

Cost Allocation Model (CA Model) Version 3.7

Instructions Sheet

General:

These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the Version 3.7 is designed for use with 2020 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.

I here 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, e.g. 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.

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 are always in the same positions 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

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 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, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version 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
- 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
- Column F is available to re-assign amounts among the accounts in Column D. 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 F283 (should be the negative of D283). 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 input cells in the new Rows. If necessary, enter 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 G15. 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. The remaining percentage should reflect the

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 12: 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 $\geq [(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000$ 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 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)

 \rightarrow [(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.
- 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 <u>revenue</u> formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, of if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with 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
- 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

Worksheet I6.2 Customer Data

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

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19)
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate
- The Street lighting 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 double checking each of the
- 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,

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.

- 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.

- 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 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 used 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 for being 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

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue Sufficiency / Deficiency.
- "Cost Allocation and Rate Design" means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced Appendix 2-P in the Chapter 2 Appendices prior to 2017.
- Row 18 Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 Distribution Revenue at Currently Approved Rates",
 - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B, Column 7B.
- Row 19 Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18,

- Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, 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
- 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 rebalancing. These cells are the inputs to Cost Allocation and Rate Design, 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 Cost Allocation and Rate Design, 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 Cost Allocation and Rate Design, Table C, second column "Status Quo Ratios".
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2018 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 comparing row 21 versus 25, and the revenue to cost ratios (row 75) should now be the proposed

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 16.1, 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

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.

Worksheet O6

• Formulas in row 176 have been updated to ensure that costs for account 4751 are allocated using the 4751 C allocator.

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
- The 4751 C customer allocator has been added in row 122 of Sheet E2. It has been applied as the default for account 4751 on sheet E4. This allocator is used to allocated the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on the basis of the number of customers.

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



Sheet I1 Utility Information Sheet

Version 3.7

Name of LDC:	Greater Sudbury Hydro Inc
Application EB Number:	EB-2019-0037
Date of Application:	Thursday, October 31, 2019
Contact Information: Name:	Tiija Luttrell
Title:	Supervisor - Regulatory Affairs
Phone Number:	705-675-0514
E-Mail Address:	tiija.luttrell@qsuinc.ca

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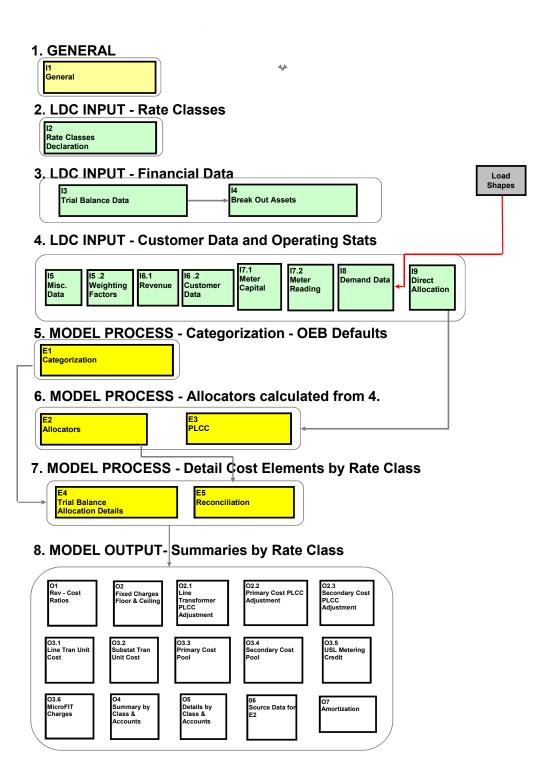
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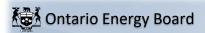
**Please Note: Colour Coding Legend ** Input Cells Output Cells Exhibition Brought Forward Calculation Diagnostic

Brief Description of Each Worksheet's Function

NPUTS	l1	Intro	Brief explanation of what the pages do.
NF U I 3	12	LDC data and Classes	Enter LDC specific information and number of classes etc
	13	TB Data	Forecast Trial Balance
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	15.1	Misc Data	Input for miscellaneous data where necessary - TBD
	15.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	16.1	Revenue	Input rates and volumes for working up revenue
	16.2	Customer Data	Input customer related data for generating customer allocators
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	18 19	Demand Data Direct Allocation	Input demand allocators using load data and making LDC specific adjustments
	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
OUTPUTS	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	02.1	Line Transformer PLCC Adjustment	Output showing the range for the basic customer charge - 155
	02.2	Primary Cost PLCC Adjustment	
	02.3	Secondary Cost PLCC Adjustment	
	02.3	Line Tran Unit Cost	
	03.2	Substat Tran Unit Cost	
	03.3	Primary Cost Pool	
	03.4	Secondary Cost Pool	
	03.5	USL Metering Credit	
	03.6	MicroFIT Charges	
	03.0	Summary by Class	Output showing summary of all allocation by class and by US of A
	05	Detail by Class	Output showing summary of all allocation by class and by USofA Output showing details of individual allocation by class and by USofA
	06	Source Data for E2	Output snowing details of individual anocation by class and by OsofA
	07	Amortization	
	E1	Categorization	Exhibit showing how costs are categorized
EXHIBITS	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 allocatio study to TB balance

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EB-2019-0037 Sheet I2 Class Selection - Initial Application

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

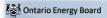
Please input the date on which this Run of the model was prepared or submitted

Please provide summary identification of this Run

Initial Application

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

* Space available for additional information about this run	
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Sheet I3 Trial Balance Data

9. cell F23	Return on Deemed Equity	\$3,865,689
9. cell F19	Income Taxes (Grossed up)	\$409.974
9. cell F22	Deemed Interest Expense	\$2.616.443
9. cell F25	Service Revenue Requirement	\$28,954,499
	Revenue Requirement to be Used in this model (\$)	\$28,954,499
4. cell G19	Rate Base (\$)	\$107,619,405
	Rate Base to be Used in this model (\$)	\$107,619,405

From this Sheet	Differences?
\$28,954,499	Rev Req Matches

Rate Base Matches \$107,619,406

Uniform System of Accounts - Detail Accounts

SoA count #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
005	Cash					\$0
10	Cash Advances and Working Funds					\$0
20	Interest Special Deposits					\$0
0	Dividend Special Deposits					\$0
0	Other Special Deposits					\$0
0	Term Deposits					\$0
70	Current Investments					\$0
00	Customer Accounts Receivable					\$0
2	Accounts Receivable - Services					\$0
04	Accounts Receivable - Recoverable Work					\$0
15	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
0	Other Accounts Receivable Accrued Utility Revenues					\$0 \$0
0	Accurated Utility Revenues Accumulated Provision for Uncollectible Accounts					\$0
U	Credit					\$0
40	Interest and Dividends Receivable					\$0
0	Rents Receivable					\$0
0	Notes Receivable					\$0
0	Prepayments					\$0
0	Miscellaneous Current and Accrued Assets					\$0
	Accounts Receivable from Associated Companies					\$0
Ĭ	Notes Receivable from Associated Companies					\$0
	Fuel Stock					\$0
í	Plant Materials and Operating Supplies		· ·			\$0
j	Merchandise					\$0
j	Other Materials and Supplies					\$0
í	Long Term Investments in Non-Associated Companies					\$0
ĺ	Long Term Receivable - Street Lighting Transfer					\$0
	Other Special or Collateral Funds					\$0
ĺ	Sinking Funds					\$0
í	Unamortized Debt Expense					\$0
	Unamortized Discount on Long-Term DebtDebit					\$0
	Unamortized Deferred Foreign Currency Translation					
	Gains and Losses					\$0
	Other Non-Current Assets					\$0
	O.M.E.R.S. Past Service Costs					\$0
	Past Service Costs - Employee Future Benefits					\$0
	Past Service Costs - Other Pension Plans					\$0
	Portfolio Investments - Associated Companies					\$0
	Investment in Associated Companies - Significant					**
	Influence					\$0
	Investment in Subsidiary Companies					\$0 \$0
	Unrecovered Plant and Regulatory Study Costs					\$0 \$0
	Other Regulatory Assets Preliminary Survey and Investigation Charges					\$0 \$0
	Emission Allowance Inventory					\$0
	Emission Allowances Withheld					\$0
	RCVARetail					\$0
	Power Purchase Variance Account					\$0
						**
	Special Purpose Charge Assessment Variance Account					\$0
ĺ	Miscellaneous Deferred Debits					\$0
í	Deferred Losses from Disposition of Utility Plant					\$0
j	Renewable Connection Capital Deferral Account					\$0
j	Renewable Connection OM&A Deferral Account					\$0
ĺ	Renewable Connection Funding Adder Deferral Account					
ĺ	-					\$0
ĺ	Smart Grid Capital Deferral Account					\$0
	Smart Grid OM&A Deferral Account					\$0
	Smart Grid Funding Adder Deferral Account					\$0
	Unamortized Loss on Reacquired Debt					\$0
	Development Charge Deposits/ Receivables					\$0
	RCVASTR					\$0
	LV Variance Account					\$0
	Smart Meter Capital and Recovery Variance Account					\$0
	Smart Meter OM&A Variance Account					\$0
	Deferred Development Costs					\$0
	Deferred Payments in Lieu of Taxes					\$0
	Account 1563 - Deferred PILs Contra Account		l			\$0
	Conservation and Demand Management Expenditures					\$0
	and Recoveries CDM Contra Account					\$0 \$0
			l			
	Bd-approved CDM Variance Account LRAM Variance Account					\$0 \$0
1						\$0 \$0
á	Qualifying Transition Costs Pre-market Opening Energy Variance					\$0 \$0
á						\$0 \$0
į	Extraordinary Event Costs					\$0 \$0
_	Deferred Rate Impact Amounts IFRS -CGAAP Transition PP&E Amounts					\$0
ĺ	Accounting Changes under CGAAP					\$0
ń	RSVAWMS					\$0
Ų	RSVAONE-TIME					

CDM Expenditures and Recoveries Unclassified Asset Unclassified Asset

100 100	1584	RSVANW				\$0
100 200 100						\$0 \$0
100 200 Part Vertices 100 10	1589	RSVA-GA				\$0
See	1592	2006 PILs Variance				\$0
100 March Control Bright Part						\$0 \$0
100		Organization				
1.00 Lange State S	1610	Miscellaneous Intangible Plant				\$0
100	1616	Land Rights				\$0
100 Per for the Course of Control		Buildings and Fixtures				\$0
10	1635	Boiler Plant Equipment				\$0
See Section of Contract Contra		Engines and Engine-Driven Generators Turbogenerator Units				
Section Comment Comm		Reservoirs, Dams and Waterways				\$0 \$0
March Marc	1660	Roads, Railroads and Bridges				\$0
1900 Amount Desire Engineers 1901 Amount of Services and Common Process and Common Proces		Prime Movers				\$0
See See of Forest See of Fores						\$0 \$0
100 100	1685	Miscellaneous Power Plant Equipment				\$0
100 Belding and Finters	1706					\$0
17.1	1708 1710	Buildings and Fixtures Leasehold Improvements				\$0 \$0
1/2 Designated Control (1997)	1715	Station Equipment				\$0
170 Section of Control	1725	Poles and Fixtures				\$0
1500						
1.000 1.00	1740	Underground Conductors and Devices				
15.567 PB	1805	Land				\$0
Section Proceedings Section	1808	Buildings and Fixtures	\$15,382,720			\$15,382,720
19.5	1810	Leasehold Improvements				
19.00 10	1815	above 50 kV				\$0
1.50 1.50		50 kV	\$24,329,665			
140 180	1825	Storage Battery Equipment Poles, Towers and Fixtures	\$29,077,839			\$0
13737.250 1373	1835	Overhead Conductors and Devices				\$42,138,806
15 10 70 10 10 10 10 10 10	1845	Underground Conductors and Devices	\$17,577,359			\$17,577,359
Montes	1855	Line Transformers Services				
1980 Comparing and Signal Systems 1980		Meters				
Section Sect		Other Installations on Customer's Premises				
\$40,079						
1,000	1905	Land				\$940,079
1905 Comparing the Springer Hardware 1905	1908	Buildings and Fixtures	\$30,790			\$0
1702_000_0000000000000000000000000000000		Leasehold Improvements Office Furniture and Equipment	\$90,616			
1990 Seven Explanation Equipment 1997 1998 1999	1920	Computer Equipment - Hardware	\$762,482			\$762,482
1940 Mountained and Festing Equipment 1940	1930	Transportation Equipment				\$6,763,437
Massacement and Testing Engineers			\$2.665.813			
\$2,412,599 \$2,412,599 \$2,412,599 \$2,412,599 \$3,415,599 \$3,415,599 \$3,415,599 \$3,415,514 \$3,		Measurement and Testing Equipment				
1995 Water Federic Rental Units 1997	1955	Communication Equipment	\$2,412,599			\$2,412,599
1979. Load Management Cortols - Customer Premises 1979. Confidence of the Customer Premises 1979. Confidence of Customer Premises		Miscellaneous Equipment Water Heater Rental Units				\$0 \$0
System Supervisory Equipment 98 Serior Supplier Refeat Units 98 Serior Supplier Refeat Units 99 Serior Supplier S	1970	Load Management Controls - Customer Premises				\$0
Other Tangéle Property	1980	System Supervisory Equipment	\$2,460,098			\$2,460,098
(\$6,699.761) (\$6,699.761) (\$6,699.761) (\$6,699.761) (\$7,000) (\$7,0						
2000 Elective Plant Purchased or Sold 2000 Elective Plant and Elective Plant Lessed to Others 2001 Elective Plant and Equipment Lessed to Others 2005 Elective Plant Adoptive Lessed to Others 2006 Elective Plant Adoptive Lessed to Others 2006 Construction Work in Progress-Elective 2006 Elective Plant Adoptive Lessed to Others 2006 Elective Plant Adoptive Lessed to Elective Elective 2007 Other Elective Plant Adoptive Lessed to Elective Elective Lessed to Elective Plant Adoptive L		Contributions and Grants - Credit	(\$6,698,761)			
Sector Part and Equipment Leased to Others Sector	2010	Electric Plant Purchased or Sold				\$0
Sector Description Description Sector Description Sector Description Sector Sector Description Sector Sec	2020	Experimental Electric Plant Unclassified Electric Plant and Equipment Leased to Others				\$0
2005 Construction Work in Progress—Electric 9.00		Electric Plant Held for Future Use				
Other Electric Plant Adjustment Other Utility Plant Other Other Other Utility Plant Other Other Other Utility Plant Other Other Utility Plant Other	2055	Construction Work in ProgressElectric				\$0
2007 Non-Utility Piperity Owned or Under Capital Leases 30		Electric Plant Acquisition Adjustment Other Electric Plant Adjustment				
Accum. Amortization of Electric Utility Plant - Property, Plant & Equipment 2120 Accumulated Amortization of Electric Utility Plant - 2130 Accumulated Amortization of Electric Plant Acquisition 2140 Accumulated Amortization of Client Acquisition 2150 Accumulated Amortization of Other Utility Plant 2160 Accumulated Amortization of Other Utility Plant 2170 Accumulated Amortization of Nor-Utility Plant 2180 Accumulated Amortization of Nor-Utility Plant 2280 Accumulated Amortization of Nor-Utility Plant 2291 Current Portion of Customer Deposits 2192 Usual Protein of Customer Deposits 2193 Utility Plant 2194 Utility Plant 2195 Utility Plant 2195 Utility Plant 2296 Accumulated Amortization of Nor-Utility Plant 2297 Accumulated Amortization of Nor-Utility Plant 2298 Notes and Loans Payable 2299 Accumulated Amortization of Nor-Utility Plant 2290 Accumulated Amortization of Nor-Utility Plant 2291 Accumulated Amortization of Nor-Utility Plant 2292 Accumulated Amortization of Nor-Utility Plant 2293 Notes and Loans Payable 2294 Notes Payable to Associated Companies 2295 Notes and Loans Payable 2296 Accumulated Plant Plant 2297 Accumulated Amortization of Nor-Utility Plant 2298 Accumulated Amortization of Nor-Utility Plant 2299 Utility Plant 2290	2070	Other Utility Plant				\$0
2120 Accumulated Amortization of Electric Plant Acquisition Acquis		Accum. Amortization of Electric Utility Plant - Property,				
hatangbles (\$125,914,514) (\$125,914,514) (\$125,914,514) (\$125,914,514) (\$127,914,	2120					
Adjustment		Intangibles	(\$125,914,514)			(\$125,914,514)
Accumulated Amortization of Non-Ulility Property		Adjustment				\$0
20206 Customer Credit Balances S9	2180	Accumulated Amortization of Non-Utility Property				\$0 \$0
2215 Dividends Declared Sep 2215 Dividends Declared Sep 2216 Dividends Declared Sep 2216 Dividends Declared Sep 2217 Dividends Declared Sep 2228 Neisea and Current and Accrued Liabilities Sep 2239 Neisea and Current and Accrued Liabilities Sep 2240 Accounts Payable to Associated Companies 2250 Accounts Payable to Associated Companies 2250 Accounts Payable to Associated Companies 2251 Declared Payable to Associated Companies 2252 Declared Payable to Associated Companies 2253 Declared Payable to Associated Companies 2254 Electrical Setely Authority Fees Payable 2255 Individual Neisea 2256 Declared Neisea 2256 Declared Neisea 2257 Declared Payable 2258 Declared Neisea 2259 Declared Neisea 2250 Declared Neisea 2251 Declared Neisea 2252 Declared Neisea 2253 Declared Neisea 2254 Declared Neisea 2255 Declared Neisea 2256 Declared Neisea 2257 Declared Neisea 2258 Declared Neisea 2259 Declared Neisea 2250 Decl	2205	Accounts Payable				\$0
Dividends Declared 350 2220 Miscellaneous Current and Accrued Liabilities 361 2221 Motes and Loans Payable to Associated Companies 362 362 362 362 362 362 362 36	2210	Current Portion of Customer Deposits				\$0
Notes and Loans Payable to Associated Companies 2240 Account Payable to Associated Companies 30 2240 Account Payable to Associated Companies 30 2250 Del Referement Charges (PRC) Payable 30 2250 Del Referement Charges (PRC) Payable 30 2251 Electrical Safety Authority Fees Payable 30 2252 International Safety Authority Fees Payable 30 2263 Del Referement Charges (Payable Safety S		Dividends Declared				
Notes Payable to Associated Companies S0	2225	Notes and Loans Payable				\$0 en
	2242	Notes Payable to Associated Companies				\$0
		Transmission Charges Payable				\$0
Payable S0	2254	Electrical Safety Authority Fees Payable				\$0
2020		Payable				
Pensions and Employee Benefits - Current Portion \$9	2262	Ontario Hydro Debt - Current Portion				\$0
Matured Long Term Debt S0	2264	Pensions and Employee Benefits - Current Portion				\$0
2005 Obligations Under Capital Leases—Current S90 2009 Commodity Taxes S90 2009 Payroll Deductions Expenses Payable 2009 Acruel for Taxes, Payments in Lieu of Taxes, Etc. 2006 Future Income Taxes - Current 2006 Accumulated Provision for Injuries and Damages 2006 Accumulated Provision for Injuries and Damages 2008 Other Persons - Past Service Liability 2010 Useted Sick Leave Liability 2010 Useted Sick Leave Liability 2011 Vested Sick Leave Liability 2012 Other Miscellaneoux Non-Current Liabilities 2013 Other Miscellaneoux Non-Current Liabilities 2014 Collegarie Funds 2015 Component Charge Funds - Non-Current 2016 Component Charge Funds - Non-Current 2017 Component Charge Funds - Non-Current 2018 Collegarie Funds Liability 2019 Coll	2270	Matured Long Term Debt				\$0
2290	2285	Obligations Under Capital LeasesCurrent				\$0
Accusal for Taxes, Payments in Lisu of Taxes, Eltc. S0		Commodity Taxes Payroll Deductions / Expenses Payable				
Accumulated Provision for Injuries and Damages S0	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				\$0
2008 Other Pensions - Past Service Liability S0	2305	Accumulated Provision for Injuries and Damages				\$0
2310 Vested Sick Leave Liability S0	2308					\$0
2230 Other Miscellaneous Non-Current Labilities \$9 2230 Obligations Under Capital Lesses-Mon-Current \$9 2230 Obligations Under Capital Lesses-Mon-Current \$9 2230 Obligations Under Capital Lesses-Mon-Current \$9 2331 Cung Term Customer Deposits \$9 2340 Collateral Funds Lability \$9 2341 Unanoutized Premium on Long Term Debt \$9 2345 Unanoutized Premium on Long Term Debt \$9 2356 Fuller Incomer Tax - Non-Current \$9 2405 Other Regulatory Labilities \$9 2410 Other Regulatory	2310	Vested Sick Leave Liability				\$0
2235 Obligations Under Capital Lease-Non-Current \$0	2320	Other Miscellaneous Non-Current Liabilities				\$0
2335 Long Term Customer Deposits S9 2340 Colletare Funds Lability S9 2345 Unamortized Premium on Long Term Debt S9 2346 O.M.E.R.S Past Service Liability - Long Term Portion 2336 Future Income Tax - Non-Current S9 2405 Other Regulatory Liabilities S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition of Utility Plant S9 2410 Deferred Glans from Disposition Of Utility Plant S9 2410 Deferred Glans from Disposition Of Utility Plant S9 2410 Deferred Glans from Disposition Of Utility Plant	2325	Obligations Under Capital LeaseNon-Current				\$0 \$0
2245 Unamortized Fremium on Long Term Debt S0	2335	Long Term Customer Deposits				\$0
2348 O.M.E.R.S Past Service Liability - Long Term Portion \$0	2345	Unamortized Premium on Long Term Debt				
2350 Future Income Tax - Non-Current \$0 2405 Other Regulatory Llabities \$0 2410 Deferred Gains from Disposition of Utility Plant \$0	2348					\$0
2410 Deferred Gains from Disposition of Utility Plant \$0		Future Income Tax - Non-Current Other Regulatory Liabilities				\$0
ze10 Unamortizeo Gain on Reacquired Debt \$0	2410	Deferred Gains from Disposition of Utility Plant				\$0
	2415	unamoruzed Gain on Reacquired Debt		l		\$0

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Other Distribution Assets
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2435	Other Deferred Credits Accrued Rate-Payer Benefit				\$0 \$0		Liability Liability
2505 2510	Debentures Outstanding - Long Term Portion Debenture Advances				\$0 \$0		Liability Liability
2515 2520	Reacquired Bonds Other Long Term Debt				\$0 \$0		Liability Liability
2530	Term Bank Loans - Long Term Portion Ontario Hydro Debt Outstanding - Long Term Portion				\$0 \$0		Liability Liability
2550 3005 3008	Advances from Associated Companies Common Shares Issued Preference Shares Issued				\$0 \$0 \$0		Liability Equity
3010 3020	Contributed Surplus Donations Received				\$0 \$0 \$0		Equity Equity
3020 3022 3026	Development Charges Transferred to Equity Capital Stock Held in Treasury				\$0 \$0 \$0		Equity Equity Equity
3030 3035	Miscellaneous Paid-In Capital Installments Received on Capital Stock				\$0 \$0		Equity Equity
3040	Appropriated Retained Earnings Unappropriated Retained Earnings				\$0 \$0		Equity Equity
3046	Balance Transferred From Income Appropriations of Retained Earnings - Current Period		\$0	\$0	(\$3,865,689) \$0		Equity Equity
3048	Dividends Payable-Preference Shares Dividends Payable-Common Shares				\$0 \$0		Equity Equity
3055 3065	Adjustment to Retained Earnings Unappropriated Undistributed Subsidiary Earnings				\$0 \$0		Equity Equity
3075 4006	Non-Utility Shareholders' Equity Residential Energy Sales	(\$37,589,623)			\$0 (\$37,589,623)		Equity Sales of Electricity
4010 4015	Commercial Energy Sales Industrial Energy Sales	(\$13,983,996)			(\$13,983,996) \$0		Sales of Electricity Sales of Electricity
4020 4025	Energy Sales to Large Users Street Lighting Energy Sales				\$0 \$0		Sales of Electricity Sales of Electricity
4030 4035 4040	Sentinel Lighting Energy Sales General Energy Sales Other Energy Sales to Public Authorities	(\$36,648,297)			\$0 (\$36,648,297) \$0		Sales of Electricity Sales of Electricity Sales of Electricity
4045 4050	Energy Sales to Railroads and Railways Revenue Adjustment				\$0 \$0 \$0		Sales of Electricity Sales of Electricity
4055	Energy Sales for Resale Interdepartmental Energy Sales				\$0 \$0		Sales of Electricity Sales of Electricity
4062 4064	Billed WMS Billed-One-Time	(\$3,108,207)			(\$3,108,207) \$0		Sales of Electricity Sales of Electricity
4066 4068	Billed NW Billed CN	(\$5,639,767) (\$4,385,874)			(\$5,639,767) (\$4,385,874)		Sales of Electricity Sales of Electricity
4069 4080	Billed LV Distribution Services Revenue	(\$201,791) (\$27,446,881)			(\$201,791) (\$27,446,881)		Sales of Electricity Distribution Services Revenue
4082 4084	Retail Services Revenues Service Transaction Requests (STR) Revenues	(\$40,269) (\$325)			(\$40,269) (\$325)	OM&A	
4086 4090	SSS Admin Charge Electric Services Incidental to Energy Sales	(\$140,473)			(\$140,473) \$0	CCA OM&A	Other Distribution Revenue Other Distribution Revenue Other Revenue - Unclassified
	Transmission Charges Revenue Transmission Services Revenue				\$0 \$0	0448.4	Other Revenue - Unclassified Other Distribution Revenue
4210 4210 4215	Rendepartmental Rents	(\$1,180,493)			\$0 (\$1,180,493) \$0		Other Distribution Revenue Other Distribution Revenue Other Distribution Revenue
4220 4225	Other Climby Operating Income Other Electric Revenues Late Payment Charges	(\$156,800)			\$0 \$0 (\$156,800)	OM&A	Other Distribution Revenue Late Payment Charges
	Sales of Water and Water Power Miscellaneous Service Revenues	(\$130,000)			\$0 \$0	LITTE	Other Revenue - Unclassified Specific Service Charges
4235-1 4235-90	Account Set Up Charges Miscellaneous Service Revenues - Residual	(\$199.650)			\$0 (\$199,650)	CWNB OM&A	Specific Service Charges Specific Service Charges
4240 4245	Provision for Rate Refunds Government Assistance Directly Credited to Income	(\$172,468)			\$0 (\$172,468)	OM&A	Other Distribution Revenue Other Distribution Revenue
4310	Regulatory Debits Regulatory Credits	\$564,690			\$0 \$564,690	OM&A OM&A	
4315 4320	Revenues from Electric Plant Leased to Others Expenses of Electric Plant Leased to Others				\$0 \$0		Other Income & Deductions Other Income & Deductions
4324 4325 4330	Special Purpose Charge Recovery Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.				\$0 \$0		Other Revenue - Unclassified Other Income & Deductions Other Income & Deductions
4330 4335 4340	Profits and Losses from Financial Instrument Hedges Profits and Losses from Financial Instrument				\$0 \$0		Other Income & Deductions Other Income & Deductions
4345	Investments Sains from Disposition of Future Use Hillity Plant				\$0 \$0	OM&A	Other Income & Deductions Other Income & Deductions
4350 4355	investments Gains from Disposition of Future Use Utility Plant Losses from Disposition of Future Use Utility Plant Gain on Disposition of Utility and Other Property				\$0 \$0	OM&A	Other Income & Deductions Other Income & Deductions
4360 4365					\$0 \$0	OM&A OM&A	Other Income & Deductions Other Income & Deductions
4370 4375	Gains from Disposition of Allowances for Emission Losses from Disposition of Allowances for Emission Revenues from Non-Utility Operations	(\$2,495,805)			\$0 (\$2,495,805)	O&M	Other Income & Deductions Other Revenue - Unclassified
	Expenses of Non-Utility Operations Non-Utility Rental Income	\$2,495,805			\$2,495,805 \$0	OM&A	Other Revenue - Unclassified
4390 4395	Miscellaneous Non-Operating Income Rate-Payer Benefit Including Interest	(\$172,584)			(\$172,584) \$0		Other Income & Deductions Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	(\$60,000)			\$0 (\$60,000)		Other Income & Deductions Other Income & Deductions
4415	Interest and Dividend Income Equity in Earnings of Subsidiary Companies Operation Supervision and Engineering	(300,000)			\$0 \$0		Other Income & Deductions Non-Distribution Expenses
4510 4515	Fuel Steam Expense				\$0 \$0		Non-Distribution Expenses Non-Distribution Expenses
4520 4525	Steam From Other Sources Steam TransferredCredit				\$0 \$0		Non-Distribution Expenses Non-Distribution Expenses
4535	Electric Expense Water For Power				\$0 \$0		Non-Distribution Expenses Non-Distribution Expenses
4545	Water Power Taxes Hydraulic Expenses				\$0 \$0		Non-Distribution Expenses Non-Distribution Expenses
4555	Generation Expense Miscellaneous Power Generation Expenses				\$0 \$0		Non-Distribution Expenses Non-Distribution Expenses
4560 4565 4605	Rents Allowances for Emissions Maintenance Supervision and Engineering				\$0 \$0 \$0	1	Non-Distribution Expenses Non-Distribution Expenses Non-Distribution Expenses
4610 4615	Maintenance Supervision and Engineering Maintenance of Structures Maintenance of Boiler Plant				\$0 \$0 \$0	1	Non-Distribution Expenses Non-Distribution Expenses Non-Distribution Expenses
4620 4625	Maintenance of Boller Plant Maintenance of Electric Plant Maintenance of Reservoirs, Dams and Waterways				\$0 \$0 \$0	1	Non-Distribution Expenses Non-Distribution Expenses Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators				\$0	1	Non-Distribution Expenses
4635 4640	Maintenance of Generating and Electric Plant Maintenance of Miscellaneous Power Generation Plant				\$0		Non-Distribution Expenses
4705	Maintenance of Miscellaneous Power Generation Plant Power Purchased	\$88,221,916			\$0 \$88,221,916		Non-Distribution Expenses Power Supply Expenses (Working Capital)
4708 4710	Charges-WMS Cost of Power Adjustments	\$2,664,177			\$2,664,177 \$0		Power Supply Expenses (Working Capital) Power Supply Expenses (Working Capital)
4712 4714	Charges-One-Time Charges-NW System Control and Load Dispatching	\$5,639,767			\$0 \$5,639,767 \$0	1	Power Supply Expenses (Working Capital) Power Supply Expenses (Working Capital) Other Power Supply Expenses
4715 4716 4720	Charges-CN Other Expenses	\$4,385,874			\$4,385,874 \$0		Other Power Supply Expenses Power Supply Expenses (Working Capital) Other Power Supply Expenses
4725	Competition Transition Expense Rural Rate Assistance Expense				\$0 \$0 \$0	1	Other Power Supply Expenses Power Supply Expenses Power Supply Expenses (Working Capital)
4750 4751	Charges-LV Charges - Smart Metering Entity Charge	\$174,836 \$470,985			\$174,836 \$470,985	1	Power Supply Expenses (Working Capital) Power Supply Expenses (Working Capital) Power Supply Expenses (Working Capital)
	Operation Supervision and Engineering Load Dispatching				\$0 \$0]	Non-Distribution Expenses Non-Distribution Expenses
4815 4820	Station Buildings and Fixtures Expenses Transformer Station Equipment - Operating Labour				\$0 \$0	1	Non-Distribution Expenses Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense				\$0		Non-Distribution Expenses
4830 4835	Overhead Line Expenses Underground Line Expenses				\$0 \$0		Non-Distribution Expenses Non-Distribution Expenses
4840 4845 4850	Transmission of Electricity by Others Miscellaneous Transmission Expense Rents				\$0 \$0 \$0	1	Non-Distribution Expenses Non-Distribution Expenses Non-Distribution Expenses
4905 4910	Maintenance Supervision and Engineering Maintenance of Transformer Station Buildings and				\$0	1	Non-Distribution Expenses Non-Distribution Expenses
4916	Fixtures Maintenance of Transformer Station Equipment				\$0 \$0	-	Non-Distribution Expenses Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures Maintenance of Overhead Conductors and Devices				\$0 \$0	1	Non-Distribution Expenses Non-Distribution Expenses

