 678	\$ 312
	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>	<i>\$ 1,538,214</i>	<i>\$ 1,340,675</i>	<i>\$ 106,345</i>	<i>\$ 21,449</i>	<i>\$ 56,947</i>	<i>\$ 8,765</i>	<i>\$ 4,033</i>
<u>Billing and Collection</u>								
	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>	<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>\$ 2,723,039</i>	<i>\$ 2,424,578</i>	<i>\$ 174,429</i>	<i>\$ 44,298</i>	<i>\$ 57,155</i>	<i>\$ 15,465</i>	<i>\$ 7,113</i>

Amortization Expense - Customer Related	\$	1,048,105	\$	925,716	\$	73,455	\$	14,817	\$	24,543	\$	6,552	\$	3,022
Amortization Expense - General Plant assigned to Meters	\$	488,479	\$	438,135	\$	26,945	\$	3,502	\$	14,373	\$	3,816	\$	1,708
Admin and General	\$	2,360,078	\$	2,097,619	\$	153,054	\$	40,752	\$	49,166	\$	13,318	\$	6,169
Allocated PILs	\$	70,414	\$	63,089	\$	4,261	\$	572	\$	1,707	\$	538	\$	247
Allocated Debt Return	\$	607,135	\$	543,973	\$	36,740	\$	4,935	\$	14,717	\$	4,638	\$	2,132
Allocated Equity Return	\$	990,090	\$	887,089	\$	59,913	\$	8,049	\$	23,999	\$	7,564	\$	3,476
PLCC Adjustment for Line Transformer	\$	43,755	\$	40,531	\$	2,663	\$	169	\$	204	\$	-	\$	188
PLCC Adjustment for Primary Costs	\$	280,576	\$	259,836	\$	17,049	\$	1,159	\$	1,326	\$	-	\$	1,206
PLCC Adjustment for Secondary Costs	\$	96,252	\$	89,992	\$	5,294	\$	337	\$	-	\$	-	\$	628
Total	\$	7,788,758	\$	6,925,125	\$	495,701	\$	110,166	\$	184,085	\$	51,891	\$	21,790

Sheet 02.1 Line Transformer Worksheet -

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$92,038	\$59,920	\$11,000	\$20,752	\$0	\$0	\$0	\$297	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$19,261	\$13,020	\$2,176	\$3,972	\$0	\$0	\$0	\$78	\$0	\$15	\$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	\$35,262	\$22,957	\$4,214	\$7,950	\$0	\$0	\$0	\$114	\$0	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$26,959	\$17,276	\$3,217	\$6,362	\$0	\$0	\$0	\$85	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$2,880	\$1,875	\$344	\$649	\$0	\$0	\$0	\$9	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$24,829	\$16,165	\$2,968	\$5,598	\$0	\$0	\$0	\$80	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$40,491	\$26,361	\$4,839	\$9,129	\$0	\$0	\$0	\$131	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$272,393	\$177,542	\$32,424	\$61,328	\$0	\$0	\$0	\$893	\$0	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Tranformer 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	\$43,755	\$40,531	\$2,663	\$169	\$0	\$0	\$0	\$204	\$0	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$0	\$0	\$0	\$309,523	\$73,765	\$40,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	\$0	\$0	\$0	(\$45,669)	(\$10,884)	(\$6,012)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$0	\$0	\$0	\$263,854	\$62,881	\$34,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$0	\$0	\$0	\$16,060	\$3,827	\$2,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$0	\$0	\$0	\$510,709	\$144,469	\$81,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$0	\$0	\$0	\$50,742	\$13,318	\$6,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$0	\$0	\$0	\$58,987	\$15,465	\$7,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$2,809,148	\$1,828,858	\$335,741	\$633,375	\$0	\$0	\$0	\$9,062	\$0	\$2,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$2,038,006)	(\$1,326,816)	(\$243,576)	(\$459,506)	\$0	\$0	\$0	(\$6,575)	\$0	(\$1,533)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$771,142	\$502,041	\$92,164	\$173,868	\$0	\$0	\$0	\$2,488	\$0	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$316,440	\$213,900	\$35,756	\$65,252	\$0	\$0	\$0	\$1,285	\$0	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$1,087,581	\$715,942	\$127,921	\$239,120	\$0	\$0	\$0	\$3,773	\$0	\$826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$90,545	\$60,694	\$9,953	\$19,571	\$0	\$0	\$0	\$257	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$7,880	\$5,282	\$866	\$1,703	\$0	\$0	\$0	\$22	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$199,391	\$133,654	\$21,917	\$43,097	\$0	\$0	\$0	\$566	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$5,790	\$3,881	\$636	\$1,251	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$303,606	\$203,511	\$33,373	\$65,623	\$0	\$0	\$0	\$862	\$0	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$2,809,148	\$1,828,858	\$335,741	\$633,375	\$0	\$0	\$0	\$9,062	\$0	\$2,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$24,186,868	\$16,212,767	\$2,658,650	\$5,227,879	\$0	\$0	\$0	\$68,710	\$0	\$18,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

Sheet 02.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	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	\$91,140	\$59,338	\$10,893	\$20,546	\$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	\$89,093	\$58,005	\$10,649	\$20,084	\$0	\$0	\$0	\$287	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$17,730	\$11,543	\$2,119	\$3,997	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$106,647	\$69,434	\$12,747	\$24,042	\$0	\$0	\$0	\$344	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$204,546	\$138,271	\$23,114	\$42,172	\$0	\$0	\$0	\$831	\$0	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$198,606	\$128,825	\$23,991	\$44,990	\$0	\$0	\$0	\$652	\$0	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$137,888	\$89,774	\$16,481	\$31,084	\$0	\$0	\$0	\$445	\$0	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$174,581	\$111,452	\$21,051	\$41,388	\$0	\$0	\$0	\$561	\$0	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Primary C&P	\$30,581	\$19,910	\$3,655	\$6,894	\$0	\$0	\$0	\$99	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$263,679	\$171,673	\$31,516	\$59,442	\$0	\$0	\$0	\$851	\$0	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$429,996	\$279,956	\$51,394	\$96,935	\$0	\$0	\$0	\$1,387	\$0	\$323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,744,488	\$1,138,183	\$207,609	\$391,574	\$0	\$0	\$0	\$5,808	\$0	\$1,314	\$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	\$280,576	\$259,836	\$17,049	\$1,159	\$0	\$0	\$0	\$1,326	\$0	\$1,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$0	\$0	\$0	\$309,523	\$73,765	\$40,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	\$0	\$0	\$0	(\$45,669)	(\$10,884)	(\$6,012)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$0	\$0	\$0	\$263,854	\$62,881	\$34,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$0	\$0	\$0	\$16,060	\$3,827	\$2,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$0	\$0	\$0	\$510,709	\$144,469	\$81,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$0	\$0	\$0	\$50,742	\$13,318	\$6,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$0	\$0	\$0	\$58,987	\$15,465	\$7,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,258,755	\$2,121,667	\$389,494	\$734,629	\$0	\$0	\$0	\$10,513	\$0	\$2,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$3,846,315	\$2,504,209	\$459,721	\$867,084	\$0	\$0	\$0	\$12,409	\$0	\$2,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$588,912	\$383,421	\$70,388	\$132,760	\$0	\$0	\$0	\$0	\$0	\$443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$3,290,918	\$2,142,608	\$393,339	\$741,880	\$0	\$0	\$0	\$10,617	\$0	\$2,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$10,984,900	\$7,151,905	\$1,312,943	\$2,476,353	\$0	\$0	\$0	\$35,439	\$0	\$8,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$577,233)	(\$375,817)	(\$68,992)	(\$130,127)	\$0	\$0	\$0	(\$1,862)	\$0	(\$434)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$572,316)	(\$372,616)	(\$68,405)	(\$129,019)	\$0	\$0	\$0	(\$1,846)	\$0	(\$430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$597,674)	(\$389,126)	(\$71,435)	(\$134,735)	\$0	\$0	\$0	(\$1,928)	\$0	(\$449)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$1,048,463)	(\$682,619)	(\$125,315)	(\$236,358)	\$0	\$0	\$0	(\$3,382)	\$0	(\$789)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$2,795,685)	(\$1,820,178)	(\$334,147)	(\$630,238)	\$0	\$0	\$0	(\$9,019)	\$0	(\$2,103)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Pools - Net Fixed Assets	\$8,189,215	\$5,331,727	\$978,795	\$1,846,115	\$0	\$0	\$0	\$26,420	\$0	\$6,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$3,360,476	\$2,271,642	\$379,735	\$692,840	\$0	\$0	\$0	\$13,649	\$0	\$2,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$11,549,691	\$7,603,369	\$1,358,530	\$2,538,955	\$0	\$0	\$0	\$40,069	\$0	\$8,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,029,081	\$835,859	\$40,276	\$151,932	\$0	\$0	\$0	\$0	\$0	\$1,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$710,930	\$577,445	\$27,825	\$104,961	\$0	\$0	\$0	\$0	\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$1,046,954	\$850,376	\$40,976	\$154,571	\$0	\$0	\$0	\$0	\$0	\$1,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$101,781	\$82,670	\$3,984	\$15,027	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,888,746	\$2,346,350	\$113,061	\$426,490	\$0	\$0	\$0	\$0	\$0	\$2,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$61,064	\$41,693	\$6,333	\$12,831	\$0	\$0	\$0	\$158	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,180	\$2,171	\$330	\$668	\$0	\$0	\$0	\$8	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$11,545	\$7,942	\$1,168	\$2,397	\$0	\$0	\$0	\$29	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$44,800	\$30,817	\$4,532	\$9,303	\$0	\$0	\$0	\$112	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,400	\$3,004	\$456	\$925	\$0	\$0	\$0	\$11	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$8,046	\$5,550	\$806	\$1,664	\$0	\$0	\$0	\$20	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$49,290	\$33,330	\$5,273	\$10,513	\$0	\$0	\$0	\$134	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$63,670	\$43,472	\$6,603	\$13,379	\$0	\$0	\$0	\$165	\$0	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$4,740	\$3,109	\$555	\$1,057	\$0	\$0	\$0	\$15	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$250,735	\$171,089	\$26,057	\$52,738	\$0	\$0	\$0	\$652	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$90,545	\$60,694	\$9,953	\$19,571	\$0	\$0	\$0	\$257	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$7,880	\$5,282	\$1,703	\$3,666	\$0	\$0	\$0	\$22	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$199,391	\$133,654	\$21,917	\$43,097	\$0	\$0	\$0	\$566	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$5,790	\$3,881	\$636	\$1,251	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$303,606	\$203,511	\$33,373	\$65,623	\$0	\$0	\$0	\$862	\$0	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets	\$10,984,900	\$7,151,905	\$1,312,943	\$2,476,353	\$0	\$0	\$0	\$35,439	\$0	\$8,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$24,186,868	\$16,212,767	\$2,658,650	\$5,227,879	\$0	\$0	\$0	\$68,710	\$0	\$18,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

Allocation by Rate Classification

Allocation by Rate Classification

Description		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	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	\$28,781	\$23,377	\$1,126	\$4,249	\$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	\$41,168	\$33,368	\$992	\$2,478	\$0	\$0	\$0	\$4,003	\$213	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$78,799	\$63,869	\$1,899	\$4,744	\$0	\$0	\$0	\$7,662	\$218	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$8,246	\$6,684	\$199	\$496	\$0	\$0	\$0	\$802	\$43	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$38,225	\$31,717	\$1,392	\$5,078	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$52,129	\$42,264	\$2,066	\$7,748	\$0	\$0	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$36,261	\$29,453	\$1,419	\$5,354	\$0	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$45,550	\$36,565	\$1,813	\$7,128	\$0	\$0	\$0	\$0	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Secondary C&P	\$5,623	\$4,567	\$220	\$830	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$48,482	\$39,379	\$1,897	\$7,158	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$79,062	\$64,217	\$3,094	\$11,673	\$0	\$0	\$0	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$462,326	\$375,459	\$16,117	\$56,937	\$0	\$0	\$0	\$12,467	\$662	\$684	\$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	\$96,252	\$89,992	\$5,294	\$337	\$0	\$0	\$0	\$0	\$0	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$0	\$0	\$0	\$309,523	\$73,765	\$40,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	\$0	\$0	\$0	(\$45,669)	(\$10,884)	(\$6,012)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$0	\$0	\$0	\$263,854	\$62,881	\$34,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$0	\$0	\$0	\$16,060	\$3,827	\$2,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$0	\$0	\$0	\$510,709	\$144,469	\$81,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$0	\$0	\$0	\$50,742	\$13,318	\$6,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$0	\$0	\$0	\$58,987	\$15,465	\$7,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,029,081	\$835,859	\$40,276	\$151,932	\$0	\$0	\$0	\$0	\$0	\$1,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$710,930	\$577,445	\$27,825	\$104,961	\$0	\$0	\$0	\$0	\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$1,046,954	\$850,376	\$40,976	\$154,571	\$0	\$0	\$0	\$0	\$0	\$1,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$101,781	\$82,670	\$3,984	\$15,027	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,888,746	\$2,346,350	\$113,061	\$426,490	\$0	\$0	\$0	\$0	\$0	\$2,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$182,284)	(\$148,058)	(\$7,134)	(\$26,912)	\$0	\$0	\$0	\$0	\$0	(\$180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$105,783)	(\$85,921)	(\$4,140)	(\$15,618)	\$0	\$0	\$0	\$0	\$0	(\$104)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$1,062,531)	(\$863,029)	(\$41,586)	(\$156,870)	\$0	\$0	\$0	\$0	\$0	(\$1,047)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$32,427)	(\$26,338)	(\$1,269)	(\$4,787)	\$0	\$0	\$0	\$0	\$0	(\$32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$1,383,026)	(\$1,123,346)	(\$54,129)	(\$204,188)	\$0	\$0	\$0	\$0	\$0	(\$1,362)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$1,505,720	\$1,223,004	\$58,931	\$222,302	\$0	\$0	\$0	\$0	\$0	\$1,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$627,995	\$521,074	\$22,863	\$83,429	\$0	\$0	\$0	\$0	\$0	\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$2,133,715	\$1,744,078	\$81,794	\$305,731	\$0	\$0	\$0	\$0	\$0	\$2,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,258,755	\$2,121,667	\$389,494	\$734,629	\$0	\$0	\$0	\$10,513	\$0	\$2,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$3,846,315	\$2,504,209	\$459,721	\$867,084	\$0	\$0	\$0	\$12,409	\$0	\$2,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$588,912	\$383,421	\$70,388	\$132,760	\$0	\$0	\$0	\$0	\$0	\$443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$3,290,918	\$2,142,608	\$393,339	\$741,880	\$0	\$0	\$0	\$10,617	\$0	\$2,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$10,984,900	\$7,151,905	\$1,312,943	\$2,476,353	\$0	\$0	\$0	\$35,439	\$0	\$8,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$61,064	\$41,693	\$6,333	\$12,831	\$0	\$0	\$0	\$158	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,180	\$2,171	\$330	\$668	\$0	\$0	\$0	\$8	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$11,545	\$7,942	\$1,168	\$2,397	\$0	\$0	\$0	\$29	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$44,800	\$30,817	\$4,532	\$9,303	\$0	\$0	\$0	\$112	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,400	\$3,004	\$456	\$925	\$0	\$0	\$0	\$11	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$8,046	\$5,550	\$806	\$1,664	\$0	\$0	\$0	\$20	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$49,290	\$33,330	\$5,273	\$10,513	\$0	\$0	\$0	\$134	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$63,670	\$43,472	\$6,603	\$13,379	\$0	\$0	\$0	\$165	\$0	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underarround Conductors & Devices	\$4,740	\$3,109	\$555	\$1,057	\$0	\$0	\$0	\$15	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$250,735	\$171,089	\$26,057	\$52,738	\$0	\$0	\$0	\$652	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$90,545	\$60,694	\$9,953	\$19,571	\$0	\$0	\$0	\$257	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$7,880	\$5,282	\$866	\$1,703	\$0	\$0	\$0	\$22	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$199,391	\$133,654	\$21,917	\$43,097	\$0	\$0	\$0	\$566	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$5,790	\$3,881	\$636	\$1,251	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$303,606	\$203,511	\$33,373	\$65,623	\$0	\$0	\$0	\$862	\$0	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$2,888,746	\$2,346,350	\$113,061	\$426,490	\$0	\$0	\$0	\$0	\$0	\$2,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$24,186,868	\$16,212,767	\$2,658,650	\$5,227,879	\$0	\$0	\$0	\$68,710	\$0	\$18,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet 03.1 Line 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 1850 Line Transformers	\$230,096	\$186,588	\$19,365	\$21,281	\$925	\$1,280	\$658
Depreciation on General Plant Assigned to Line Transformers	\$49,117	\$40,543	\$3,831	\$4,073	\$244	\$284	\$142
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	\$98,445	\$80,924	\$7,990	\$8,216	\$424	\$594	\$297
Admin and General Assigned to Line Transformers	\$66,805	\$53,796	\$5,663	\$6,524	\$265	\$367	\$190
PILs on Line Transformers	\$7,199	\$5,838	\$606	\$666	\$29	\$40	\$21
Debt Return on Line Transformers	\$62,074	\$50,336	\$5,224	\$5,741	\$249	\$345	\$177
Equity Return on Line Transformers	\$101,227	\$82,086	\$8,519	\$9,362	\$407	\$563	\$289
Total	\$691,643	\$562,291	\$57,652	\$62,954	\$2,850	\$3,901	\$1,993
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	\$0.5261	\$1.5092	\$14.2799	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0038	\$0.0018	\$0.0011	\$0.0043	\$0.0397	\$0.0038
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$309,523	\$73,765	\$40,747
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$10,884)	(\$6,012)
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$263,854	\$62,881	\$34,735
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$50,742	\$13,318	\$6,613
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$58,987	\$15,465	\$7,624
Line Transformer Rate Base							
Acct 1850 - Line Transformers - Gross Assets	\$7,022,869	\$5,694,940	\$591,053	\$649,512	\$28,219	\$39,073	\$20,072
Line Transformers - Accumulated Depreciation	(\$5,095,015)	(\$4,131,617)	(\$428,802)	(\$471,214)	(\$20,473)	(\$28,347)	(\$14,562)
Line Transformers - Net Fixed Assets	\$1,927,854	\$1,563,323	\$162,250	\$178,298	\$7,747	\$10,726	\$5,510
General Plant Assigned to Line Transformers - NFA	\$806,939	\$666,071	\$62,947	\$66,915	\$4,002	\$4,669	\$2,335
Line Transformer Net Fixed Assets Including General Plant	\$2,734,793	\$2,229,394	\$225,197	\$245,213	\$11,749	\$15,395	\$7,845
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$226,363	\$183,164	\$16,858	\$20,476	\$4,276	\$1,039	\$550
Acct 5010 - Load Dispatching	\$19,700	\$15,940	\$1,467	\$1,782	\$372	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$498,478	\$403,348	\$37,122	\$45,091	\$9,417	\$2,289	\$1,211
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,713	\$1,078	\$1,309	\$273	\$66	\$35
Total	\$759,016	\$614,164	\$56,525	\$68,659	\$14,339	\$3,485	\$1,843
Acct 1850 - Line Transformers - Gross Assets	\$7,022,869	\$5,694,940	\$591,053	\$649,512	\$28,219	\$39,073	\$20,072
Acct 1815 - 1855	\$54,139,048	\$43,221,355	\$4,181,381	\$5,427,557	\$955,039	\$229,197	\$124,518