4940 Ma	aintenance of Overhead Lines - Right of Way				\$0
4945 Ma Rej	aintenance of Overhead Lines - Roads and Trails epairs				\$0
Roi	aintenance of Overhead Lines - Snow Removal from lads and Trails				\$0
4965 Ma	sintenance of Underground Lines sintenance of Miscellaneous Transmission Plant				\$0 \$0
5010 Loa	eration Supervision and Engineering ad Dispatching	\$1,704,944 \$774,805			\$1,704,944 \$774,805
5014 Tra	ation Buildings and Fixtures Expense ansformer Station Equipment - Operation Labour	\$462,307			\$462,307 \$0
Ext	ansformer Station Equipment - Operation Supplies and penses stribution Station Equipment - Operation Labour	\$435,828			\$0 \$435,828
5017 Dis	stribution Station Equipment - Operation Supplies and penses	\$249.040			\$249.040
5020 Ovi	rerhead Distribution Lines and Feeders - Operation	\$210,397			\$210,397
5025 Ove	pplies and Expenses	\$408,048			\$408,048
5030 Ove	rerhead Subtransmission Feeders - Operation rerhead Distribution Transformers- Operation	\$55,392 \$150,316			\$55,392 \$150,316
	derground Distribution Lines and Feeders - Operation bour	\$16,242			\$16,242
Sup	derground Distribution Lines & Feeders - Operation pplies & Expenses	\$5,908			\$5,908
5055 Uni	derground Subtransmission Feeders - Operation derground Distribution Transformers - Operation	\$464 \$132,332			\$464 \$132,332
5065 Me	reet Lighting and Signal System Expense ster Expense	\$790,446			\$0 \$790,446
5075 Cus	stomer Premises - Operation Labour stomer Premises - Materials and Expenses	\$420,025 \$90,475			\$420,025 \$90,475
5090 Uni	scellaneous Distribution Expense iderground Distribution Lines and Feeders - Rental	\$1,012,927			\$1,012,927 \$0
5095 Ove	erhead Distribution Lines and Feeders - Rental Paid	\$166,694			\$166,694
5096 Oth 5105 Ma	her Rent aintenance Supervision and Engineering	\$100,094			\$100,094 \$0 \$0
5110 Ma	aintenance of Buildings and Fixtures - Distribution	\$147,452			\$147,452
5112 Ma	sintenance of Transformer Station Equipment sintenance of Distribution Station Equipment	\$133,233			\$0 \$133,233
5120 Ma 5125 Ma	aintenance of Poles, Towers and Fixtures aintenance of Overhead Conductors and Devices	\$152,598 \$292,953			\$152,598 \$292,953
5130 Ma	eintenance of Overhead Services Perhead Distribution Lines and Feeders - Right of Way	\$305,603			\$305,603
5145 Ma	aintenance of Underground Conduit	\$538,067 \$115,134			\$538,067 \$115,134
5150 Mai	aintenance of Underground Conductors and Devices	\$55,578			\$55,578
5160 Ma	aintenance of Underground Services aintenance of Line Transformers	\$147,777 \$156,750			\$147,777 \$156,750
5170 Ser	nintenance of Street Lighting and Signal Systems ntinel Lights - Labour				\$0 \$0
5175 Ma	ntinel Lights - Materials and Expenses sintenance of Meters	\$9,304			\$0 \$9,304 \$0
5185 Wa	stomer Installations Expenses- Leased Property ater Heater Rentals - Labour				\$0 \$0 \$0
5190 Wa	ater Heater Rentals - Materials and Expenses ater Heater Controls - Labour ater Heater Controls - Materials and Expenses				\$0 \$0 \$0
5195 Ma	aintenance of Other Installations on Customer emises				\$0
5205 Pur	rchase of Transmission and System Services ansmission Charges				\$0 \$0
5215 Tra	ansmission Charges Recovered pervision	\$256,394			\$0 \$256.394
5310 Me 5315 Cur	eter Reading Expense	\$22,500 \$1,790,905			\$22,500 \$1,790,905
5320 Col 5325 Col	ellecting ellecting- Cash Over and Short	\$217,991			\$217,991 \$0
	d Debt Expense	\$250,000			\$0 \$250,000
5405 Sup	scellaneous Customer Accounts Expenses pervision	\$77,151			\$77,151 \$0
5415 Ene	emmunity Relations - Sundry ergy Conservation				\$0 \$0
5425 Mis	mmunity Safety Program scellaneous Customer Service and Informational				\$0
5505 Sup	penses pervision				\$0 \$0
5515 Adv	monstrating and Selling Expense vertising Expense				\$0 \$0
5605 Exe	scellaneous Sales Expense ecutive Salaries and Expenses	\$1,187,606 \$750,679			\$0 \$1,187,606 \$750,679
5615 Ge	anagement Salaries and Expenses eneral Administrative Salaries and Expenses fice Supplies and Expenses	\$750,679 \$703,916 \$75,940			\$730,679 \$703,916 \$75,940
5625 Adr	ministrative Expense Transferred Credit utside Services Employed	\$75,940 \$47,000			\$75,940 \$0 \$47,000
5635 Pro	operty Insurance uries and Damages	\$141,473			\$141,473 \$0
5645 Em	nployee Pensions and Benefits anchise Requirements	\$357,800			\$357,800 \$0
5655 Reg 5660 Ge	gulatory Expenses meral Advertising Expenses	\$697,576 \$650,268			\$697,576 \$650,268
5665 Mis 5670 Rei	scellaneous General Expenses ent	\$408,364			\$408,364 \$0
5680 Ele	aintenance of General Plant actrical Safety Authority Fees	\$577,620	-		\$577,620 \$0
5685 Ind	ecial Purpose Charge Expense dependent Market Operator Fees and Penalties				\$0 \$0
	nortization Expense - Property, Plant, and Equipment	\$4,404,633			\$4,404,633
5715 Am	nortization of Limited Term Electric Plant nortization of Intangibles and Other Electric Plant				\$0 \$0 \$0
5725 Mis	nortization of Electric Plant Acquisition Adjustments scellaneous Amortization				\$0 \$0
Cos	nortization of Unrecovered Plant and Regulatory Study lists nortization of Deferred Development Costs				\$0 \$0
5740 Am	nortization of Deferred Development Costs nortization of Deferred Charges erest on Long Term Debt	\$3,531,660	(\$3.531.660)	SO SO	\$0 \$0 \$2.616.443
6010 Am	nortization of Debt Discount and Expense nortization of Premium on Debt Credit	\$3,031,000	(90,001,000)	30	\$2,010,443
6020 Am	nortization of Loss on Reacquired Debt nortization of Gain on Reacquired Debt—Credit				\$0 \$0
6030 Inte	erest on Debt to Associated Companies her Interest Expense	\$322,475			\$0 \$0 \$322,475
6040 Allo Cor	owance for Borrowed Funds Used During enstructionCredit	9322,475			\$322,475
6042 Allo	owance For Other Funds Used During Construction erest Expense on Capital Lease Obligations				\$0 \$0
6105 Tax	xes Other Than Income Taxes	\$268,803 \$301,331	(\$301.331)	\$0	\$268,803 \$409,974
6115 Pro	ovision for Future Income Taxes enations	4001,001	(4001,001)	30	\$0 \$0
6205-1 Sub 6210 Life	b-account LEAP Funding e Insurance	\$34,735			\$34,735 \$0
6215 Per 6225 Oth	nalties her Deductions				\$0 \$0
6310 Ext	traordinary Income traordinary Deductions				\$0 \$0
6315 Inc 6405 Dis	come Taxes, Extraordinary Items scontinues Operations - Income/ Gains				\$0 \$0
6410 Dis	scontinued Operations - Deductions/ Losses		,		\$0

Non-Distribution Expenses

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

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Non-Distribution Expenses

Non-Distribution Expenses

Non-Distribution Expenses
Other Fower Supply Expenses
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Other Fower Supply Expenses
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations (Working Capital)
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Community Relations CWOrking Capital)
Community Relations CWOrking Capital)

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Community Relations (Working Capital)

Community Relations (Working Capital)

Other Distribution Expenses

Other Distribution

Administrative and General Expenses (Working Capital)

Amount Capital Other Capital

Amortization of Assets Amortization of Assets Amortization of Assets Other Amortization - Unclassified Other Amortization - Unclassified

Amortization of Assets
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Amortization of Assets
Amortization of Assets
Interest Expense - Unclassifed
Interest Expense - Unclassifed Interest Expense - Unclassifed Interest Expense - Unclassifed

Interest Expense - Unclassifed Interest Expense - Unclassifed Interest Expense - Unclassifed
Other Distribution Expenses
Income Tax Expense - Unclassified
Income Tax Expense - Unclassified Income Iax Expense - Unclassified Unclassified Expenses Other Distribution Expenses (Despense) (Working Capital) Other Distribution Expenses (Working Capital) Other Distribution Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses Unclassified Expenses

\$0

Reclassification Equals to Zero. O.K. to

Asset Accounts Directly Allocated

ncome Statement Accounts Directly Allocated

Grouped Accounts Financial Statement Reclassified Balance \$16,381,589 \$0 \$24,329,665 \$114,458,214 \$31,196,703 \$26,261,938 \$0 \$11,932,466 \$16,381,589 \$0 \$24,329,665 \$114,458,214 \$31,196,703 \$26,261,938 \$0 \$11,932,466 Grouped Accounts
Land and Buildings
TS Primary Above 50
DS
Poles, Wires
Line Transformers
Services and Meters
General Plant
Equipment Services and Meters
General Plant
Equipment
IT Assets
Equipment
IT Assets
CDM Expenditures and Recoveries
Other Distribution Assets
Contributions and Grants
Accumulated Amortization
Non-Distribution Asset
Unclassified Asset
Librity
Equity
Sales of Electricity
Distribution Services Revenue
Late Payment Charges
Specific Service Charges
Other Distribution Revenue
Other Revenue - Unclassified
Other Homer Services
Specific Service Charges
Other Bourd Supply Expenses
Operation (Working Capital)
Distribution (Working Capital)
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations (Working Capital)
Insurance Expense (Working Capital)
Advertising Expenses
Other Amortization - Unclassified
Interest Expense - Unclassified
Interest Expense - Unclassified
Interest Expenses
Unclassified Expenses \$11,932,466 \$4,270,861 \$11,932,466 \$4,270,861 \$0 \$2,460,098 \$0 \$2,460,098 \$50 (\$101,557,555) (\$27,446,881) (\$156,800) (\$199,650) (\$1,534,028) \$0 \$332,106 \$101,557,555 \$0 \$7,086,590 \$2,054,449 \$2,364,941 \$0 \$4,806,501 (\$156,800) (\$199,650) (\$199,650) (\$1,534,028) \$0 \$332,106 \$101,557,555 \$0 \$7,086,590 \$2,054,449 \$2,364,941 \$0 \$0 \$4,806,501 \$141,473 \$250,000 \$650,268 \$0 \$4,806,501 \$141,473 \$250,000 \$650,268 \$0 \$4,404,633 \$0 \$4,404,633 \$3,854,135 \$301,331 \$303,538 \$0 \$0 \$0 \$2,938,918 \$409,974 \$303,538 Total \$95,890,864 \$91,218,601



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Sheet I4 Break Out Worksheet - Initial Application

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 \$98,678,256

					BALAI	NCE SHEET ITI	EMS					EXPENS	E ITEMS	
RATE BA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand	\$0		-	_					_				
1805	Management Land	\$0		\$0										
1805-1	Land Station >50 kV	\$ 0		\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$0						-				
1806 1806-1	Land Rights Land Rights Station >50 kV	\$0		\$0 \$0										
1806-2	Land Rights Station <50 kV		100.00%	\$0	-				\$ (7,455,293)	- 7,455,293	\$432,937			
1808	Buildings and Fixtures	\$15,382,720		(\$15,382,720)										
	Buildings and Fixtures > 50 kV			\$0						-				
1808-2 1810	Buildings and Fixtures < 50 KV Leasehold Improvements	\$0	100.00%	\$15,382,720 \$0	15,382,720	(\$15,954)				15,366,766				
1810-1	Leasehold Improvements >50 kV	φ0		\$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	\$24,329,665		(\$24,329,665)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV			\$0	-					-				
1820-2	(Bulk) Distribution Station Equipment - Normally Primary below 50 kV Primary)		100.00%	\$24,329,665	24,329,665				\$ (12,228,762)	12,100,904	\$477,794			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-				, , , , , , , ,	-				
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-2	Storage Battery Equipment <50 kV	\$29.077.839	100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$29,077,839		(\$29,077,839)	-									
1830-3	Subtransmission Bulk Delivery Poles, Towers and Fixtures -		05.000/	\$0	-									
1830-4 1830-5	Primary Poles, Towers and Fixtures -		95.00%	\$27,623,947 \$1,453,892	27,623,947 1,453,892				\$ (10,265,836)	17,358,111 913,585	\$ 589,189			
	Secondary		5.00%		1,400,092				\$ (540,307)	913,363	\$ 31,010			
1835	Overhead Conductors and Devices	\$42,138,806		(\$42,138,806)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		90.00%	\$37,924,925	37,924,925	(\$1,778,227)			\$ (24,538,566)	11,608,132	\$ 543,664			
1835-5 1840	Overhead Conductors and Devices - Secondary	\$25,664,211	10.00%	\$4,213,881 (\$25,664,211)	4,213,881	(\$197,581)			\$ (2,726,507)	1,289,792	\$ 60,407			
1840-3	Underground Conduit Underground Conduit - Bulk Delivery	\$25,004,211		(\$25,004,211)	-					-				
1840-4	Underground Conduit - Primary		75.00%	\$19,248,158	19,248,158				\$ (10,582,054)	8,666,104	\$ 245,068			
1840-5	Underground Conduit - Secondary		25.00%	\$6,416,053	6,416,053				\$ (3,527,351)	2,888,701	\$ 81,689			
1845	Underground Conductors and Devices	\$17,577,359		(\$17,577,359)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary Underground Conductors and		50.00%	\$8,788,679	8,788,679	(\$1,492,156)			\$ (5,401,928)	1,894,595	\$ 148,882			
1845-5 1850	Devices - Secondary Line Transformers	\$31,196,703	50.00%	\$8,788,679 \$0	8,788,679 31,196,703	(\$1,492,156) (\$1,702,147)			\$ (5,401,928) \$ (15,560,181)	1,894,595 13,934,375	\$ 148,882 \$561,562			
1855	Services	\$16,998,304		\$0	16,998,304	(\$1,702,147)				9,128,098	\$329,012			
1860	Meters	\$9,263,634		\$0	9,263,634	(\$5,308)			\$ (7,870,206) \$ (5,734,579)	3,523,747	\$329,012 \$522,816			
	T-4-1	£044 £00 \$45		\$0	£044 £00 £40	(\$C CD2 TC2)	**	**	(6444 000 100)	02 442 242	64 470 040			
	Total	\$211,629,240		\$0	\$211,629,240	(\$6,683,529)	\$0	\$0	(\$111,833,499)	93,112,212	\$4,172,912	\$0	\$0	\$0

											5705	5710	5715	5720
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
905	Land	\$940,079			940,079				\$ -	\$ 940,079				
906	Land Rights	\$58,790			58,790				\$ -	\$ 58,790				
908	Buildings and Fixtures	\$0			-				\$ -	\$ -				
910	Leasehold Improvements	\$0			-				\$ -	\$ -				
915	Office Furniture and Equipment	\$90,616			90,616				\$ (70,547)		\$4,630			
920	Computer Equipment - Hardware	\$762,482			762,482				\$ (757,649)	\$ 4,833	\$4,833			
25	Computer Software	\$3,508,379			3,508,379				\$ (3,238,877)	\$ 269,502	\$72,135			
30	Transportation Equipment	\$6,763,437			6,763,437				\$ (4,784,595)	\$ 1,978,843				
35	Stores Equipment	\$0							\$ -	\$ -				
140	Tools, Shop and Garage Equipment	\$2,665,813			2,665,813				\$ (2,189,701)	\$ 476,112				
45	Measurement and Testing Equipment	\$0							\$ -	\$ -				
	Power Operated Equipment	\$0			-				\$ -	\$ -				
55	Communication Equipment	\$2,412,599			2,412,599				\$ (1,957,650)	\$ 454,949	\$90,521			
60	Miscellaneous Equipment	\$0							\$ -	\$ -				
70	Load Management Controls - Customer Premises	\$0							\$ -	\$ -				
75	Load Management Controls - Utility Premises	\$0			-				s -	s -				
80	System Supervisory Equipment	\$2,460,098			2,460,098	(\$15,232)			\$ (1,641,715)	\$ 803,151	\$59,229			
90	Other Tangible Property	\$0			-	, ,				\$ -	\$372			
05	Property Under Capital Leases	\$0			-				\$ -	\$ -				
10	Electric Plant Purchased or Sold	\$0			-				\$ 559,719	\$ 559,719				
	Total	\$19,662,293		\$0	\$19,662,293	(\$15,232)	\$0	\$0	(\$14,081,015)	\$5,566,046	\$231,720	\$0	\$0	\$0
	SUB TOTAL from I3 I3 Directly Allocated	\$19,662,293 \$0												
	Grand Total	\$231,291,533		\$0	\$231,291,533	(\$6,698,761)	\$0	\$0	(\$125,914,514)	\$98,678,258	\$4,404,632	\$0	\$0	\$0
o be F	Prorated													
995	Contributed Capital - 1995	(\$6,698,761)				\$6,698,761	Balanced	1	İ	İ				
05	Accumulated Depreciation - 2105	\$0						\$0	Balanced	1				
20	Accumulated Depreciation - 2120	(\$125,914,514)							\$125,914,514	Balanced				
	Total	(\$132,613,275)												
	Net Assets	\$98,678,258	Net Fixed Assets Match											
mortizat	ion Expenses		<u>.</u>											
705	Amortization Expense - Property, Plant, and Equipment	\$4,404,633									(\$4,404,632)	Balanced		
110	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
715	Amortization of Intensibles and													

Balanced

5715

5720

Amortization of Intangibles and Other Electric Plant

\$4,404,633

Amortization of Electric Plant Acquisition Adjustments

Total Amortization Expense



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Sheet I5.1 Miscellaneous Data Worksheet - Initial Application

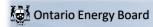
Structure KM (kMs of Roads in Service Area that have distribution line)	597
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	10%



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Sheet I5.2 Weighting Factors Worksheet - Initial Application

	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	0.0	0.0	0.0	0.0	0.0
Insert Weighting Factor for Billing and Collecting	1.0	1.0	1.6	1.0	1.0	1.0



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Sheet I6.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	847,465,518

Total kWs from Load Forecast 878,077

Deficiency/sufficiency (RRWF 8. cell - 4,270,527

Miscellaneous Revenue (RRWF 5. cell F48) 1,558,372

_			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	847,465,518	361,088,385	134,331,187	343,232,749	7,342,584	389,166	1,081,447
Forecast kW	CDEM	878,077			856,504	20,511	1,062	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		196,131			196,131			
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	-						
Existing Monthly Charge Existing Distribution kWh Rate Existing Distribution kW Rate			\$26.91	\$22.42 \$0.0193	\$171.02 \$4.4434	\$5.58 \$2.7376	\$4.07 \$13.0694	\$7.33 \$0.0111
Existing TOA Rate Additional Charges					\$0.60			
Distribution Revenue from Rates Transformer Ownership Allowance	ODEV	\$23,243,432 \$117,679	\$13,920,112 \$0	\$3,717,717 \$0	\$4,815,492 \$117,679	\$721,800 \$0	\$31,413 \$0	\$36,897 \$0
Net Class Revenue	CREV	\$23,125,753	\$13,920,112	\$3,717,717	\$4,697,813	\$721,800	\$31,413	\$36,897



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Sheet I6.2 Customer Data Worksheet - Initial Application

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$298,773	\$265,179	\$24,720	\$8,621	\$0	\$0	\$253
Late Payment 3 Year Historical Average	LPHA	\$155,742	\$109,935	\$22,285	\$23,347	\$25	\$99	\$51
Number of Bills	CNB	580,067	520,132	50,703.00	5,349.00	24.00	1,860.00	1,999.00
Number of Devices	CDEV		·			9,941	359	283
Number of Connections (Unmetered)	CCON	10,583				9,941	359	283
Total Number of Customers	CCA	48,105	43,107	4,182	492	2	155	167
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	48,496	43,107	4,182		886	155	167
Line Transformer Customer Base	CCLT	48,496	43,107	4,182		886	155	167
Secondary Customer Base	CCS	47,611	43,107	4,182			155	167
Weighted - Services	cwcs	43,107	43,107	-	-	-	-	-
Weighted Meter -Capital	CWMC	6,096,926	4,713,751	1,132,996	216,429	33,750	-	-
Weighted Meter Reading	CWMR	47,289	43,107	4,182	-	-	-	-
Weighted Bills	CWNB	583,276	520,132	50,703	8,558	24	1,860	1,999

Bad Debt Data

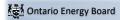
Historic Year:	2016	290,155	242,574	24,051	22,768			762
Historic Year:	2017	2,222	2,222					
Historic Year:	2018	603,942	550,741	50,110	3,095			- 4
Three-year average		298,773	265,179	24,720	8,621	•	-	253

Street Lighting Adjustment Factors

NCP Test Results	4 NCP

	Primary As	set Data	Line Transform	ner Asset Data
	Customers/		Customers/	
Class	Devices	4 NCP	Devices	4 NCP
Residential	43,107	332,355	43,107	332,355
Street Light	9,941	6,828	9,941	6,828

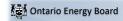
Street Lighting Adj	ustment Factors
Primary	11.2256
Line Transformer	11.2256



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Sheet 17.1 Meter Capital Worksheet - Initial Application

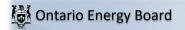
	Г		Residential			GS <50			GS>50-Regular			Street Light			Sentinel		Unn	netered Scattered	Load		TOTAL	
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted 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	Weight Average 0
	Allocation Percentage Weighted Factor			77.31%			19%			4%			1%			0%			0%			100%
	Cost Relative to Residential Average Cost			1.00			2.48			4.43			6.86			-			-			1.13
į	Total	43107	4713751.2	109.3500174	4182	1132995.6	270.9219512	447	216428.8	484.1807606	45	33750	750		0 0		0	0		47781	6096925.6	127.60
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EB-2019-0037
Sheet I7.2 Meter Reading Worksheet - Initial Application

Weighting Factors based on

Contractor Pricing																						
			1			2			3			7			8			9				
Description			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 Fact	or Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
ı	Allocation Percentage Weighted Factor			91.16%			8.84%			0.00%			0.00%			0.00%			0.00%			100.00%
i	Cost Relative to Residential Average Cost			1.00			1.00			0.00			0.00			0.00			0.00			2.00
	Total	43,107	7 43,107	1.00	4,182	4,182	1.00	492		-		-	0		-	- 0		-	0	47,781	47,289	2
	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 -			0						0			0										
with other services			•			U			Ü			•			U			U		-		
Residential - Rural - Outside Residential - Rural - Outside			0			0			0			0			0			0		-	-	
with other services			0			0			0			0			0			0		_	_	
Smart Meter	1.00	43,107	43,107		4,182	4,182			0			0			0			0		47,289	47,289	
Smart Meter with Demand			0			0			0			0			0			0		-		
GS - Walking GS - Walking - with other			0			0			0			0			0			0		-	-	
services			0			0			0			0			0			0		_	_	
GS - Vehicle with other			0			0			0			0			0			0				
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services	1.57		0			0			0			0			0			0			_	
GS>50 Reading			0			0		492	0			0			0			0		492		
LDC Specific 4			0			0			0			0			0			0		-		
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LDC Specific 7			0			0			0			0			0			0				
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LDC Specific 10			0			0			0			0			0			0		-		
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EB-2019-0037

Sheet I8 Demand Data Worksheet - Initial Application

This is an input sheet for demand allocators.