2016 Cost Allocation Model

Sheet O3.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description

Description		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$250,433	\$163,049	\$29,932	\$56,456	\$808	\$0	\$188
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	\$12,699	\$8,655	\$1,467	\$2,532	\$22	\$3	\$19
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	\$16,994	\$12,515	\$1,774	\$2,650	\$4	\$10	\$41
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8
Acct 5017 - Distributon Station Equipment - Other	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3
Acct 5114 - Maintenance of Distribution Station Equipment	\$51,775	\$33,709	\$6,188	\$11,672	\$167	\$0	\$39
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to SubstationTransformers	\$57,835	\$37,063	\$6,901	\$13,646	\$183	\$0	\$43
PILs on SubstationTransformers	\$2,524	\$1,802	\$281	\$433	\$1	\$1	\$6
Debt Return on Substation Transformers	\$21,759	\$15,538	\$2,419	\$3,735	\$4	\$12	\$51
Equity Return on Substation Transformers	\$35,484	\$25,338	\$3,945	\$6,091	\$7	\$19	\$83
Total	\$463,528	\$306,799	\$54,584	\$100,376	\$1,241	\$45	\$482
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	\$0.6383	\$0.6574	\$0.1651	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0020	\$0.0017	\$0.0018	\$0.0019	\$0.0005	\$0.0009
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$309,523	\$73,765	\$40,747
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$10,884)	(\$6,012)
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$263,854	\$62,881	\$34,735
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114

Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$50,742	\$13,318	\$6,613
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$58,987	\$15,465	\$7,624
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,049,593	\$715,342	\$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
Subtotal	\$1,444,039	\$984,174	\$166,774	\$287,966	\$2,546	\$376	\$2,204
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	(\$721,400)	(\$469,680)	(\$86,224)	(\$162,627)	(\$2,327)	\$0	(\$543)
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	(\$46,857)	(\$31,935)	(\$5,412)	(\$9,344)	(\$83)	(\$12)	(\$72)
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$768,256)	(\$501,614)	(\$91,635)	(\$171,971)	(\$2,410)	(\$12)	(\$614)
Substation Transformers - Net Fixed Assets	\$675,783	\$482,560	\$75,139	\$115,995	\$136	\$364	\$1,590
General Plant Assigned to Substation Transformers - NFA	\$279,185	\$205,600	\$29,151	\$43,532	\$70	\$158	\$674
Substation Transformer NFA Including General Plant	\$954,968	\$688,160	\$104,290	\$159,527	\$206	\$522	\$2,263
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$226,363	\$183,164	\$16,858	\$20,476	\$4,276	\$1,039	\$550
Acct 5010 - Load Dispatching	\$19,700	\$15,940	\$1,467	\$1,782	\$372	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$498,478	\$403,348	\$37,122	\$45,091	\$9,417	\$2,289	\$1,211
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,713	\$1,078	\$1,309	\$273	\$66	\$35
Total	\$759,016	\$614,164	\$56,525	\$68,659	\$14,339	\$3,485	\$1,843
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$54,139,048	\$43,221,355	\$4,181,381	\$5,427,557	\$955,039	\$229,197	\$124,518

2016 Cost Allocation Model

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

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$227,851	\$184,734	\$19,174	\$21,109	\$915	\$1,267	\$651
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$222,731	\$180,583	\$18,743	\$20,635	\$895	\$1,239	\$636
Depreciation on Acct 1840-4 Primary Underground Conduit	\$44,325	\$35,937	\$3,730	\$4,106	\$178	\$247	\$127
Depreciation on Acct 1845-4 Primary Underground Conductors	\$266,618	\$216,165	\$22,437	\$24,700	\$1,071	\$1,483	\$762
Depreciation on General Plant Assigned to Primary C&P	\$521,593	\$430,469	\$40,685	\$43,327	\$2,587	\$3,017	\$1,509
Primary C&P Operations and Maintenance	\$496,953	\$402,401	\$42,262	\$46,226	\$1,882	\$2,763	\$1,419
Allocation of General Expenses	\$384,953	\$316,387	\$31,241	\$32,184	\$1,656	\$2,322	\$1,162
Admin and General Assigned to Primary C&P	\$432,974	\$348,136	\$37,083	\$42,526	\$1,619	\$2,380	\$1,231
PILs on Primary C&P	\$76,452	\$61,985	\$6,434	\$7,083	\$307	\$425	\$218
Debt Return on Primary C&P	\$659,197	\$534,455	\$55,473	\$61,070	\$2,648	\$3,667	\$1,884
Equity Return on Primary C&P	\$1,074,991	\$871,567	\$90,464	\$99,591	\$4,319	\$5,979	\$3,072
Total	\$4,408,636	\$3,582,819	\$367,725	\$402,556	\$18,077	\$24,789	\$12,669
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$309,523	\$73,765	\$40,747
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$10,884)	(\$6,012)
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$263,854	\$62,881	\$34,735
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$50,742	\$13,318	\$6,613
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$58,987	\$15,465	\$7,624
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,146,888	\$6,605,228	\$685,584	\$754,753	\$32,730	\$45,314	\$23,278
Acct 1835-4 Primary Overhead Conductors	\$9,615,788	\$7,796,164	\$809,196	\$890,837	\$38,631	\$53,484	\$27,475
Acct 1840-4 Primary Underground Conduit	\$1,472,279	\$1,193,675	\$123,897	\$136,397	\$5,915	\$8,189	\$4,207
Acct 1845-4 Primary Underground Conductors	\$8,227,296	\$6,670,420	\$692,351	\$762,202	\$33,053	\$45,761	\$23,508
Subtotal	\$27,462,250	\$22,265,488	\$2,311,027	\$2,544,188	\$110,329	\$152,749	\$78,469
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$1,443,082)	(\$1,170,004)	(\$121,440)	(\$133,692)	(\$5,798)	(\$8,027)	(\$4,123)
Acct 1835-4 Primary Overhead Conductors	(\$1,430,789)	(\$1,160,037)	(\$120,405)	(\$132,553)	(\$5,748)	(\$7,958)	(\$4,088)
Acct 1840-4 Primary Underground Conduit	(\$1,494,185)	(\$1,211,436)	(\$125,740)	(\$138,426)	(\$6,003)	(\$8,311)	(\$4,269)

Acct 1845-4 Primary Underground Conductors	(\$2,621,157)	(\$2,125,148)	(\$220,578)	(\$242,832)	(\$10,530)	(\$14,579)	(\$7,490)
Subtotal	(\$6,989,213)	(\$5,666,624)	(\$588,162)	(\$647,503)	(\$28,079)	(\$38,875)	(\$19,971)
Primary Conductor & Pools - Net Fixed Assets	\$20,473,037	\$16,598,864	\$1,722,865	\$1,896,686	\$82,250	\$113,874	\$58,498
General Plant Assigned to Primary C&P - NFA	\$8,569,205	\$7,072,133	\$668,405	\$711,819	\$42,494	\$49,565	\$24,789
Primary C&P Net Fixed Assets Including General Plant	\$29,042,242	\$23,670,997	\$2,391,270	\$2,608,505	\$124,744	\$163,439	\$83,287
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,572,701	\$2,085,261	\$61,989	\$154,883	\$250,153	\$13,292	\$7,123
Acct 1835-5 Secondary Overhead Conductors	\$1,777,326	\$1,440,582	\$42,825	\$107,000	\$172,816	\$9,183	\$4,921
Acct 1840-5 Secondary Underground Conduit	\$2,617,385	\$2,121,478	\$63,066	\$157,573	\$254,498	\$13,523	\$7,247
Acct 1845-5 Secondary Underground Conductors	\$254,452	\$206,242	\$6,131	\$15,319	\$24,741	\$1,315	\$705
Subtotal	\$7,221,864	\$5,853,564	\$174,011	\$434,775	\$702,208	\$37,312	\$19,995
Operations and Maintenance							
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	\$28,863	\$23,399	\$2,033	\$2,460	\$731	\$158	\$82
Acct 5045 Underground Distribution Lines & Feeders - Other	\$112,000	\$90,800	\$7,889	\$9,546	\$2,835	\$613	\$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	\$123,225	\$99,902	\$9,215	\$10,792	\$2,287	\$678	\$350
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$159,175	\$129,047	\$11,514	\$13,731	\$3,558	\$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
Total	\$626,839	\$508,192	\$45,444	\$54,126	\$13,859	\$3,438	\$1,780
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$226,363	\$183,164	\$16,858	\$20,476	\$4,276	\$1,039	\$550
Acct 5010 - Load Dispatching	\$19,700	\$15,940	\$1,467	\$1,782	\$372	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$498,478	\$403,348	\$37,122	\$45,091	\$9,417	\$2,289	\$1,211
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,713	\$1,078	\$1,309	\$273	\$66	\$35
Total	\$759,016	\$614,164	\$56,525	\$68,659	\$14,339	\$3,485	\$1,843
Primary Conductors and Poles Gross Assets	\$27,462,250	\$22,265,488	\$2,311,027	\$2,544,188	\$110,329	\$152,749	\$78,469
Acct 1815 - 1855	\$54,139,048	\$43,221,355	\$4,181,381	\$5,427,557	\$955,039	\$229,197	\$124,518

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	\$ 123,225	\$ 99,902	\$ 9,215	\$ 10,792	\$ 2,287	\$ 678	\$ 350
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	\$ 140,863	\$ 114,199	\$ 9,921	\$ 12,006	\$ 3,566	\$ 771	\$ 400
Total	\$ 626,839	\$ 508,192	\$ 45,444	\$ 54,126	\$ 13,859	\$ 3,438	\$ 1,780

2016 Cost Allocation Model

Sheet O3.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$71,953	\$58,320	\$1,734	\$4,332	\$6,996	\$372	\$199
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$41,168	\$33,368	\$992	\$2,478	\$4,003	\$213	\$114
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$78,799	\$63,869	\$1,899	\$4,744	\$7,662	\$407	\$218
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$8,246	\$6,684	\$199	\$496	\$802	\$43	\$23
Depreciation on General Plant Assigned to Secondary C&P	\$98,739	\$79,126	\$2,142	\$5,177	\$11,510	\$515	\$269
Secondary C&P Operations and Maintenance	\$129,886	\$105,791	\$3,182	\$7,900	\$11,977	\$675	\$362
Allocation of General Expenses	\$102,436	\$83,178	\$2,352	\$5,500	\$10,543	\$567	\$296
Admin and General Assigned to Primary C&P	\$112,782	\$91,525	\$2,792	\$7,267	\$10,303	\$581	\$314
PILs on Secondary C&P	\$14,057	\$11,394	\$339	\$846	\$1,367	\$73	\$39
Debt Return on Secondary C&P	\$121,204	\$98,240	\$2,920	\$7,297	\$11,785	\$626	\$336
Equity Return on Secondary C&P	\$197,655	\$160,206	\$4,763	\$11,899	\$19,219	\$1,021	\$547
Total	\$976,924	\$791,700	\$23,313	\$57,936	\$96,166	\$5,093	\$2,716
General Plant - Gross Assets	\$18,471,090	\$14,697,703	\$1,484,501	\$1,864,851	\$309,523	\$73,765	\$40,747
General Plant - Accumulated Depreciation	(\$2,725,340)	(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$10,884)	(\$6,012)
General Plant - Net Fixed Assets	\$15,745,751	\$12,529,113	\$1,265,468	\$1,589,699	\$263,854	\$62,881	\$34,735
General Plant - Depreciation	\$958,417	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114
Total Net Fixed Assets Excluding General Plant	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970
Total Administration and General Expense	\$2,933,823	\$2,477,490	\$215,541	\$170,119	\$50,742	\$13,318	\$6,613
Total O&M	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$58,987	\$15,465	\$7,624
Secondary Conductors and Poles Gross Plant							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,572,701	\$2,085,261	\$61,989	\$154,883	\$250,153	\$13,292	\$7,123
Acct 1835-5 Secondary Overhead Conductors	\$1,777,326	\$1,440,582	\$42,825	\$107,000	\$172,816	\$9,183	\$4,921
Acct 1840-5 Secondary Underground Conduit	\$2,617,385	\$2,121,478	\$63,066	\$157,573	\$254,498	\$13,523	\$7,247
Acct 1845-5 Secondary Underground Conductors	\$254,452	\$206,242	\$6,131	\$15,319	\$24,741	\$1,315	\$705
Subtotal	\$7,221,864	\$5,853,564	\$174,011	\$434,775	\$702,208	\$37,312	\$19,995
Secondary Conductors and Poles Accumulated Depreciation							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$455,710)	(\$369,368)	(\$10,980)	(\$27,435)	(\$44,310)	(\$2,354)	(\$1,262)
Acct 1835-5 Secondary Overhead Conductors	(\$264,459)	(\$214,353)	(\$6,372)	(\$15,921)	(\$25,714)	(\$1,366)	(\$732)
Acct 1840-5 Secondary Underground Conduit	(\$2,656,328)	(\$2,153,043)	(\$64,004)	(\$159,918)	(\$258,284)	(\$13,724)	(\$7,355)

Acct 1845-5 Secondary Underground Conductors	(\$81,067)	(\$65,707)	(\$1,953)	(\$4,880)	(\$7,882)	(\$419)	(\$224)
Subtotal	(\$3,457,564)	(\$2,802,472)	(\$83,310)	(\$208,154)	(\$336,191)	(\$17,864)	(\$9,573)
Secondary Conductor & Pools - Net Fixed Assets	\$3,764,300	\$3,051,092	\$90,701	\$226,621	\$366,016	\$19,448	\$10,422
General Plant Assigned to Secondary C&P - NFA	\$1,622,171	\$1,299,952	\$35,189	\$85,050	\$189,099	\$8,465	\$4,416
Secondary C&P Net Fixed Assets Including General Plant	\$5,386,472	\$4,351,044	\$125,890	\$311,670	\$555,116	\$27,914	\$14,839
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,146,888	\$6,605,228	\$685,584	\$754,753	\$32,730	\$45,314	\$23,278
Acct 1835-4 Primary Overhead Conductors	\$9,615,788	\$7,796,164	\$809,196	\$890,837	\$38,631	\$53,484	\$27,475
Acct 1840-4 Primary Underground Conduit	\$1,472,279	\$1,193,675	\$123,897	\$136,397	\$5,915	\$8,189	\$4,207
Acct 1845-4 Primary Underground Conductors	\$8,227,296	\$6,670,420	\$692,351	\$762,202	\$33,053	\$45,761	\$23,508
Subtotal	\$27,462,250	\$22,265,488	\$2,311,027	\$2,544,188	\$110,329	\$152,749	\$78,469
Operations and Maintenance							
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	\$28,863	\$23,399	\$2,033	\$2,460	\$731	\$158	\$82
Acct 5045 Underground Distribution Lines & Feeders - Other	\$112,000	\$90,800	\$7,889	\$9,546	\$2,835	\$613	\$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	\$123,225	\$99,902	\$9,215	\$10,792	\$2,287	\$678	\$350
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$159,175	\$129,047	\$11,514	\$13,731	\$3,558	\$873	\$452
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Undergrround Conductors & Devices	\$11,850	\$9,608	\$976	\$1,086	\$81	\$66	\$34
Total	\$626,839	\$508,192	\$45,444	\$54,126	\$13,859	\$3,438	\$1,780
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$226,363	\$183,164	\$16,858	\$20,476	\$4,276	\$1,039	\$550
Acct 5010 - Load Dispatching	\$19,700	\$15,940	\$1,467	\$1,782	\$372	\$90	\$48
Acct 5085 - Miscellaneous Distribution Expense	\$498,478	\$403,348	\$37,122	\$45,091	\$9,417	\$2,289	\$1,211
Acct 5105 - Maintenance Supervision and Engineering	\$14,475	\$11,713	\$1,078	\$1,309	\$273	\$66	\$35
Total	\$759,016	\$614,164	\$56,525	\$68,659	\$14,339	\$3,485	\$1,843
Secondary Conductors and Poles Gross Assets	\$7,221,864	\$5,853,564	\$174,011	\$434,775	\$702,208	\$37,312	\$19,995
Acct 1815 - 1855	\$54,139,048	\$43,221,355	\$4,181,381	\$5,427,557	\$955,039	\$229,197	\$124,518

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	\$	123,225	\$	99,902	\$	9,215	\$	10,792	\$	2,287	\$	678	\$	350
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	\$	140,863	\$	114,199	\$	9,921	\$	12,006	\$	3,566	\$	771	\$	400
Total	\$	626,839	\$	508,192	\$	45,444	\$	54,126	\$	13,859	\$	3,438	\$	1,780

O3.4 Secondary Cost Pool



2016 Cost Allocation Model

Sheet 03.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$30,088
Depreciation on General Plant Assigned to Metering	\$5,491
Acct 5065 - Meter expense	\$40,318
Acct 5070 & 5075 - Customer Premises	\$9,245
Acct 5175 - Meter Maintenance	\$4,280
Acct 5310 - Meter Reading	\$2,069
Admin and General Assigned to Metering	\$49,060
PILs on Metering	\$868
Debt Return on Metering	\$7,487
Equity Return on Metering	\$12,210
Total	\$161,118
 Number of Customers	 1,052
 Metering Unit Cost (\$/Customer/Month)	 \$12.76
 General Plant - Gross Assets	 \$1,484,501
General Plant - Accumulated Depreciation	(\$219,032)
General Plant - Net Fixed Assets	\$1,265,468
 General Plant - Depreciation	 \$77,027
Total Net Fixed Assets Excluding General Plant	\$3,261,839
 Total Administration and General Expense	 \$215,541
 Total O&M	 \$245,643
 Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$340,260
Metering - Accumulated Depreciation	(\$107,720)
Metering - Net Fixed Assets	\$232,540
General Plant Assigned to Metering - NFA	\$90,217
Metering Net Fixed Assets Including General Plant	\$322,757



2016 Cost Allocation Model

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

<u>Description</u>	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 49,755.52	\$ 0.26
Customer Premises - Materials and Expenses (5075)	\$ 90,240.08	\$ 0.47
Meter Expenses (5065)	\$ 218,349.27	\$ 1.14
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	\$ 32,659.86	\$ 0.17
Admin and General Expenses allocated to O&M expenses for meters	\$ 102,001.37	\$ 0.53
Allocated PILS (general plant assigned to meters)	\$ 1,405.05	\$ 0.01
Interest Expense	\$ 12,114.85	\$ 0.06
Income Expenses	\$ 19,756.39	\$ 0.10
Total Cost	\$ 997,287.61	\$ 5.22
Number of Residential Customers	15930	



2016 Cost Allocation Model

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	\$7,504,075	\$4,885,655	\$896,906	\$1,691,662	\$24,209	\$0	\$5,643
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$153,144	\$95,837	\$20,690	\$35,788	\$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	\$8,146,888	\$6,605,228	\$685,584	\$754,753	\$32,730	\$45,314	\$23,278
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$2,572,701	\$2,085,261	\$61,989	\$154,883	\$250,153	\$13,292	\$7,123
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	\$9,615,788	\$7,796,164	\$809,196	\$890,837	\$38,631	\$53,484	\$27,475
1835-5	Overhead Conductors and Devices - Secondary	dp	\$1,777,326	\$1,440,582	\$42,825	\$107,000	\$172,816	\$9,183	\$4,921
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	\$1,472,279	\$1,193,675	\$123,897	\$136,397	\$5,915	\$8,189	\$4,207
1840-5	Underground Conduit - Secondary	dp	\$2,617,385	\$2,121,478	\$63,066	\$157,573	\$254,498	\$13,523	\$7,247
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	\$8,227,296	\$6,670,420	\$692,351	\$762,202	\$33,053	\$45,761	\$23,508
1845-5	Underground Conductors and Devices - Secondary	dp	\$254,452	\$206,242	\$6,131	\$15,319	\$24,741	\$1,315	\$705
1850	Line Transformers	dp	\$7,022,869	\$5,694,940	\$591,053	\$649,512	\$28,219	\$39,073	\$20,072
1855	Services	dp	\$4,774,845	\$4,425,873	\$187,694	\$71,632	\$89,646	\$0	\$0
1860	Meters	dp	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0
1905	Land	gp	\$1,015,496	\$808,045	\$81,614	\$102,525	\$17,017	\$4,055	\$2,240
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$12,453,010	\$9,909,033	\$1,000,834	\$1,257,263	\$208,677	\$49,732	\$27,471
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$246,002	\$195,747	\$19,771	\$24,837	\$4,122	\$982	\$543
1920	Computer Equipment - Hardware	gp	\$614,034	\$488,596	\$49,349	\$61,993	\$10,289	\$2,452	\$1,355
1925	Computer Software	gp	\$1,098,699	\$874,250	\$88,301	\$110,925	\$18,411	\$4,388	\$2,424
1930	Transportation Equipment	gp	\$770,025	\$612,719	\$61,886	\$77,742	\$12,903	\$3,075	\$1,699
1935	Stores Equipment	gp	\$142,960	\$113,755	\$11,490	\$14,433	\$2,396	\$571	\$315
1940	Tools, Shop and Garage Equipment	gp	\$363,518	\$289,256	\$29,216	\$36,701	\$6,092	\$1,452	\$802
1945	Measurement and Testing Equipment	gp	\$79,547	\$63,297	\$6,393	\$8,031	\$1,333	\$318	\$175
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	\$1,687,800	\$1,343,006	\$135,647	\$170,401	\$28,283	\$6,740	\$3,723
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$16,279,641)	(\$13,545,302)	(\$1,051,459)	(\$1,171,090)	(\$403,371)	(\$71,354)	(\$37,066)
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	(\$6,672,980)	(\$5,264,726)	(\$594,150)	(\$686,598)	(\$89,174)	(\$24,634)	(\$13,698)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$1,976,476)	(\$1,544,084)	(\$171,271)	(\$222,415)	(\$26,816)	(\$7,586)	(\$4,304)
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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)	(\$143,895)	(\$12,425)	(\$9,565)	(\$2,956)	(\$775)	(\$384)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$522,116)	(\$441,940)	(\$38,160)	(\$29,377)	(\$9,079)	(\$2,382)	(\$1,178)
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	\$155,294	\$13,321	\$10,028	\$3,199	\$839	\$413
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)	(\$922,218)	(\$79,107)	(\$59,553)	(\$18,996)	(\$4,981)	(\$2,455)
4380	Expenses of Non-Utility Operations	mi	\$983,861	\$832,780	\$71,907	\$55,357	\$17,109	\$4,488	\$2,220
4390	Miscellaneous Non-Operating Income	mi	(\$160,000)	(\$135,431)	(\$11,694)	(\$9,002)	(\$2,782)	(\$730)	(\$361)
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)	(\$25,393)	(\$2,193)	(\$1,688)	(\$522)	(\$137)	(\$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
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	\$226,363	\$183,164	\$16,858	\$20,476	\$4,276	\$1,039	\$550
5010	Load Dispatching	di	\$19,700	\$15,940	\$1,467	\$1,782	\$372	\$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	\$28,863	\$23,399	\$2,033	\$2,460	\$731	\$158	\$82
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$112,000	\$90,800	\$7,889	\$9,546	\$2,835	\$613	\$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	\$270,856	\$218,349	\$40,318	\$12,189	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$63,463	\$49,756	\$3,286	\$223	\$9,464	\$503	\$231
5075	Customer Premises - Materials and Expenses	cu	\$115,100	\$90,240	\$5,959	\$405	\$17,164	\$912	\$419
5085	Miscellaneous Distribution Expense	di	\$498,478	\$403,348	\$37,122	\$45,091	\$9,417	\$2,289	\$1,211
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	\$11,713	\$1,078	\$1,309	\$273	\$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	\$51,775	\$33,709	\$6,188	\$11,672	\$167	\$0	\$39
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	\$123,225	\$99,902	\$9,215	\$10,792	\$2,287	\$678	\$350
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	\$3,558	\$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	\$7,633	\$655	\$493	\$157	\$41	\$20
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$1,000	\$796	\$80	\$101	\$17	\$4	\$2
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$2,000	\$1,696	\$146	\$110	\$35	\$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	\$221,954	\$19,039	\$14,333	\$4,572	\$1,199	\$591
5610	Management Salaries and Expenses	ad	\$368,295	\$312,375	\$26,795	\$20,172	\$6,434	\$1,687	\$832
5615	General Administrative Salaries and Expenses	ad	\$1,014,690	\$860,624	\$73,824	\$55,575	\$17,728	\$4,648	\$2,291
5620	Office Supplies and Expenses	ad	\$207,750	\$176,206	\$15,115	\$11,379	\$3,630	\$952	\$469
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$181,100	\$153,603	\$13,176	\$9,919	\$3,164	\$830	\$409
5635	Property Insurance	ad	\$50,000	\$39,786	\$4,018	\$5,048	\$838	\$200	\$110
5640	Injuries and Damages	ad	\$60,000	\$50,890	\$4,365	\$3,286	\$1,048	\$275	\$135
5645	Employee Pensions and Benefits	ad	\$18,520	\$15,708	\$1,347	\$1,014	\$324	\$85	\$42
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$90,000	\$76,335	\$6,548	\$4,929	\$1,572	\$412	\$203
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$136,000	\$115,350	\$9,895	\$7,449	\$2,376	\$623	\$307
5670	Rent	ad	\$800	\$679	\$58	\$44	\$14	\$4	\$2
5675	Maintenance of General Plant	ad	\$400,479	\$339,672	\$29,137	\$21,935	\$6,997	\$1,834	\$904
5680	Electrical Safety Authority Fees	ad	\$10,000	\$8,482	\$728	\$548	\$175	\$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	\$2,746,369	\$2,183,320	\$232,422	\$271,809	\$42,713	\$10,383	\$5,721
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	\$1,211,998	\$946,850	\$105,026	\$136,387	\$16,444	\$4,652	\$2,639
6105	Taxes Other Than Income Taxes	ad	\$122,501	\$95,702	\$10,615	\$13,785	\$1,662	\$470	\$267
6110	Income Taxes	Inout	\$140,564	\$109,813	\$12,181	\$15,818	\$1,907	\$539	\$306
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

\$92,840,843	\$68,130,653	\$9,428,506	\$13,835,182	\$990,792	\$251,863	\$203,848
\$92,840,843						

Grouping by Allocator		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
1815	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
1820	\$	65,800	\$ 42,840	\$ 7,865	\$ 14,833	\$ 212	\$ -	49
1830	\$	20,115	\$ 16,307	\$ 1,403	\$ 1,707	\$ 531	\$ 110	57
1835	\$	123,225	\$ 99,902	\$ 9,215	\$ 10,792	\$ 2,287	\$ 678	350
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	\$	759,016	\$ 614,164	\$ 56,525	\$ 68,659	\$ 14,339	\$ 3,485	1,843
1830 & 1835	\$	333,236	\$ 269,848	\$ 24,183	\$ 29,049	\$ 7,401	\$ 1,814	941
1840 & 1845	\$	140,863	\$ 114,199	\$ 9,921	\$ 12,006	\$ 3,566	\$ 771	400
BCP	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
BDHA	\$	80,000	\$ 67,646	\$ 7,058	\$ 5,296	\$ -	\$ -	-
Break Out	-\$	20,206,252	-\$ 16,626,707	-\$ 1,413,187	-\$ 1,585,879	-\$ 449,832	-\$ 85,605	45,043
CCA	\$	178,563	\$ 139,996	\$ 9,245	\$ 628	\$ 26,628	\$ 1,415	650
CDMPP	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
CEN	\$	2,612,156	\$ 1,634,667	\$ 352,904	\$ 610,430	\$ 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	\$	4,774,845	\$ 4,425,873	\$ 187,694	\$ 71,632	\$ 89,646	\$ -	-
CWMC	\$	2,556,723	\$ 2,061,090	\$ 380,578	\$ 115,055	\$ -	\$ -	-
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
LPHA	-\$	78,000	-\$ 64,715	-\$ 8,089	-\$ 5,094	\$ 47	\$ -	55
LTNCP	\$	7,022,869	\$ 5,694,940	\$ 591,053	\$ 649,512	\$ 28,219	\$ 39,073	20,072
NFA	-\$	1,357,083	-\$ 1,104,019	-\$ 108,094	-\$ 115,878	-\$ 19,736	-\$ 6,141	3,216
NFA ECC	\$	18,522,090	\$ 14,738,285	\$ 1,488,599	\$ 1,870,000	\$ 310,377	\$ 73,969	40,859
O&M	\$	2,760,322	\$ 2,341,207	\$ 200,827	\$ 151,185	\$ 48,226	\$ 12,644	6,233
PNCP	\$	34,966,325	\$ 27,151,143	\$ 3,207,933	\$ 4,235,850	\$ 134,538	\$ 152,749	84,112
SNCP	\$	7,221,864	\$ 5,853,564	\$ 174,011	\$ 434,775	\$ 702,208	\$ 37,312	19,995

TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	93,114,293	\$	68,363,986	\$	9,448,131	\$	13,848,942	\$	995,636	\$	253,131	\$	204,467