Non-co-incident Peak	Indicator
12 CP	CP 12
4 CP	CP 4
1 CP	CP 1
Co-incident Peak	Indicator
NCP TEST RESULTS	4 NCP
NCP TEST RESULTS	ANCE
CP TEST RESULTS	4 CP

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

			1	2	3	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
		CP Sanity Check	Pass	Pass	Pass	Pass	Pass	Check 4CP and 12CP
CO-INCIDENT	PEAK							
4.00								
1 CP	TCD4	400.740	86,546	23,687	F4 F00	1,705	00	101
Transformation CP Bulk Delivery CP	TCP1 BCP1	163,748		,	51,598		90	121 121
Total Sytem CP	DCP1	163,748	86,546 86,546	23,687 23,687	51,598 51,598	1,705 1,705	90	121
Total Sytem CP	DCPT	163,748	80,540	23,087	51,598	1,705	90	121
4 CP								
Transformation CP	TCP4	623,494	324,206	93,488	198,145	6,798	360	497
Bulk Delivery CP	BCP4	623,494	324,206	93,488	198,145	6,798	360	497
Total Sytem CP	DCP4	623,494	324,206	93,488	198,145	6,798	360	497
•			<u> </u>	,	,	·		
12 CP								
Transformation CP	TCP12	1,573,632	726,469	273,087	562,715	9,385	497	1,478
Bulk Delivery CP	BCP12	1,573,632	726,469	273,087	562,715	9,385	497	1,478
Total Sytem CP	DCP12	1,573,632	726,469	273,087	562,715	9,385	497	1,478
		↓						
NON CO_INCIDE	IT PEAK							
		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP		Sainty Check	газэ	гаээ	r ass	r ass	газэ	Fass
Classification NCP from								
Load Data Provider	DNCP1	182,885	90,550	30,768	59,636	1,711	91	129
Primary NCP	PNCP1	182,885	90,550	30,768	59,636	1,711	91	129
Line Transformer NCP	LTNCP1	169,229	90,550	30,768	45,980	1,711	91	129
Secondary NCP	SNCP1	169,229	90,550	30,768	45,980	1,711	91	129
		,	,		,	.,	<u> </u>	
4 NCP								,
Classification NCP from								
Load Data Provider	DNCP4	680,589	332,355	115,875	224,664	6,828	362	505
Primary NCP	PNCP4	680,589	332,355	115,875	224,664	6,828	362	505
Line Transformer NCP	LTNCP4	629,144	332,355	115,875	173,218	6,828	362	505
Secondary NCP	SNCP4	629,144	332,355	115,875	173,218	6,828	362	505
40 NOD								
12 NCP								
Classification NCP from Load Data Provider	DNCD12	1 700 110	760 200	211.052	605 700	20,400	1.004	1 470
	DNCP12 PNCP12	1,728,113	768,328 768,328	311,053	625,709	20,460	1,084	1,478 1,478
Primary NCP		1,728,113 1,584,831		311,053	625,709	20,460	1,084	
Line Transformer NCP Secondary NCP	LTNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478
I Secondary NCD	SNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478



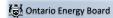
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MDO	Office Supples and Experien	80	Yes						
MOS	Administrative Expense Transferred Credit	80	Yes						
8630	Dubate Emises Employed		Yes						
808	Properly Insurance	80	Yes						
MAD	Injuries and Damages	80	Yes						
MAS	Employee Pensions and Essettis	80	Yes						
9600	Francisco Empiremento	80	Yes						
9655	Emplainty Experience	80	Yes						
SMED	Demond Adventoing Expenses	80	Yes						
MES	Mountainessa General Espenses	80	Yes						
MPG	Seri	80	Yes						
967%	Maintenance of Ceneral Plant	80	Yes						
9680	Eminus Salely Authority Pees	80	Yes						
SKKS	Independent Martel Operator Fees, and Penalties	80	Yes						
8758	Smortination Expense - Property Plant, and Equipment	80	Yes						
6710	Americation of Circles Term Electric Plant	80	Yes						
6716	Americation of Intergibles and Other Electric Plant	80	Yes						
6750	Smeriosism of Electric Plant Scephillon Adjustments		Yes						
6106	Taxon Other Than Income Taxon	80	Yes						
6201	Sub-amount LEAF Funding	80	Yes						
6010	ide Insuesene	80	Yes						
6218	Penalties	80	Yes						
6206	Other Designations	80	Yes						
	Color Experience			_					
	Deposition Expense			- 8	83	- 8	2 2	9	
	Fold Not Flood Assets Excluding See Flori	86,10,20	Allocated	Emidental	68 48	GE-SI-Repole	Sirest Light	Eastinal	rieral Stations
	Approved Total PEA	\$400,074	80	- 88				80	85
	Approved Total Return on Debt	D#640	- 10	- 10				- 80	- 10
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9620	Office Experies and Expenses		80	10	10	10									80	80					
9626	Administrative Expense Transferred County																				
9630	Outside Sensions Employed		80		10						80				80	80					
9636	Properly Insurance		80	10	10	10					80	80			80	80					
9640	Injeries and Comages	80	80	10	80	80					80	80	80		80	80					
9645	Employee Pensions and Emplis	80	80	10	80	80					80	80	80		80	80					
9690	Franchise Requirements	80	80	10	80	80					80	80	80		80	80					
9656	Empiristry Experience																				
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9685	Independent Market Operator Fees. and Penalites		80		80											80					
6736	Smarketion Expense: Property. Plant and Engineeri		80	10	10	10					80	80			80	80					
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6716	Americation of Interglates and Other Electric Plant										-	-		_	-						
6720	Americation of Electric Plant Association Advances in	80	80		10										80	10					
6106	Taxon Other Than Income Taxon		10						-	-							-		-		
6206	Sub-assessed LEAP Funding		10						-	-	80					10	-		-		
G10	Life Insurance		80						-	-							-		-		
6216	Penalise		80						-	-	80	80									
6226	Other Designations	-		-		-	-			_	-	-	-		-			_	_	-	
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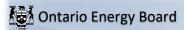
8600	Office Supplement Experience	80	8	10					80	80	80	80	80	80	80	80	8				-
8626	Administrative Expense Transferred Contil			10			-		90				80	80	80						
9630	Cubate Emotes Employed			10			-		80		80	80	80	80	80						_
9436	Properly Insurance			10			-		80		80	80	80	80	80						_
9660	Injuries and Consuges			10			-		80		80	80	80	80	80						_
9663	Employee Pensions and Seneths			10			-		80		80	80	80	80	80						_
9650	Franchise Requirements			10			-		80		80	80	80	80	80						
9455	Regulatory Expenses	10					-		85											-	_
1000	Germal Advertising Expenses								80											_	
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6670	Seci								80				80	80						_	
1676	Maintenance of General Plant								80											-	
1680	Electrical Safety Authority Press			10					80				80	80							
9685	Independent Market Operator Pass. and Penalties		_						80								_		-		
6756	Smartasian Expense - Properly, Flant, and Engineeri							-	80				10	10					-	-	
1710	Secretarion of Limited Serv Electric		-				-		80								-				
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6106	Team Other Than Issuere Taums	80	80	80	80				80	80	80	80	80	80	80	80	80	80			
4206	Date annual LESP Familing	80	8	10					80	80	80	80	80	80	80	80	8				
6210	Life Insurance	80	8	10					80	80	80	80	80	80	80	80	8				
6216	Penaltes	80	80	10	80				80	80	80	80	80	80	80	80	80			-	
620%	Other Designations.	10	80	80	80				80	80	80	80	80	80	80	10	80				
	Total Expenses																				
-	Description Expense	- 10				- 5		-		-	- 8	- 80	\$3	- 83	- 10	- 10					



EB-2019-0037
Sheet O1 Revenue to Cost Summary Worksheet - Initial Application

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	8	9	Í
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
crev	Distribution Revenue at Existing Rates	\$23,125,753	\$13.920.112	\$3,717,717	\$4,697,813	\$721.800	\$31,413	\$36.897	ĺ
mi	Miscellaneous Revenue (mi)	\$1,558,372	\$945,214	\$223.571	\$338,915	\$43,988	\$3,696	\$2,988	ĺ
	()			ue Input equals Ou		*,		,	
	Total Revenue at Existing Rates	\$24,684,125	\$14,865,326			\$765,788	\$35,109	\$39,885	ı
	Factor required to recover deficiency (1 + D)	1.1847	\$14,000,020	40,041,200	\$0,000,120	\$100,100	400,100	\$00,000	i
	Distribution Revenue at Status Quo Rates	\$27,396,127	\$16,490,583	\$4,404,226	\$5.565.306	\$855.087	\$37.214	\$43,710	i
	Miscellaneous Revenue (mi)	\$1,558,372	\$945.214	\$223.571	\$338.915	\$43.988	\$3,696	\$2,988	i
	Total Revenue at Status Quo Rates	\$1,556,372	\$17,435,797	\$4,627,797	\$5,904,221	\$899,075	\$40.910	\$46,698	_
	Total Revenue at Status Quo Rates	\$20,554,455	\$17,435,757	\$4,021,131	\$5,504,221	\$033,073	\$40,510	\$40,030	i
	_								i
	Expenses								i
di	Distribution Costs (di)	\$7,830,789	\$4,584,430	\$1,139,532	\$1,985,120	\$100,994	\$11,220	\$9,493	i
cu	Customer Related Costs (cu)	\$3,925,191	\$3,326,618	\$411,495	\$74,277	\$91,476	\$10,610	\$10,715	i
ad	General and Administration (ad)	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966	i
dep	Depreciation and Amortization (dep)	\$4,404,632	\$2,707,249	\$656,233	\$973,308	\$56,713	\$6,024	\$5,105	i
INPUT	PILs (INPUT)	\$409,974	\$248,209	\$59,014	\$96,260	\$5,351	\$619	\$521	i
INT	Interest	\$2,616,443	\$1,584,062	\$376,626	\$614,326	\$34,151	\$3,952	\$3,325	<u> </u>
	Total Expenses	\$25,088,810	\$16,394,169	\$3,426,599	\$4,801,633	\$384,033	\$43,249	\$39,126	1
									i
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NI	Allocated Net Income (NI)	\$3,865,689	\$2,340,388	\$556,450	\$907,642	\$50,457	\$5,839	\$4,913	
	Revenue Requirement (includes NI)	\$28,954,499	\$18,734,558	\$3,983,049	\$5,709,275	\$434,489	\$49,088	\$44,039	i
		Revenue Re	quirement Input e	nuals Output					i
		novende no	quironioni input o	dano output					i
	Rate Base Calculation								
									i
	Net Assets								i
dp	Distribution Plant - Gross	\$211,629,240	\$127,256,724	\$31,035,335	\$49,715,047	\$3,007,596	\$334,501	\$280,036	i
gp	General Plant - Gross	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690	i
accum dep		(\$125,914,514)	(\$75,503,793)	(\$18,625,339)	(\$29,579,080)	(\$1,837,226)	(\$201,032)	(\$168,044)	i
co	Capital Contribution	(\$6,698,761)	(\$3,891,432)	(\$1,047,764)	(\$1,585,216)	(\$147,506)	(\$14,774)	(\$12,069)	i
	Total Net Plant	\$98,678,258	\$59,733,220	\$14,208,989	\$23,169,786	\$1,291,338	\$149,312	\$125,613	
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	•				·				İ
COP	Cost of Power (COP)	\$101,557,555	\$43.500.332	\$16,064,815	\$40.941.160	\$875.831	\$46,420	\$128,996	i
	OM&A Expenses	\$17,657,760	\$11,854,649	\$2,334,725	\$3,117,739	\$287,818	\$32,654	\$30,174	i
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	i
	Subtotal	\$119,215,315	\$55,354,982	\$18,399,541	\$44,058,899	\$1,163,649	\$79,074	\$159,171	ı
	Subtotal	\$119,215,315	\$00,304,982	\$18,399,541	\$44,058,899	\$1,103,049	\$79,074	\$159,171	i
	Working Capital	\$8,941,149	\$4,151,624	\$1,379,966	\$3,304,417	\$87,274	\$5,931	\$11,938	İ
	Total Rate Base	\$107,619,406	\$63,884,843	\$15,588,954	\$26,474,204	\$1,378,612	\$155,243	\$137,551	i
					, , .	. ,,.		,	i
			lase Input equals						i
	Equity Component of Rate Base	\$43,047,763	\$25,553,937	\$6,235,582	\$10,589,682	\$551,445	\$62,097	\$55,020	i
	Net Income on Allocated Assets	\$3,865,689	\$1,041,628	\$1,201,198	\$1,102,588	\$515,042	(\$2,339)	\$7,572	İ
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	İ
	Net Income	\$3,865,689	\$1,041,628	\$1,201,198	\$1,102,588	\$515,042	(\$2,339)	\$7,572	İ
	RATIOS ANALYSIS	,,	, , , , , ,	.,.,.	.,.,.,		(, ,,,,,	. ,.	
	REVENUE TO EXPENSES STATUS QUO%	100.00%	93.07%	116.19%	103.41%	206.93%	83.34%	106.04%	
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$4,270,373)	(\$3,869,232)	(\$41,761)	(\$672,546)	\$331.299	(\$13,979)	(\$4,154)	
					(43.2,540)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(4.2,010)	(\$1,101)	i
		Deficiency	Input Does Not Ed	quai Output					i
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$1,298,761)	\$644,748	\$194,946	\$464,586	(\$8,178)	\$2,659	i
									i
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.98%	4.08%	19.26%	10.41%	93.40%	-3.77%	13.76%	i



EB-2019-0037

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

Output sheet showing minimum and maximum level for **Monthly Fixed Charge**

<u>Summary</u>
Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related Customer Unit Cost per month - Minimum System with PLCC Adjustment
Existing Approved Fixed Charge

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$6.31	\$9.50	\$9.96	\$0.80	\$2.18	\$2.72
\$9.05	\$13.23	\$15.51	\$1.18	\$3.27	\$4.08
\$19.98	\$20.06	\$18.62	\$2.34	\$11.09	\$8.91
\$26.91	\$22.42	\$171.02	\$5.58	\$4.07	\$7.33

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

to be Used to Allocate PILs, ROD, &G	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$19,662,293 (\$14,096,247) \$5,566,046	\$11,871,721 (\$8,511,047) \$3,360,673	\$2,846,757 (\$2,040,890) \$805,866	\$4,619,035 (\$3,311,468) \$1,307,567	\$268,474 (\$192,474) \$76,000	\$30,617 (\$21,950) \$8,667	\$25,690 (\$18,418) \$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966
Total O&M	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

			1	2	3	7	8	9	
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1860	<u>Distribution Plant</u> Meters	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0	CWMC
	Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters								
	only Meter Net Fixed Assets	(\$5,739,887) \$3,523,747	(\$4,437,712) \$2,724,335	(\$1,066,647) \$654,820	(\$203,755) \$125,086	(\$31,774) \$19,506	\$0 \$0		
	Misc Revenue								
4082	Retail Services Revenues	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$325)	(\$218)	(\$43)	(\$57)	(\$5)	(\$1)	(\$1)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)	LPHA
	Sub-total	(\$197,394)	(\$137,935)	(\$27,804)	(\$30,673)	(\$687)	(\$175)	(\$120)	
	Operation		****	*	***		••		
5065	Meter Expense	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0		CWMC
5070	Customer Premises - Operation Labour	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037	CCA
5075	Customer Premises - Materials and Expenses	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439	CCA
	Sub-total	\$1,300,946	\$988,172	\$183,468	\$32,363	\$91,328	\$3,140	\$2,475	
	Maintenance								
5175	Maintenance of Meters	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0	1860
	Billing and Collection				•		••	•	
5310	Meter Reading Expense	\$22,500	\$20,510	\$1,990	\$0	\$0	\$0		CWMR
5315	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138	CWNB
5320	Collecting	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695		CWNB
5325 5330	Collecting- Cash Over and Short Collection Charges	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		CWNB CWNB
	·	·	·		·		·	•	OWNE
	Sub-total	\$2,031,396	\$1,811,927	\$176,619	\$29,476	\$83	\$6,406	\$6,885	
	Total Operation, Maintenance and Billing	\$3,341,646	\$2,807,292	\$361,816	\$62,169	\$91,462	\$9,546	\$9,360	
	Amortization Expense - Meters	\$522,816	\$404,208	\$97,155	\$18,559	\$2,894	\$0	\$0	
	Allocated PILs	\$14,641	\$11,320	\$2,720	\$520	\$81	\$0	\$0	
	Allocated Debt Return	\$93,436	\$72,247	\$17,357	\$3,317	\$516	\$0	\$0	
	Allocated Equity Return	\$138,047	\$106,741	\$25,644	\$4,900	\$762	\$0	\$0	
	Total	\$3,913,192	\$3,263,873	\$476,888	\$58,792	\$95,028	\$9,371	\$9,240	

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	
1860	<u>Distribution Plant</u> Meters	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0	CWMC
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters								
	only	(\$5,739,887)	(\$4,437,712)	(\$1,066,647)	(\$203,755)	(\$31,774)	\$0	\$0	
	Meter Net Fixed Assets	\$3,523,747	\$2,724,335	\$654,820	\$125,086	\$19,506	\$0	\$0	
	Allocated General Plant Net Fixed Assets	\$210,485	\$162,412	\$39,371	\$7,481	\$1,220	\$0	\$0	
	Meter Net Fixed Assets Including General Plant	\$3,734,232	\$2,886,747	\$694,191	\$132,567	\$20,726	\$0	\$0	
	Misc Revenue								
4082	Retail Services Revenues	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$325)	(\$218)	(\$43)		(\$5)	(\$1)	(\$1)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)	LPHA
	Sub-total	(\$197,394)	(\$137,935)	(\$27,804)	(\$30,673)	(\$687)	(\$175)	(\$120)	
	<u>Operation</u>								
5065	Meter Expense	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037	CCA
5075	Customer Premises - Materials and Expenses	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439	CCA
	Sub-total	\$1,300,946	\$988,172	\$183,468	\$32,363	\$91,328	\$3,140	\$2,475	
	<u>Maintenance</u>								
5175	Maintenance of Meters	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0	1860
	Billing and Collection								
5310	Meter Reading Expense	\$22,500	\$20,510	\$1,990	\$0	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138	CWNB
5320	Collecting	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	Sub-total	\$2,031,396	\$1,811,927	\$176,619	\$29,476	\$83	\$6,406	\$6,885	
	Total Operation, Maintenance and Billing	\$3,341,646	\$2,807,292	\$361,816	\$62,169	\$91,462	\$9,546	\$9,360	
	Amortization Expense - Meters	\$522,816	\$404,208	\$97,155	\$18,559	\$2,894	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$8,763	\$6,761	\$1,639	\$311	\$51	\$0	\$0	
	Admin and General	\$1,668,841	\$1,399,415	\$182,817	\$31,949	\$45,309	\$4,733	\$4,616	
	Allocated PILs	\$1,000,041	\$1,399,413 \$11,995	\$2,883	\$51,949 \$551	\$45,309 \$86	\$4,733 \$0	\$4,010 \$0	
	Allocated Debt Return	\$99,017	\$76,554	\$18,400	\$3,515	\$548	\$0 \$0	\$0 \$0	
	Allocated Best Return	\$146,293	\$113,105	\$27,186	\$5,193	\$810	\$0	\$0	
	Total	\$5,605,497	\$4,681,394	\$664,093	\$91,575	\$140,473	\$14,105	\$13,856	

Scenario 3
Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

		Ī	1	2	3	7	8	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant		<u> </u>		l.			
5	Conservation and Demand Management							
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk							
)-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0-4	Poles, Towers and Fixtures - Primary	\$8,287,184	\$7,317,918	\$709,943	\$0	\$150,336	\$60,944	\$48,043
-5	Poles, Towers and Fixtures - Secondary	\$436,168	\$324,887	\$31,519	\$0	\$74,923	\$2,706	\$2,133
	Overhead Conductors and Devices Overhead Conductors and Devices - Subtransmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Overhead Conductors and Devices - Primary	\$11,377,478	\$10,046,772	\$974,682	\$0	\$206,396	\$83,671	\$65,958
-5	Overhead Conductors and Devices - Secondary	\$1,264,164	\$941,635	\$91,352	\$0	\$217,153	\$7,842	\$6,182
0	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-4	Underground Conduit - Primary	\$5,774,447	\$5,099,070	\$494,683	\$0	\$104,753	\$42,466	\$33,476
-5	Underground Conduit - Secondary	\$1,924,816	\$1,433,734	\$139,093	\$0	\$330,636	\$11,940	\$9,413
	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Underground Conductors and Devices - Primary	\$2,636,604	\$2,328,228	\$225,872	\$0	\$47,830	\$19,390	\$15,285
5	Underground Conductors and Devices - Secondary	\$2,636,604	\$1,963,922	\$190,529	\$0	\$452,904	\$16,356	\$12,893
	Line Transformers	\$10,918,846	\$9,641,782	\$935,392	\$0	\$198,076	\$80,298	\$63,299
	Services	\$16,998,304	\$16,998,304	φ933,392 \$0	\$0 \$0	\$190,070	\$00,298	\$03,299 \$0
	Meters	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0 \$0	\$0 \$0
	Welling	ψ3,200,004	Ψ7,102,047	Ψ1,721,407	Ψ020,041	ψ01,200	ΨΟ	ΨΟ
	Sub-total	\$71,518,248	\$63,258,297	\$5,514,531	\$328,841	\$1,834,286	\$325,612	\$256,680
	Accumulated Amortization Accum. Amortization of Electric Utility Plant -Line							
	Transformers, Services and Meters	(\$40,035,287)	(\$35,066,839)	(\$3,274,590)	(\$203,755)	(\$1,151,151)	(\$189,539)	(\$149,414)
	Customer Related Net Fixed Assets	\$31,482,961	\$28,191,458	\$2,239,941	\$125,086	\$683,135	\$136,073	\$107,267
	Allocated General Plant Net Fixed Assets	\$1,880,501	\$1,680,646	\$134,677	\$7,481	\$42,719	\$8,385	\$6,592
	Customer Related NFA Including General Plant	\$33,363,462	\$29,872,104	\$2,374,618	\$132,567	\$725,855	\$144,459	\$113,859
	Misc Revenue							
	Retail Services Revenues	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)
	Service Transaction Requests (STR) Revenues	(\$325)	(\$218)	(\$43)	(\$57)	(\$5)	(\$1)	(\$1)
	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Late Payment Charges	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)
	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$197,394)	(\$137.935)	(\$27,804)	(\$30,673)	(\$687)	(\$175)	(\$120)
	Sub-total	(\$101,001)	· · · · · · · · · · · · · · · · · · ·					
	Operating and Maintenance	(\$101,001)						
		\$511,483	\$460,886	\$31,164	\$0 \$0	\$14,649	\$2,675	\$2,109

5020	Overhead Distribution Lines and Feeders - Operation								1830 & 1835
	Labour	\$63,119	\$55,043	\$5,340	\$0	\$1,917	\$458	\$361	
5025	Overhead Distribution Lines & Feeders - Operation								1830 & 1835
	Supplies and Expenses	\$122,414	\$106,751	\$10,356	\$0	\$3,717	\$889	\$701	
5035	Overhead Distribution Transformers- Operation	\$52,611	\$46,457	\$4,507	\$0	\$954	\$387	\$305	1850
5040	Underground Distribution Lines and Feeders -								1840 & 1845
	Operation Labour	\$4,873	\$4,066	\$394	\$0	\$352	\$34	\$27	
5045	Underground Distribution Lines & Feeders - Operation		. ,						1840 & 1845
	Supplies & Expenses	\$1,772	\$1,479	\$143	\$0	\$128	\$12	\$10	
5055	Underground Distribution Transformers - Operation	\$46,316	\$40,899	\$3,968	\$0	\$840	\$341	\$269	1850
5065	Meter Expense	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037	CCA
5075	Customer Premises - Materials and Expenses	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439	CCA
5085	Miscellaneous Distribution Expense	\$303,878	\$273,818	\$18,515	\$0	\$8,703	\$1,589	\$1,253	1815-1855
	Underground Distribution Lines and Feeders - Rental	φ3U3,070	φ213,010	φ10,515	φU	φο,703	φ1,569	φ1,233	
5090	· ·	\$0	\$0	\$0	¢Ω	\$0	ΦO	\$0	1840 & 1845
5005	Paid	\$0	\$ U	\$0	\$0	\$ 0	\$0	φ0	1000 0 1005
5095	Overhead Distribution Lines and Feeders - Rental	450.000	* 40.000	44.004	40	04.540	***	****	1830 & 1835
	Paid	\$50,008	\$43,609	\$4,231	\$0	\$1,519	\$363	\$286	
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$45,779	\$40,109	\$3,891	\$0	\$1,182	\$334	\$263	1830
5125	Maintenance of Overhead Conductors and Devices	\$87,886	\$76,392	\$7,411	\$0	\$2,945	\$636	\$502	1835
5130	Maintenance of Overhead Services	\$305,603	\$305,603	\$0	\$0	\$0	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of								1830 & 1835
	Way	\$161,420	\$140,765	\$13,656	\$0	\$4,902	\$1,172	\$924	
5145	Maintenance of Underground Conduit	\$34,540	\$29,307	\$2,843	\$0	\$1,953	\$244	\$192	1840
5150	Maintenance of Underground Conductors and								1845
	Devices	\$16,673	\$13,571	\$1,317	\$0	\$1,583	\$113	\$89	
5155	Maintenance of Underground Services	\$147,777	\$147,777	\$0	\$0	\$0	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$54,863	\$48,446	\$4,700	\$0	\$995	\$403	\$318	1850
5175	Maintenance of Meters	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0	1860
0110	maintenance of metere	ψο,σο.	ψ1,100	ψ.,.20	φοσο	402	Ψ.		1000
	Sub-total	\$3,553,708	\$3,039,792	\$311,796	\$32,693	\$144,376	\$14,008	\$11,042	
	oub total	φο,σοσ,7σσ	φ0,000,702	φοττ,του	ψ 02 , 000	ψ111,010	ψ11,000	ψ11,01 2	
	Billing and Collection								
5305	Supervision	\$256,394	\$228,637	\$22,288	\$3,762	\$11	\$818	\$879	CWNB
5310	Meter Reading Expense	\$22,500	\$20,510	\$1,990	\$0,702 \$0	\$0	\$0	\$079 \$0	CWMR
	• .			. ,	\$26,278	\$74	\$5,711	\$6,138	
5315	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	. ,				CWNB
5320	Collecting	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5335	Bad Debt Expense	\$250,000	\$221,890	\$20,685	\$7,214	\$0	\$0	\$211	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$77,151	\$68,799	\$6,707	\$1,132	\$3	\$246	\$264	CWNB
	Sub-total	\$2,614,941	\$2,331,253	\$226,298	\$41,584	\$96	\$7,470	\$8,239	
	Sub Total Operating, Maintenance and Biling	\$6,168,649	\$5,371,045	\$538,094	\$74,277	\$144,473	\$21,478	\$19,282	
	Amortization Expense - Customer Related	\$1,603,012	\$1,383,198	\$160,213	\$18,559	\$31,362	\$5,413	\$4,267	
	Amortization Expense - General Plant assigned to								
	Meters	\$78,287	\$69,967	\$5,607	\$311	\$1,778	\$349	\$274	
	Admin and General	\$3,079,215	\$2,677,428	\$271,887	\$38,172	\$71,570	\$10,649	\$9,509	
	Allocated PILs	\$138,620	\$124,127	\$9,862	\$551	\$3,008	\$599	\$472	
	Allocated Debt Return	5884.668	\$/92.1//	\$62.942	\$3.515	\$19.196	33.824	\$3.U14	
	Allocated Debt Return Allocated Equity Return	\$884,668 \$1,307,061	\$792,177 \$1,170,409	\$62,942 \$92,994	\$3,515 \$5,193	\$19,196 \$28,361	\$3,824 \$5,649	\$3,014 \$4,453	