2016 Cost Allocation Model

Sheet 05 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

		Categorization						Related 1		2		3		7		8		9		Related 1		2	
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	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	\$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	\$7,657,219	(\$7,657,219)	\$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	\$7,504,075	\$7,504,075	\$7,504,075	\$0	\$7,504,075	\$4,885,655	\$896,906	\$1,691,662	\$24,209	\$0	\$5,643	\$7,504,075	\$0	\$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$153,144	\$153,144	\$0	\$153,144	\$153,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,837	\$20,690							
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	\$10,719,589	(\$10,719,589)	\$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	\$8,146,888	\$8,146,888	\$3,258,755	\$4,888,133	\$8,146,888	\$2,121,667	\$389,494	\$734,629	\$10,513	\$0	\$2,451	\$3,258,755	\$4,483,561	\$296,090							
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$2,572,701	\$2,572,701	\$1,029,081	\$1,543,621	\$2,572,701	\$835,859	\$40,276	\$151,932	\$0	\$0	\$1,014	\$1,029,081	\$1,249,402	\$21,713							
1835	Overhead Conductors and Devices	\$11,393,114	(\$11,393,114)	\$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	\$9,615,788	\$9,615,788	\$3,846,315	\$5,769,473	\$9,615,788	\$2,504,209	\$459,721	\$867,084	\$12,409	\$0	\$2,893	\$3,846,315	\$5,291,956	\$349,475							
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$1,777,326	\$1,777,326	\$710,930	\$1,066,395	\$1,777,326	\$577,445	\$27,825	\$104,961	\$0	\$0	\$700	\$710,930	\$863,137	\$15,000							
1840	Underground Conduit	\$4,089,664	(\$4,089,664)	\$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	\$1,472,279	\$1,472,279	\$588,912	\$883,367	\$1,472,279	\$383,421	\$70,388	\$132,760	\$1,900	\$0	\$443	\$588,912	\$810,254	\$53,508							
1840-5	Underground Conduit - Secondary	\$0	\$2,617,385	\$2,617,385	\$1,046,954	\$1,570,431	\$2,617,385	\$850,376	\$40,976	\$154,571	\$0	\$0	\$1,031	\$1,046,954	\$1,271,102	\$22,090							
1845	Underground Conductors and Devices	\$8,481,748	(\$8,481,748)	\$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	\$8,227,296	\$8,227,296	\$3,290,918	\$4,936,377	\$8,227,296	\$2,142,608	\$393,339	\$741,880	\$10,617	\$0	\$2,475	\$3,290,918	\$4,527,812	\$299,012							
1845-5	Underground Conductors and Devices - Secondary	\$0	\$254,452	\$254,452	\$101,781	\$152,671	\$254,452	\$82,670	\$3,984	\$15,027	\$0	\$0	\$100	\$101,781	\$123,572	\$2,148							
1850	Line Transformers	\$7,022,869	\$0	\$7,022,869	\$2,809,148	\$4,213,721	\$7,022,869	\$1,828,858	\$335,741	\$633,375	\$9,062	\$0	\$2,113	\$2,809,148	\$3,866,082	\$255,312							
1855	Services	\$4,774,845	\$0	\$4,774,845	\$0	\$4,774,845	\$4,774,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,425,873	\$187,694							

[illegible]

4730	Rural Rate Assistance Expense	\$160,989	\$160,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$669,941	\$669,941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4751	Charges-Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$226,363	\$226,363	\$90,545	\$135,818	\$226,363	\$60,694	\$9,953	\$19,571	\$257	\$0	\$71	\$90,545	\$122,470	\$6,905
5010	Load Dispatching	\$19,700	\$19,700	\$7,880	\$11,820	\$19,700	\$5,282	\$866	\$1,703	\$22	\$0	\$6	\$7,880	\$10,658	\$601
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$10,200	\$10,200	\$10,200	\$0	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8	\$10,200	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$3,825	\$3,825	\$3,825	\$0	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3	\$3,825	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$152,661	\$152,661	\$61,064	\$91,597	\$152,661	\$41,693	\$6,333	\$12,831	\$158	\$0	\$49	\$61,064	\$82,072	\$4,710
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$7,950	\$7,950	\$3,180	\$4,770	\$7,950	\$2,171	\$330	\$668	\$8	\$0	\$3	\$3,180	\$4,274	\$245
5030	Overhead Subtransmission Feeders - Operation	\$2,450	\$2,450	\$2,450	\$0	\$2,450	\$1,673	\$254	\$515	\$6	\$0	\$2	\$2,450	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$775	\$775	\$310	\$465	\$775	\$202	\$37	\$70	\$1	\$0	\$0	\$310	\$427	\$28
5040	Underground Distribution Lines and Feeders - Operation Labour	\$28,863	\$28,863	\$11,545	\$17,318	\$28,863	\$7,942	\$1,168	\$2,397	\$29	\$0	\$9	\$11,545	\$15,458	\$865
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$112,000	\$112,000	\$44,800	\$67,200	\$112,000	\$30,817	\$4,532	\$9,303	\$112	\$0	\$36	\$44,800	\$59,983	\$3,357
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$270,856	\$270,856	\$0	\$270,856	\$270,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,349	\$40,318
5070	Customer Premises - Operation Labour	\$63,463	\$63,463	\$0	\$63,463	\$63,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,756	\$3,286
5075	Customer Premises - Materials and Expenses	\$115,100	\$115,100	\$0	\$115,100	\$115,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,240	\$5,959
5085	Miscellaneous Distribution Expense	\$498,478	\$498,478	\$199,391	\$299,087	\$498,478	\$133,654	\$21,917	\$43,097	\$566	\$0	\$156	\$199,391	\$269,693	\$15,205
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,000	\$11,000	\$4,400	\$6,600	\$11,000	\$3,004	\$456	\$925	\$11	\$0	\$4	\$4,400	\$5,914	\$339
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$14,475	\$14,475	\$5,790	\$8,685	\$14,475	\$3,881	\$636	\$1,251	\$16	\$0	\$5	\$5,790	\$7,831	\$442
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$51,775	\$51,775	\$51,775	\$0	\$51,775	\$33,709	\$6,188	\$11,672	\$167	\$0	\$39	\$51,775	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$20,115	\$20,115	\$8,046	\$12,069	\$20,115	\$5,550	\$806	\$1,664	\$20	\$0	\$7	\$8,046	\$10,758	\$596
5125	Maintenance of Overhead Conductors and Devices	\$123,225	\$123,225	\$49,290	\$73,935	\$123,225	\$33,330	\$5,273	\$10,513	\$134	\$0	\$39	\$49,290	\$66,572	\$3,942
5130	Maintenance of Overhead Services	\$61,325	\$61,325	\$0	\$61,325	\$61,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,843	\$2,411
5135	Overhead Distribution Lines and Feeders - Right of Way	\$159,175	\$159,175	\$63,670	\$95,505	\$159,175	\$43,472	\$6,603	\$13,379	\$165	\$0	\$51	\$63,670	\$85,574	\$4,911
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$11,850	\$11,850	\$4,740	\$7,110	\$11,850	\$3,109	\$555	\$1,057	\$15	\$0	\$4	\$4,740	\$6,499	\$421
5155	Maintenance of Underground Services	\$121,200	\$121,200	\$0	\$121,200	\$121,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,342	\$4,764
5160	Maintenance of Line Transformers	\$75,905	\$75,905	\$30,362	\$45,543	\$75,905	\$19,767	\$3,629	\$6,846	\$98	\$0	\$23	\$30,362	\$41,786	\$2,759
5175	Maintenance of Meters	\$28,750	\$28,750	\$0	\$28,750	\$28,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,177	\$4,280
5305	Supervision	\$134,664	\$134,664	\$0	\$134,664	\$134,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,690	\$7,314
5310	Meter Reading Expense	\$19,365	\$19,365	\$0	\$19,365	\$19,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,133	\$2,069
5315	Customer Billing	\$476,446	\$476,446	\$0	\$476,446	\$476,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444,695	\$25,878
5320	Collecting	\$380,146	\$380,146	\$0	\$380,146	\$380,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354,813	\$20,648
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,646	\$7,058
5340	Miscellaneous Customer Accounts Expenses	\$94,204	\$94,204	\$0	\$94,204	\$94,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,926	\$5,117
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$261,688	\$261,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$368,295	\$368,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$1,014,690	\$1,014,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$207,750	\$207,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$181,100	\$181,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$18,520	\$18,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	Franchise Requirements	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5655	Regulatory Expenses	\$90,000		\$90,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5660	General Advertising Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5665	Miscellaneous General Expenses	\$136,000		\$136,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5670	Rent	\$800		\$800		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5675	Maintenance of General Plant	\$400,479		\$400,479		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5680	Electrical Safety Authority Fees	\$10,000		\$10,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5685	Independent Market Operator Fees and Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$2,746,369	\$0	\$2,746,369		\$0	\$494,979	\$81,941	\$160,230	\$2,110	\$3	\$585	\$739,847	\$925,716	\$73,455	
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0												
5735	Amortization of Deferred Development Costs	\$0		\$0												
5740	Amortization of Deferred Charges	\$0		\$0												
6005	Interest on Long Term Debt	\$1,211,998		\$1,211,998			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6105	Taxes Other Than Income Taxes	\$122,501		\$122,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6110	Income Taxes	\$140,564		\$140,564		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6205-1	Sub-account LEAP funding	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6215	Penalties	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		\$92,840,843	(\$0)	\$92,840,843	\$26,284,171	\$34,961,085	\$61,245,256	\$13,359,046	\$2,255,091	\$4,350,797	\$57,194	\$367	\$16,551	\$20,039,045	\$20,332,141	\$1,407,787

		O5 Summary	O4 Summary
	\$6,245,126	\$12,194,204	\$92,840,843
			(\$0)
			\$92,840,843


(\$0)

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 65,800.00	\$ 65,800.00	\$ -	\$ 65,800.00	\$ 42,840.20	\$ 7,864.58	\$ 14,833.45	\$ -	\$ -	\$ 49.49	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 20,115.00	\$ 8,046.00	\$ 12,069.00	\$ 20,115.00	\$ 5,549.71	\$ 806.45	\$ 1,663.61	\$ -	\$ -	\$ 6.50	\$ -	\$ -	\$ 596.35	\$ 43.30	\$ -
1835	\$ 123,225.00	\$ 49,290.00	\$ 73,935.00	\$ 123,225.00	\$ 33,330.37	\$ 5,273.17	\$ 10,513.39	\$ -	\$ -	\$ 38.86	\$ -	\$ -	\$ 3,942.07	\$ 278.95	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 11,850.00	\$ 4,740.00	\$ 7,110.00	\$ 11,850.00	\$ 3,108.98	\$ 555.11	\$ 1,057.49	\$ -	\$ -	\$ 3.60	\$ -	\$ -	\$ 420.76	\$ 28.80	\$ -
1850	\$ 76,680.00	\$ 30,672.00	\$ 46,008.00	\$ 76,680.00	\$ 19,968.59	\$ 3,665.82	\$ 6,915.57	\$ -	\$ -	\$ 23.07	\$ -	\$ -	\$ 2,787.65	\$ 176.20	\$ -
1855	\$ 182,525.00	\$ -	\$ 182,525.00	\$ 182,525.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,174.88	\$ 2,738.22	\$ -
1860	\$ 28,750.00	\$ -	\$ 28,750.00	\$ 28,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,279.55	\$ 1,293.78	\$ -
1815-1855	\$ 759,015.50	\$ 303,606.20	\$ 455,409.30	\$ 759,015.50	\$ 203,511.11	\$ 33,372.76	\$ 65,623.07	\$ -	\$ -	\$ 236.78	\$ -	\$ -	\$ 23,152.44	\$ 3,036.02	\$ -
1830 & 1835	\$ 333,236.00	\$ 134,764.40	\$ 198,471.60	\$ 333,236.00	\$ 92,013.44	\$ 13,976.32	\$ 28,317.87	\$ -	\$ -	\$ 107.53	\$ -	\$ -	\$ 10,206.26	\$ 731.00	\$ -
1840 & 1845	\$ 140,862.50	\$ 56,345.00	\$ 84,517.50	\$ 140,862.50	\$ 38,758.89	\$ 5,699.82	\$ 11,700.66	\$ -	\$ -	\$ 45.37	\$ -	\$ -	\$ 4,221.57	\$ 305.38	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,057.81	\$ 5,296.37	\$ -
Break Out	\$ (20,206,252.66)	\$ -	\$ -	\$ -	\$ (4,276,976.32)	\$ (641,547.18)	\$ (1,305,673.25)	\$ -	\$ -	\$ (5,026.66)	\$ -	\$ -	\$ (629,633.82)	\$ (101,816.44)	\$ -
CCA	\$ 178,562.50	\$ -	\$ 178,562.50	\$ 178,562.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,245.16	\$ 628.35	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,612,155.71	\$ -	\$ 153,144.39	\$ 153,144.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,689.90	\$ 35,788.04	\$ -
CEN EWMP	\$ 29,099,007.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 4,774,845.15	\$ -	\$ 4,774,845.15	\$ 4,774,845.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,694.48	\$ 71,631.75	\$ -
CWMC	\$ 2,556,722.73	\$ -	\$ 2,556,722.73	\$ 2,556,722.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,577.76	\$ 115,055.16	\$ -
CWMR	\$ 19,365.00	\$ -	\$ 19,365.00	\$ 19,365.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069.27	\$ 14,162.32	\$ -
CWNB	\$ 1,085,460.00	\$ -	\$ 1,085,460.00	\$ 1,085,460.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,957.22	\$ 3,390.46	\$ -
DCP	\$ 1,444,039.00	\$ 1,444,039.00	\$ -	\$ 1,444,039.00	\$ 984,173.93	\$ 166,774.20	\$ 287,965.73	\$ -	\$ -	\$ 2,203.64	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (78,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 7,022,869.00	\$ 2,809,147.60	\$ 4,213,721.40	\$ 7,022,869.00	\$ 1,828,857.55	\$ 335,740.62	\$ 633,374.61	\$ -	\$ -	\$ 2,112.54	\$ -	\$ -	\$ 255,311.89	\$ 16,137.80	\$ -
NFA	\$ (1,357,082.83)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ 18,522,090.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 2,760,322.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 34,966,325.32	\$ 18,488,975.09	\$ 16,477,350.23	\$ 34,966,325.32	\$ 12,037,559.25	\$ 2,209,848.22	\$ 4,168,014.84	\$ -	\$ -	\$ 13,904.78	\$ -	\$ -	\$ 998,084.74	\$ 67,835.61	\$ -
SNCP	\$ 7,221,864.31	\$ 2,888,745.72	\$ 4,333,118.59	\$ 7,221,864.31	\$ 2,346,349.88	\$ 113,060.68	\$ 426,489.57	\$ -	\$ -	\$ 2,845.60	\$ -	\$ -	\$ 60,950.68	\$ 8,285.12	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 92,444,352	\$ 26,284,171	\$ 34,961,085	\$ 61,245,256	\$ 13,359,046	\$ 2,255,091	\$ 4,350,797	\$ -	\$ -	\$ 16,551	\$ -	\$ -	\$ 1,407,787	\$ 245,026	\$ -

[illegible]

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,746	\$21,750	\$37,621	\$450	\$66	\$356	\$160,989
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419,244	\$90,509	\$156,557	\$1,872	\$275	\$1,483	\$669,941
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$905	\$4,019	\$1,039	\$479	\$135,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79	\$350	\$90	\$42	\$11,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$337	\$3,254	\$837	\$385	\$91,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$18	\$169	\$44	\$20	\$4,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$2	\$2	\$4	\$2	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$63	\$702	\$158	\$73	\$17,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$243	\$2,723	\$613	\$282	\$67,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$12,189	\$0	\$0	\$0	\$270,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$223	\$9,464	\$503	\$231	\$63,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$405	\$17,164	\$912	\$419	\$115,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,994	\$8,850	\$2,289	\$1,055	\$299,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$24	\$235	\$60	\$28	\$6,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$58	\$257	\$66	\$31	\$8,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$43	\$511	\$110	\$51	\$12,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$279	\$2,153	\$678	\$312	\$73,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$920	\$1,151	\$0	\$0	\$61,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$352	\$3,393	\$873	\$401	\$95,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$29	\$66	\$66	\$30	\$7,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,818	\$2,275	\$0	\$0	\$121,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$174	\$207	\$422	\$194	\$45,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,294	\$0	\$0	\$0	\$28,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$421	\$26	\$831	\$382	\$134,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$14,162	\$0	\$0	\$0	\$19,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,488	\$91	\$2,941	\$1,352	\$476,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,187	\$73	\$2,347	\$1,079	\$380,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$5,296	\$0	\$0	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$294	\$18	\$582	\$267	\$94,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,633	\$655	\$493	\$157	\$41	\$20	\$9,000
\$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	\$796	\$80	\$101	\$17	\$4	\$2	\$1,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,696	\$146	\$110	\$35	\$9	\$5	\$2,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,954	\$19,039	\$14,333	\$4,572	\$1,199	\$591	\$261,688
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312,375	\$26,795	\$20,172	\$6,434	\$1,687	\$832	\$368,295
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$860,624	\$73,824	\$55,575	\$17,728	\$4,648	\$2,291	\$1,014,690
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,206	\$15,115	\$11,379	\$3,630	\$952	\$469	\$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	\$153,603	\$13,176	\$9,919	\$3,164	\$830	\$409	\$181,100
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,786	\$4,018	\$5,048	\$838	\$200	\$110	\$50,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,890	\$4,365	\$3,286	\$1,048	\$275	\$135	\$60,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,708	\$1,347	\$1,014	\$324	\$85	\$42	\$18,520

	GS >50- Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 50.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 311.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 30.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 196.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,606.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 833.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 354.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (36,118.49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (142,005.57)	\$ (178,389.45)	\$ -	\$ (3,897.80)	\$ -	\$ -	\$ -
\$ -	\$ 650.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 339.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,213.86	\$ 574,642.01	\$ -	\$ 5,443.43	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,931,292.77	\$ 6,800,095.62	\$ -	\$ 64,415.47	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 3,079.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,089.41)	\$ (5,093.91)	\$ -	\$ -	\$ (54.61)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 17,959.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (235,915.47)	\$ (281,868.04)	\$ -	\$ -	\$ (6,428.28)	\$ -	\$ -	\$ 127,821.62	\$ 165,990.27	\$ -	\$ 3,212.15	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,488,599.43	\$ 1,870,000.23	\$ -	\$ 40,859.41	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,827.26	\$ 151,185.27	\$ -	\$ 6,233.25	\$ -	\$ -	\$ -
\$ -	\$ 70,207.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 17,149.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	\$ -	\$ 76,650	\$ -	\$ -	\$ 244,005	\$ 286,962	\$ -	\$ -	\$ 6,483	\$ -	\$ -	\$ 5,938,749	\$ 9,383,524	\$ -	\$ -	\$ 116,266	\$ -	\$ -

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
1	<div><div> Ontario Energy Board</div><div>2016 Cost Allocation Model</div></div>																
2																	
3																	
4																	
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>																
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24	Composite allocators																
25	Rate Base																
26																	
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28																	
29	1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV		\$715,342	\$121,219	\$209,307	\$1,850	\$273	\$1,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	1805	Total	\$1,049,593	\$715,342	\$121,219	\$209,307	\$1,850	\$273	\$1,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,049,593
32																	
33	1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV		\$268,832	\$45,555	\$78,659	\$695	\$103	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	1806	Total	\$394,446	\$268,832	\$45,555	\$78,659	\$695	\$103	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$394,446
36																	
37	1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 KV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	1808	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40																	
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44																	
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46																	
47	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
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$7,504,075	\$4,885,655	\$896,906	\$1,691,662	\$24,209	\$0	\$5,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,504,075
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153,144	\$95,837	\$20,690	\$35,788	\$428	\$63	\$339	\$153,144
50	1820	Total	\$7,504,075	\$4,885,655	\$896,906	\$1,691,662	\$24,209	\$0	\$5,643	\$153,144	\$95,837	\$20,690	\$35,788	\$428	\$63	\$339	\$7,657,219
51																	
52	1815 & 1820	Total	\$7,504,075	\$4,885,655	\$896,906	\$1,691,662	\$24,209	\$0	\$5,643	\$153,144	\$95,837	\$20,690	\$35,788	\$428	\$63	\$339	\$7,657,219
53																	
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57																	
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$2,121,667	\$389,494	\$734,629	\$10,513	\$0	\$2,451	\$4,888,133	\$4,483,561	\$296,090	\$20,124	\$22,217	\$45,314	\$20,828	\$4,888,133
60	1830-5	Poles, Towers and Fixtures - Secondary		\$835,859	\$40,276	\$151,932	\$0	\$0	\$1,014	\$1,543,621	\$1,249,402	\$21,713	\$2,951	\$250,153	\$13,292	\$6,109	\$1,543,621
61	1830	Total	\$4,287,836	\$2,957,526	\$429,771	\$886,561	\$10,513	\$0	\$3,464	\$6,431,753	\$5,732,963	\$317,802	\$23,075	\$272,370	\$58,606	\$26,937	\$10,719,589
62																	
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$2,504,209	\$459,721	\$867,084	\$12,409	\$0	\$2,893	\$5,769,473	\$5,291,956	\$349,475	\$23,752	\$26,222	\$53,484	\$24,583	\$5,769,473
65	1835-5	Overhead Conductors and Devices - Secondary		\$577,445	\$27,825	\$104,961	\$0	\$0	\$700	\$1,066,395	\$863,137	\$15,000	\$2,039	\$172,816	\$9,183	\$4,221	\$1,066,395
66	1835	Total	\$4,557,246	\$3,081,653	\$487,546	\$972,045	\$12,409	\$0	\$3,593	\$6,835,868	\$6,155,093	\$364,475	\$25,791	\$199,038	\$62,667	\$28,803	\$11,393,114
67																	
68	1830 & 1835	Total	\$8,845,081	\$6,039,179	\$917,317	\$1,858,606	\$22,922	\$0	\$7,057	\$13,267,622	\$11,888,056	\$682,278	\$48,867	\$471,408	\$121,273	\$55,740	\$22,112,703

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
69																	
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$383,421	\$70,388	\$132,760	\$1,900	\$0	\$443	\$883,367	\$810,254	\$53,508	\$3,637	\$4,015	\$8,189	\$3,764	\$883,367
72	1840-5	Underground Conduit - Secondary		\$850,376	\$40,976	\$154,571	\$0	\$0	\$1,031	\$1,570,431	\$1,271,102	\$22,090	\$3,003	\$254,498	\$13,523	\$6,215	\$1,570,431
73	1840	Total	\$1,635,865	\$1,233,797	\$111,364	\$287,330	\$1,900	\$0	\$1,474	\$2,453,798	\$2,081,357	\$75,598	\$6,639	\$258,513	\$21,712	\$9,979	\$4,089,664
74																	
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$2,142,608	\$393,339	\$741,880	\$10,617	\$0	\$2,475	\$4,936,377	\$4,527,812	\$299,012	\$20,323	\$22,436	\$45,761	\$21,033	\$4,936,377
		Underground Conductors and Devices - Secondary															
77	1845-5	Secondary		\$82,670	\$3,984	\$15,027	\$0	\$0	\$100	\$152,671	\$123,572	\$2,148	\$292	\$24,741	\$1,315	\$604	\$152,671
78	1845	Total	\$3,392,699	\$2,225,278	\$397,322	\$756,907	\$10,617	\$0	\$2,575	\$5,089,049	\$4,651,384	\$301,159	\$20,614	\$47,177	\$47,076	\$21,637	\$8,481,748
79																	
80	1840 & 1845	Total	\$5,028,565	\$3,459,075	\$508,686	\$1,044,237	\$12,517	\$0	\$4,049	\$7,542,847	\$6,732,741	\$376,758	\$27,254	\$305,690	\$68,788	\$31,617	\$12,571,412
81																	
82	1850	Line Transformers	\$2,809,148	\$1,828,858	\$335,741	\$633,375	\$9,062	\$0	\$2,113	\$4,213,721	\$3,866,082	\$255,312	\$16,138	\$19,157	\$39,073	\$17,959	\$7,022,869
83																	
84	1815- 1850	Total	\$24,186,868	\$16,212,767	\$2,658,650	\$5,227,879	\$68,710	\$0	\$18,863	\$25,177,335	\$22,582,716	\$1,335,037	\$128,047	\$796,683	\$229,197	\$105,655	\$49,364,203
85																	
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,774,845	\$4,425,873	\$187,694	\$71,632	\$89,646	\$0	\$0	\$4,774,845
87																	
88	1815- 1855	Total	\$24,186,868	\$16,212,767	\$2,658,650	\$5,227,879	\$68,710	\$0	\$18,863	\$29,952,180	\$27,008,588	\$1,522,732	\$199,678	\$886,329	\$229,197	\$105,655	\$54,139,048
89																	
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,285,867	\$1,842,741	\$340,260	\$102,866	\$0	\$0	\$0	\$2,285,867
91																	
92	1815-1860	Total	\$24,186,868	\$16,212,767	\$2,658,650	\$5,227,879	\$68,710	\$0	\$18,863	\$32,238,046	\$28,851,329	\$1,862,992	\$302,545	\$886,329	\$229,197	\$105,655	\$56,424,915
93																	
94	1565-1860	Total	\$25,630,907	\$17,196,941	\$2,825,424	\$5,515,845	\$71,256	\$376	\$21,067	\$32,238,046	\$28,851,329	\$1,862,992	\$302,545	\$886,329	\$229,197	\$105,655	\$57,868,954
95																	
96																	
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$41,589,313	\$32,502,968	\$3,636,957	\$4,647,299	\$554,215	\$158,219	\$89,656								
98		GFA - Distribution plant (exclude credit for contributed capital)	\$57,868,954	\$46,048,269	\$4,688,415	\$5,818,389	\$957,585	\$229,573	\$126,722								
99																	
100		Accum Depreciation - NFA	(\$3,947,641)	(\$3,096,135)	(\$375,117)	(\$411,446)	(\$43,506)	(\$13,750)	(\$7,686)								
101		Accum Depreciation - NFA ECC	(\$5,212,908)	(\$4,149,121)	(\$456,508)	(\$502,207)	(\$75,220)	(\$19,288)	(\$10,564)								
102	NFA	Net Fixed Assets	\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970								
		Net Fixed Assets Excluding credit for Capital Contribution															
103	NFA ECC		\$52,656,046	\$41,899,148	\$4,231,907	\$5,316,183	\$882,365	\$210,285	\$116,158								
104																	
105	1830-4	Primary Poles Demand and Customer	\$8,146,888	\$6,605,228	\$685,584	\$754,753	\$32,730	\$45,314	\$23,278								
106	1830-5	Secondary Poles Demand and Customer	\$2,572,701	\$2,085,261	\$61,989	\$154,883	\$250,153	\$13,292	\$7,123								
107	POLE																
108																	
109	PP&E		\$37,641,672	\$29,406,833	\$3,261,839	\$4,235,853	\$510,709	\$144,469	\$81,970								
110																	
111																	
112																	
113																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
114	Operating and Maintenance																
115	Allocate all the costs to the O and M expenses before using it as a composite allocator.																
116	Accounts																
117	5005	Operation Supervision and Engineering	\$90,545	\$60,694	\$9,953	\$19,571	\$257	\$0	\$71	\$135,818	\$122,470	\$6,905	\$905	\$4,019	\$1,039	\$479	
118	5010	Load Dispatching	\$7,880	\$5,282	\$866	\$1,703	\$22	\$0	\$6	\$11,820	\$10,658	\$601	\$79	\$350	\$90	\$42	
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	\$3,254	\$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	\$11,545	\$7,942	\$1,168	\$2,397	\$29	\$0	\$9	\$17,318	\$15,458	\$865	\$63	\$702	\$158	\$73	
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$44,800	\$30,817	\$4,532	\$9,303	\$112	\$0	\$36	\$67,200	\$59,983	\$3,357	\$243	\$2,723	\$613	\$282	
130	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
131	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
132	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270,856	\$218,349	\$40,318	\$12,189	\$0	\$0	\$0	
133	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,463	\$49,756	\$3,286	\$223	\$9,464	\$503	\$231	
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	\$199,391	\$133,654	\$21,917	\$43,097	\$566	\$0	\$156	\$299,087	\$269,693	\$15,205	\$1,994	\$8,850	\$2,289	\$1,055	
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	\$3,881	\$636	\$1,251	\$16	\$0	\$5	\$8,685	\$7,831	\$442	\$58	\$257	\$66	\$31	
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	\$51,775	\$33,709	\$6,188	\$11,672	\$167	\$0	\$39	\$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	\$49,290	\$33,330	\$5,273	\$10,513	\$134	\$0	\$39	\$73,935	\$66,572	\$3,942	\$279	\$2,153	\$678	\$312	
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	\$3,393	\$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)	\$653,264	\$439,081	\$71,214	\$140,625	\$1,832	\$0	\$511	\$2,723,039	\$2,424,578	\$174,429	\$44,298	\$57,155	\$15,465	\$7,113	
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	\$3,376,303	\$2,863,660	\$245,643	\$184,923	\$58,987	\$15,465	\$7,624								
164																	
165																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
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							
	5685	Independent Market Operator Fees and															
175		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	\$226,363	\$183,164	\$16,858	\$20,476	\$4,276	\$1,039	\$550	\$226,363							
181	5010	Load Dispatching	\$19,700	\$15,940	\$1,467	\$1,782	\$372	\$90	\$48	\$19,700							
182	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5014	Transformer Station Equipment - Operation															
183		Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5015	Transformer Station Equipment - Operation															
184		Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5016	Distribution Station Equipment - Operation															
185		Labour	\$10,200	\$6,641	\$1,219	\$2,299	\$33	\$0	\$8	\$10,200							
	5017	Distribution Station Equipment - Operation															
186		Supplies and Expenses	\$3,825	\$2,490	\$457	\$862	\$12	\$0	\$3	\$3,825							
	5020	Overhead Distribution Lines and Feeders -															
187		Operation Labour	\$152,661	\$123,765	\$11,043	\$13,169	\$3,413	\$837	\$434	\$152,661							
	5025	Overhead Distribution Lines & Feeders -															
188		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							
	5040	Underground Distribution Lines and Feeders -															
191		Operation Labour	\$28,863	\$23,399	\$2,033	\$2,460	\$731	\$158	\$82	\$28,863							
	5045	Underground Distribution Lines & Feeders -															
192		Operation Supplies & Expenses	\$112,000	\$90,800	\$7,889	\$9,546	\$2,835	\$613	\$318	\$112,000							
	5050	Underground Subtransmission Feeders -															
193		Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5055	Underground Distribution Transformers -															
194		Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
195	5065	Meter Expense	\$270,856	\$218,349	\$40,318	\$12,189	\$0	\$0	\$0	\$270,856							
196	5070	Customer Premises - Operation Labour	\$63,463	\$49,756	\$3,286	\$223	\$9,464	\$503	\$231	\$63,463							
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	\$498,478	\$403,348	\$37,122	\$45,091	\$9,417	\$2,289	\$1,211	\$498,478							
	5090	Underground Distribution Lines and Feeders -															
199		Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5095	Overhead Distribution Lines and Feeders -															
200		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							
202	5105	Maintenance Supervision and Engineering	\$14,475	\$11,713	\$1,078	\$1,309	\$273	\$66	\$35	\$14,475							
	5110	Maintenance of Buildings and Fixtures -															
203		Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
204	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
205	5114	Maintenance of Distribution Station Equipment	\$51,775	\$33,709	\$6,188	\$11,672	\$167	\$0	\$39	\$51,775							
206	5120	Maintenance of Poles, Towers and Fixtures	\$20,115	\$16,307	\$1,403	\$1,707	\$531	\$110	\$57	\$20,115							
	5125	Maintenance of Overhead Conductors and															
207		Devices	\$123,225	\$99,902	\$9,215	\$10,792	\$2,287	\$678	\$350	\$123,225							
208	5130	Maintenance of Overhead Services	\$61,325	\$56,843	\$2,411	\$920	\$1,151	\$0	\$0	\$61,325							
	5135	Overhead Distribution Lines and Feeders - Right															
209		of Way	\$159,175	\$129,047	\$11,514	\$13,731	\$3,558	\$873	\$452	\$159,175							
210	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5150	Maintenance of Underground Conductors and															
211		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							
220	5330	Collection Charges	\$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							
224	5410	Community Relations - Sundry	\$9,000	\$7,633	\$655	\$493	\$157	\$41	\$20	\$9,000							
225	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
226	5420	Community Safety Program	\$1,000	\$796	\$80	\$101	\$17	\$4	\$2	\$1,000							
		Miscellaneous Customer Service and															
227	5425	Informational Expenses	\$2,000	\$1,696	\$146	\$110	\$35	\$9	\$5	\$2,000							
228	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
229	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
230	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
231	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
232	5605	Executive Salaries and Expenses	\$261,688	\$221,954	\$19,039	\$14,333	\$4,572	\$1,199	\$591	\$261,688							
233	5610	Management Salaries and Expenses	\$368,295	\$312,375	\$26,795	\$20,172	\$6,434	\$1,687	\$832	\$368,295							
234	5615	General Administrative Salaries and Expenses	\$1,014,690	\$860,624	\$73,824	\$55,575	\$17,728	\$4,648	\$2,291	\$1,014,690							
235	5620	Office Supplies and Expenses	\$207,750	\$176,206	\$15,115	\$11,379	\$3,630	\$952	\$469	\$207,750							
236	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
237	5630	Outside Services Employed	\$181,100	\$153,603	\$13,176	\$9,919	\$3,164	\$830	\$409	\$181,100							
238	5635	Property Insurance	\$50,000	\$39,786	\$4,018	\$5,048	\$838	\$200	\$110	\$50,000							
239	5640	Injuries and Damages	\$60,000	\$50,890	\$4,365	\$3,286	\$1,048	\$275	\$135	\$60,000							
240	5645	Employee Pensions and Benefits	\$18,520	\$15,708	\$1,347	\$1,014	\$324	\$85	\$42	\$18,520							
241	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
242	5655	Regulatory Expenses	\$90,000	\$76,335	\$6,548	\$4,929	\$1,572	\$412	\$203	\$90,000							
243	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
244	5665	Miscellaneous General Expenses	\$136,000	\$115,350	\$9,895	\$7,449	\$2,376	\$623	\$307	\$136,000							
245	5670	Rent	\$800	\$679	\$58	\$44	\$14	\$4	\$2	\$800							
246	5675	Maintenance of General Plant	\$400,479	\$339,672	\$29,137	\$21,935	\$6,997	\$1,834	\$904	\$400,479							
247	5680	Electrical Safety Authority Fees	\$10,000	\$8,482	\$728	\$548	\$175	\$46	\$23	\$10,000							
248	6105	Taxes Other Than Income Taxes	\$122,501	\$95,702	\$10,615	\$13,785	\$1,662	\$470	\$267	\$122,501							
249	6205-1	Sub-Account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
250	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
251	6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
252	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
253																	
254		OM&A Expenses	\$6,310,126	\$5,341,149	\$461,184	\$355,042	\$109,730	\$28,783	\$14,237	\$6,310,126							
255																	
256																	
257																	
258																	
259			Demand Allocators								Customer Allocators						
		Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
260																	
261																	
262		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
263		1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
264		1820	\$ 65,800	\$ 42,840	\$ 7,865	\$ 14,833	\$ 212	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
265		1830	\$ 8,046	\$ 5,550	\$ 806	\$ 1,664	\$ 20	\$ -	\$ 7	\$ 12,069	\$ 10,758	\$ 596	\$ 43	\$ 511	\$ 110	\$ 51	-
266		1835	\$ 49,290	\$ 33,330	\$ 5,273	\$ 10,513	\$ 134	\$ -	\$ 39	\$ 73,935	\$ 66,572	\$ 3,942	\$ 279	\$ 2,153	\$ 678	\$ 312	-
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	\$ 303,606	\$ 203,511	\$ 33,373	\$ 65,623	\$ 862	\$ -	\$ 237	\$ 455,409	\$ 410,653	\$ 23,152	\$ 3,036	\$ 13,476	\$ 3,485	\$ 1,606	-
273		1830 & 1835	\$ 134,764	\$ 92,013	\$ 13,976	\$ 28,318	\$ 349	\$ -	\$ 108	\$ 198,472	\$ 177,835	\$ 10,206	\$ 731	\$ 7,052	\$ 1,814	\$ 834	-
274		1840 & 1845	\$ 56,345	\$ 38,759	\$ 5,700	\$ 11,701	\$ 140	\$ -	\$ 45	\$ 84,518	\$ 75,440	\$ 4,222	\$ 305	\$ 3,425	\$ 771	\$ 354	-
275		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
276		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 67,646	\$ 7,058	\$ 5,296	\$ -	\$ -	\$ -	-
277		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
278		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,563	\$ 139,996	\$ 9,245	\$ 628	\$ 26,628	\$ 1,415	\$ 650	-
279		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
280		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
281		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
282		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
283		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
284		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,856	\$ 218,349	\$ 40,318	\$ 12,189	\$ -	\$ -	\$ -	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
293		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
294		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
295		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
296																	
297		Total	\$ 653,264	\$ 439,081	\$ 71,214	\$ 140,625	\$ 1,832	\$ -	\$ 511	\$ 2,723,039	\$ 2,424,578	\$ 174,429	\$ 44,298	\$ 57,155	\$ 15,465	\$ 7,113	\$ -
298																	
299																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
300	Grouping of OM&A (lines 168 - 240)		Demand Allocators								Customer Allocators						
			Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
301																	
302																	
303	1808		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
304	1815		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
305	1820		\$ 65,800	\$ 42,840	\$ 7,865	\$ 14,833	\$ 212	\$ -	\$ 49	\$ 65,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
306	1830		\$ 20,115	\$ 16,307	\$ 1,403	\$ 1,707	\$ 531	\$ 110	\$ 57	\$ 20,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
307	1835		\$ 123,225	\$ 99,902	\$ 9,215	\$ 10,792	\$ 2,287	\$ 678	\$ 350	\$ 123,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
308	1840		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
309	1845		\$ 11,850	\$ 9,608	\$ 976	\$ 1,086	\$ 81	\$ 66	\$ 34	\$ 11,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
310	1850		\$ 76,680	\$ 62,181	\$ 6,453	\$ 7,092	\$ 308	\$ 427	\$ 219	\$ 76,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
311	1855		\$ 182,525	\$ 169,185	\$ 7,175	\$ 2,738	\$ 3,427	\$ -	\$ -	\$ 182,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
312	1860		\$ 28,750	\$ 23,177	\$ 4,280	\$ 1,294	\$ -	\$ -	\$ -	\$ 28,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
313	1815-1855		\$ 759,016	\$ 614,164	\$ 56,525	\$ 68,659	\$ 14,339	\$ 3,485	\$ 1,843	\$ 759,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
314	1830 & 1835		\$ 333,236	\$ 269,848	\$ 24,183	\$ 29,049	\$ 7,401	\$ 1,814	\$ 941	\$ 333,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
315	1840 & 1845		\$ 140,863	\$ 114,199	\$ 9,921	\$ 12,006	\$ 3,566	\$ 771	\$ 400	\$ 140,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
316	BCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
317	BDHA		\$ 80,000	\$ 67,646	\$ 7,058	\$ 5,296	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318	Break Out		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
319	CCA		\$ 178,563	\$ 139,996	\$ 9,245	\$ 628	\$ 26,628	\$ 1,415	\$ 650	\$ 178,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320	CDMPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
321	CEN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
322	CEN EWMP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
323	CREV		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
324	CWCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
325	CWMC		\$ 270,856	\$ 218,349	\$ 40,318	\$ 12,189	\$ -	\$ -	\$ -	\$ 270,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
326	CWMR		\$ 19,365	\$ 3,133	\$ 2,069	\$ 14,162	\$ -	\$ -	\$ -	\$ 19,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
327	CWNB		\$ 1,085,460	\$ 1,013,124	\$ 58,957	\$ 3,390	\$ 208	\$ 6,701	\$ 3,080	\$ 1,085,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
328	DCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
329	LPHA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
330	LTNCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
331	NFA		\$ 122,501	\$ 95,702	\$ 10,615	\$ 13,785	\$ 1,662	\$ 470	\$ 267	\$ 122,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
332	NFA ECC		\$ 51,000	\$ 40,581	\$ 4,099	\$ 5,149	\$ 855	\$ 204	\$ 113	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
333	O&M		\$ 2,760,322	\$ 2,341,207	\$ 200,827	\$ 151,185	\$ 48,226	\$ 12,644	\$ 6,233	\$ 2,760,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
334	PNCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
335	SNCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
336	TCP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
337																	
338	Total		\$ 6,310,126	\$ 5,341,149	\$ 461,184	\$ 355,042	\$ 109,730	\$ 28,783	\$ 14,237	\$ 6,310,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
59	General Plant																		
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																
	1970	Load Management Controls - Customer Premises	\$0																
74																			
	1975	Load Management Controls - Utility Premises	\$0																
75																			
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																		
81																			
82	TOTAL - 1995		(\$16,279,641)	(\$5,283,769)	(\$10,995,872)	(\$16,279,641)	(\$3,642,668)	(\$530,452)	(\$1,093,393)	(\$12,990)	\$0	(\$4,267)	(\$5,283,769)	(\$9,902,634)	(\$521,007)	(\$77,697)	(\$390,381)	(\$71,354)	(\$32,799)
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	8	9
	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
87																			
88	1565	Conservation and Demand Management	\$0	\$0	\$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	\$0	\$0
90	1805-1	Land Station >50 kV	\$0	\$0	\$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	\$0	\$0
92	1806	Land Rights	\$0	\$0	\$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	\$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	\$0	\$0
95	1808	Buildings and Fixtures	\$0	\$0	\$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	\$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	\$0	\$0
98	1810	Leasehold Improvements	\$0	\$0	\$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	\$0	\$0
100	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101																			
102	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103																			
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$4,745	\$4,745	\$0	\$4,745	\$3,089	\$567	\$1,070	\$15	\$0	\$4	\$4,745	\$0	\$0	\$0	\$0	\$0	\$0
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$97	\$0	\$97	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$13	\$23	\$0	\$0	\$0
105																			
106	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110																			
111	1830-4	Poles, Towers and Fixtures - Primary	\$58,005	\$23,202	\$34,803	\$58,005	\$15,106	\$2,773	\$5,230	\$75	\$0	\$17	\$23,202	\$31,922	\$2,108	\$143	\$158	\$323	\$148
112	1830-5	Poles, Towers and Fixtures - Secondary	\$18,317	\$7,327	\$10,990	\$18,317	\$5,951	\$287	\$1,082	\$0	\$0	\$7	\$7,327	\$8,896	\$155	\$21	\$1,781	\$95	\$43
113	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114																			
115	1835-4	Overhead Conductors and Devices - Primary	\$51,935	\$20,774	\$31,161	\$51,935	\$13,525	\$2,483	\$4,683	\$67	\$0	\$16	\$20,774	\$28,582	\$1,888	\$128	\$142	\$289	\$133
	1835-5	Overhead Conductors and Devices - Secondary	\$9,599	\$3,840	\$5,760	\$9,599	\$3,119	\$150	\$567	\$0	\$0	\$4	\$3,840	\$4,662	\$81	\$11	\$933	\$50	\$23
116																			
117	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	1840-4	Underground Conduit - Primary	\$121,107	\$48,443	\$72,664	\$121,107	\$31,540	\$5,790	\$10,921	\$156	\$0	\$36	\$48,443	\$66,650	\$4,402	\$299	\$330	\$674	\$310
120	1840-5	Underground Conduit - Secondary	\$215,302	\$86,121	\$129,181	\$215,302	\$69,951	\$3,371	\$12,715	\$0	\$0	\$85	\$86,121	\$104,559	\$1,817	\$247	\$20,935	\$1,112	\$511
121	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122																			
123	1845-4	Underground Conductors and Devices - Primary	\$151,747	\$60,699	\$91,048	\$151,747	\$39,519	\$7,255	\$13,684	\$196	\$0	\$46	\$60,699	\$83,513	\$5,515	\$375	\$414	\$844	\$388
	1845-5	Underground Conductors and Devices - Secondary	\$4,693	\$1,877	\$2,816	\$4,693	\$1,525	\$73	\$277	\$0	\$0	\$2	\$1,877	\$2,279	\$40	\$5	\$456	\$24	\$11
124																			