PLCC Adjustment for Line Transformer	\$264,918	\$235,644	\$22,887	\$0	\$4,841	\$0	\$1,546	
PLCC Adjustment for Primary Costs	\$790,189	\$702,502	\$68,243	\$0	\$14,835	\$0	\$4,609	
PLCC Adjustment for Secondary Costs	\$196,590	\$176,011	\$15,832	\$0	\$0	\$0	\$4,747	
Total	\$11,810,420	\$10,336,260	\$1,006,833	\$109,905	\$279,386	\$47,786	\$30,250	

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts		Total		Residential		GS <50	G	SS>50-Regular		Street Light		Sentinel	s	Unmetered Scattered Load	
Distribution Plant CWMC	\$	9,263,634	\$	7,162,047	\$	1,721,467	\$	328,841	\$	51,280	\$	-	\$	-	
Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters															
only	\$	(5,739,887)	\$	(4,437,712)	\$	(1,066,647)	\$	(203,755)	\$	(31,774)	\$	_	\$	_	
Meter Net Fixed Assets	\$	3,523,747		2,724,335		654,820		125,086		19,506		-		-	
Misc Revenue															
CWNB	\$	(40,594)		(27,253)		(5,367)		(7,167)		(662)		(75)		(69)	
NFA	\$		\$	-	\$		\$	-	-	-	-	-	\$	-	
LPHA	\$	(156,800)		(110,682)		(22,437)		(23,506)		(25)		(100)		(51)	
Sub-total	\$	(197,394)	\$	(137,935)	\$	(27,804)	\$	(30,673)	\$	(687)	\$	(175)	\$	(120)	
• "															
Operation OWA A C	•	700 440	•	044.400	•	440.000	•	00.050	•	4.070	•		•		
CWMC CCA	\$	790,446 510,500	\$	611,122 377,050		146,889 36,579	\$	28,059 4,303		4,376 86,952		3,140	\$	0.475	
Sub-total	\$	1,300,946		988,172		183,468		32,363		91,328		3,140		2,475 2,475	
Sub-total	Ф	1,300,946	ф	988,172	Ф	183,408	ф	32,303	Ф	91,328	Ф	3, 140	Ф	2,475	
Maintenance															
1860	\$	9,304	Ф	7,193	Ф	1,729	Ф	330	Φ	52	Φ		\$		
1000	Ψ	9,504	Ψ	7,195	Ψ	1,729	Ψ	330	Ψ	32	Ψ	_	Ψ	_	
Billing and Collection															
CWMR	\$	22,500	\$	20,510	\$	1,990	\$	_	\$	_	\$	_	\$	_	
CWNB	\$	2,008,896		1,791,417		174,629		29,476	\$	83		6,406		6,885	
Sub-total	\$	2,031,396	\$	1,811,927	\$	176,619	\$	29,476	\$	83	\$	6,406	\$	6,885	
Total Operation, Maintenance and Billing	\$	3,341,646	\$	2,807,292	\$	361,816	\$	62,169	\$	91,462	\$	9,546	\$	9,360	
Amortization Expense - Meters	\$	522,816	\$	404,208	\$	97,155	\$	18,559	\$	2,894	\$	-	\$	-	
Allocated PILs	\$	14,641	\$	11,320	\$	2,720	\$	520	\$	81	\$	-	\$	-	
Allocated Debt Return	\$	93,436	\$	72,247	\$	17,357	\$	3,317	\$	516	\$	-	\$	-	
Allocated Equity Return	\$	138,047	\$	106,741	\$	25,644	\$	4,900	\$	762	\$	-	\$	-	
Total	\$	3,913,192	\$	3,263,873	\$	476,888	\$	58,792	\$	95,028	\$	9,371	\$	9,240	

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts		Total		Residential		GS <50	G	SS>50-Regular		Street Light	Sentinel		ø	Unmetered cattered Load
Distribution Plant														
CWMC	\$	9,263,634	\$	7,162,047	\$	1,721,467	\$	328,841	\$	51,280	\$	-	\$	-
Accumulated Amortization														
Accum. Amortization of Electric Utility Plant - Meters	\$	(5,739,887)	¢	(4,437,712)	¢.	(1.066.647)	Ф	(202 755)	¢.	(24.774)	¢		\$	
only	Φ	(5,739,007)	Φ	(4,437,712)	Ф	(1,066,647)	Ф	(203,755)	Ф	(31,774)	Ф	-	Φ	-
Meter Net Fixed Assets	\$	3,523,747	\$	2,724,335	\$	654,820	\$	125,086	\$	19,506	\$	-	\$	-
Allocated General Plant Net Fixed Assets	\$	210,485	\$	162,412	\$	39,371	\$	7,481	\$	1,220	\$	-	\$	-
Meter Net Fixed Assets Including General Plant	\$	3,734,232	\$	2,886,747	\$	694,191	\$	132,567	\$	20,726	\$	-	\$	-
Misc Revenue														
CWNB	\$	(40,594)	\$	(27,253)	\$	(5,367)	\$	(7,167)	\$	(662)	\$	(75)	\$	(69)
NFA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
LPHA	\$	(156,800)	\$	(110,682)	\$	(22,437)	\$	(23,506)	\$	(25)	\$	(100)	\$	(51)
Sub-total	\$	(197,394)	\$	(137,935)	\$	(27,804)	\$	(30,673)	\$	(687)	\$	(175)	\$	(120)
Operation														
CWMC	\$	790.446	\$	611.122	\$	146,889	\$	28.059	\$	4,376	\$	-	\$	_
CCA	\$	510,500		377,050		36,579		-,		86,952		3,140		2,475
Sub-total	\$	1,300,946		988,172		183,468				91,328		3,140		2,475
Maintenance														
1860	\$	9,304	\$	7,193	\$	1,729	\$	330	\$	52	\$	-	\$	-
Billing and Collection														
CWMR	\$	22.500	\$	20.510	\$	1.990	\$	_	\$	_	\$	_	\$	_
CWNB	\$	2.008.896		1,791,417		174.629		29,476			\$	6,406		6.885
Sub-total	\$	2,031,396		1,811,927		176,619				83		6.406		6.885
Total Operation, Maintenance and Billing	\$	3,341,646	-	2,807,292		361,816	-	,		91,462	\$	9,546	\$	9,360
Amendian Francisco Materia	æ	E00.046	•	404 200	Φ.	07.455	Φ.	40.550	Φ.	2.004	Φ.		ф	
Amortization Expense - Meters	\$	522,816	ф	404,208	\$	97,155	Ф	18,559	Ф	2,894	Ф	-	\$	-
Amortization Expense -	œ.	0.700	Φ.	0.704	Φ.	4.000	Φ.	044	Ф	-4	Φ.		Φ	
General Plant assigned to Meters	\$	8,763		-, -	\$	1,639		311		51 45,309			\$ \$	4.646
Admin and General	\$	1,668,841		, , -	\$ \$	182,817		31,949 551		45,309 86		,		4,616
Allocated PiLs	Φ	15,515		11,995 76,554	\$	2,883 18,400			\$	548	\$	-	\$	-
Allocated Debt Return	Ф	99,017		,		,		3,515	\$		\$	-	\$	-
Allocated Equity Return	\$	146,293	Ъ	113,105	ф	27,186	Ъ	5,193	ф	810	Ъ	-	\$	-
Total	\$	5,605,497	\$	4,681,394	\$	664,093	\$	91,575	\$	140,473	\$	14,105	\$	13,856

Scenario 3

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

	T						1						1	
USoA Account #	Accounts		Total		Residential		GS <50	G	SS>50-Regular		Street Light		Sentinel	Unmetered Scattered Load
	Distribution Plant							•					•	
	CDMPP	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$ -
	Poles, Towers and Fixtures	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
	BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
	PNCP	\$	28,075,713	\$	24,791,987	\$	2,405,180	\$	-	\$	509,314	\$	206,470	\$ 162,761
	SNCP	\$	6,261,751	\$	4,664,178	\$	452,492	\$	-	\$	1,075,616	\$	38,844	\$ 30,621
	Overhead Conductors and Devices	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
	LTNCP	\$	10,918,846	\$	9,641,782	\$	935,392	\$	-	\$	198,076	\$	80,298	\$ 63,299
	CWCS	\$	16,998,304	\$	16,998,304	\$	-	\$	-	\$	-	\$	-	\$ -
	CWMC	\$	9,263,634	_			1,721,467		328,841		- ,	\$	-	Ψ
	Sub-total	\$	71,518,248	\$	63,258,297	\$	5,514,531	\$	328,841	\$	1,834,286	\$	325,612	\$ 256,680
	Accumulated Amortization													
	Accum. Amortization of Electric Utility Plant -Line		(40.00= 55=		(0.5.00.05.	•	(0.0=:-==:	_	/c ===	_			//	
	Transformers, Services and Meters	\$	(40,035,287)	\$	(35,066,839)	\$	(3,274,590)	\$	(203,755)	\$	(1,151,151)	\$	(189,539)	\$ (149,414
	Customer Related Net Fixed Assets	\$	31,482,961	\$	28,191,458	\$	2,239,941	\$	125,086	\$	683,135	\$	136,073	\$ 107,267
	Allocated General Plant Net Fixed Assets	\$		\$			134,677		7,481		,		8,385	. ,
	Customer Related NFA Including General Plant	\$	33,363,462				2,374,618		132,567		,		144,459	
	Misc Revenue	•	,,		.,.,	·	,- ,-	•	, , , , , , , , , , , , , , , , , , , ,	٠	-,	•	,	
	CWNB	\$	(40,594)	\$	(27,253)	\$	(5,367)	\$	(7,167)	\$	(662)	\$	(75)	\$ (69
	NFA	\$		\$		\$		\$		\$		\$	-	
	LPHA	\$	(156,800)				(22,437)		(23,506)				(100)	
	Sub-total	\$	(197,394)		,		(27,804)	\$	(30,673)		. ,		. ,	,
			,		, ,		, , ,		, ,		, ,		, ,	, ,
	Operating and Maintenance													
	1815-1855	\$	1,047,803	\$	944,152	\$	63,841	\$	-	\$	30,010	\$	5,480	\$ 4,320
	1830 & 1835	\$	396,962	\$	346,168	\$	33,583	\$	-	\$	12,055	\$	2,883	\$ 2,273
	1850	\$	153,789	\$	135,802	\$	13,175	\$	-	\$	2,790	\$	1,131	\$ 892
	1840 & 1845	\$	6,645	\$	5,545	\$	538	\$	-	\$	480	\$	46	\$ 36
	CWMC	\$	790,446	\$	611,122	\$	146,889	\$	28,059	\$	4,376	\$	-	\$ -
	CCA	\$	510,500	\$	377,050	\$	36,579	\$	4,303	\$	86,952	\$	3,140	\$ 2,475
	O&M	\$	· -	\$	· -	\$	-	\$	· -	\$, <u>-</u>	\$	· -	\$ -
	1830	\$	45,779	\$	40,109	\$	3,891	\$	-	\$	1,182	\$	334	\$ 263
	1835	\$	87,886	\$	76,392	\$		\$	-	\$	2,945	\$	636	\$ 502
	1855	\$	453,380	\$	453,380	\$	-	\$	-	\$	-	\$	-	\$ -
	1840	\$	34,540	\$	29,307	\$	2,843	\$	-	\$	1,953	\$	244	\$ 192
	1845	\$	16,673		13,571	\$	1,317	\$	-	\$	1,583	\$	113	\$ 89
	1860	\$	9,304	\$	7,193	\$	1,729	\$	330	\$	52	\$	-	\$ -
	Sub-total	\$	3,553,708	\$	3,039,792	\$	311,796	\$	32,693	\$	144,376	\$	14,008	\$ 11,042
	Billing and Collection													
	CWNB	\$	2,342,441				203,624		34,371			\$	7,470	
	CWMR	\$	22,500				1,990		-	\$		\$	-	Ψ
	BDHA	\$	250,000	_			20,685		7,214				-	•
	Sub-total	\$	2,614,941	\$	2,331,253	\$	226,298	\$	41,584	\$	96	\$	7,470	\$ 8,239
	Sub Total Operating, Maintenance and Biling	\$	6,168,649	\$	5,371,045	\$	538,094	\$	74,277	\$	144,473	\$	21,478	\$ 19,282
	· · · · · ·		, ,				,		,		, in the second		,	,
	Amortization Expense - Customer Related	\$	1,603,012	\$	1,383,198	\$	160,213	\$	18,559	\$	31,362	\$	5,413	\$ 4,267
	Amortization Expense - General Plant assigned to	\$	78,287	\$	69,967	\$	5,607	\$	311	\$	1,778	\$	349	\$ 274
	Meters Admin and General	\$	3,079,215	\$	2,677,428	\$	271,887	\$	38,172	\$	71,570	\$	10,649	\$ 9,509
		•	-,,		,- ,-==		,	•	,	-	,,,,		-,	,

Allocated PILs	\$ 138,620	\$ 124,127	\$ 9,862	\$ 551	\$ 3,008	\$ 599	\$ 472
Allocated Debt Return	\$ 884,668	\$ 792,177	\$ 62,942	\$ 3,515	\$ 19,196	\$ 3,824	\$ 3,014
Allocated Equity Return	\$ 1,307,061	\$ 1,170,409	\$ 92,994	\$ 5,193	\$ 28,361	\$ 5,649	\$ 4,453
PLCC Adjustment for Line Transformer	\$ 264,918	\$ 235,644	\$ 22,887	\$ -	\$ 4,841	\$ -	\$ 1,546
PLCC Adjustment for Primary Costs	\$ 790,189	\$ 702,502	\$ 68,243	\$ -	\$ 14,835	\$ -	\$ 4,609
PLCC Adjustment for Secondary Costs	\$ 196,590	\$ 176,011	\$ 15,832	\$ -	\$ -	\$ -	\$ 4,747
Total	\$ 11,810,420	\$ 10,336,260	\$ 1,006,833	\$ 109,905	\$ 279,386	\$ 47,786	\$ 30,250



Shoot 02.1 Line Transformer Workshoot - Initial Application

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

	1	1	2	3	4		6	7	8	9	10	- 11	12	13	14	15	16	17	18	19	20
		1			- 4	-	-	-	8	9		Back-	12	13	14	15	16	- 1/	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	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	\$365,015	\$174,402	\$72,297	\$114,698	\$0 \$0	\$0	\$0	\$3,583	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers Acct 5035 - Overhead Distribution Transformers- Operation	\$22,551 \$97,705	\$10,740 \$46.683	\$4,490 \$19.352	\$7,087 \$30,702	\$0	\$0	\$0	\$231 \$959	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0
Acct 5055 - Overnead Distribution Transformers - Operation Acct 5055 - Underground Distribution Transformers - Operation	\$97,705	\$46,683 \$41,098	\$19,352	\$30,702	\$0	\$U \$0	90	\$959 \$844	\$U \$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	80	90	\$0	\$0 \$0
Acct 5160 - Maintenance of Line Transformers	\$101,888	\$48,681	\$20,181	\$32.016	\$0	so so	80	\$1,000	\$0	\$10	80	\$0	\$0	80	\$0	\$0	\$0	\$0	so so	so so	80
Allocation of General Expenses	\$397,478	\$189.913	\$78.727	\$124,899	\$0	\$0	\$0	\$3,901	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$0	\$0
Admin and General Assigned to Line Transformers	\$144,132	\$68,026	\$28,583	\$46,121	\$0	\$0	\$0	\$1,389	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$39,880	\$19,054	\$7,899	\$12,531	\$0	\$0	\$0	\$391	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$254,510	\$121,604	\$50,410	\$79,974	\$0	\$0	\$0	\$2,498	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$376,029	\$179,665	\$74,479	\$118,159	\$0	\$0	\$0	\$3,691	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,885,204	\$899,866	\$373,455	\$593,216	\$0	\$0	\$0	\$18,489	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Tranformer NCP	551,250	263.384	109.184	173.218	0	0	0	5.411	0	52	0		0 (0	0	0	0		0 0	
PLCC Amount	77,894		6.691		ō	0	0	1,417	362		ō			0	ō	ō	0	0		0 0	. 0
Adjustment to Customer Related Cost for PLCC	\$264,918	\$235,644	\$22,887	\$0	\$0	\$0	\$0	\$4,841	\$0	\$1,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$19,662,293	\$11.871.721	\$2.846.757	\$4,619,035	\$0	\$0	\$0	\$268.474	\$30.617	\$25.690	SO.	\$0	SO SO	\$0	\$0	\$0	SO.	\$0	so	\$0	\$0
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)		\$0	\$0	\$0		(\$21,950)		\$0				\$0		\$0	\$0	\$0		\$0
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$0	\$0	\$0	\$76,000	\$8,667	\$7,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$0	\$0	\$0	\$3,164	\$361	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$0	\$0	\$0	\$1,215,338	\$140,645	\$118,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$5,901,780	\$3.943.602	\$783,698	\$1.058.342	\$0	\$0	\$0	\$95.348	\$10.824	\$9.966	\$0	\$0	SO SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$0	\$0	\$0	\$192,470	\$21,830	\$20,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$20,277,857	\$9,688,657	\$4,016,368	\$6,371,873	\$0	\$0	\$0	\$199,039	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$11,220,513)		(\$2,222,410)		\$0	\$0	\$0		\$0	(\$1,062)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Line Transformers - Net Fixed Assets	\$9,057,344	\$4,327,553	\$1,793,958		\$0	\$0	\$0	\$88,903	\$0	\$857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
General Plant Assigned to Line Transformers - NFA	\$541,685	\$257,989	\$107,862	\$170,222	\$0	\$0	\$0		\$0	\$53	\$0	\$0	\$0				\$0		\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$9,599,029	\$4,585,542	\$1,901,820	\$3,016,294	\$0	\$0	\$0	\$94,463	\$0	\$910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$1,193,461	\$535,832	\$222,126		\$0	\$0	\$0	\$9,622	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$542,364	\$243,507	\$100,944	\$193,492	\$0	\$0	\$0	\$4,373	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$709,049	\$318,344	\$131,967	\$252,958	\$0	\$0	\$0		\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0		\$0		\$0		\$0		- 40		\$0		\$0	\$0	\$0	\$0	\$0
Total	\$2,444,873	\$1,097,683	\$455,037	\$872,224	\$0	\$0	\$0	\$19,711	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$20,277,857	\$9,688,657	\$4,016,368	\$6,371,873	\$0	\$0	\$0	\$199,039	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$124,728,272	\$55,999,680	\$23,214,293	\$44,497,608	\$0	\$0	\$0	\$1,005,595	\$0	\$11.096	\$0	\$0	so.	80	\$0	\$0	so.	\$0	so	50	\$0



Shoot 02.2 Primary Cost PLCC Adjustment Workshoot - Initial Applicati

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

Allocation by Rate Classification

Anocason by Nate Glassification		- 11	2	3	31 4	FT :	1 6	7.1	8	9 1	10	01 11	1 1	1 1	31 14	41 1	51 16	17	71 -	81 1	20 1
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standb 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
Oppreciation on Acet 1834-6 Primary Polas, Towers & Firtures Oppreciation on Acet 1834-6 Primary Polas, Towers & Firtures Oppreciation on Acet 1844-6 Primary Underground Conduit Depreciation on Acet 1844-6 Primary Underground Conduit Depreciation on Cent 1844-4 Primary Underground Conduitors Depreciation on Contract Primary Assigned to Primary C&P Acet Contract Primary C&P Acet C	\$412,433 \$380,565 \$171,548 \$104,218 \$68,890 \$1,123,140 \$1,284,100 \$567,740 \$121,828 \$777,492	\$180,237 \$166,311 \$74,968 \$45,544 \$30,009 \$486,781 \$561,165 \$242,657 \$53,239 \$339,772	\$74,716 \$68,943 \$31,078 \$18,880 \$12,547 \$201,792 \$232,627 \$101,961 \$22,070 \$140,850	\$153,741 \$141,861 \$63,947 \$38,949 \$25,681 \$423,442 \$478,668 \$217,611 \$45,413 \$289,822	1 SC 7 SC 6 SC 1 SC 2 SC 3 SC 1 SC 3 SC		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$647 \$11,029 \$11,528 \$5,464	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$36 \$33 \$15 \$9 \$6 \$96 \$111 \$48 \$11	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	0 \$0 0 \$0 0 \$0 0 \$0 0 \$0	\$1 \$1 \$1 \$1 \$1 \$1 \$1 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	0 \$(0 \$(0 \$(0 \$(0 \$(0 \$(0 \$(D \$6 D \$6 D \$6 D \$6 D \$6 D \$6	SC SC SC SC SC SC SC SC SC SC SC SC SC S	SC SC SC SC SC SC SC SC SC SC SC SC SC S		0 9 0 9 0 9 0 9 0 9	
Debt Return on Primary C&P Equity Return on Primary C&P	\$777,492 \$1,148,713	\$339,772 \$502,000	\$140,850 \$208,101	\$289,822 \$428,200	2 SC 5 SC) \$1) \$1		\$6,980 \$10,313	\$0 \$0	\$67 \$99	\$0 \$0	5 \$0 5 \$0	Şi Şi) \$1) \$1) \$0) \$0) SC	5	0 9 0 9	\$0
Total	\$6,160,665	\$2,682,684	\$1,113,564	\$2,307,235	5 \$0) \$1	\$0	\$56,650	\$0	\$531	sc	\$0	SI) S	5 51	0 \$1	\$ \$0) SC		o s	\$0
Primary NCP PLCC Amount Adjustment to Customer Related Cost for PLCC	602,696 77,894 \$790,189	263,384 68,971 \$702,502	109,184 6,691 \$68,243	224,66- (\$0	0	0		5,411 1,417 \$14,835	0 362 \$0		sc	0 0	s			0 0 0 \$6	0 0 \$0		0	0 0 0 s	0 0 0 0 5 \$0
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$19,662,293 (\$14,096,247) \$5,566,046	\$11,871,721 (\$8,511,047) \$3,360,673	\$2,846,757 (\$2,040,890) \$805,866	\$4,619,035 (\$3,311,468 \$1,307,567	32	S \$1) S0	(\$192,474)	\$30,617 (\$21,950) \$8,667	\$25,690 (\$18,418) \$7,272	SC SC SC	90	SI SI SI) s	D 50	D SI	\$0) SC		0 9	\$0
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435					\$361	\$303	50		s								
Total Net Fixed Assets Excluding General Plant	593.112.212	\$56,372,546	\$13.403.122	\$21.862.220) s			\$140,645		50	50 50	Si Si		5 51	0 50	50 50	. sc		0 9	50
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	2 \$0) Şi	50	\$95,348	\$10,824	\$9,966	sc	\$0	Şi) ş) \$1	D \$1	\$0	s () :	0 SI	\$0
Total OSM	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	7 50) \$1	50	\$192,470	\$21,830	\$20,208	sc	50 \$0	Si) ŞI) SI	D \$1	50 \$0	s) :	o \$1	50
Primary Conductors and Polss Gross Assets Acct 1834 - Primary Polss, Towers & Fixtures Acct 1834 - Primary Dvehsad Conductors Acct 1840 - Primary Underground Conduit Acct 1844 - Primary Underground Conduit Acct 1845 - Primary Underground Conductors	\$19,336,763 \$26,547,448 \$13,473,711 \$6,152,075	\$8,450,369 \$11,601,514 \$5,888,154 \$2,688,522	\$3,503,044 \$4,809,330 \$2,440,895 \$1,114,509	\$7,208,075 \$9,895,969 \$5,022,533 \$2,293,281	9 \$0 3 \$0) şi	\$0 \$0	\$238,336 \$120,963	\$0 \$0 \$0 \$0	\$1,674 \$2,299 \$1,167 \$533	S(S(S(S(5 \$0	Si Si Si) S	5 50	D \$0	\$0	SC SC		0 \$1 0 \$1	\$0
Subtotal	\$65,509,997	\$28,628,559	\$11,867,777	\$24,419,857	, 80) S	S0	\$588,131	\$0	\$5,672	\$0	\$0	S/c	SI SI	50 \$0) \$0	\$0	\$0) s	o s:	
Primary Conductors and Poiss Accumulated Depreciation Acct 1893-4 Primary Poiss, Towers & Fictures Acct 1893-4 Primary Dovenhead Conductors Acct 1844-4 Primary Underground Conduit Acct 1844-5 Primary Underground Conductors Subdotal	(\$7,186,085) (\$18,421,755) (\$7,407,438) (\$4,825,859) (\$37,841,138)	(\$8,050,501)	(\$1,301,830) (\$3,337,281) (\$1,341,930) (\$874,252) (\$6,855,293)	(\$2,678,724 (\$6,866,992 (\$2,761,236 (\$1,798,913 (\$14,105,865)	2) \$0 5) \$0 3) \$0	Si Si) \$0) \$0) \$0	(\$165,385) (\$66,502) (\$43,325)	\$0 \$0 \$0 \$0 \$0	(\$622) (\$1,595) (\$641) (\$418) (\$3,277)	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$ \$	5 5 5 5	D \$1 D \$1 D \$1	D \$1 D \$1	\$C 5 \$C 5 \$C	SC SC SC		0 \$	\$0 \$0 \$0 \$0
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$27,668,859 \$1,654,777 \$29,323,636	\$12,091,583 \$720,845 \$12,812,428	\$5,012,485 \$301,377 \$5,313,862	\$10,313,992 \$616,874 \$10,930,866	\$ \$0) SI	\$0	\$248,403 \$15,534 \$263,937	\$0 \$0 \$0	\$2,396 \$147 \$2,543	\$0 \$0 \$0	\$0	SI SI) 9	50 \$0	0 \$0	\$0	\$0		0 \$	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	SC SC	Si Si	\$0 50 50 50	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 5 \$0 5 \$0	9 9 9 9	S S	D \$1 D \$1	D \$1 D \$1	, 40	\$C		0 S 0 S 0 S	\$0 \$0 \$0 \$0
Subtotal	\$0	\$0	\$0	\$0	\$6) \$6	so	\$0	\$0	\$0	\$6	\$0	\$6	Si Si	\$0	\$6	\$6	\$6	5	0 \$6	50
Acct 1836-5 secondary Poles, Towers & Fixtures Acct 1836-5 secondary Overhead Conductors Acct 1846-5 secondary Underground Conduit Acct 1846-5 secondary Underground Conduit Subotat	\$1,017,724 \$2,949,716 \$4,491,237 \$6,152,075 \$14,610,753	\$491,084 \$1,423,330 \$2,167,162 \$2,968,569 \$7,050,145	\$203,576 \$590,032 \$898,383 \$1,230,600 \$2,922,590	\$322,968 \$936,072 \$1,425,263 \$1,952,318 \$4,636,621	2 SC 3 SC 3 SC	S S S S	\$0 50 50 50	\$0	\$0 \$0 \$0 \$0	\$97 \$282 \$429 \$588 \$1,397	\$0 \$0 \$0 \$0	\$0 5 \$0 5 \$0	SI SI SI SI) S) S) S) \$() \$() \$(D \$1 D \$1 D \$1) \$0 5 \$0 5 \$0) \$0) \$0) \$0)	0 S 0 S 0 S	\$0 \$0 \$0 \$0
Obsertions and Maintenance Acc 1920 Overhead Distribution Lines & Feeders - Labour Acct 1920 Overhead Distribution Lines & Feeders - Other Acct 1920 Overhead Distribution Lines & Feeders - Other Acct 1944 Underground Distribution Lines & Feeders - Labour Acct 1945 Underground Distribution Lines & Feeders - Chier Acct 1998 Underground Distribution Lines & Feeders - Rental Paid Acct 1999 Overhead Distribution Lines & Feeders - Rental Paid	\$147,278 \$285,634 \$11,369 \$4,136 \$0 \$116,686	\$64,896 \$125,860 \$5,151 \$1,873 \$0 \$51,416	\$26,902 \$52,174 \$2,135 \$777 \$0 \$21,314	\$54,250 \$105,214 \$4,017 \$1,461 \$0 \$42,982	4 SC 7 SC 1 SC 2 SC	50 Si 50 Si 50 Si 50 Si 50 Si	90 80 90 80 90 80 90 80	\$0 \$964	\$0 \$0 \$0 \$0 \$0	\$13 \$25 \$1 \$0 \$0 \$10	SC SC SC SC SC SC SC	9 80 9 80 9 80 9 80	SI SI SI SI SI SI	9 9 9 9 9 9	5 Si 5 Si 5 Si 5 Si	D \$1 D \$1 D \$1 D \$1	0 SC 0 SC 0 SC 0 SC	SC SC SC SC SC SC SC SC SC SC SC SC SC S			0 \$0 0 \$0 0 \$0 0 \$0 0 \$0
Acct S120 Maintenance of Poles, Towers & Fixtures Acct S125 Maintenance of Overhead Conductors & Devices Acct S135 Overhead Distribution Lines & Feeders - Right of Way Acct S145 Maintenance of Underground Conduit Acct S145 Maintenance of Underground Conduit Total	\$106,819 \$205,067 \$376,647 \$80,594 \$38,905 \$1,373,133	\$46,924 \$90,550 \$165,963 \$36,138 \$17,887 \$606,657	\$19,452 \$37,537 \$68,799 \$14,981 \$7,415 \$251,485	\$39,522 \$75,305 \$138,740 \$28,926 \$13,424 \$503,842	2 SC 5 SC 0 SC 3 SC 4 SC) Si	90 \$0 90 \$0 90 \$0	\$911 \$1,657 \$3,112 \$543 \$175	\$0 \$0 \$0 \$0 \$0 \$0	\$9 \$18 \$33 \$7 \$4	\$0 \$0 \$0 \$0 \$0 \$0	\$0 5 \$0 5 \$0 5 \$0	\$1 \$1 \$1 \$1 \$2 \$1 \$1 \$1) S) S) S	0 \$1 0 \$1 0 \$1	D \$1 D \$1 D \$1 D \$1		SC		0 9	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Oeneral Expenses Acct 5005 - Operation Supervision and Engineering Acct 5001 - Load Dispatching Acct 5005 - Miscellaneous Distribution Expense Acct 5005 - Miscellaneous Distribution Expense Acct 5005 - Miscellaneous Distribution and Engineering	\$1,193,461 \$542,364 \$709,049 \$0	\$535,832 \$243,507 \$318,344 \$0	\$222,126 \$100,944 \$131,967 \$0	\$425,775 \$193,492 \$252,958 \$0	2 \$0 3 \$0 0 \$0	Si Si	50 50 50 50	\$4,373 \$5,717 \$0	\$0 \$0 \$0 \$0	\$106 \$48 \$63 \$0 \$217	SC SC SC SC	\$0 5 \$0 5 \$0	SI SI SI SI	5 5 5 5	5 SI 5 SI 5 SI	D \$1 D \$1 D \$1	\$0	90 90 90 90		0 \$ 0 \$ 0 \$	\$0 \$0 \$0 \$0
iotai	\$2,444,873	\$1,097,683	\$455,037	\$872,224																	
Primary Conductors and Poles Gross Assets Acct 1815 - 1855	\$65,509,997 \$124,728,272	\$28,628,559 \$55,999,680	\$11,867,777 \$23,214,293	\$24,419,857 \$44,497,608) \$1 n \$1			\$0 \$0	\$5,672 \$11,096	SC SC		SI SI) \$1 n \$1) \$0) sr) SC) (80