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
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																
145	1970	Load Management Controls - Customer Premises	\$0																
146	1975	Load Management Controls - Utility Premises	\$0																
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																		
152	\$0																		
153	TOTAL - 2105 CC		\$1,265,268	\$410,025	\$855,242	\$1,265,268	\$282,932	\$41,035	\$84,724	\$1,003	\$0	\$331	\$410,025	\$770,055	\$40,356	\$6,036	\$30,712	\$5,538	\$2,546
154																			
155	Accumulated Depreciation - 2105 Fixed Assets Only																		
156							Demand Allocation						Customer Allocation						
157							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9
	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
158																			
159	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	1806-2	Land Rights Station <50 kV	(\$46,857)	(\$46,857)	\$0	(\$46,857)	(\$31,935)	(\$5,412)	(\$9,344)	(\$83)	(\$12)	(\$72)	(\$46,857)	\$0	\$0	\$0	\$0	\$0	\$0
166	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$662,625)	(\$662,625)	\$0	(\$662,625)	(\$431,413)	(\$79,199)	(\$149,377)	(\$2,138)	\$0	(\$498)	(\$662,625)	\$0	\$0	\$0	\$0	\$0	\$0
176	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$13,523)	\$0	(\$13,523)	(\$13,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,463)	(\$1,827)	(\$3,160)	(\$38)	(\$6)	(\$30)
177	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	1830-4	Poles, Towers and Fixtures - Primary	(\$653,021)	(\$261,208)	(\$391,813)	(\$653,021)	(\$170,064)	(\$31,220)	(\$58,885)	(\$843)	\$0	(\$196)	(\$261,208)	(\$359,384)	(\$23,733)	(\$1,613)	(\$1,781)	(\$3,632)	(\$1,669)
183	1830-5	Poles, Towers and Fixtures - Secondary	(\$206,217)	(\$82,487)	(\$123,730)	(\$206,217)	(\$66,999)	(\$3,228)	(\$12,178)	\$0	\$0	(\$81)	(\$82,487)	(\$100,147)	(\$1,740)	(\$237)	(\$20,051)	(\$1,065)	(\$490)
184	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186	1835-4	Overhead Conductors and Devices - Primary	(\$677,978)	(\$271,191)	(\$406,787)	(\$677,978)	(\$176,564)	(\$32,413)	(\$61,135)	(\$875)	\$0	(\$204)	(\$271,191)	(\$373,118)	(\$24,640)	(\$1,675)	(\$1,849)	(\$3,771)	(\$1,733)
187	1835-5	Overhead Conductors and Devices - Secondary	(\$125,313)	(\$50,125)	(\$75,188)	(\$125,313)	(\$40,714)	(\$1,962)	(\$7,400)	\$0	\$0	(\$49)	(\$50,125)	(\$60,857)	(\$1,058)	(\$144)	(\$12,185)	(\$647)	(\$298)
188	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	1840-4	Underground Conduit - Primary	(\$114,515)	(\$45,806)	(\$68,709)	(\$114,515)	(\$29,823)	(\$5,475)	(\$10,326)	(\$148)	\$0	(\$34)	(\$45,806)	(\$63,022)	(\$4,162)	(\$283)	(\$312)	(\$637)	(\$293)
191	1840-5	Underground Conduit - Secondary	(\$203,582)	(\$81,433)	(\$122,149)	(\$203,582)	(\$66,143)	(\$3,187)	(\$12,023)	\$0	\$0	(\$80)	(\$81,433)	(\$98,867)	(\$1,718)	(\$234)	(\$19,795)	(\$1,052)	(\$483)
192	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	1845-4	Underground Conductors and Devices - Primary	(\$877,077)	(\$350,831)	(\$526,246)	(\$877,077)	(\$228,414)	(\$41,932)	(\$79,089)	(\$1,132)	\$0	(\$264)	(\$350,831)	(\$482,691)	(\$31,876)	(\$2,167)	(\$2,392)	(\$4,878)	(\$2,242)
195	1845-5	Underground Conductors and Devices - Secondary	(\$27,126)	(\$10,850)	(\$16,276)	(\$27,126)	(\$8,813)	(\$425)	(\$1,602)	\$0	\$0	(\$11)	(\$10,850)	(\$13,173)	(\$229)	(\$31)	(\$2,638)	(\$140)	

201	General Plant																			
202	1905	Land	\$0																	
203	1906	Land Rights	\$0																	
204	1908	Buildings and Fixtures	(\$543,229)																	
205	1910	Leasehold Improvements	\$0																	
206	1915	Office Furniture and Equipment	(\$74,932)																	
207	1920	Computer Equipment - Hardware	(\$329,163)																	
208	1925	Computer Software	(\$631,041)																	
209	1930	Transportation Equipment	(\$461,746)																	
210	1935	Stores Equipment	(\$33,458)																	
211	1940	Tools, Shop and Garage Equipment	(\$149,505)																	
212	1945	Measurement and Testing Equipment	(\$17,626)																	
213	1950	Power Operated Equipment	\$0																	
214	1955	Communication Equipment	\$0																	
215	1960	Miscellaneous Equipment	\$0																	
216	1970	Load Management Controls - Customer Premises	\$0																	
		Load Management Controls - Utility Premises	\$0																	
217	1975	System Supervisory Equipment	(\$484,639)																	
218	1980	Other Tangible Property	\$0																	
219	1990	Property Under Capital Leases	\$0																	
220	2005	Electric Plant Purchased or Sold	\$0																	
221	2010																			
222	Sub - Total			(\$2,725,340)																
223																				
224	TOTAL - 2105 FA			(\$7,938,248)	(\$2,111,230)	(\$3,101,678)	(\$5,212,908)	(\$1,412,219)	(\$234,071)	(\$457,234)	(\$6,017)	(\$12)	(\$1,676)	(\$2,111,230)	(\$2,736,902)	(\$222,437)	(\$44,972)	(\$69,203)	(\$19,276)	(\$8,887)
225																				
226	Accumulated Depreciation - 2120																			
227							Demand Allocation						Customer Allocation							
228							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	
	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
229	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
231	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
232	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
233	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
234	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
235	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
236	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
237	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
238	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
239	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
240	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
241	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
242	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
243	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		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	
244	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
245	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
246	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
247	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
248	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
249	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
250	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
251	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
252	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
253	1830-4	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
254	1830-5	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
255	1835	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
256	1835-3	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
257	1835-4	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
258	1835-5	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
259	1840	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
260	1840-3	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
261	1840-4	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
262	1840-5	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
263	1845	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
264	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
265	1845-4	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
266	1845-5	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
267	1850	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
268	1855	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
269	1860		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
270																				
271	Sub - Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
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				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
294																			
295	TOTAL - 2120		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
296																			
297																			
298	Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705																		
299																			
300																			
301																			
302																			
							Demand Allocation						Customer Allocation						
							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
303	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	1806-2	Land Rights Station <50 kV	\$12,699	\$12,699	\$0	\$12,699	\$8,655	\$1,467	\$2,532	\$22	\$3	\$19	\$12,699	\$0	\$0	\$0	\$0	\$0	\$0
311	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
314	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
315	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317																			
318	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
319																			
320	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$250,433	\$250,433	\$0	\$250,433	\$163,049	\$29,932	\$56,456	\$808	\$0	\$188	\$250,433	\$0	\$0	\$0	\$0	\$0	\$0
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$5,111	\$0	\$5,111	\$5,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,198	\$690	\$1,194	\$14	\$2	\$11
322	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
326																			
327	1830-4	Poles, Towers and Fixtures - Primary	\$227,851	\$91,140	\$136,711	\$227,851	\$59,338	\$10,893	\$20,546	\$294	\$0	\$69	\$91,140	\$125,396	\$8,281	\$563	\$621	\$1,267	\$583
328	1830-5	Poles, Towers and Fixtures - Secondary	\$71,953	\$28,781	\$43,172	\$71,953	\$23,377	\$1,126	\$4,249	\$0	\$0	\$28	\$28,781	\$34,943	\$607	\$83	\$6,996	\$372	\$171
329	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330																			
331	1835-4	Overhead Conductors and Devices - Primary	\$222,731	\$89,093	\$133,639	\$222,731	\$58,005	\$10,649	\$20,084	\$287	\$0	\$67	\$89,093	\$122,578	\$8,095	\$550	\$607	\$1,239	\$569
	1835-5	Overhead Conductors and Devices - Secondary	\$41,168	\$16,467	\$24,701	\$41,168	\$13,375	\$645	\$2,431	\$0	\$0	\$16	\$16,467	\$19,993	\$347	\$47	\$4,003	\$213	\$98
332																			
333	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
334	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
335	1840-4	Underground Conduit - Primary	\$44,325	\$17,730	\$26,595	\$44,325	\$11,543	\$2,119	\$3,997	\$57	\$0	\$13	\$17,730	\$24,394	\$1,611	\$109	\$121	\$247	\$113
336	1840-5	Underground Conduit - Secondary	\$78,799	\$31,520	\$47,280	\$78,799	\$25,602	\$1,234	\$4,654	\$0	\$0	\$31	\$31,520	\$38,268	\$665	\$90	\$7,662	\$407	\$187
337	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
338																			
339	1845-4	Underground Conductors and Devices - Primary	\$266,618	\$106,647	\$159,971	\$266,618	\$69,434	\$12,747	\$24,042	\$344	\$0	\$80	\$106,647	\$1					

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
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																
	1970	Load Management Controls - Customer Premises	\$0																
433																			
	1975	Load Management Controls - Utility Premises	\$0																
434																			
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	\$0	\$0
440																			
441	TOTAL - 5710		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442																			
443																			
444	Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715																		
445																			
446																			
447							Demand Allocation							Customer Allocation					
448							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
449																			
450	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
452	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
453	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
455	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
457	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
459	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
460	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Transformer Station Equipment - Normally																	
463	1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
464	1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
465	1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
466	1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
467	1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
468	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
469	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Poles, Towers and Fixtures -																	
472	1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
473	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
475	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Overhead Conductors and Devices -																	
476	1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Overhead Conductors and Devices -																	
477	1835-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Overhead Conductors and Devices -																	
478	1835-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
479	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
482	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
483	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and Devices -																	
484	1845-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and Devices -																	
485	1845-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and Devices -																	
486	1845-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
488	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
489	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
490	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
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																
	1970	Load Management Controls - Customer Premises	\$0																
506																			
	1975	Load Management Controls - Utility Premises	\$0																
507																			
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	\$0	\$0	\$0	\$0	\$0
513																			
514	TOTAL - 5715		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515																			
516																			
517	Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720																		
518																			
519																			
520							Demand Allocation							Customer Allocation					
521							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
522																			
523	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
524	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
525	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
526	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
527	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
528	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
529	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
530	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
533	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
534	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
535	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Transformer Station Equipment - Normally																	
536	1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
537	1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
538	1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
539	1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Station Equipment - Normally																	
540	1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
541	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
543	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
544	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Poles, Towers and Fixtures -																	
545	1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
546	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Overhead Conductors and Devices -																	
549	1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Overhead Conductors and Devices -																	
550	1835-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Overhead Conductors and Devices -																	
551	1835-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
553	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
554	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and Devices -																	
557	1845-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and Devices -																	
558	1845-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Underground Conductors and Devices -																	
559	1845-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
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																
	1970	Load Management Controls - Customer Premises	\$0																
	1975	Load Management Controls - Utility Premises	\$0																
580			\$0																
581	1980	System Supervisory Equipment	\$0																
582	1990	Other Tangible Property	\$0																
583	2005	Property Under Capital Leases	\$0																
584	2010	Electric Plant Purchased or Sold	\$0																
585	Sub - Total		\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586																			
587	TOTAL - 5720		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588																			
589							Demand Allocation						Customer Allocation						
590							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9
591	Account	Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
592	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	84.82%	7.28%	5.48%	1.75%	0.46%	0.23%
593	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.00%	0.00%
596	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.00%	0.00%
599	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.00%	0.00%
602	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.00%	0.00%
	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%	0.00%	0.00%
	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%	0.00%	0.00%
606							68.15%	11.55%	19.94%	0.18%	0.03%	0.15%	100.00%	0.00%	0.00%	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%	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%	0.00%	0.00%
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.58%	13.51%	23.37%	0.28%	0.04%	0.22%
610	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%	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%	0.00%	0.00%
613	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	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%	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%	0.93%	0.43%
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%	0.86%	0.40%
617	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	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%		

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ
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%																
	1970	Load Management Controls - Customer																	
648		Premises	100%																
	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%																

	AV	AW	AX	AY	BC	BD	BE	BQ
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
14								
15			A & G Allocation					
16	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
17								
18	\$0							
19	\$0							
20	\$0							
21	\$0							
22	\$0							
23	\$0							
24	\$0							
25	\$0							
26	\$0							
27	\$0							
28	\$0							
29	\$0							
30	\$0							
31	\$0							
32	\$0							
33	\$0							
34	\$0							
35	(\$1,296)							
36	\$0							
37	\$0							
38	\$0							
39	\$0							
40	\$0							
41	(\$508,839)							
42	(\$160,686)							
43	\$0							
44	\$0							
45	(\$482,848)							
46	(\$89,247)							
47	\$0							
48	\$0							
49	(\$900,466)							
50	(\$1,600,829)							
51	\$0							
52	\$0							
53	(\$1,137,497)							
54	(\$35,180)							
55	(\$2,914,781)							
56	(\$3,074,757)							
57	(\$89,446)							
58	(\$10,995,872)							

	AV	AW	AX	AY	BC	BD	BE	BQ
59								
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	(\$10,995,872)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83								
84								
85		A & G Allocation						
86	Sub -total	1	2	3	7	8	9	Sub -total
87	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
88	\$0							
89	\$0							
90	\$0							
91	\$0							
92	\$0							
93	\$0							
94	\$0							
95	\$0							
96	\$0							
97	\$0							
98	\$0							
99	\$0							
100	\$0							
101	\$0							
102	\$0							
103	\$0							
104	\$0							
105	\$97							
106	\$0							
107	\$0							
108	\$0							
109	\$0							
110	\$0							
111	\$34,803							
112	\$10,990							
113	\$0							
114	\$0							
115	\$31,161							
116	\$5,760							
117	\$0							
118	\$0							
119	\$72,664							
120	\$129,181							
121	\$0							
122	\$0							
123	\$91,048							
124	\$2,816							
125	\$229,498							
126	\$240,700							
127	\$6,525							
128								
129	\$855,242							

	AV	AW	AX	AY	BC	BD	BE	BQ
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	\$855,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154								
155								
156		A & G Allocation						
157	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
158								
159	\$0							
160	\$0							
161	\$0							
162	\$0							
163	\$0							
164	\$0							
165	\$0							
166	\$0							
167	\$0							
168	\$0							
169	\$0							
170	\$0							
171	\$0							
172	\$0							
173	\$0							
174	\$0							
175	\$0							
176	(\$13,523)							
177	\$0							
178	\$0							
179	\$0							
180	\$0							
181	\$0							
182	(\$391,813)							
183	(\$123,730)							
184	\$0							
185	\$0							
186	(\$406,787)							
187	(\$75,188)							
188	\$0							
189	\$0							
190	(\$68,709)							
191	(\$122,149)							
192	\$0							
193	\$0							
194	(\$526,246)							
195	(\$16,276)							
196	(\$371,725)							
197	(\$344,791)							
198	(\$640,741)							
199								
200	(\$3,101,678)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AV	AW	AX	AY	BC	BD	BE	BQ
201								
202		\$0	\$0	\$0	\$0	\$0	\$0	\$0
203		\$0	\$0	\$0	\$0	\$0	\$0	\$0
204		(\$432,255)	(\$43,659)	(\$54,845)	(\$9,103)	(\$2,169)	(\$1,198)	(\$543,229)
205		\$0	\$0	\$0	\$0	\$0	\$0	\$0
206		(\$59,625)	(\$6,022)	(\$7,565)	(\$1,256)	(\$299)	(\$165)	(\$74,932)
207		(\$261,919)	(\$26,454)	(\$33,232)	(\$5,516)	(\$1,315)	(\$726)	(\$329,163)
208		(\$502,128)	(\$50,716)	(\$63,710)	(\$10,574)	(\$2,520)	(\$1,392)	(\$631,041)
209		(\$367,417)	(\$37,110)	(\$46,618)	(\$7,738)	(\$1,844)	(\$1,019)	(\$461,746)
210		(\$26,623)	(\$2,689)	(\$3,378)	(\$561)	(\$134)	(\$74)	(\$33,458)
211		(\$118,963)	(\$12,016)	(\$15,094)	(\$2,505)	(\$597)	(\$330)	(\$149,505)
212		(\$14,026)	(\$1,417)	(\$1,780)	(\$295)	(\$70)	(\$39)	(\$17,626)
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		(\$385,634)	(\$38,950)	(\$48,929)	(\$8,121)	(\$1,935)	(\$1,069)	(\$484,639)
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		(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$10,884)	(\$6,012)	(\$2,725,340)
223								
224		(\$3,101,678)	(\$2,168,591)	(\$219,032)	(\$275,152)	(\$45,669)	(\$6,012)	(\$2,725,340)
225								
226								
227		A & G Allocation						
228	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
229								
230	\$0							
231	\$0							
232	\$0							
233	\$0							
234	\$0							
235	\$0							
236	\$0							
237	\$0							
238	\$0							
239	\$0							
240	\$0							
241	\$0							
242	\$0							
243	\$0							
244	\$0							
245	\$0							
246	\$0							
247	\$0							
248	\$0							
249	\$0							
250	\$0							
251	\$0							
252	\$0							
253	\$0							
254	\$0							
255	\$0							
256	\$0							
257	\$0							
258	\$0							
259	\$0							
260	\$0							
261	\$0							
262	\$0							
263	\$0							
264	\$0							
265	\$0							
266	\$0							
267	\$0							
268	\$0							
269	\$0							
270								
271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AV	AW	AX	AY	BC	BD	BE	BQ
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
294								
295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
296								
297								
298								
299								
300								
301		A & G Allocation						
302	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
303								
304	\$0							
305	\$0							
306	\$0							
307	\$0							
308	\$0							
309	\$0							
310	\$0							
311	\$0							
312	\$0							
313	\$0							
314	\$0							
315	\$0							
316	\$0							
317	\$0							
318	\$0							
319	\$0							
320	\$0							
321	\$5,111							
322	\$0							
323	\$0							
324	\$0							
325	\$0							
326	\$0							
327	\$136,711							
328	\$43,172							
329	\$0							
330	\$0							
331	\$133,639							
332	\$24,701							
333	\$0							
334	\$0							
335	\$26,595							
336	\$47,280							
337	\$0							
338	\$0							
339	\$159,971							
340	\$4,948							
341	\$138,058							
342	\$125,788							
343	\$202,134							
344	\$1,048,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AV	AW	AX	AY	BC	BD	BE	BQ
345								
346								
347		\$0	\$0	\$0	\$0	\$0	\$0	\$0
348		\$0	\$0	\$0	\$0	\$0	\$0	\$0
349		\$214,514	\$21,666	\$27,218	\$4,518	\$1,077	\$595	\$269,587
350		\$0	\$0	\$0	\$0	\$0	\$0	\$0
351		\$23,498	\$2,373	\$2,981	\$495	\$118	\$65	\$29,531
352		\$111,487	\$11,260	\$14,145	\$2,348	\$560	\$309	\$140,109
353		\$227,966	\$23,025	\$28,924	\$4,801	\$1,144	\$632	\$286,493
354		\$0	\$0	\$0	\$0	\$0	\$0	\$0
355		\$12,115	\$1,224	\$1,537	\$255	\$61	\$34	\$15,225
356		\$39,117	\$3,951	\$4,963	\$824	\$196	\$108	\$49,159
357		\$7,280	\$735	\$924	\$153	\$37	\$20	\$9,149
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		\$126,649	\$12,792	\$16,069	\$2,667	\$636	\$351	\$159,163
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	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114	\$958,417
368								
369	\$1,048,105	\$762,626	\$77,027	\$96,762	\$16,060	\$3,827	\$2,114	\$958,417
370								
371								
372								
373								
374		A & G Allocation						
375	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
376								
377	\$0							
378	\$0							
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380	\$0							
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411	\$0							
412	\$0							
413	\$0							
414	\$0							
415	\$0							
416	\$0							
417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AV	AW	AX	AY	BC	BD	BE	BQ
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
440								
441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442								
443								
444								
445								
446								
447		A & G Allocation						
448	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
449								
450	\$0							
451	\$0							
452	\$0							
453	\$0							
454	\$0							
455	\$0							
456	\$0							
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463	\$0							
464	\$0							
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474	\$0							
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484	\$0							
485	\$0							
486	\$0							
487	\$0							
488	\$0							
489	\$0							
490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AV	AW	AX	AY	BC	BD	BE	BQ
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
513								
514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515								
516								
517								
518								
519								
520		A & G Allocation						
521	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
522								
523	\$0							
524	\$0							
525	\$0							
526	\$0							
527	\$0							
528	\$0							
529	\$0							
530	\$0							
531	\$0							
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533	\$0							
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535	\$0							
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541	\$0							
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558	\$0							
559	\$0							
560	\$0							
561	\$0							
562	\$0							
563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	AV	AW	AX	AY	BC	BD	BE	BQ
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
584		\$0	\$0	\$0	\$0	\$0	\$0	\$0
585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586								
587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588								
589		A & G Allocation						
590	Sub -total	1	2	3	7	8	9	Sub -total
	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
591								
592	100.00%							
593	0.00%							
594	0.00%							
595	0.00%							
596	0.00%							
597	0.00%							
598	0.00%							
599	0.00%							
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601	0.00%							
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615	100.00%							
616	100.00%							
617	0.00%							
618	0.00%							
619	100.00%							
620	100.00%							
621	0.00%							
622	0.00%							
623	100.00%							
624	100.00%							
625	0.00%							
626	0.00%							
627	100.00%							
628	100.00%							
629	100.00%							
630	100.00%							
631	100.00%							
632								

	AV	AW	AX	AY	BC	BD	BE	BQ
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%
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%



2016 Cost Allocation Model

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	748

Deemed Customer Cost Component based on Survey Results

Customer Component

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

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%

1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%

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



Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet E2 Allocator Worksheet -

Details:

The worksheet below details how allocators are derived.