Shoot 02.3 Secondary Cost PLCC Adjustment Workshoot - Initial Application

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

Allocation by Rate Classification

Acct 1815 - 1855

		1	2	3	4	- 5	6	7		9	10	11	12	13	14	15	16	17	18	19	20
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby 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	\$21,707	\$10,474	\$4,342	\$6,889	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$60,407 \$81,689	\$33,902 \$45,847	\$9,768 \$13,209	\$13,419 \$18,147	\$0 \$0	\$0 \$0	\$0 \$0	\$3,113 \$4,210	\$112 \$152	\$93 \$125	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Depreciation on Acct 1840-5 Secondary Underground Conduit Depreciation on Acct 1845-5 Secondary Underground Conductors	\$81,689 \$148,882	\$45,847 \$83,557	\$13,209 \$24,074	\$18,147	\$0 \$0	\$U 60		\$4,210 \$7,672	\$152 \$277		\$0 \$0		\$0	\$0	\$0 80	\$0	\$0 \$0	\$0 \$0	\$0	50	
Depreciation on General Plant Assigned to Secondary C&P	\$12,171	\$5,857	\$2,449	\$3,864	50	\$0	80	\$0	50	\$1 S1	50		80	\$0 \$0	80	80	\$0	50	80	\$0	
Secondary C&P Operations and Maintenance	\$249,993	\$119,876	\$49,694	\$80,399	\$0	\$0	\$0	\$0	\$0	\$24	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Allocation of General Expenses	\$286,394	\$138,194	\$57,287	\$90,885	\$0	\$0		\$0	\$0	\$27	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin and General Assigned to Primary C&P PILs on Secondary C&P	\$126,196 \$21,534	\$59,757 \$10.391	\$25,109 \$4,307	\$41,318 \$6.834	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$12 \$2	\$0 \$0		\$0 80	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
Debt Return on Secondary C&P	\$137,427	\$66.313	\$4,307 \$27,490	\$43.612	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	92 S13	50		80	50 80	80	\$0 \$0	\$0 \$0	SO SO	80		
Equity Return on Secondary C&P	\$203,043	\$97,975	\$40,615	\$64,434	\$0	\$0		\$0	\$0	\$19	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total	\$1,349,444	\$672,144	\$258,344	\$402,873	\$0	\$0	\$0	\$14,995	\$542	\$547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Secondary NCP	545,839	263,384	109,184	173,218	0			0	0	52					0	0	0	0			
PLCC Amount	77,894 \$196,590	68,971	6,691 \$15.832	0 50	0 50			1,417 \$0	362 \$0					50	0 50	0		0 \$0			
Adjustment to Customer Related Cost for PLCC	\$196,590	\$176,011	\$15,832	\$0	\$0	\$0	20	30	\$0	\$4,747	\$0	\$0	\$0	30	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant - Gross Assets	\$19,662,293	\$11.871.721	\$2.846.757	\$4.619.035	SO.	SO.	50	\$268.474	\$30.617	\$25,690	so	SO.	so	50	\$0	SO.	\$0	\$0	so	50	
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	\$0	\$0	\$0	(\$192,474)	(\$21,950)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$0	\$0	\$0	\$76,000	\$8,667	\$7,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$0	\$0	\$0	\$3,164	\$361	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$0	\$0	\$0	\$1,215,338	\$140,645	\$118,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$0	\$0	\$0	\$95,348	\$10,824	\$9,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total OSM	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$0	\$0	\$0	\$192,470	\$21,830	\$20,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
Secondary Conductors and Poles Gross Plant	l																				
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,017,724	\$491,084	\$203,576	\$322,968	\$0	\$0		\$0	\$0	\$97	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1835-5 Secondary Overhead Conductors	\$2,949,716	\$1,423,330	\$590,032	\$936,072	\$0	\$0	\$0	\$0	\$0	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1840-5 Secondary Underground Conduit	\$4,491,237	\$2,167,162	\$898,383	\$1,425,263	\$0	\$0		\$0	\$0		\$0		\$0	\$0		\$0	\$0	\$0			
Acct 1845-5 Secondary Underground Conductors	\$6,152,075	\$2,968,569	\$1,230,600	\$1,952,318	\$0	\$0	\$0	\$0	\$0	\$588	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$14,610,753	\$7,050,145	\$2,922,590	\$4,636,621	\$0	\$0	\$0	80	\$0	\$1,397	\$0	\$0	\$0	80	\$0	\$0	\$0	\$0	\$0	50	s
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$378,215) (\$2.046,862)	(\$182,501) (\$987,675)	(\$75,654) (\$409,434)	(\$120,024) (\$649,557)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$36) (\$196)	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 80		\$
Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit	(\$2,469,146)	(\$1,191,440)	(\$493,904)	(\$783,566)		\$0 \$0		50 80	\$0 \$0	(\$236)	\$0 \$0		80	90	80	\$0 \$0	\$0 \$0	SO SO	S0		
Acct 1845-5 Secondary Underground Conductors	(\$4,825,859)	(\$2,328,628)	(\$965,317)	(\$1.531.453)	50	\$0		50	\$0	(\$461)	50		50	50	\$0	\$0	\$0	\$0	50		
Subtotal	(\$9,720,082)	(\$4,690,243)	(\$1,944,309)	(\$3,084,600)	\$0	80	80	80	\$0	(\$929)	50	80	so	so.	\$0	80	\$0	80	50	SO SO	s
Secondary Conductor & Pools - Net Fixed Assets	\$4,890,672	\$2,359,902	\$978,282	\$1.552.021	\$0	\$0		\$0	50	\$468	\$0		so	\$0	\$0	\$0	\$0	SO SO	so	50	-
General Plant Assigned to Secondary C&P - NFA	\$292,360	\$140,687	\$58,819	\$92,825	\$0	\$0		\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		s
Secondary C&P Net Fixed Assets Including General Plant	\$5,183,032	\$2,500,588	\$1,037,101	\$1,644,846	\$0	\$0	\$0	\$0	\$0	\$496	\$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		s
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	\$0 \$0	\$0	9
Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 80	\$0 \$0	\$0 \$0	\$U \$0		\$0 \$0	\$0 \$0	\$0 80	\$0 80	\$U \$0	\$0 \$0	\$0 \$0	50	3
Subtotal	50	50	50	50	50	50	80	50	50	50	50		50	50	50	50	50	50	50		
						-															
Acct 1839-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	\$19,336,763 \$26,547,448	\$8,450,369 \$11,601,514	\$3,503,044 \$4,809,330	\$7,208,075 \$9,895,969	\$0 \$0	SO SO	\$0 \$0	\$173,600 \$238.336	\$0 \$0	\$1,674 \$2,299	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 80	\$0 \$0	\$0 \$0	\$0 80	\$0 \$0	
Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	\$26,547,448 \$13,473,711	\$11,601,514 \$5,888,154	\$4,809,330 \$2,440,895	\$9,895,969 \$5,022,533	\$0 \$0	\$U \$0		\$238,336 \$120.963	\$0 \$0	\$2,299 \$1,167	\$U \$0		\$0 \$0	\$0 \$0	\$0 80	\$0 80	\$0 \$0	\$0 \$0	\$0 \$0	50	
Acct 1845-4 Primary Underground Conductors	\$6,152,075	\$2,688,522	\$1,114,509	\$2,293,281	\$0	\$0		\$55,232	\$0	\$533	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Subtotal	\$65,509,997	\$28,628,559	\$11,867,777	\$24,419,857	\$0	\$0	\$0	\$588,131	\$0	\$5,672	\$0	\$0	\$0	30	\$0	\$0	\$0	\$0	\$0	50	
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$147,278	\$64,896	\$26,902	\$54,250	\$0	\$0		\$1,217	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour	\$285,634 \$11,369	\$125,860 \$5.151	\$52,174 \$2,135	\$105,214 \$4,017	\$0 \$0	\$0 \$0	\$0 \$0	\$2,360 \$66	\$0 \$0	\$25 \$1	\$0 \$0	\$0 60	\$0 \$0	\$0 60	\$0 \$0	\$0 80	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Acct 5045 Underground Distribution Lines & Feeders - Other	\$4,136	\$1,873	\$777	\$1,461	\$0	\$0 \$0	S0	\$24	\$0 \$0	\$0 \$0	\$0 \$0	50	S0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	SO	. SO	
Acct 5090 Undersmund Distribution Lines & Feeders - Rental Paid	\$0 \$116,686	\$0 \$51.416	\$0 \$21.314	\$0 \$42.982	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$964	\$0 \$0	\$0 \$10	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$116,686 \$106,819	\$51,416 \$46,924	\$21,314 \$19,452	\$42,982 \$39,522	\$0 \$0	\$0 en	\$0 80	\$964 \$911	\$0 \$0	\$10 \$9	\$0 80		\$0	\$0 60	\$0 \$0	\$0 en	\$0 \$0	\$0 \$0	\$0 80	\$0	
Acct 5125 Maintenance of Overhead Conductors & Devices	\$205.067	\$90.550	\$37.537	\$75.305	\$0	\$0 \$0		\$1.657	80	\$18	50	50	80	şu sn	\$0 \$0	SO.	SO.	50	S0	S0	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$376,647	\$165,963	\$68,799	\$138,740	\$0	\$0	\$0	\$3,112	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 5145 Maintenance of Underground Conduit	\$80,594 \$38,905	\$36,138 \$17.887	\$14,981 \$7,415	\$28,926 \$13,424	\$0 \$0	\$0 \$0		\$543 \$175	\$0 \$0	\$7 \$4	\$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	\$1,373,133	\$606,657	\$251,485	\$503,842	\$0	50		\$11,029	50		\$0		50	50			\$0	\$0			
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,201,122	, 243,242			•	****				-		-	•	-				•	
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$1,193,461 \$542,364	\$535,832 \$243,507	\$222,126 \$100.944	\$425,775 \$193,492	\$0 \$0	\$0 \$0		\$9,622 \$4,373	\$0 \$0	\$106 \$48	\$0		\$0 80	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$542,364 \$709,049	\$243,507 \$318,344	\$100,944 \$131,967	\$193,492 \$252,958	\$0 \$0	\$U \$0		\$4,373 \$5,717	\$0 \$0	\$48 \$63	\$U \$0		\$0 \$0	\$0 \$0	\$0 80	\$0 80	\$0	\$0 \$0	\$0 \$0		
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total	\$2,444,873	\$1,097,683	\$455,037	\$872,224	\$0	\$0	\$0	\$19,711	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Secondary Conductors and Poles Gross Assets	\$14,610,753	\$7,050,145	\$2,922,590	\$4,636,621	\$0	\$0	\$0	\$0	\$0	\$1,397	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

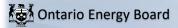


EB-2019-0037

Sheet 03.1 Line Transformers Unit Cost Worksheet - Initial Application

		1	2	3	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$561,562	\$347,961	\$89,135	\$114,698	\$7,148	\$1,445	\$1,174
Depreciation on General Plant Assigned to Line Transformers	\$34,680	\$21,429	\$5,536	\$7,087	\$462	\$92	\$75
Acct 5035 - Overhead Distribution Transformers- Operation	\$150,316	\$93,140	\$23,859	\$30,702	\$1,913	\$387	\$314
Acct 5055 - Underground Distribution Transformers - Operation	\$132,332	\$81,997	\$21,005	\$27,029	\$1,685	\$341	\$277
Acct 5160 - Maintenance of Line Transformers	\$156,750	\$97,127	\$24,880	\$32,016	\$1,995	\$403	\$328
Allocation of General Expenses	\$581,677	\$352,105	\$95,136	\$124,899	\$7,081	\$1,351	\$1,105
Admin and General Assigned to Line Transformers	\$220,868	\$135,722	\$35,240	\$46,121	\$2,771	\$561	\$453
PILs on Line Transformers	\$61,353	\$38,016	\$9,738	\$12,531	\$781	\$158	\$128
Debt Return on Line Transformers	\$391,554	\$242,619	\$62,150	\$79,974	\$4,984	\$1,008	\$819
Equity Return on Line Transformers	\$578,506	\$358,460	\$91,825	\$118,159	\$7,364	\$1,489	\$1,209
Total	\$2,869,598	\$1,768,577	\$458,504	\$593,216	\$36,184	\$7,235	\$5,882
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance		0 361,088,385	0 134,331,187	660,373 343,232,749	20,511 7,342,584	1,062 389,166	
Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0049	\$0.0000 \$0.0034	\$0.8983 \$0.0017	\$1.7641 \$0.0049	\$6.8130 \$0.0186	
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966
Total O&M	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208
<u>Line Transformer Rate Base</u> Acct 1850 - Line Transformers - Gross Assets Line Transformers - Accumulated Depreciation	\$31,196,703 (\$17,262,328)	\$19,330,438 (\$10,696,270)	\$4,951,760 (\$2,739,998)	\$6,371,873 (\$3,525,801)	\$397,115 (\$219,739)	\$80,298 (\$44,432)	\$65,219 (\$36,088)

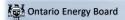
Line Transformers - Net Fixed Assets General Plant Assigned to Line Transformers - NFA Line Transformer Net Fixed Assets Including General Plant	\$13,934,375 \$833,027 \$14,767,401	\$8,634,168 \$514,730 \$9,148,898	\$2,211,762 \$132,983 \$2,344,745	\$2,846,072 \$170,222 \$3,016,294	\$177,376 \$11,092 \$188,468	\$35,866 \$2,210 \$38,076	\$29,131 \$1,790 \$30,921
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$1,704,944 \$774,805 \$1,012,927 \$0	\$996,718 \$452,955 \$592,162 \$0	\$253,289 \$115,106 \$150,482 \$0	\$425,775 \$193,492 \$252,958 \$0	\$24,271 \$11,030 \$14,420 \$0	\$2,675 \$1,216 \$1,589 \$0	\$2,215 \$1,007 \$1,316 \$0
Total	\$3,492,676	\$2,041,835	\$518,878	\$872,224	\$49,721	\$5,480	\$4,538
Acct 1850 - Line Transformers - Gross Assets	\$31,196,703	\$19,330,438	\$4,951,760	\$6,371,873	\$397,115	\$80,298	\$65,219
Acct 1815 - 1855	\$186,982,885	\$112,095,931	\$27,007,357	\$44,497,608	\$2,788,601	\$325,612	\$267,776



Sheet 03.2 Substation Transformers Unit Cost Worksheet - Initial Application

		1	2	3	7	8	9
Description	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$477,794	\$208,801	\$86,557	\$178,105	\$4,290	\$0	\$41
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	\$432,937	\$225,120	\$64,915	\$137,586	\$4,720	\$250	\$345
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	(\$10,755)	(\$3,053)	(\$2,576)	(\$5,090)	(\$61)	\$12	\$13
Acct 5012 - Station Buildings and Fixtures Expense	\$462,307	\$240,392	\$69,319	\$146,920	\$5,040	\$267	\$368
Acct 5016 - Distributon Station Equipment - Labour	\$435,828	\$190,461	\$78,955	\$162,462	\$3,913	\$0	\$38
Acct 5017 - Distributon Station Equipment - Other	\$249,040	\$108,833	\$45,116	\$92,833	\$2,236	\$0	\$22
Acct 5114 - Maintenance of Distribution Station Equipment	\$133,233	\$58,224	\$24,136	\$49,665	\$1,196	\$0	\$12
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to SubstationTransformers	\$413,501	\$178,221	\$74,886	\$156,722	\$3,638	\$0	\$35
PILs on SubstationTransformers	(\$19,009)	(\$5,417)	(\$4,531)	(\$9,001)	(\$104)	\$20	\$23
Debt Return on Substation Transformers	(\$121,315)	(\$34,570)	(\$28,918)	(\$57,442)	(\$661)	\$128	\$147
Equity Return on Substation Transformers	(\$179,239)	(\$51,076)	(\$42,725)	(\$84,868)	(\$977)	\$190	\$218
Total	\$2,274,322	\$1,115,934	\$365,135	\$767,892	\$23,231	\$867	\$1,262
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance		0 361,088,385	0 134,331,187	856,504 343,232,749	20,511 7,342,584	1,062 389,166	
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0031	\$0.0000 \$0.0027	\$0.8965 \$0.0022	\$1.1326 \$0.0032		
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966
Total O&M	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208

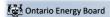
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Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$15,382,720	\$7,998,746	\$2,306,511	\$4,888,599	\$167,715	\$8,889	\$12,260
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$15,382,720	\$7,998,746	\$2,306,511	\$4,888,599	\$167,715	\$8,889	\$12,260
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	(\$12,228,762)	(\$5,344,098)	(\$2,215,360)	(\$4,558,459)	(\$109,786)	\$0	(\$1,059)
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	(\$7,455,293)	(\$3,876,622)	(\$1,117,859)	(\$2,369,278)	(\$81,284)	(\$4,308)	(\$5,942)
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$15,954)	(\$8,296)	(\$2,392)	(\$5,070)	(\$174)	(\$9) \$0	(\$13)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	**	\$0
Subtotal	(\$19,700,009)	(\$9,229,016)	(\$3,335,611)	(\$6,932,807)	(\$191,244)	(\$4,317)	(\$7,013)
Substation Transformers - Net Fixed Assets	(\$4,317,288)	(\$1,230,270)	(\$1,029,100)	(\$2,044,208)	(\$23,529)	\$4,572	\$5,246
General Plant Assigned to SubstationTransformers - NFA	(\$258,348)	(\$73,343)	(\$61,875)	(\$122,263)	(\$1,471)	\$282	\$322
Substation Transformer NFA Including General Plant	(\$4,575,637)	(\$1,303,613)	(\$1,090,975)	(\$2,166,471)	(\$25,000)	\$4,853	\$5,569
One and Frances							
General Expenses Acct 5005 - Operation Supervision and Engineering	\$1.704.944	\$996.718	\$253.289	\$425.775	\$24,271	\$2.675	\$2,215
Acct 5010 - Load Dispatching	\$774.805	\$452,955	\$255,269 \$115.106	\$193,492	\$11,030	\$2,075 \$1.216	\$2,213 \$1.007
Acct 5085 - Miscellaneous Distribution Expense	\$1,012,927	\$592,162	\$150,482	\$252.958	\$14,420	\$1,589	\$1,316
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,492,676	\$2,041,835	\$518,878	\$872,224	\$49,721	\$5,480	\$4,538
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	\$186,982,885	\$112,095,931	\$27.007.357	\$44.497.608	\$2.788.601	\$325.612	\$267.776
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Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Initial Application

			1	2	3	7	8	9
	<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
İ	Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$589,189	\$336,321	\$89,859	\$153,741	\$6,909	\$1,300	\$1,060
	Depreciation on Acct 1835-4 Primary Overhead Conductors	\$543,664	\$310,334	\$82,915	\$141,861	\$6,375	\$1,199	\$978
	Depreciation on Acct 1840-4 Primary Underground Conduit	\$245,068	\$139,890	\$37,376	\$63,947	\$2,874	\$541	\$441
	Depreciation on Acct 1845-4 Primary Underground Conductors	\$148,882	\$84,985	\$22,706	\$38,849	\$1,746	\$328	\$268
	Depreciation on General Plant Assigned to Primary C&P	\$98,380 \$1,605,932	\$55,997 \$916,726	\$15,089 \$243,491	\$25,681 \$423,442	\$1,207	\$224 \$3,582	\$182 \$2,920
1	Primary C&P Operations and Maintenance Allocation of General Expenses	\$1,751,843	\$973,059	\$243,491	\$478.668	\$15,770 \$19,568	\$3,562	\$2,920 \$2.854
	Admin and General Assigned to Primary C&P	\$808,651	\$456,981	\$123,031	\$217,611	\$7,812	\$1,776	\$1,440
	PILs on Primary C&P	\$174,038	\$99.344	\$26,543	\$45,413	\$2.041	\$384	\$313
	Debt Return on Primary C&P	\$1,110,703	\$634,011	\$169,396	\$289,822	\$13,025	\$2,450	\$1,999
	Equity Return on Primary C&P	\$1,641,019	\$936,725	\$250,275	\$428,200	\$19,244	\$3,620	\$2,953
	Total	\$8,717,369	\$4,944,373	\$1,334,900	\$2,307,235	\$96,570	\$18,881	\$15,411
	General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
	General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
	General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
	General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
	Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341
	Total Administration and General Expense Total O&M	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966
	I Utai Utai	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208
	Primary Conductors and Poles Gross Assets							
1	Acct 1830-4 Primary Poles, Towers & Fixtures	\$27,623,947	\$15,768,287	\$4,212,987	\$7,208,075	\$323,936	\$60,944	\$49,717
	Acct 1835-4 Primary Overhead Conductors	\$37,924,925	\$21,648,286	\$5,784,012	\$9,895,969	\$444,732	\$83,671	\$68,256
	Acct 1840-4 Primary Underground Conduit	\$19,248,158	\$10,987,224	\$2,935,578	\$5,022,533	\$225,716	\$42,466	\$34,642
	Acct 1845-4 Primary Underground Conductors	\$8,788,679	\$5,016,749	\$1,340,380	\$2,293,281	\$103,062	\$19,390	\$15,818
	Subtotal	\$93,585,709	\$53,420,546	\$14,272,957	\$24,419,857	\$1,097,445	\$206,470	\$168,433
	Primary Conductors and Poles Accumulated Depreciation							
	Acct 1830-4 Primary Poles, Towers & Fixtures	(\$10,265,836)	(\$5,859,939)	(\$1,565,665)	(\$2,678,724)	(\$120,384)	(\$22,649)	(\$18,476)
	Acct 1835-4 Primary Overhead Conductors	(\$26,316,793)	(\$15,022,138)	(\$4,013,631)	(\$6,866,992)	(\$308,607)	(\$58,061)	(\$47,364)
	Acct 1840-4 Primary Underground Conduit	(\$10,582,054)	(\$6,040,443)	(\$1,613,892)	(\$2,761,236)	(\$124,092)	(\$23,346)	(\$19,045)
	Acct 1845-4 Primary Underground Conductors	(\$6,894,084)	(\$3,935,277)	(\$1,051,432)	(\$1,798,913)	(\$80,844)	(\$15,210)	(\$12,408)
	Subtotal	(\$54,058,768)	(\$30,857,798)	(\$8,244,619)	(\$14,105,865)	(\$633,927)	(\$119,265)	(\$97,294)
	Primary Conductor & Pools - Net Fixed Assets	\$39,526,942	\$22,562,748	\$6,028,339	\$10,313,992	\$463,518	\$87,205	\$71,140
	General Plant Assigned to Primary C&P - NFA	\$2,363,149	\$1,345,088	\$362,455	\$616,874	\$28,986	\$5,374	\$4,372
	Primary C&P Net Fixed Assets Including General Plant	\$41,890,090	\$23,907,836	\$6,390,794	\$10,930,866	\$492,504	\$92,579	\$75,511
	Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0 \$0	\$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	\$1,453,892	\$815,971	\$235,094	\$322,968	\$74,923	\$2,706	\$2,230
	Acct 1835-5 Secondary Overhead Conductors	\$4,213,881 \$6,416,053	\$2,364,966 \$3.600.896	\$681,384 \$1.037.475	\$936,072 \$1.425.263	\$217,153 \$330.636	\$7,842 \$11.940	\$6,464 \$9.842
	Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$8,788,679	\$4,932,490	\$1,037,475	\$1,425,263	\$452,904	\$11,940 \$16,356	\$9,042 \$13,481
	Subtotal	\$20,872,505	\$11,714,323	\$3,375,083	\$4,636,621	\$1,075,616	\$38,844	\$32,017
	Subtotal	\$20,672,505	\$11,714,323	\$3,373,063	\$4,030,021	\$1,075,616	\$30,044	\$32,017
	Operations and Maintenance							
	Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458	\$374
	Acct 5025 Overhead Distribution Lines & Feeders - Other	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$889	\$726
	Acct 5040 Underground Distribution Lines & Feeders - Labour	\$16,242	\$9,216	\$2,530	\$4,017	\$418	\$34	\$28
	Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$5,908 \$0	\$3,352 \$0	\$920 \$0	\$1,461 \$0	\$152 \$0	\$12 \$0	\$10 \$0
	Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363	\$296
	Acct 5120 Maintenance of Poles, Towers & Fixtures	\$152,598	\$87,033	\$23,343	\$39,522	\$2,093	\$334	\$273
	Acct 5125 Maintenance of Overhead Conductors & Devices	\$292,953	\$166,942	\$44,948	\$75,305	\$4,601	\$636	\$519 \$957
	Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav Acct 5145 Maintenance of Underground Conduit	\$538,067 \$115,134	\$306,729 \$65,445	\$82,455 \$17.824	\$138,740 \$28,926	\$8,014 \$2,496	\$1,172 \$244	\$957 \$200
	Acct 5150 Maintenance of Underground Conductors & Devices	\$55,578	\$31,459	\$8,732	\$13,424	\$1,758	\$113	\$93
	Total	\$1,961,619	\$1,117,750	\$301,069	\$503,842	\$31,227	\$4,256	\$3,476
		. , , , , , , , ,	.,,,	,	, , , , , , ,	,	. ,===	,
	General Expenses							
	Acct 5005 - Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
	Acct 5010 - Load Dispatching	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216	\$1,007
	Acct 5085 - Miscellaneous Distribution Expense	\$1,012,927 \$0	\$592,162 \$0	\$150,482 \$0	\$252,958 \$0	\$14,420 \$0	\$1,589 \$0	\$1,316 \$0
	Acct 5105 - Maintenance Supervision and Engineering Total	\$3,492,676	\$2,041,835	\$518,878	\$872,224	\$49,721	\$5,480	\$4,538
	Primary Conductors and Poles Gross Assets	\$93,585,709	\$53,420,546	\$14,272,957	\$24,419,857	\$1,097,445	\$206,470	\$168,433
	Acct 1815 - 1855	\$186,982,885	\$112,095,931	\$27,007,357	\$44,497,608	\$2,788,601	\$325,612	\$267,776

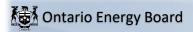
Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	s	Unmetered cattered Load
1830	\$ 152,598	\$ 87,033	\$ 23,343	\$ 39,522	\$ 2,093	\$ 334	\$	273
1835	\$ 292,953	\$ 166,942	\$ 44,948	\$ 75,305	\$ 4,601	\$ 636	\$	519
1840	\$ 115,134	\$ 65,445	\$ 17,824	\$ 28,926	\$ 2,496	\$ 244	\$	200
1845	\$ 55,578	\$ 31,459	\$ 8,732	\$ 13,424	\$ 1,758	\$ 113	\$	93
1830 & 1835	\$ 1,323,206	\$ 754,302	\$ 202,773	\$ 341,186	\$ 19,709	\$ 2,883	\$	2,353
1840 & 1845	\$ 22,150	\$ 12,569	\$ 3,450	\$ 5,478	\$ 570	\$ 46	\$	38
Total	\$ 1,961,619	\$ 1,117,750	\$ 301,069	\$ 503,842	\$ 31,227	\$ 4,256	\$	3,476



Sheet 03.4 Secondary Cost Pool Worksheet - Initial Application

		1	2	3	7	8	9
Description	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$31,010	\$17,404	\$5,014	\$6,889	\$1,598	\$58	\$48
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$60,407	\$33,902	\$9,768	\$13,419	\$3,113	\$112	\$93
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$81,689	\$45,847	\$13,209	\$18,147	\$4,210	\$152	\$125
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$148,882 \$17.422	\$83,557 \$9,732	\$24,074 \$2,828	\$33,073 \$3,864	\$7,672 \$937	\$277 \$33	\$228 \$27
Depreciation on General Plant Assigned to Secondary C&P Secondary C&P Operations and Maintenance	\$355,687	\$201,024	\$57,578	\$80,399	\$15,457	\$674	\$555
Allocation of General Expenses	\$389,481	\$213,377	\$64.844	\$90.885	\$19,178	\$654	\$543
Admin and General Assigned to Primary C&P	\$178,885	\$100,209	\$29,093	\$41,318	\$7,657	\$334	\$274
PILs on Secondary C&P	\$30,762	\$17,265	\$4,974	\$6,834	\$1,585	\$57	\$47
Debt Return on Secondary C&P	\$196,325	\$110,184	\$31,746	\$43,612	\$10,117	\$365	\$301
Equity Return on Secondary C&P	\$290,062	\$162,792	\$46,903	\$64,434	\$14,948	\$540	\$445
Total	\$1,780,612	\$995,293	\$290,030	\$402,873	\$86,472	\$3,257	\$2,686
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268 474	\$30,617	\$25 690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966
Total O&M	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208
O							
Secondary Conductors and Poles Gross Plant Acct 1930 5 Secondary Poles Towers & Fixtures	\$1,453,892	\$815,971	\$235,094	\$322,968	\$74,923	\$2,706	\$2.230
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	\$4,213,881	\$2,364,966	\$235,094 \$681,384	\$936,072	\$217,153	\$7,842	\$2,230 \$6,464
Acct 1840-5 Secondary Underground Conduit	\$6,416,053	\$3,600,896	\$1,037,475	\$1,425,263	\$330,636	\$11,940	\$9,842
Acct 1845-5 Secondary Underground Conductors	\$8,788,679	\$4,932,490	\$1,421,129	\$1,952,318	\$452,904	\$16,356	\$13,481
Subtotal	\$20,872,505	\$11,714,323	\$3,375,083	\$4,636,621	\$1,075,616	\$38,844	\$32,017
Secondary Conductors and Poles Accumulated Depreciation							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$540,307)	(\$303,238)	(\$87,368)	(\$120,024)	(\$27,843)	(\$1,006)	(\$829)
Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit	(\$2,924,088) (\$3,527,351)	(\$1,641,093) (\$1,979,663)	(\$472,825) (\$570,373)	(\$649,557) (\$783,566)	(\$150,686) (\$181,774)	(\$5,442) (\$6,564)	(\$4,485) (\$5,411)
Acct 1845-5 Secondary Underground Conductors	(\$6,894,084)	(\$3,869,182)	(\$1,114,773)	(\$1,531,453)	(\$355,271)	(\$12,830)	(\$10,575)
Subtotal	(\$13,885,831)	(\$7,793,176)	(\$2,245,338)	(\$3,084,600)	(\$715,574)	(\$25,842)	(\$21,300)
					\$360,042		
Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA	\$6,986,674 \$418,487	\$3,921,147 \$233,761	\$1,129,745 \$67,926	\$1,552,021 \$92,825	\$360,042 \$22,515	\$13,002 \$801	\$10,717 \$659
Secondary C&P Net Fixed Assets Including General Plant	\$7,405,161	\$4,154,908	\$1,197,671	\$1,644,846	\$382,557	\$13,803	\$11,376
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	\$27,623,947	\$15,768,287	\$4,212,987	\$7,208,075	\$323,936	\$60,944	\$49,717
Acct 1835-4 Primary Overhead Conductors	\$37,924,925	\$21,648,286	\$5,784,012	\$9,895,969	\$444,732	\$83,671	\$68,256
Acct 1840-4 Primary Underground Conduit	\$19,248,158	\$10,987,224	\$2,935,578	\$5,022,533	\$225,716	\$42,466	\$34,642
Acct 1845-4 Primary Underground Conductors	\$8,788,679	\$5,016,749	\$1,340,380	\$2,293,281	\$103,062	\$19,390	\$15,818
Subtotal	\$93,585,709	\$53,420,546	\$14,272,957	\$24,419,857	\$1,097,445	\$206,470	\$168,433
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458	\$374
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$889	\$726
Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other	\$16,242 \$5,908	\$9,216 \$3,352	\$2,530 \$920	\$4,017 \$1,461	\$418 \$152	\$34 \$12	\$28 \$10
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363	\$296
Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices	\$152,598 \$292,953	\$87,033 \$166,942	\$23,343 \$44,948	\$39,522 \$75,305	\$2,093 \$4,601	\$334 \$636	\$273 \$519
Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$292,953 \$538,067	\$306,729	\$82,455	\$138,740	\$8,014	\$1,172	\$957
Acct 5145 Maintenance of Underground Conduit	\$115,134	\$65,445	\$17,824	\$28,926	\$2,496	\$244	\$200
Acct 5150 Maintenance of Underground Conductors & Devices	\$55,578	\$31,459	\$8,732	\$13,424	\$1,758	\$113	\$93
Total	\$1,961,619	\$1,117,750	\$301,069	\$503,842	\$31,227	\$4,256	\$3,476
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
Acct 5010 - Load Dispatching	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216	\$1,007
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$1,012,927 \$0	\$592,162 \$0	\$150,482 \$0	\$252,958 \$0	\$14,420 \$0	\$1,589 \$0	\$1,316 \$0
Total	\$3,492,676	\$2,041,835	\$518,878	\$872,224	\$49,721	\$5,480	\$4,538
Secondary Conductors and Poles Gross Assets	\$20,872,505	\$11,714,323	\$3,375,083	\$4,636,621	\$1,075,616	\$38,844	\$32,017
Acct 1815 - 1855	\$186,982,885	\$112,095,931	\$27,007,357	\$44,497,608	\$2,788,601	\$325,612	\$267,776
	,						

Grouping of Operation and Maintenance		Total	Residential		GS <50		GS>50-Regular	Street Light	Sentinel	Sc	Unmetered attered Load
1830	\$	152,598	\$ 87,033	\$	23,343	\$	39,522	\$ 2,093	\$ 334	\$	273
1835	\$	292,953	\$ 166,942	\$	44,948	\$	75,305	\$ 4,601	\$ 636	\$	519
1840	\$	115,134	\$ 65,445	\$	17,824	\$	28,926	\$ 2,496	\$ 244	\$	200
1845	\$	55,578	\$ 31,459	\$	8,732	\$	13,424	\$ 1,758	\$ 113	\$	93
1830 & 1835	\$	1,323,206	\$ 754,302	\$	202,773	\$	341,186	\$ 19,709	\$ 2,883	\$	2,353
1840 & 1845	\$	22,150	\$ 12,569	\$	3,450	\$	5,478	\$ 570	\$ 46	\$	38
Total	S	1.961.619	\$ 1.117.750	S	301.069	S	503.842	\$ 31.227	\$ 4.256	S	3.476



Sheet 03.5 USL Metering Credit Worksheet - Initial Application

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$97,155
Depreciation on General Plant Assigned to Metering	\$1,639
Acct 5065 - Meter expense	\$146,889
Acct 5070 & 5075 - Customer Premises	\$36,579
Acct 5175 - Meter Maintenance	\$1,729
Acct 5310 - Meter Reading	\$1,990
Admin and General Assigned to Metering	\$94,581
PILs on Metering	\$2,883
Debt Return on Metering	\$18,400
Equity Return on Metering	\$27,186
Total	\$429,032
Number of Customers	4,182
Metering Unit Cost (\$/Customer/Month)	\$8.55
General Plant - Gross Assets	\$2,846,757
General Plant - Accumulated Depreciation	(\$2,040,890)
General Plant - Net Fixed Assets	\$805,866
General Plant - Depreciation	\$33,549
Total Net Fixed Assets Excluding General Plant	\$13,403,122
Total Administration and General Expense	\$783,698
Total O&M	\$1,551,027
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$1,721,467
Metering - Accumulated Depreciation	(\$1,066,647)
Metering - Net Fixed Assets	\$654,820
General Plant Assigned to Metering - NFA	\$39,371
Metering Net Fixed Assets Including General Plant	\$694,191

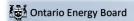


EB-2019-0037

Sheet 03.6 MicroFIT Charge Worksheet - Initial Application

<u>Instructions:</u>
More Instructions provided on the first tab in this workbook.

<u>Description</u>	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 310,225.78	\$ 0.60
Customer Premises - Materials and Expenses (5075)	\$ 66,823.83	\$ 0.13
Meter Expenses (5065)	\$611,122.07	\$ 1.18
Maintenance of Meters (5175)	\$ 7,193.26	\$ 0.01
Meter Reading Expenses (5310)	\$ 20,510.21	\$ 0.04
Customer Billing (5315)	###########	\$ 3.09
Amortization Expense - General Plant Assigned to Meters	\$ 6,761.39	\$ 0.01
Admin and General Expenses allocated to O&M expenses for meters	\$ 181,589.33	\$ 0.35
Allocated PILS (general plant assigned to meters)	\$ 674.87	\$ 0.00
Interest Expense	\$ 4,307.01	\$ 0.01
Income Expenses	\$ 6,363.43	\$ 0.01
Total Cost	#######################################	\$ 5.44
Number of Residential Customers	43107	



EB-2019-0037 Sheet O4 Summary of Allocators by Class & Accounts - Initial Application

				1	2	3	7	8	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1565 1608	Conservation and Demand Management Expenditures and Recoveries Franchises and Consents	dp gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$0 \$0	\$0 \$0	\$0 \$0
1805-2 1806	Land Station <50 kV Land Rights	dp dp	\$0 \$0	\$0 \$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808 1808-1	Buildings and Fixtures	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1808-2	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	dp dp	\$15,382,720	\$7,998,746	\$2,306,511	\$4,888,599	\$167,715	\$8,889	\$12,260
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 1815	Leasehold Improvements <50 kV Transformer Station Equipment - Normally Primary above 50 kV	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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
1020.2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	624 220 665	¢40 622 220	¢4 407 557	en nen nee	\$249.42E	\$0	¢2 107
1820-2	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$24,329,665	\$10,632,320	\$4,407,557	\$9,069,256	\$218,425	\$0	\$2,107
1820-3	(Wholesale Meters)	up.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1 1825-2	Storage Battery Equipment < 50 kV	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	dp dp	\$0	\$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	\$27,623,947	\$15,768,287	\$4,212,987	\$7,208,075	\$323,936	\$60,944	\$49,717
1830-5 1835	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	dp dp	\$1,453,892 \$0	\$815,971 \$0	\$235,094 \$0	\$322,968 \$0	\$74,923 \$0	\$2,706 \$0	\$2,230 \$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$37,924,925	\$21,648,286	\$5,784,012	\$9,895,969	\$444,732	\$83,671	\$68,256
1835-5 1840	Overhead Conductors and Devices - Secondary	dp	\$4,213,881 \$0	\$2,364,966 \$0	\$681,384	\$936,072 \$0	\$217,153 \$0	\$7,842 \$0	\$6,464 \$0
1840-3	Underground Conduit Underground Conduit - Bulk Delivery	dp dp	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0
1840-4	Underground Conduit - Primary	dp	\$19,248,158	\$10,987,224	\$2,935,578	\$5,022,533	\$225,716	\$42,466	\$34,642
1840-5	Underground Conduit - Secondary	dp	\$6,416,053	\$3,600,896	\$1,037,475	\$1,425,263	\$330,636	\$11,940	\$9,842
1845 1845-3	Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1845-4	Underground Conductors and Devices - Primary	dp	\$8,788,679	\$5,016,749	\$1,340,380	\$2,293,281	\$103,062	\$19,390	\$15,818
1845-5	Underground Conductors and Devices - Secondary	dp	\$8,788,679	\$4,932,490	\$1,421,129	\$1,952,318	\$452,904	\$16,356	\$13,481
1850 1855	Line Transformers Services	dp	\$31,196,703 \$16,998,304	\$19,330,438 \$16,998,304	\$4,951,760 \$0	\$6,371,873 \$0	\$397,115 \$0	\$80,298 \$0	\$65,219 \$0
1860	Meters	dp dp	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0 \$0
1905	Land	gp	\$940,079	\$567,602	\$136,107	\$220,842	\$12,836	\$1,464	\$1,228
1906	Land Rights	gp	\$58,790	\$35,496	\$8,512	\$13,811	\$803	\$92	\$77
1908 1910	Buildings and Fixtures Leasehold Improvements	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1915	Office Furniture and Equipment	gp gp	\$90,616	\$54,712	\$13,120	\$21,287	\$1,237	\$141	\$118
1920	Computer Equipment - Hardware	gp	\$762,482	\$460,372	\$110,394	\$179,121	\$10,411	\$1,187	\$996
1925 1930	Computer Software Transportation Equipment	gp	\$3,508,379 \$6,763,437	\$2,118,293 \$4,083,636	\$507,952 \$979,228	\$824,183 \$1,588,856	\$47,904 \$92,350	\$5,463 \$10,532	\$4,584 \$8,837
1935	Stores Equipment	gp gp	\$0,703,437	\$0	\$979,220	\$1,500,050	\$92,330	\$10,532	\$0,037
1940	Tools, Shop and Garage Equipment	gp	\$2,665,813	\$1,609,568	\$385,963	\$626,249	\$36,400	\$4,151	\$3,483
1945	Measurement and Testing Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950 1955	Power Operated Equipment Communication Equipment	gp gp	\$0 \$2,412,599	\$0 \$1,456,682	\$0 \$349,302	\$0 \$566,764	\$0 \$32,942	\$0 \$3,757	\$0 \$3,152
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 1980	Load Management Controls - Utility Premises	gp	\$0 \$2,460,098	\$0 \$1,485,360	\$0 \$356,179	\$0 \$577,922	\$0 \$33,591	\$0 \$3,831	\$0 \$3,214
1990	System Supervisory Equipment Other Tangible Property	gp gp	\$2,400,090	\$1,465,360	\$330,179	\$0	\$05,591	\$0,031	\$0,214
1995	Contributions and Grants - Credit	co	(\$6,698,761)	(\$3,891,432)	(\$1,047,764)	(\$1,585,216)	(\$147,506)	(\$14,774)	(\$12,069)
2005 2010	Property Under Capital Leases	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2105	Electric Plant Purchased or Sold Accum. Amortization of Electric Utility Plant - Property, Plant, &	gp accum dep	3 0	φυ	90	40	φυ	φ0	φU
	Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	(\$125,914,514)	(\$75,503,793)	(\$18,625,339)		(\$1,837,226)	(\$201,032)	(\$168,044)
3046	Balance Transferred From Income	NI	(\$3,865,689)	(\$2,340,388)	(\$556,450)	(\$907,642)	(\$50,457)	(\$5,839)	(\$4,913)
4000	blank row	ODEN							
4080 4082	Distribution Services Revenue	CREV mi	(\$27,446,881)	(\$16,521,134)	(\$4,412,386)		(\$856,671)	(\$37,283)	(\$43,791)
4082	Retail Services Revenues Service Transaction Requests (STR) Revenues	mi mi	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)
4086	SSS Admin Charge	mi	(\$325) (\$140,473)	(\$218) (\$103,752)	(\$43) (\$10,065)	(\$57) (\$1,184)	(\$5) (\$23,926)	(\$1) (\$864)	(\$1) (\$681)
4090	Electric Services Incidental to Energy Sales	mi	(\$140,473) \$0	(\$103,752)	(\$10,065)	(\$1,184)	(\$23,926)	(\$864) \$0	(\$681)
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$1,180,493)	(\$672,717)	(\$181,124)		(\$18,542)	(\$2,564)	
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	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	
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	(\$199,650)	(\$134,036)	(\$26,398)	(\$35,251)	(\$3,254)	(\$369)	(\$341)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$172,468)	(\$115,787)	(\$22,804)		(\$2,811)	(\$319)	
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$564,690	\$379,108	\$74,664	\$99,704	\$9,204	\$1,044	\$965
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0

				1	2	3	7	8	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325 4330	Revenues from Merchandise, Jobbing, Etc. Costs and Expenses of Merchandising, Jobbing, Etc.	mi mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340 4345	Profits and Losses from Financial Instrument Investments Gains from Disposition of Future Use Utility Plant	mi mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360 4365	Loss on Disposition of Utility and Other Property Gains from Disposition of Allowances for Emission	mi mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375 4380	Revenues from Non-Utility Operations	mi :	(\$2,495,805)	(\$1,679,522)	(\$329,284)	(\$437,212)	(\$40,862)	(\$4,635)	(\$4,290)
4390	Expenses of Non-Utility Operations Miscellaneous Non-Operating Income	mi mi	\$2,495,805 (\$172,584)	\$1,675,575 (\$115,865)	\$329,998 (\$22,819)	\$440,671 (\$30,472)	\$40,681 (\$2,813)	\$4,615 (\$319)	\$4,265 (\$295)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398 4405	Foreign Exchange Gains and Losses, Including Amortization Interest and Dividend Income	mi mi	\$0 (\$60,000)	\$0 (\$40,281)	\$0 (\$7,933)	\$0 (\$10,594)	\$0 (\$978)	\$0 (\$111)	\$0 (\$103)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705 4708	Power Purchased Charges-WMS	cop	\$88,221,916 \$2,664,177	\$37,589,623 \$1,135,153	\$13,983,996 \$422,297	\$35,730,835 \$1,079,021	\$764,370 \$23,083	\$40,513 \$1,223	\$112,580 \$3,400
4710	Cost of Power Adjustments	сор	\$2,004,177	\$1,135,155	\$422,297	\$1,079,021	\$23,083	\$1,223	\$3,400 \$0
4712	Charges-One-Time	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714 4715	Charges-NW System Control and Load Dispatching	cop	\$5,639,767 \$0	\$2,402,994 \$0	\$893,956 \$0	\$2,284,167 \$0	\$48,864 \$0	\$2,590 \$0	\$7,197 \$0
4716	Charges-CN	сор	\$4,385,874	\$1,868,735	\$695,202	\$1,776,327	\$38,000	\$2,014	\$5,597
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750 4751	Charges-LV Charges-Smart Metering Entity	cop	\$174,836 \$470,985	\$74,494 \$429,333	\$27,713 \$41,652	\$70,810 \$0	\$1,515 \$0	\$80 \$0	\$223 \$0
5005	Operation Supervision and Engineering	di	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
5010 5012	Load Dispatching Station Buildings and Fixtures Expense	di di	\$774,805 \$462,307	\$452,955 \$240,392	\$115,106 \$69,319	\$193,492 \$146,920	\$11,030 \$5,040	\$1,216 \$267	\$1,007 \$368
5014	Transformer Station Equipment - Operation Labour	di	\$402,307	\$0	\$09,319	\$140,920	\$3,040	\$0	\$0
5015 5016	Transformer Station Equipment - Operation Supplies and Expenses	di di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	di di	\$435,828 \$249,040	\$190,461 \$108,833	\$78,955 \$45,116	\$162,462 \$92,833	\$3,913 \$2,236	\$0 \$0	\$38 \$22
5020 5025	Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and	di di	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458	\$374
	Expenses	-	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$889	\$726
5030 5035	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	di di	\$55,392 \$150,316	\$24,408 \$93,140	\$10,118 \$23,859	\$20,404 \$30,702	\$458 \$1,913	\$0 \$387	\$5 \$314
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$16,242	\$9,216	\$2,530	\$4,017	\$418	\$34	\$28
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$5,908	\$3,352	\$920	\$1,461	\$152	\$12	\$10
5050	Underground Subtransmission Feeders - Operation	di	\$464	\$210	\$87	\$164	\$3	\$0	\$0
5055 5065	Underground Distribution Transformers - Operation Meter Expense	di cu	\$132,332 \$790,446	\$81,997 \$611,122	\$21,005 \$146,889	\$27,029 \$28,059	\$1,685 \$4,376	\$341 \$0	\$277 \$0
5070	Customer Premises - Operation Labour	cu	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037
5075 5085	Customer Premises - Materials and Expenses	cu di	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439
5090	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders - Rental Paid	di di	\$1,012,927 \$0	\$592,162 \$0	\$150,482 \$0	\$252,958 \$0	\$14,420 \$0	\$1,589 \$0	\$1,316 \$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363	\$296
5096 5105	Other Rent Maintenance Supervision and Engineering	di di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$147,452	\$76,672	\$22,109	\$46,860	\$1,608	\$85	\$118
5112 5114	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	di di	\$133,233 \$152.598	\$58,224 \$87,033	\$24,136 \$23,343	\$49,665 \$39,522	\$1,196 \$2,093	\$0 \$334	\$12 \$273
5125	Maintenance of Overhead Conductors and Devices	di	\$292,953	\$166,942	\$44,948	\$75,305	\$4,601	\$636	\$519
5130 5135	Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right of Way	di di	\$305,603	\$305,603	\$0	\$0	\$0	\$0	\$0 \$057
5145	Maintenance of Underground Conduit	di	\$538,067 \$115,134	\$306,729 \$65,445	\$82,455 \$17,824	\$138,740 \$28,926	\$8,014 \$2,496	\$1,172 \$244	\$957 \$200
5150 5155	Maintenance of Underground Conductors and Devices	di di	\$55,578	\$31,459	\$8,732	\$13,424	\$1,758	\$113	\$93
5160	Maintenance of Underground Services Maintenance of Line Transformers	di di	\$147,777 \$156,750	\$147,777 \$97,127	\$0 \$24,880	\$0 \$32,016	\$0 \$1,995	\$0 \$403	\$0 \$328
5175	Maintenance of Meters	cu	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0
5305 5310	Supervision Meter Reading Expense	cu cu	\$256,394 \$22,500	\$228,637 \$20,510	\$22,288	\$3,762 \$0	\$11 \$0	\$818 \$0	\$879 \$0
5315	Meter Reading Expense Customer Billing	cu	\$22,500 \$1,790,905	\$20,510 \$1,597,025	\$1,990 \$155,680	\$0 \$26,278	\$0 \$74	\$0 \$5,711	\$0 \$6,138
5320	Collecting	cu	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747
5325 5330	Collecting- Cash Over and Short Collection Charges	cu cu	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5335	Bad Debt Expense	cu	\$250,000	\$221,890	\$20,685	\$7,214	\$0	\$0	\$211
5340 5405	Miscellaneous Customer Accounts Expenses	cu	\$77,151	\$68,799	\$6,707	\$1,132	\$3	\$246	\$264
5410	Supervision Community Relations - Sundry	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420 5425	Community Safety Program Miscellaneous Customer Service and Informational Expenses	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510 5515	Demonstrating and Selling Expense Advertising Expense	ad ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5520	Miscellaneous Sales Expense	ad	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
5605 5610	Executive Salaries and Expenses	ad	\$1,187,606	\$799,185	\$156,687	\$208,043	\$19,444	\$2,205	\$2,041
5610 5615	Management Salaries and Expenses General Administrative Salaries and Expenses	ad ad	\$750,679 \$703,916	\$505,161 \$473,692	\$99,041 \$92,871	\$131,503 \$123,311	\$12,290 \$11,525	\$1,394 \$1,307	\$1,290 \$1,210
5620	Office Supplies and Expenses	ad	\$75,940	\$51,103	\$10,019	\$13,303	\$1,243	\$141	\$131
5625 5630	Administrative Expense Transferred Credit Outside Services Employed	ad ad	\$0 \$47,000	\$0 \$21.639	\$0 \$6.201	\$0 \$0	\$0 \$760	\$0 \$97	\$0 \$01
5635	Property Insurance	ad	\$47,000 \$141,473	\$31,628 \$85,419	\$6,201 \$20,483	\$8,233 \$33,235	\$769 \$1,932	\$87 \$220	\$81 \$185
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	ad	\$357,800	\$240,777	\$47,206	\$62,679	\$5,858	\$664	\$615

ALLOCATION BY RATE CLASSIFICATION

				1	2	3	7	8	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$697,576	\$469,426	\$92,035	\$122,200	\$11,421	\$1,295	\$1,199
5660	General Advertising Expenses	ad	\$650,268	\$437,590	\$85,793	\$113,913	\$10,646	\$1,208	\$1,118
5665	Miscellaneous General Expenses	ad	\$408,364	\$274,804	\$53,878	\$71,537	\$6,686	\$758	\$702
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$577,620	\$388,703	\$76,208	\$101,187	\$9,457	\$1,073	\$993
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$4,404,632	\$2,707,249	\$656,233	\$973,308	\$56,713	\$6,024	\$5,105
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	\$2,616,443	\$1,584,062	\$376,626	\$614,326	\$34,151	\$3,952	\$3,325
6105	Taxes Other Than Income Taxes	ad	\$268,803	\$162,740	\$38,693	\$63,113	\$3,509	\$406	\$342
6110	Income Taxes	Input	\$409,974	\$248,209	\$59,014	\$96,260	\$5,351	\$619	\$521
6205-1	Sub-account LEAP Funding	ad	\$34,735	\$23,375	\$4,583	\$6,085	\$569	\$65	\$60
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

\$99,820,985 \$192,453,680 \$192,453,680 \$28,507,997 \$62,090,406 \$1,600,087 \$192,164 \$242,043