13				1	2	3	7	8	9
14	Explanation	ID and Factors	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
15									
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%	67.03%	10.99%	21.61%	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%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	65.11%	11.95%	22.54%	0.32%	0.00%	0.08%

E2 Allocators

	A	B	C	D	E	F	J	K	L
60	DEMAND 1830	1830 D	100.00%	68.97%	10.02%	20.68%	0.25%	0.00%	0.08%
61	DEMAND 1835	1835 D	100.00%	67.62%	10.70%	21.33%	0.27%	0.00%	0.08%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	68.28%	10.37%	21.01%	0.26%	0.00%	0.08%
63	DEMAND 1840	1840 D	100.00%	75.42%	6.81%	17.56%	0.12%	0.00%	0.09%
64	DEMAND 1845	1845 D	100.00%	65.59%	11.71%	22.31%	0.31%	0.00%	0.08%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	68.79%	10.12%	20.77%	0.25%	0.00%	0.08%
66	DEMAND 1850	1850 D	100.00%	65.10%	11.95%	22.55%	0.32%	0.00%	0.08%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
70	CUSTOMER ALLOCATORS								
71									
72	Billing Data								
73	kWh	CEN	100.00%	62.58%	13.51%	23.37%	0.28%	0.04%	0.22%
74	kW	CDEM	100.00%	0.00%	0.00%	98.64%	1.18%	0.17%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	62.58%	13.51%	23.37%	0.28%	0.04%	0.22%
76									
77	Dollar Billed	CREV	100.00%	80.68%	8.29%	7.05%	3.34%	0.42%	0.22%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	84.56%	8.82%	6.62%	0.00%	0.00%	0.00%
	Late Payment 3 Year Historical								
79	Average	LPHA	100.00%	82.97%	10.37%	6.53%	0.06%	0.00%	0.07%
80									
81	Number of Bills	CNB	100.00%	92.12%	6.08%	0.41%	0.03%	0.93%	0.43%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	92.80%	4.93%	2.27%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
85									
86	Total Number of Customer	CCA	100.00%	78.40%	5.18%	0.35%	14.91%	0.79%	0.36%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	92.80%	4.93%	2.27%
88	Primary Feeder Customer Base	CCP	100.00%	91.72%	6.06%	0.41%	0.45%	0.93%	0.43%
89	Line Transformer Customer Base	CCLT	100.00%	91.75%	6.06%	0.38%	0.45%	0.93%	0.43%
90	Secondary Feeder Customer Base	CCS	100.00%	80.94%	1.41%	0.19%	16.21%	0.86%	0.40%
91									
92	Weighted - Services	CWCS	100.00%	92.69%	3.93%	1.50%	1.88%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	80.61%	14.89%	4.50%	0.00%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	16.18%	10.69%	73.13%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	93.34%	5.43%	0.31%	0.02%	0.62%	0.28%
96									
	CUSTOMER ALLOCATORS -								
97	Composite								
98									
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	90.17%	5.08%	0.67%	2.96%	0.77%	0.35%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	62.58%	13.51%	23.37%	0.28%	0.04%	0.22%
		1815 & 1820							
103	CUSTOMER 1815 & 1820	C	100.00%	62.58%	13.51%	23.37%	0.28%	0.04%	0.22%
104	CUSTOMER 1830	1830 C	100.00%	89.14%	4.94%	0.36%	4.23%	0.91%	0.42%
105	CUSTOMER 1835	1835 C	100.00%	90.04%	5.33%	0.38%	2.91%	0.92%	0.42%
		1830 & 1835							
106	CUSTOMER 1830 & 1835	C	100.00%	89.60%	5.14%	0.37%	3.55%	0.91%	0.42%
107	CUSTOMER 1840	1840 C	100.00%	84.82%	3.08%	0.27%	10.54%	0.88%	0.41%
108	CUSTOMER 1845	1845 C	100.00%	91.40%	5.92%	0.41%	0.93%	0.93%	0.43%
		1840 & 1845							
109	CUSTOMER 1840 & 1845	C	100.00%	89.26%	4.99%	0.36%	4.05%	0.91%	0.42%
110	CUSTOMER 1850	1850 C	100.00%	91.75%	6.06%	0.38%	0.45%	0.93%	0.43%
111	CUSTOMER 1855	1855 C	100.00%	92.69%	3.93%	1.50%	1.88%	0.00%	0.00%
112	CUSTOMER 1860	1860 C	100.00%	80.61%	14.89%	4.50%	0.00%	0.00%	0.00%
113									
114	Composite Allocators								
115	Net Fixed Assets	NFA	100.00%	78.12%	8.67%	11.25%	1.36%	0.38%	0.22%
	Net Fixed Assets Excluding Capital								
116	Contribution	NFA ECC	100.00%	79.57%	8.04%	10.10%	1.68%	0.40%	0.22%
117	5005-5340	O&M	100.00%	84.82%	7.28%	5.48%	1.75%	0.46%	0.23%
118	Account Setup	Acct	100.00%	84.82%	7.28%	5.48%	1.75%	0.46%	0.23%
119	Access to Poles	POLE	100.00%	81.07%	7.93%	9.00%	1.15%	0.55%	0.29%
120	5005-6225	OM&A	100.00%	84.64%	7.31%	5.63%	1.74%	0.46%	0.23%



Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet E3 Demand Allocator Worksheet -

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS

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

2016 Cost Allocation Model

EB-2016-0086 2017 TEST

Sheet E4 Trial Balance Allocation Detail Worksheet -

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M						
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
1805	Land		dp	DDCP											
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1806	Land Rights		dp	DDCP											
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1808	Buildings and Fixtures		dp	DDCP											
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1808-2	Buildings and Fixtures < 50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1810	Leasehold Improvements		dp	DDCP											
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4				PNCP4			PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN						
1825	Storage Battery Equipment		dp	DDCP											
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT			LTNCP4			LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1905	Land	Land and Buildings	gp							NFA ECC					
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
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					

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
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
	blank row														
4080	Distribution Services Revenue	Distribution Services Revenue	CREV							CREV					
4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								OM&A				
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A				
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								OM&A				
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi												
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								OM&A				
4305	Regulatory Debits	Other Income & Deductions	mi								OM&A				
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								O&M				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								O&M				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A				
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN					
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			CCS			CCS						
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

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
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 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	830 & 1835 C					830 & 1835 D	830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C		830 & 1835 D	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 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845 D	840 & 1845 D	840 & 1845 C		840 & 1845 D	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 D	840 & 1845 D	840 & 1845 C	x	840 & 1845 D	840 & 1845 C					840 & 1845 D	840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	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 D	830 & 1835 D	830 & 1835 C	x	830 & 1835 D	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					
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					

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
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					



2016 Cost Allocation Model

EB-2016-0086 2017 TEST

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)		\$7,504,075	\$7,504,075		\$0	\$7,504,075	\$7,504,075	\$0	\$7,504,075	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$153,144	\$153,144		\$0	\$153,144	\$153,144	\$0	\$153,144	\$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		\$8,146,888	\$8,146,888		\$0	\$8,146,888	\$8,146,888	\$0	\$8,146,888	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$2,572,701	\$2,572,701		\$0	\$2,572,701	\$2,572,701	\$0	\$2,572,701	\$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		\$9,615,788	\$9,615,788		\$0	\$9,615,788	\$9,615,788	\$0	\$9,615,788	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$1,777,326	\$1,777,326		\$0	\$1,777,326	\$1,777,326	\$0	\$1,777,326	\$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		\$1,472,279	\$1,472,279	\$0	\$1,472,279	\$1,472,279	\$0	\$1,472,279	\$0
1840-5	Underground Conduit - Secondary		\$2,617,385	\$2,617,385	\$0	\$2,617,385	\$2,617,385	\$0	\$2,617,385	\$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		\$8,227,296	\$8,227,296	\$0	\$8,227,296	\$8,227,296	\$0	\$8,227,296	\$0
	Underground Conductors and Devices -									
1845-5	Secondary		\$254,452	\$254,452	\$0	\$254,452	\$254,452	\$0	\$254,452	\$0
1850	Line Transformers		\$7,022,869	\$7,022,869	\$0	\$7,022,869	\$7,022,869	\$0	\$7,022,869	\$0
1855	Services		\$4,774,845	\$4,774,845	\$0	\$4,774,845	\$4,774,845	\$0	\$4,774,845	\$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	\$770,025	\$770,025	\$0	\$770,025	\$770,025	\$0	\$770,025	\$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	\$1,687,800	\$1,687,800	\$0	\$1,687,800	\$1,687,800	\$0	\$1,687,800	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$16,279,641)	\$0	(\$16,279,641)	\$0	(\$16,279,641)	(\$16,279,641)	\$0	(\$16,279,641)	\$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	(\$6,672,981)		(\$6,672,981)	\$0	(\$6,672,981)	(\$6,672,981)	\$0	(\$6,672,980)	(\$0)
2120	Accumulated Amortization of Electric Utility									
	Plant - Intangibles	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$1,976,476)		(\$1,976,476)	\$0	(\$1,976,476)	(\$1,976,476)	\$0	(\$1,976,476)	\$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	(\$522,116)		(\$522,116)	\$0	(\$522,116)	(\$522,116)	\$0	(\$522,116)	\$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
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$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
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$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)
4380	Expenses of Non-Utility Operations	\$983,861	\$983,861	\$0	\$983,861	\$983,861	\$0	\$983,861
4390	Miscellaneous Non-Operating Income	(\$160,000)	(\$160,000)	\$0	(\$160,000)	(\$160,000)	\$0	(\$160,000)
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$30,000)	(\$30,000)	\$0	(\$30,000)	(\$30,000)	\$0	(\$30,000)
4415	Equity in Earnings of Subsidiary Companies	\$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
4708	Charges-WMS	\$1,535,104	\$1,535,104	\$0	\$1,535,104	\$1,535,104	\$0	\$1,535,104
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$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
4715	System Control and Load Dispatching	\$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
4730	Rural Rate Assistance Expense	\$160,989	\$160,989	\$0	\$160,989	\$160,989	\$0	\$160,989
4750	Charges-LV	\$669,941	\$669,941	\$0	\$669,941	\$669,941	\$0	\$669,941
4751	Charges - Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$226,363	\$226,363	\$0	\$226,363	\$226,363	\$0	\$226,363
5010	Load Dispatching	\$19,700	\$19,700	\$0	\$19,700	\$19,700	\$0	\$19,700
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$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
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$3,825	\$3,825	\$0	\$3,825	\$3,825	\$0	\$3,825
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$152,661	\$152,661	\$0	\$152,661	\$152,661	\$0	\$152,661
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$7,950	\$7,950	\$0	\$7,950	\$7,950	\$0	\$7,950
5030	Overhead Subtransmission Feeders - Operation	\$2,450	\$2,450	\$0	\$2,450	\$2,450	\$0	\$2,450
5035	Overhead Distribution Transformers-Operation	\$775	\$775	\$0	\$775	\$775	\$0	\$775
5040	Underground Distribution Lines and Feeders - Operation Labour	\$28,863	\$28,863	\$0	\$28,863	\$28,863	\$0	\$28,863
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$112,000	\$112,000	\$0	\$112,000	\$112,000	\$0	\$112,000
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$270,856	\$270,856	\$0	\$270,856	\$270,856	\$0	\$270,856
5070	Customer Premises - Operation Labour	\$63,463	\$63,463	\$0	\$63,463	\$63,463	\$0	\$63,463
5075	Customer Premises - Materials and Expenses	\$115,100	\$115,100	\$0	\$115,100	\$115,100	\$0	\$115,100

5085	Miscellaneous Distribution Expense	\$498,478	\$498,478	\$0	\$498,478	\$498,478	\$0	\$498,478	\$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	\$51,775	\$51,775	\$0	\$51,775	\$51,775	\$0	\$51,775	\$0
5120	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	\$123,225	\$123,225	\$0	\$123,225	\$123,225	\$0	\$123,225	\$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	\$1,014,690	\$1,014,690	\$0	\$1,014,690	\$1,014,690	\$0	\$1,014,690	\$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	\$90,000	\$90,000	\$0	\$90,000	\$90,000	\$0	\$90,000	\$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	\$2,746,369	\$2,746,369	\$0	\$2,746,369	\$2,746,369	\$0	\$2,746,369	\$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	\$1,211,998	\$1,211,998		\$0	\$1,211,998	\$1,211,998	\$0	\$1,211,998	\$0
6105	Taxes Other Than Income Taxes	\$122,501	\$122,501		\$0	\$122,501	\$122,501	\$0	\$122,501	\$0
6110	Income Taxes	\$140,564	\$140,564		\$0	\$140,564	\$140,564	\$0	\$140,564	\$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		\$16,670,799	\$76,340,044	\$93,010,843	Control	\$0	\$93,010,843	\$93,010,843	\$0	\$93,010,843 (\$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	\$ 65,800	\$ -	\$ -	\$ 65,800	\$ 65,800	\$ -	\$ 65,800	\$ -
1830	\$ 20,115	\$ -	\$ -	\$ 20,115	\$ 20,115	\$ -	\$ 20,115	\$ -
1835	\$ 123,225	\$ -	\$ -	\$ 123,225	\$ 123,225	\$ -	\$ 123,225	\$ -
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	\$ 759,016	\$ -	\$ -	\$ 759,016	\$ 759,016	\$ -	\$ 759,016	\$ -
1830 & 1835	\$ 333,236	\$ -	\$ -	\$ 333,236	\$ 333,236	\$ -	\$ 333,236	\$ -
1840 & 1845	\$ 140,863	\$ -	\$ -	\$ 140,863	\$ 140,863	\$ -	\$ 140,863	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -
Break Out	\$ (20,206,253)	\$ -	\$ -	\$ (20,206,253)	\$ (20,206,253)	\$ -	\$ (20,206,252)	\$ (0)
CCA	\$ 178,563	\$ -	\$ -	\$ 178,563	\$ 178,563	\$ -	\$ 178,563	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 2,612,156	\$ -	\$ -	\$ 2,612,156	\$ 2,612,156	\$ -	\$ 2,612,156	\$ -
CEN EWMP	\$ 29,099,007	\$ -	\$ -	\$ 29,099,007	\$ 29,099,007	\$ -	\$ 29,099,007	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 4,774,845	\$ -	\$ -	\$ 4,774,845	\$ 4,774,845	\$ -	\$ 4,774,845	\$ -
CWMC	\$ 2,556,723	\$ -	\$ -	\$ 2,556,723	\$ 2,556,723	\$ -	\$ 2,556,723	\$ -
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	\$ 7,022,869	\$ -	\$ -	\$ 7,022,869	\$ 7,022,869	\$ -	\$ 7,022,869	\$ -
NFA	\$ (1,357,083)	\$ -	\$ -	\$ (1,357,083)	\$ (1,357,083)	\$ -	\$ (1,357,083)	\$ -
NFA ECC	\$ 18,522,090	\$ -	\$ -	\$ 18,522,090	\$ 18,522,090	\$ -	\$ 18,522,090	\$ -
O&M	\$ 2,760,322	\$ -	\$ -	\$ 2,760,322	\$ 2,760,322	\$ -	\$ 2,760,322	\$ -
PNCP	\$ 34,966,325	\$ -	\$ -	\$ 34,966,325	\$ 34,966,325	\$ -	\$ 34,966,325	\$ -
SNCP	\$ 7,221,864	\$ -	\$ -	\$ 7,221,864	\$ 7,221,864	\$ -	\$ 7,221,864	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 92,444,352	\$ -	\$ -	\$ 92,444,352	\$ 92,444,352	\$ -	\$ 92,444,352	\$ (0)



Ontario Energy Board

2015 Cost Allocation Model

Sheet E5 Reconciliation Worksheet -

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

OPTION #1 - Detailed

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

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

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
Step 2: **Click on the Option 2 Button**
Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**