Grouping by Allocator		Total	ı	Residential		GS <50	(SS>50-Regular		Street Light		Sentinel	ı	Unmetered Scattered Load
1808	\$	609,759	\$	317,064	\$	91,428	\$	193,780	\$	6,648	\$	352	\$	486
1815	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	818,101	\$	357,519	\$	148,207	\$	304,960	\$	7,345	\$	-	\$	71
1830	\$	152,598	\$	87,033	\$	23,343	\$	39,522	\$	2,093	\$	334	\$	273
1835	\$	292,953	\$	166,942	\$	44,948	\$	75,305	\$	4,601	\$	636	\$	519
1840	\$	115,134	\$	65,445	\$	17,824	\$	28,926	\$	2,496	\$	244	\$	200
1845	\$	55,578	\$	31,459	\$	8,732	\$	13,424	\$	1,758	\$	113	\$	93
1850	\$	439,398	\$	272,265	\$	69,744	\$	89,746	\$	5,593	\$	1,131	\$	919
1855	\$	453,380	\$	453,380	\$	-	\$	-	\$	-	\$	-	\$	-
1860	\$	9,304	\$	7,193	\$	1,729	\$	330	\$	52	\$	-	\$	-
1815-1855	\$	3,492,676	\$	2,041,835	\$	518,878	\$	872,224	\$	49,721	\$	5,480	\$	4,538
1830 & 1835	\$	1,378,598	\$	778,710	\$	212,891	\$	361,590	\$	20,166	\$	2,883	\$	2,358
1840 & 1845	\$	22,614	\$	12,779	\$	3,537	\$	5,641	\$	572	\$	46	\$	38
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	250,000	\$	221,890	\$	20,685	\$	7,214	\$	-	\$	-	\$	211
Break Out	-\$	128,208,643	-\$	76,687,977	-\$	19,016,870	-\$	30,190,988	-\$	1,928,019	-\$	209,782	-\$	175,008
CCA	\$	510,500	\$	377,050	\$	36,579	\$	4,303	\$	86,952	\$	3,140	\$	2,475
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	10,025,641	\$	4,271,728	\$	1,589,158	\$	4,060,494	\$	86,864	\$	4,604	\$	12,794
CEN EWMP	\$	91,531,914	\$	39,228,604	\$	14,475,658	\$	36,880,666	\$	788,967	\$	41,816	\$	116,202
CREV	-\$	27,587,354	-\$	16,624,886	-\$	4,422,451	-\$	5,576,800	-\$	880,598	-\$	38,147	-\$	44,472
cwcs	\$	16,998,304	\$	16,998,304	\$	-	\$	-	\$	-	\$	-	\$	-
симс	\$	10,054,080	\$	7,773,169	\$	1,868,356	\$	356,900	\$	55,655	\$	-	\$	-
CWMR	\$	22,500	\$	20,510	\$	1,990	\$	-	\$	-	\$	-	\$	-
CWNB	\$	2,301,847	\$	2,061,600	\$	198,256	\$	27,203	-\$	565	\$	7,395	\$	7,959
DCP	\$	15,382,720	\$	7,998,746	\$	2,306,511	\$	4,888,599	\$	167,715	\$	8,889	\$	12,260
LPHA	-\$	156,800	-\$	110,682	-\$	22,437	-\$	23,506	-\$	25	-\$	100	-\$	51
LTNCP	\$	31,196,703	\$	19,330,438	\$	4,951,760	\$	6,371,873	\$	397,115	\$	80,298	\$	65,219
NFA	-\$	1,591,324	-\$	910,919	-\$	242,133	-\$	409,209	-\$	23,386	-\$	3,130	-\$	2,545
NFA ECC	\$	19,803,766	\$	11,957,140	\$	2,867,240	\$	4,652,269	\$	270,406	\$	30,837	\$	25,875
O&M	\$	5,491,504	\$	3,695,443	\$	724,522	\$	961,994	\$	89,907	\$	10,197	\$	9,440
PNCP	\$	117,915,375	\$	64,052,866	\$	18,680,514	\$	33,489,114	\$	1,315,870	\$	206,470	\$	170,540
SNCP	\$	20,872,505	\$	11,714,323	\$	3,375,083	\$	4,636,621	\$	1,075,616	\$	38,844	\$	32,017
ТСР	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
Total	\$	192.653.330	s	99.958.969	s	28.533.681	s	62.122.198	\$	1.603.521	\$	192.552	s	242.409

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(Uniform System of Accounts - Deta	Accounts																																
		Peac	ar Summere	Categorizatio	90	1	Related 1	2	,	7		•	Contr	1	2	3	7				Macelaneous 1	2	3	7			-	Part and	2	3	7		,	
A	USGA Accounts	Reclassified Inclu Balance Inclu	t Break Out des Acc Dep Adjus Contributed Cooksi	ted TB Demand	Customer	Total	Residential	GS < 50	GS>50-Regular	Street Light Se	entinel Se	Unmetered cattered Load	al - Demand Re	esidential	95 < 50 GS>5	ió-Regular Stre	et Light S	Sentinel Sc	Unmetered attened Load	otal - Customer	Residential	GS <50	GS-50-Regular	treet Light	Sentinel Se	Unmetered cattered Load	Yotal - Mis	Residential	GS < 50 G	35>50-Regular	Street Light	Sentinel Sci	Unmetered attered Load	cal - A&G
1900	Conservation and Demand Manage Expenditures and Recoveries Franchises and Consents	sent 90 90	\$0	\$0 \$0 \$0 \$0	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	\$0 \$0
1805 1805 1805 1806 1806 1806 1806 1806 1810 1810	-1 Land Station >50 W -2 Land Station <50 W	90 90 90	\$0 \$0 \$0	90 90 90 90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	50 50 50	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90
1806	I-1 Land Rights Station >50 kV I-2 Land Rights Station <50 kV	90 90	90 90 90	90 90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90	90 90 90	90 90	90 90	90 90	90 90	90 90	90 90 90	90 90 90	90 90	90 90	90 90	90 90 90
1808	I-1 Buildings and Fishures > 50 kV I-2 Buildings and Fishures < 50 kV	90 915,382,720 (5: 90 90 \$1 90 90 90	50 5,382,720) 50 5,382,720 50 50 50	50 50 382,720 \$15,362,720	\$0 \$0 90	\$0 \$15,362,720	\$0 \$7,966,746	\$2,306,511 \$2,306,511 \$0 \$0	\$0 \$0 \$4,888,589 \$0 \$0 \$0	90 90 9167,715 91 90 90	90 90 1,889 90	\$0 \$0 \$12,280 \$1 \$0	90 90 90 5,362,720 90	\$0 \$0 \$0	\$0 90 90	90 90	\$0 \$0 \$0	90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	90 90	90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	90 90 90
1810	-1 Leasahold Improvements >50 kV -2 Leasahold Improvements <50 kV Transformer Station Equipment -5		\$0 \$0 \$0	90 90 90 90 90 90 90 90 90 90 90 90 90 90	90 90	90 90	90 90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0	\$0	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	\$0 \$0	\$0 \$0	\$0 \$0	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	\$0 \$0
1815	Primary above 50 kW Distribution Station Equipment - No Primary below 50 kW	naily \$04,009,665 (50	4,329,665)	so so	ş0 90	90	90	90	ş0 90	90 90	90 90	90	90 90	so so	ş0 20	20	90 90	90 90	90 90	90	90	90	90	90 90	90	90	90	90	90	90 90	90	90	90	90
1820	Distribution Station Equipment - No I-1 Primary below 50 kV (Bulk) Distribution Station Equipment - No	naily 50 naily 50 52		90 90 1209.665 \$24.329.665	90 90	90 924.329.665	90 \$10,602,300	90 \$4.407.507	\$0 \$9.009.256	90 9218.425	90 90	\$0 \$2,107 \$2	90 H.329-065	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	90 90	50 50	90 90	90 90	90 90	90 90
1820	 Primary below 50 kV (Primary) Distribution Station Equipment - No Primary below 50 kV (Wholesale No 		\$0	go go	90	90	80	90	90	90	90	90	90	90	90	90	90	80	90	90	90	90	90	50	50	90	90	90	90	90	90	90	90	90
1820 1825 1825 1825 1820	1-1 Storage Battery Equipment > 50 Ki 1-2 Storage Battery Equipment > 50 Ki 1-2 Storage Battery Equipment < 50 Ki Dries Treams and Distress	90 90 90 929,077,839 (52	90 90 90 9077,8391	90 90 90 90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90
			40	50 50 (623,947 \$19,336,763	90 98,297,184	90 927,623,947	\$0 \$8,450,369	\$0 \$3,503,044 \$203,576	\$0 \$7,208,075	\$0 \$173,600 \$0	90 90	90 91,674 91	90 9,306,763 \$7	\$0 317,918 \$	\$0 109,943	90 90 \$15	90 80,236 S	90 900,944	\$0 \$48,043	90 90,267,184	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90
1830 1830 1830	 Poles, Towers and Fidures - Seco Overhead Conductors and Devices Overhead Conductors and Devices 	\$42,138,806 (\$4	7,623,947 \$2 ,453,962 \$ 2,138,466) \$0 7,604,905 \$3	(453,947 \$19,336,763 (453,862 \$1,017,724 50 \$0 \$0 \$0	\$8,267,184 \$436,168 \$0	\$27,623,947 \$1,453,882 \$0	\$8,450,369 \$491,064 \$0	\$200,576 \$0	\$7,208,075 \$322,968 \$0	90 90	90 90 91	\$1,674 \$1 \$67 \$ \$0	9,336,763 S7 1,017,724 S S0	2017,918 S 2016,887 S 90	100,943 31,519 90		00,236 S 4,623 S 90	\$60,944 \$2,706 \$0	\$41,043 \$2,133 \$0	\$8,267,184 \$436,168 \$0	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90 90
1835		90 Primary 90 93 90 9	7,604,605 \$3 (213,881 \$			\$37,894,895 \$4,213,881	\$11,601,514	\$4,809,300 \$590,032	\$9,895,989 \$936,072	\$238,336 \$0	90 90	\$2,299 \$2 \$292 \$	6,547,448 \$10 2,949,716 \$	1,046,772 S 941,635 S	74,662 91,352	90 920 90 921	06,296 S 17,153 :	\$83,671 \$7,842	\$65,958 : \$6,192	\$11,377,478 \$1,264,164	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	so so
1835 1840 1840 1840 1840 1845	Underground Conduit Underground Conduit - Bulk Delive Hd Underground Conduit - Primary	\$25,664,211 (52 50 50 51	5,664,211) 50 9,248,158 \$1	90 90 90 90 1249.158 \$13.473.711	\$1,264,164 \$0 \$0 \$5,774,447 \$1,924,916 \$0	\$4,213,881 \$0 \$10,248,158 \$6,418,053 \$0	\$1,423,300 \$0 \$0 \$5,880,154 \$2,167,162 \$0	\$590,032 \$0 \$0 \$2,640,885 \$899,380	\$936,072 \$0 \$0 \$5,022,533 \$1,425,363 \$0	90 90 9120,963 90 90	90 90 90	\$292 \$ \$0 \$0 \$1,167 \$1 \$429 \$	2,949,716 9 90 90 9,473,711 95 6,481,297 91	90 90 90 90 90 90 90 90 90 90 90 90 90 9	90 90 96,680	90 90 90 \$10	90 6,396 S 17,150 : 90 90 90,750 S 10,636 S	50 583,671 57,842 50 50 542,465 511,940 50	90 965,658 96,182 90 90 933,676 98,413 90	\$1,264,164 90 90 95,774,647 \$1,964,916 90	90 90 90	90 90 90	90 90 90	50 50 50	90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90	90 90 90	90 90 90	50 50 50
1840 1845	 Underground Conduit - Secondary Underground Conductors and Devi Underground Conductors and Devi 	\$25,666,211 (5) \$25,666,211 (5) \$0 \$1 \$0 \$	(416,053 S 7,577,356)	300,005 \$28,547,468 (213,681 \$2,946,716 \$0 \$0 \$0 (208,158 \$13,473,711 (416,053 \$4,466,237 \$0 \$0 \$0 \$0	\$1,956,816 \$0 \$0	\$6,416,053 \$0 \$0	\$2,167,162 \$0 90	\$898,383 \$0	\$1,425,263 \$0 \$0	\$0 \$0	\$0 \$0	\$429 \$ \$0	(491,297 \$1 90 91	403,734 S S0 90	20 (74,662 91,152 90 90 96,660 90 90 90	\$0 \$20 \$0	0,636 S 90	\$11,940 \$0 \$0	\$9,413 \$0 \$0	\$1,991,916	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0
1845	Underground Conductors and Devi i-4 Primary	M - 50 SI	700,679 \$	788,679 \$6,152,075	\$2,636,604	\$8,768,679	\$2,668,522	\$1,114,529	\$2,290,291	\$55,232	90		1,152,075 \$2	200 200 0	95 079	so se	7,800 \$	\$19.390	\$15,285	\$2,636,604	90	90	90	90	90	90	80	90	90	90	50	90	90	90
1845	6 Secontary Line Transformers	90 SI \$31,196,700	788,679 S 50 S3 50 S1 50 S	(788,679 \$6,152,075 (196,700 \$20,277,867	\$2,636,604 \$10,918,846 \$16,966,304 \$9,263,634	\$8,768,679 \$31,196,703 \$16,966,304 \$9,263,634	\$2,968,569 \$9,666,657 \$0	\$1,230,600 \$4,016,368	\$1,952,318 \$6,371,673	\$0 \$199,029	90 90	\$588 \$ \$1,820 \$2	0,152,075 \$1 0,277,857 \$9	(903,922 S (641,792 S 6,998,304 (102,047 S1	90,529 95,392 90 721,467 \$3	\$0 \$45 \$0 \$15 \$0 28,841 \$5	12,904 S 80,076 S 90 1,280	\$16,356 \$80,298 \$0 \$0	\$12,893 \$63,299 \$0	\$2,636,654 \$10,918,846 \$16,966,304 \$9,263,634	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90
1900 1900 1900	Maters Land Land Rights	\$8,263,636 \$340,079 \$56,750	50 50 50	(196,700 \$20,277,957 (596,304 \$0 (263,634 \$0 (564,079 \$0 \$56,790 \$0 \$0 \$0 \$0 \$0	\$9,263,634 \$0 \$0	\$9,263,634 \$0 \$0	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	\$0 \$0 \$0	90 F	162,047 S1 50 50	721,467 \$3 \$0 \$0	20,041 SS SO SO	1,290 90 90	50 50 50	50 50 50	\$9,263,634 \$0 \$0	\$0 \$0 \$0	90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$567,602 \$35,496	\$0 \$136,107 \$8,512	\$0 \$220,842 \$13,811	\$0 \$12,836 \$803	\$0 \$1,464 \$92	\$0 \$1,228 \$ \$77 \$	\$0 940,079 ISB,790
1908 1910 1915	Buildings and Futures Leasehold Improvements Office Furniture and Equipment	\$0 \$0 \$90,616	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$80,616 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 954,712	\$0 \$0 \$13,120	90 90 921,297	90 90 91,237	90 90 9141	90 90 9118 S	90 90 90,616
1925 1925 1930	Computer Equipment - Hardware Computer Software Transportation Equipment	\$762,462 \$3,508,379 \$6,763,437	50 50 50 50	\$762,482 S0 (508,379 S0 (763,437 S0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	\$460,372 \$2,118,293 \$4,083,636	\$110,396 \$507,952 \$979,228	\$179,121 \$626,163 \$1,586,656	\$10,411 \$47,904 \$92,350	\$1,187 \$5,463 \$10,532	\$4.594 \$3 \$4,534 \$3	762,482 (506,379 (763,637
1940 1945 1950	Tools, Shop and Garage Equipmer Measurement and Testing Equipm Power Operated Equipment	\$0 \$1 \$10,000 Dot \$1,0	50 S 50	\$0 50 \$00,646 50 \$1762,482 50 \$508,376 50 \$0 \$0 50 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	50 50 50	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	90 90 90	90 90	90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	\$1,609,568 : \$0 \$0	\$0 \$130,107 \$130,107 \$0 \$0 \$0 \$13,100 \$13,366 \$207,962 \$079,228 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50 \$200,042 \$13,611 20 \$0 \$21,387 \$179,121 \$400,140 \$1,586,866 \$0 \$0 \$0,249 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$12,506 \$803 \$0 \$0 \$1,237 \$10,411 \$47,604 \$62,350 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,684 \$92 \$0 \$0 \$11,187 \$1,187 \$5,683 \$10,532 \$0 \$4,151 \$0 \$3,757 \$0	90 \$1,228	50 50
1845 1855 1865 1866 1966 1966 1966 1965 1965 1965 1965 19	Communication Equipment Miscellaneous Equipment Load Management Controls - Cust	\$2,412,599 \$0 80	\$0 £	(412,586 SO SO SO	\$0 \$0	90 90	90 90	\$0 \$0	90 90	90 90	\$0 \$0	90 90	90 90	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	90 90	\$0 \$0	90 90	90 90	\$0 \$0	90 90	\$0 \$0	90 90	90 90	\$0 \$0	\$1,456,682	\$349,302 \$0	\$566,764 \$0	\$32,942 \$0		\$3,152 \$2 \$0	(412,599 90
	Premises Load Management Controls - Utility System Supervisory Equipment	90 90 90 90 90 90 90 90 90 90 90 90 90 9	50 50 S	50 S0 (460,066 S0	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	1507-800 1515-800 50 50 50 50-702 540,332 52,193-303 52,193-303 53,000,500 51,600,500 50 50 50 50 50 50 50 50 50	90 90 90 9335,179 90 (\$2,205) 90	90 90 9577,922 90 (\$1,578) 90	90 90 930,591 90 (200) 90	\$0 \$0 \$3,824 \$0 (\$34) \$0	90 \$3,214 \$2	940,079 (EE/TIO 20 20 20 20 20 20 20 20 20 20 20 20 20
1975 1990 1990 1995 2005 2010	Contributions and Grants - Credit Properly Under Capital Leases Dispric Diant Dumbased or Sold	(\$4,664,76r) 90	50 50	\$0 \$0 (460,096 \$0 50 \$0 (666,761) \$0 \$0 \$0 \$0	90 90	90 90 90	(\$2,150,106) \$0 90	(5872,654) S0	(\$1,581,449) \$0 \$0	(\$21,586) \$0 \$0	90 (\$6) 90	(\$429) (\$ 20 9)	4,554,434) (\$1 \$0 9)	1,774,130) (S SO	90 (72,754) (90 90	\$188) (\$11 \$0 \$0	90 15,712) (1 90 90	\$14,741) \$0 \$0	(\$11,820) 90	(\$2,000,005) \$0 \$0	90 90 90	90 90	90 90	90 90	90 90	90 90	90 90	(\$6.197) \$0	(\$2,206) \$0 90	(\$3.578) \$0 90	(\$200) \$0 \$0	(134) (204) (20	\$0 \$3,214 \$2 \$0 (\$20) (1	90 915,232) 90
2105	Accum. Americation of Electric LE Property, Plant, & Equipment Accumulated Americation of Electric	Plant - 90 Littley (5105.014.514)		50 (814,514)		90	\$0 (\$33 709 233)	90 /512 484 700	\$0 /506.067.6040	90 (5000 COT) (5	90 1 2000	\$0 (511.850) /5	90 10 007 0170 193	90 1 200 7100 / /51	\$0 101,000 /50	50 00 000 1510	\$0 105,4000 /5	90 1174 7981	\$0 (51)7.7901	\$0 /\$17 945 1911								90	90	90	90	\$0 (\$21,926)	50 75 (200) 75	90
3040	Ptart - Intangbles Balance Transferred From Income Bank row	(\$1,005,000)	(2)	(665,666) 90	90	90	90	90	90	90	90	50	90	90	90	90	90	90	90	90	(\$2,540,386)	(\$550,450)	(907,640)	(\$50,457)	(95,838)	(\$4,913)	(\$3,005,000)	90	90	90	90	90	90	90
4000	Retail Services Revenues Service Transaction Requests (\$1	(\$27,446,661) (\$40,200) (\$40,200) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477) (\$100,477)		(440,001) S0 (540,200) S0 (\$325) S0	90 90	90 90	90 90	90 90	so so	90 90	\$0 \$0	90 90	90 90	\$0 \$0	\$0 \$0	90 90	\$0 \$0	90 90	90 90 90	\$0 \$0	\$0 (\$27,025) (\$218) (\$100,752) \$0 \$0	\$0 (\$4.304) (\$40) (\$10,085) \$0 \$0 \$15,134) \$0 \$0 \$0 \$22,437) \$0 \$0 \$22,407 \$0 \$0 \$22,407 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		190)	\$0 (\$74) (\$1)	\$0 (\$60) (\$1) (\$661) \$0 \$0 (\$2,060) \$0 \$0 (\$51) \$0	90 (\$40,200) (\$225) (\$160,473) 90 90	(\$16,521,134) (1 \$0 \$0	90 90 90	90 90 90	(\$656,671) \$0 \$0	(\$37,283) \$0 \$0	90 90	90 90
4090 4090	SSS Admin Charge Electric Services Incidental to Ense Interdepartmental Rents	(\$140,472) Saibu S0 S0		(\$325) \$0 \$140,473) \$0 \$0 \$0 \$0 \$0	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	90 90 90	90 90 90	(\$109,752) \$0 \$0	(\$10,005) \$0 \$0	(\$1,164) \$0 \$0	(\$22,826) 90 90 (\$18,542) 90 90 (\$25) 90 90 90 90 90	(\$864) \$0 \$0 (\$2,564) \$0 \$0 \$0 \$2 \$2 \$2 \$2	(3661) SO SO	(\$140,473) \$0 \$0	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90
4210 4215 4220	Rent from Electric Property Other Utility Operating Income Other Electric Revenues	(\$1,160,460) \$0 \$0	ß	(180,463) SO SO SO SO SO	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	(\$672,747) \$0 \$0	(\$181,124) \$0 \$0	(\$303,453) \$0 \$0	(\$16,542) \$0 \$0	\$0 \$0 \$0	(\$2,093) \$0 \$0	(\$1,180,493) \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90
4235 4235 4235	Miscellaneous Service Revenues Account Set Up Charges Miscellaneous Service Deserves	\$154,000) \$0 \$0		\$156,600) \$0 \$0 \$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$672,717) \$0 \$0 \$1 \$110,662) \$0 \$136,006) \$0	\$0 \$0 \$0	\$0 \$0 \$0 (\$05,000)	\$0 \$0 (\$1,056)	\$0 \$0	\$0 \$0	(\$1,180,483) \$0 \$0 \$156,800) \$0 \$1 \$1 \$2 \$1 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90
4345 4345	Provision for Rate Refunds Government Assistance Directly C	\$0 (\$172,460) \$0 \$564,690		1190,650) 50 50 50 172,466) 50 50 50 50 50 554,680 50	\$0 \$0	90 90	90 90	90 90	\$0 \$0	90	90	90	90 90	so so	so so	so so	90 90	90 90	90 90	90 90	90 (\$115,787) 90 9379,108	90 (\$22,804)	90 (\$30,452) 90 \$99,704		(\$369) \$0 (\$319)	(\$241) \$0 (\$296)	\$0 (\$172,466) \$0 \$564,660	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90
4305 4310	Regulatory Debits Regulatory Credits	\$0 \$564,690		50 50 \$564,690 50	90 90	90 90	90 90	90 90	90 90	90	90		90 90	90 90	90 90	90 90	90 90 91	90 90	90 90	90 90	\$0 \$379,108	\$0 \$74,664	90 999,704	90 \$9,204	\$0 \$1,044	90 9865	\$0 \$564,690	90 90	90 90	\$0 \$0	90 90	90 90	90 90	\$0 \$0
4320 4325	Revenues from Electric Plant Leas Expenses of Electric Plant Leased Revenues from Merchandes, Jobb	1 to Others Others SO g. Etc. SO		90 90 90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	50 50	\$0 \$0	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90
4335	Jobbing Dr. Profits and Losses from Financial Hedges	SO SO		so so so so	\$0 \$0	90 90	90 90	90 90	ş0 ş0	90 90	90 90	90 90	90 90	90 90	90 90	so :	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90
4345	Profits and Losses from Financial Investments Gains from Disposition of Future U	SO SO		so so	90	90	90	90	90 90	90	90 90	90	90 90	90	90 90	so :	90 90	90 90	90	90 90	90	90 90	90	90 90	90	90	90 90	90	90	90 90	90 90	90	90	so so
4350	Plant Losses from Disposition of Future Plant	as UNRY SO		so so	90	90	80	80	90	90	90	90	80	90	80	80	90	80	90	50	90	90	90	50	90	90	90	90	90	50	50	90	90	90
4300	Property Loss on Disposition of Littley and C	20 20		so so so so	\$0 \$0	90 90	90 90	90 90	şo şo	90 90	90 90	90 90	90 90	90 90	\$0 \$0	so :	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	\$0 \$0	\$0 \$0	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90
4365	Gains from Disposition of Allowano Emission Losses from Disposition of Allowan	s for go		so so	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	50	90	90	90	50	50	90	90	90	90	50	90	90	90	50
4375 4380	Emission Revenues from Non-Utility Operation Expenses of Non-Utility Operations	(\$2,465,805) \$2,465,805	(\$	(485,805) S0 (485,805 S0 8172,584) S0 S0 S0	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	(\$1,679,022) \$1,675,575 (\$115,665) \$0	(\$329,284) \$329,988 (\$22,819)	(\$437,212) \$440,671 (\$30,472)	(\$40,862) \$40,681 (\$2,813)	(\$4,635) \$4,615 (\$218)	(\$4,290) \$4,265 (\$290) \$0	(\$2,495,005) \$2,495,005	90 90	90 90	90 90	90 90	90 90	90 90	90 90
4396 4396	Rate-Payer Seneth Including Inco Foreign Sechange Gains and Loss Amortisation	\$2,655,805 \$2,655,805 \$172,556) \$0 1, Including \$0		\$0 \$0 \$0 \$0	90 90 90	90 90	90 90	90 90	90 90 90	90 90	90 90 90	90 90 90	90 90	90 90 90	\$0 \$0	90 90 90	90 90 90	90 90	90 90 90	90 90	\$0 \$0	90 90	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$2,495,805) \$2,495,805 (\$172,584) \$0 \$0	90 90	90 90 90	90 90	90 90	90 90	90 90	90 90 90
4415 4700	Power Purchased	(\$60,000) \$0 \$88,221,916 \$2,664,177	50	(\$60,000) S0 S0 S0 (221,616 S0 (664,177 S0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	(\$40,281) \$0 \$0	(\$7,933) \$0 \$0	(\$10,594) \$0 \$0	(\$678) \$0 \$0	(\$111) \$0 \$0	(\$103) \$0 \$0	(\$60,000) \$0 \$0	90 90 937,589,623 9	90 90 13.993.996	90 90 935 730 835	90 90 9764,370	90 90 \$40,513	90 90 9112,580 981	90 90 8221.916
4710 4710 4710	Charges-WMG Cost of Power Adjustments Charges-One-Time			90 90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	\$0 \$17,588,622 \$ \$1,135,153 \$ \$0 \$0 \$2,622,984 \$ \$0 \$1,868,735 \$ \$0 \$7,464,494 \$ \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	90 91,770,935 91,079,021 90 90 92,284,167 90 91,776,327 90 970,910 90	90 \$764,370 \$20,083 \$0 \$0 \$0 \$48,864 \$0 \$28,000 \$0 \$1,515 \$0	\$0 \$40,511 \$1,222 \$0 \$0 \$2,580 \$0 \$2,254 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$112,580 S81 \$2,400 \$2 \$0 \$7,197 \$5 \$0 \$5,597 \$4 \$0 \$223 \$	50 1,221,946 1,666,177 50 50 1,636,797 50 1,365,874 50 1,786,886 50
4715 4715 4716 4716	System Control and Load Dispatch Charges-CN Dural Data Assistance Careene	9 \$4,365,676 \$4,365,676		(439,767 S0 S0 S0 (385,674 S0	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	90 90 90	90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$1,868,735	90 90 9095,202	\$0 \$1,776,327	\$0 \$0 \$38,000	\$0 \$0 \$2,014	\$0 \$0 \$5,597 \$4	(000,767 \$0 (,265,874
4750 4751 5000	Charges-LV Charges-Gman Meering Entity Operation Supervision and Engine	\$174,836 \$470,965 bg \$1,704,946	9	90 90 (385,674 90 90 90 8774,636 90 8770,665 90 7794,984 91,190,461 8774,805 9542,364 8482,307 \$462,307	\$0 \$470,985 \$511,483 \$232,442	\$0 \$470,985 \$1,704,944 \$774,805 \$462,307	90 90 9535,832	90 90 9222,136	90 90 \$425,775	90 90 99,822	90 90 90	90 90 9106 9	\$0 \$0 \$ 1,180,481 \$	\$0 429,330 \$ 460,886 \$ 209,448 \$	\$0 61,652 31,164 14,162 \$0	\$0 \$0 \$0 \$0	\$0 \$0 4,649 :	\$0 \$0 \$2,675 \$1,216 \$0	\$0 \$0 \$2,109	\$0 \$470,985 \$511,483 \$232,442 \$0	\$0 \$0 \$0	90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	90 90 90	\$0 \$0 \$0	\$74,494 \$0 \$0	\$27,713 \$0 \$0	\$70,810 \$0 \$0	\$1.515 \$0 \$0	90 90 90	\$223 S \$0 \$0	174,836 90 90
5010 5013 5014	Load Dispatching Station Buildings and Fatures Exp Transformer Station Equipment - C	95,600,767 95,600,767 95,400,005 97,74,606 97,74,606 97,74,605 97,74,605 97,74,605 97,74,605 97,74,605 97,80		1774,805 \$542,366 1462,307 \$462,307 \$0 \$0	\$232,442 \$0 \$0	\$774,805 \$462,307 \$0	\$535,832 \$243,507 \$240,392 \$0	\$222,126 \$100,946 \$69,319 \$0	\$425,775 \$190,492 \$146,920 \$0	\$6,622 \$4,373 \$5,040 \$	90 067 90	\$100 \$ \$48 \$ \$368 \$	1,190,461 S 1542,364 S 1462,307 S0	209,648 S S0 S0	94,162 90 90	90 96 90	4,649 : 1,657 : 90 90	\$1,216 \$0 \$0	\$2,109 \$958 \$0 \$0	\$232,642 \$0 \$0	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	90 90 90	50 50 50	90 90 90	90 90
5015	Transformer Station Equipment - C Supplies and Expenses Distribution Station Ex-	90 90		50 50 9435,828 \$435,828	90	50 \$435,828	90 \$190,461	90 978,965	90 \$162,462	90 \$3,913	90	\$0	90 H35,828	90	80	90	90	90	90	90	90	90	90	\$0	90	90	90	90	90	\$0	90	90	90	90
5017	Listour Distribution Station Equipment - Op Supplies and Expenses	ration \$435,829 ration \$248,040		\$249,040 \$249,040	90 90	\$249,040	\$108,833	\$45,116	\$92,833	\$2,236	90 90	\$22 1	1249,040	90 90	90 90	90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	ş0 ş0	90 90	90 90	90 90	90 90	90 90
5020 5025	Overhead Distribution Lines and Fo Operation Labour Overhead Distribution Lines & Fee	dars - \$210,367 es - \$400,048		\$210,397 \$147,279 \$400,040 \$205,634	\$63,119	\$210,367 \$408,048	\$64,890 \$125,860	\$26,902 \$52,174	\$54,250 \$105,214	\$1,217	90 90				15,340 10,356			\$450 \$800		\$63,119 \$122,616	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	\$0 \$0	90
5030	Operation Supplies and Expenses Overhead Subtransmission Feede Operation	\$55,362		\$55,362 \$55,362	90	\$55,392	\$24,408	\$10,110	\$20,404	\$450	90	95	\$55,392	90	90	so :	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90
5040	Overhead Distribution Transformer Underground Distribution Lines are Operation Labour	Operation \$150,216 Seeders - \$16,242		\$150,316 \$87,705 \$16,242 \$11,369	\$52,611 \$4,873	\$150,216 \$16,242	\$45,683 \$5,151	\$19,352 \$2,135	\$30,702 \$4,017	\$859 \$64	90 90	\$1	\$11,369	\$4,066	14,507 \$394	so s	854 052	\$367 \$34	\$305 \$27	\$52,611 \$4,873	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90
504S	Underground Distribution Lines & F Operation Supplies & Expenses Underground Subtransmission Fee	55,900 WS - 5464		\$5,900 \$4,130	\$1,772	\$5,900 \$464	\$1,873 \$210	\$777 667	\$1,461	S24 53	90 90	90 90	\$4,136	\$1,479	\$143 \$0	90 S	1128	\$12	\$10 \$0	\$1,772	80	90	90 90	\$0 \$0	\$0 \$0	90 90	90 90	90 90	\$0 \$0	\$0 \$0	90 90	\$0 \$0	\$0 \$0	90
5055	Operation Underground Distribution Transfort Operation	9102,332 5700,440		\$132,332 \$86,016	\$46,316	\$130,332	\$41,098	\$17,037	\$764 \$27,029	\$844	90	58	586,016 5	140,899	2.968	90 S	840	\$341	\$269	\$46,316 \$700.445	90	90	50	50	50	90	90	50	50	50	90	90	so	90
5075 5075	Customer Premises - Operation L Customer Premises - Materials an Microllange - Distribution	9790,446 September \$400,005 Expenses \$60,475 \$1,012,927 Seeders \$0		\$790,446 90 \$420,005 90 \$80,475 90 ,012,607 \$709,049	\$790,446 \$420,025 \$90,475 \$300,878	\$790,446 \$420,025 \$90,475 \$1,012,927	\$0 \$0 \$0 \$218,344	90 90 90 9131,967	90 90 90 9252,958	90 90 90 95717	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$ \$0 \$ \$0 \$ \$709,089 \$	611,122 \$ 910,226 \$ 866,624 273,818 \$	46,889 \$2 30,096 \$ 6,483 : 18,515	10,059 S4 3,541 S7 \$763 \$10 \$0 S6	1,542 5,410 1,703	\$0 \$2,584 \$557 \$1,589	\$0 \$2,037 \$439 \$1,253	\$790,646 \$425,025 \$80,475 \$303,878	90 90 90	90 90 90	\$0 \$0 \$0	90 90 90	\$0 \$0 \$0	90 90 90 90	90 90 90 90	90 90 90 90	\$0 \$0 \$0	90 90 90	90 90 90 90	\$0 \$0 \$0	\$0 \$0 \$0	\$0 90 90
5090 5090	Underground Distribution Lines and Rental Paid Overhead Distribution Lines and Fi	Seders - 90 dans - \$166,666		50 50 100.004 5110.004	90	\$1,012,027 \$0 \$166,696	90	90	\$202,908 \$0 \$42,680	90	90	90 910	90	90	90 H,221	90	\$0 (519	90	90	\$0 \$0 \$50,000	50 50	so so	50 50	90	\$0 50	90	90	50 90	90	90	90	90	90	90
5096 5105	Rental Paid Other Rent Maintenance Supervision and Engi	ering 90		\$196,694 \$119,696 \$0 \$0 \$0 \$0	90 90	\$166,666 \$0 \$0 \$147,452	\$51,416 \$0 \$0	\$21,314 \$0 \$0	\$42,662 \$0 \$0 \$46,660	90 90	90 90	90 90	1110,086 S SO SO	90 90	90 90	\$1 50 50	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	50 50	90 90	90 90	50 50	90 90	90 90	90 90	90 90	90 90	90 90
5113	Distribution Stations Ministrance of Transferred Con-	6 - \$147,452 Contempt \$0		\$147,452 \$147,452 \$0 \$0	90 90	90	\$76,672 \$0	\$22,109 \$0	90	\$1,608 :	90S 90	\$118 1 \$0	90	90 90	\$0 \$0	so :	90 90	90 90	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90	90 90	\$0 \$0	90 90	90 90	90 90	90 90
S114 S120	Maintenance of Distribution Station Maintenance of Poles, Towers and	quipment \$133,223 bourse \$152,598		\$130,230 \$130,230 \$152,586 \$106,619	90 \$45,779	\$130,233 \$152,598	\$50,224 \$40,024	\$24,136 \$19,452	\$49,665 \$39,522	\$1,196 \$811	90 90	\$12 S	1130,230 1106,819 S	90 940,109 :	\$0 13,891	90 S1	90 L182	\$0 \$304	\$0 \$263	90 \$45,779	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90	90 90

Section of Orlands (Continued Section Continued	\$10,777 \$100,270 \$100,000 \$1,0	50 50 50 50	100 (100) 100 (100)	\$305,603 \$161,420 \$34,540 \$16,673 \$147,777	100 Miles 100	90,000 H (40,000 H (50,000	137,627 ap 1	171,365 pp. 191,164 pp. 191,16	1-(47) 1-	10 10 10 10 10 10 10 10 10 10 10 10 10 1	50 50 50 50 50 50 50 50 50 50 50 50 50 5	30 S S S S S S S S S S S S S S S S S S S	100,000 100 100 100 100 100 100 100 100	\$1.980 \$1.950 \$1.	9	50 \$1.963 \$1.963 \$1.963 \$2.964 \$1.163 \$2.964 \$1.163 \$2.964 \$2	\$1.00 \$1.00	1000 1000 1000 1000 1000 1000 1000 100	1812 Mail 1814 M	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	20 50 50 50 50 50 50 50 50 50 50 50 50 50	30 50 50 50 50 50 50 50 50 50 50 50 50 50	100 100 100 100 100 100 100 100 100 100	50 50 50 50 50 50 50 50 50 50 50 50 50 5	50 50 50 50 50 50 50 50 50 50 50 50 50 5	20 20 20 20 20 20 20 20 20 20 20 20 20 2	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 D D D D D D D D D D D D D D D D D D D		_
Grouping by Affociator The state of the sta	\$ (158,000.00) \$ \$ 31,196,792.57 \$ \$ (1,561,323.90) \$ \$ 19,803,796.13 \$ \$ 5,491,504.00 \$ \$ 117,915,274.62 \$ \$ 20,872,504.51 \$ \$	Damand 600,710 ft0 2 818,151.00 2 818,151.00 2 818,151.00 2 818,151.00 2 818,151.00 2 81	- \$ 609,71 - \$ 818,75 45,779,40 \$ 152,51 87,865,90 \$ 290,90 34,540,20 \$ 115,11 16,872,40 \$ 55,51 153,789,30 \$ 439,30 453,380,00 \$ 433,30	3.00 \$ 00,540 4.00 \$ 3 10,640 8.00 \$ 108,640 8.00 \$ 108,640 8.00 \$ 108,640 8.00 \$ 1,660 8.00 \$	6 5 PRIJECT STATE	650-98-Requirer 5 103,7452-5 5 204,465-77 5 204,465-77 5 204,505-86 5 24,805-86 5	Columbia Columbia	Universid Line 455.56 3 455.56	Exhanas Danibuss - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	3,891,13 8 7,411,17 8 2,843,23 5 1,316,62 9 13,176,62 9 13,176,62 9 13,176,62 9 13,176,62 9 13,176,62 9 13,176,62 9 13,176,62 9 13,176,62 9 13,176,62 9 14,177,52 9 14,177,52 9 14,177,52 9 14,177,52 9 16,579,34 9	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		GS > 92 - 1	Manusered And 1	Enduchad Date (Mark 1)	Bacturey	68-49 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	(23,506.58) 5 (1,182,908.45) 5		03 1-93- Interest of the State	Unmarked Sentenced Land 1	Entherholists San San San San San San San San San San		5,007,34145) \$ 5,007,34145) \$ 5,007,34145) \$ 6,412,36540) \$ 6,412,	4,000,422,61 S 30,800,805,80 S (5,576,618,18) S (5,576,618,18) S (6,576,618,18)	Informed label	Unmattered (1985) 5 (Danishan	Back- spittaning spitt			_		

Sheet 06 Composite Allocator Detail Worksheet - Initial Application

Details:
Output Sheet Details How Various Composite Allocators are Derived
Dema nd Allocator scan be found in columns C to AG
Customer Allocator scan be found in columns AJ to BN

		Demand Alloc	ators	1	,	,			Customer Allo	ocators	,	,	,			
		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
omposite	allocators				-	-		Scattered Coad				_	-		Scattered Coad	
ate Base	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
805-1 805-2		80	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0		\$0	\$0 \$0	\$0	
805-2 805	Land Station >50 kV Land Station <50 kV Total	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0
806-1 806-2 806	Land Rights Station >50 kV Land Rights Station <50 kV		\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
106 108-1	Iotal	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$n	\$0 \$0	\$0 \$0	so so	\$0 \$0	\$0 \$0	
808-2 808	Buildings and Fixtures > 50 KV Buildings and Fixtures < 50 KV Total	\$15,382,720	\$7,998,746 \$7,998,746	\$2,306,511 \$2,306,511	\$4,888,599 \$4,888,599	\$167,715 \$167,715	\$8,889 \$8,889	\$12,260 \$12,260	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$15,382,720
B10-1 B10-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV		\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B20-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120-2	below 50 kV (Primary) Distribution Station Equipment - Normally Primary	\$24,329,665	\$10,632,320	\$4,407,557	\$9,069,256	\$218,425	\$0	\$2,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,329,665
B20-3 B20	below 50 kV (Wholesale Meters) Total	\$0 \$24,329,665	\$0 \$10,632,320	\$0 \$4,407,557	\$0 \$9,069,256	\$0 \$218,425	\$0 \$0	\$0 \$2,107	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$24,329,665
	Total	\$24,329,665	\$10,632,320	\$4,407,557	\$9,069,256	\$218,425	\$0	\$2,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,329,665
825-1 825-2 825	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
	Total Poles, Towers and Fixtures - Subtransmission	\$0		\$0	\$0	20		20	\$0	20	\$0		90	\$0	20	\$0
830-3 830-4 830-5 830	Bulk Delivery Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary		\$8,450,369 \$491,084	\$0 \$3,503,044 \$203,576	\$0 \$7,208,075 \$322,968	\$0 \$173,600 \$0	\$0 \$0 \$0	\$0 \$1,674 \$97	\$8,287,184 \$436,168	\$0 \$7,317,918 \$324,887 \$7,642,805	\$0 \$709,943 \$31,519	\$0 \$0 \$0	\$0 \$150,336 \$74,923	\$0 \$60,944 \$2,706	\$0 \$48,043 \$2,133 \$50,175	\$8,287,184 \$436,168 \$29,077,839
830	Total	\$20,354,487	\$8,941,453	\$203,576 \$3,706,619	\$7,531,043	\$0 \$173,600	\$0 \$0	\$1,772	\$8,723,352	\$7,642,805	\$31,519 \$741,462	\$0 \$0	\$225,259	\$2,706 \$63,650	\$2,133 \$50,175	\$29,077,839
835-3 835-4	Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary		\$0 \$11,601,514	\$0 \$4,809,330	\$0 \$9,895,969	\$0 \$238,336	\$0 \$0	\$0 \$2,299	\$0 \$11,377,478	\$0 \$10,046,772	\$0 \$974,682	\$0 \$0	\$0 \$206,396	\$0 \$83,671	\$0 \$65,958	\$0 \$11,377,478
835-5	Overhead Conductors and Devices - Secondary		\$1,423,330	\$590,032	\$936,072	\$0	\$0 \$0 \$0	\$282	\$1,264,164	\$941,635	\$91,352	\$0 \$0 \$0	\$217,153	\$7,842	\$6,182	\$1,264,164
1835	Total	\$29,497,164 \$49,851,651	\$13,024,845 \$21,966,297	\$5,399,362 \$9,105,982	\$10,832,041 \$18,363,084	\$238,336 \$411,936	\$0 \$0	\$2,581 \$4,352	\$12,641,642 \$21,364,993	\$10,988,407 \$18,631,212	\$1,066,034	\$0 \$0	\$423,548 \$648.807	\$91,513 \$155,163	\$72,140 \$122,315	\$42,138,806 \$71,216,645
1840-3	Indexes of Contra Pub Debury	\$49,851,651	\$0	so	so	SO	so.	\$0	\$0	so	so	SO.	50	50	\$0	SO
1840-4 1840-5 1840	Underground Conduit - Primary Underground Conduit - Secondary	\$17,964,948	\$5,888,154 \$2,167,162 \$8,055,316	\$2,440,895 \$898,383 \$3,339,277	\$5,022,533 \$1,425,263 \$6,447,795	\$120,963 \$0 \$120,963	\$0 \$0 \$0	\$1,167 \$429 \$1,596	\$5,774,447 \$1,924,816 \$7,699,263	\$5,099,070 \$1,433,734 \$6,532,804	\$494,683 \$139,093 \$633,776	\$0 \$0 \$0	\$104,753 \$330,636 \$435,389	\$42,466 \$11,940 \$54,406	\$33,476 \$9,413 \$42,888	\$5,774,447 \$1,924,816 \$25,664,211
	Underground Conductors and Devices - Bulk	\$17,964,948	\$8,055,316													
845-3 845-4	Delivery		\$0 \$2,688,522	\$0 \$1.114.509	\$0 \$2,293,281	\$0 \$55,232	\$0 \$0	\$0 \$533	\$0 \$2,636,604	\$0	\$0 \$225,872	\$0 \$0	\$0 \$47.830	\$0 \$19,390	\$0 \$15,285	\$0 \$2,636,604
845-5	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary		\$2,968,569	\$1,230,600	\$1,952,318	\$0	\$0	\$588	\$2,636,604	\$2,328,228 \$1,963,922	\$190,529	SO SO	\$452,904	\$16,356	\$12,893	\$2,636,604
845 840 & 1845	Total	\$12,304,151 \$30,269,099	\$5,657,090 \$13,712,406	\$2,345,109 \$5,684,386	\$4,245,599 \$10,693,394	\$55,232 \$176,195	\$0 \$0	\$1,121 \$2,717	\$5,273,208 \$12,972,471	\$4,292,149 \$10.824.953	\$416,400 \$1,050,176	\$0 \$0	\$500,734 \$936,123	\$35,746 \$90,151	\$28,178 \$71,066	\$17,577,359 \$43,241,569
	Line Transformers			\$4,016,368		\$170,195	\$0 \$0		\$10,918,846	\$9,641,782	\$935,392		\$198,076	\$80,298	\$63,299	\$31,196,703
815- 1850	Total	\$124,728,272	\$55,999,680	\$23,214,293	\$44,497,608	\$1,005,595	\$0	\$11,096	\$45,256,310	\$39,097,947	\$3,793,064	\$0	\$1,783,007	\$325,612	\$256,680	\$169,984,582
	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,998,304	\$16,998,304	\$0	\$0	\$0	\$0	\$0	\$16,998,304
815- 1855 860	Total	\$124,728,272 \$0	\$55,999,680 \$0	\$23,214,293 \$0	\$44,497,608 \$0	\$1,005,595 \$0	\$0 \$0	\$11,096 \$0	\$62,254,614 \$9,263,634	\$56,096,251 \$7,162,047	\$3,793,064 \$1,721,467	\$0 \$328.841	\$1,783,007 \$51,280	\$325,612 \$0	\$256,680 \$0	\$186,982,885 \$9,263,634
	Total	\$124,728,272	\$55,999,680	\$23,214,293	\$44,497,608	\$1,005,595	\$0	\$11,096	\$71,518,248	\$63,258,297	\$5,514,531	\$328,841	\$1,834,286	\$325,612	\$256,680	\$196,246,519
565-1860	Total	\$140,110,992	\$63,998,427	\$25,520,804	\$49,385,207	\$1,173,310	\$8,889	\$23,355	\$71,518,248	\$63,258,297	\$5,514,531	\$328,841	\$1,834,286	\$325,612	\$256,680	\$211,629,240
Distribution	GFA - Distribution plant (credit to contributed							\$267,986								
ant	capital) GFA - Distribution plant (exclude credit for contributed capital)	\$204,945,710 \$211,629,240	\$123,374,488 \$127,256,724	\$29,989,776 \$31,035,335	\$48,133,410 \$49,715,047	\$2,860,298 \$3,007,596	\$319,751 \$334,501	\$267,986 \$280,036								
	Accum Depreciation - NFA	(\$111,833,499)	(\$67,001,942)	(\$16,586,654)	(\$26,271,190)	(\$1,644,960)	(\$179,106)	(\$149,646)								
FA	Accum Depreciation - NFA ECC Net Fixed Assets	(\$111,833,499) \$93,112,212	(\$67,001,942) \$56,372,546	(\$16,586,654) \$13,403,122	(\$26,271,190) \$21,862,220	(\$1,644,960) \$1,215,338	(\$179,106) \$140,645	(\$149,646) \$118,341								
IFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$99,795,741	\$60,254,782	\$14,448,681	\$23,443,857	\$1,362,636	\$155,395	\$130,390								
B30-4 B30-5	Primary Poles Demand and Oustomer Secondary Poles Demand and Oustomer	\$27,623,947 \$1,453,892	\$15,768,287 \$815,971	\$4,212,987 \$235,094	\$7,208,075 \$322,968	\$323,936 \$74,923	\$60,944 \$2,706	\$49,717 \$2,230								
OLE P&E		\$93.112.212	\$56 372 546	\$13.403.122	\$21.862.220	\$1 215 338	\$140 545	\$118.341								
rae		\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341								
	nd Maintenance		Allocate all the costs													
cccounts																
5005 5010 5012	Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense	\$1,193,461 \$542,364 \$462,307	\$535,832 \$243,507 \$240,392	\$222,126 \$100,944 \$69,319	\$425,775 \$193,492 \$146,920	\$9,622 \$4,373 \$5,040	\$0 \$0 \$267	\$105 \$48 \$368	\$511,483 \$232,442 \$0	\$460,886 \$209,448 \$0	\$31,164 \$14,162 \$0	\$0 \$0 \$0	\$14,649 \$6,657 \$0	\$2,675 \$1,216 \$0	\$2,109 \$958 \$0	
5014	Transformer Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	50	\$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 5017	Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation	\$435,828 \$249,040	\$190,461 \$108,833	\$78,955 \$45,116	\$162,462 \$92,833	\$3,913 \$2,236	\$0 \$0	\$38 \$22	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
5020	Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	\$249,040	\$108,833 \$64,896	\$26,902	\$92,833 \$54,250	\$2,236 \$1,217	\$0 \$0	\$22 \$13	\$63,119	\$55,043	\$5,340	\$0 \$0	\$1,917	\$458	\$361	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$285,634	\$125,860	\$52,174	\$105,214	\$2,360	\$0	\$25	\$122,414	\$106,751	\$10,356	\$0	\$3,717	\$889	\$701	
5030 5035	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	\$55,392 \$97,705	\$24,408 \$46,683	\$10,118 \$19,352	\$20,404 \$30,702	\$458 \$959	\$0 \$0	\$5 \$9	\$0 \$52,611	\$0 \$46,457	\$0 \$4,507	\$0 \$0	\$0 \$954	\$0 \$387	\$0 \$305	
5040	Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders -	\$11,369	\$5,151	\$2,135	\$4,017	\$66	\$0	\$1	\$4,873	\$4,066	\$394	\$0	\$352	\$34	\$27	
5045 5050	Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation	\$4,136 \$464	\$1,873 \$210	\$777 \$87	\$1,461 \$164	\$24 \$3	\$0 \$0	\$0 \$0	\$1,772	\$1,479 \$0	\$143 \$0	\$0 \$0	\$128 \$0	\$12 \$0	\$10 \$0	
5055	Underground Distribution Transformers -	\$86,016	\$210 \$41,098	\$17,037	\$27,029	\$3 \$844	\$0 \$0	\$0	\$46,316	\$40,899	\$3,968	\$0 \$0	\$840	\$341	\$269	
5065	Operation Meter Expense Customer Premises - Operation Labour Customer Premises - Materials and Expenses	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$790,446 \$420,025 \$90,475	\$611,122 \$310,226	\$146,889 \$30,096	\$28,059 \$3,541	\$4,376 \$71,542 \$15,410	\$0 \$2,584 \$557	\$0 \$2,037 \$439	
5070 5075				ro.	50	\$0	80	50	\$90.475	\$66,824	\$6,483	\$763	\$15,410	\$557	6430	

5085	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$709,049	\$318,344	\$131,967	\$252,958	\$5,717	\$0	\$63	\$303,878	\$273,818	\$18,515	\$0	\$8,703	\$1,589	\$1,253
5090	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Renta Paid	\$116,686	\$51,416	\$21,314	\$42,982	\$964	\$0	\$10	\$50,008	\$43,609	\$4,231	\$0	\$1,519	\$363	\$286
5096 5105	Other Rent Maintenance Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5110	Maintenance of Buildings and Fixtures -	\$147.452	\$76,672	\$22.109	\$46.860	\$1.608	\$85	\$118	\$0 \$0	50 S0	SO	\$0 \$0	\$0 \$0	\$0 \$0	\$0
5112	Distribution Stations Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114 5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$133,233 \$106,819	\$58,224 \$46,924	\$24,136 \$19,452	\$49,665 \$39,522	\$1,196 \$911	\$0 \$0	\$12 \$9	\$0 \$45,779	\$0 \$40,109	\$0 \$3,891	\$0 \$0	\$0 \$1,182	\$0 \$334	\$0 \$263
5125	Maintenance of Overhead Conductors and Devices	\$205,067	\$90,550	\$37,537	\$75,305	\$1,657	\$0	\$18	\$87,886	\$76,392	\$7,411	\$0	\$2,945	\$636	\$502
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305,603	\$305,603	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$376,647	\$165,963	\$68,799	\$138,740	\$3,112	\$0	\$33	\$161,420	\$140,765	\$13,656	\$0	\$4,902	\$1,172	\$924
5145 5150	Maintenance of Underground Conduit Maintenance of Underground Conductors and	\$80,594 \$38,905	\$36,138 \$17,887	\$14,981 \$7,415	\$28,926 \$13,424	\$543 \$175	\$0 \$0	\$7 \$4	\$34,540 \$16,673	\$29,307 \$13,571	\$2,843 \$1,317	\$0 \$0	\$1,953 \$1,583	\$244 \$113	\$192 \$89
5155	Devices Maintenance of Underground Services	\$30,900	\$0	97,410	\$13,424	\$175		sn	\$147,777	\$147.777	en.	\$0	\$0	\$n	\$0
5160 5175	Maintenance of Line Transformers Maintenance of Meters	\$101,888 \$0	\$48,681 \$0	\$20,181 \$0	\$32,016 \$0	\$1,000 \$0	\$0 \$0 \$0	\$10 \$0	\$54,863 \$9,304	\$48,446 \$7,193	\$4,700 \$1,729	\$0 \$330	\$995 \$52	\$403 \$0	\$318 \$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256,394	\$228,637	\$22,288	\$3,762	\$11	\$818	\$879
5310 5315	Meter Reading Expense Customer Billing	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$22,500 \$1,790,905	\$20,510 \$1,597,025	\$1,990 \$155,680	\$0 \$26,278	\$0 \$74 \$9	\$0 \$5,711	\$0 \$6,138 \$747
5320 5325	Collecting Collecting- Cash Over and Short	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$217,991 \$0	\$194,392 \$0	\$18,950 \$0	\$3,199 \$0	\$9 \$0	\$695 \$0	\$747 \$0
5330 5335	Collection Charges Bad Debt Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$250,000	\$0 \$221,890	\$0 \$20,685	\$0 \$7,214	\$0 \$0	\$0 \$0	\$0 \$211
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,151	\$68,799	\$6,707	\$1,132	\$3	\$246	\$264
O&M DC	Total (not including directly allocated amounts) Total Directly Allocated Demand + Customer	\$5,587,331 \$0	\$2,540,003 \$0	\$1,012,933	\$1,985,120	\$47,997 \$0	\$352 \$0	\$926 \$0	\$6,168,649 \$0	\$5,371,045 \$0	\$538,094 \$0	\$74,277 \$0	\$144,473 \$0	\$21,478 \$0	\$19,282 \$0
M&O	Total Demand and Customer	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208	\$0	90	90	90	\$0	\$0	\$0
Accounts 4705	Power Purchased	\$88,221,916	\$37,589,623	\$13,983,996	\$35,730,835	\$764,370	\$40,513	\$112,580	\$88,221,916						
4708 4710	Charges-WMS Cost of Power Adjustments	\$2,664,177 \$0	\$1,135,153 \$0	\$422,297 \$0	\$1,079,021 \$0	\$23,083 \$0	\$1,223 \$0	\$3,400 \$0	\$2,664,177 \$0						
4712 4714	Charges-One-Time Charges-NW	\$0 \$5,639,767	\$0 \$2,402,994	\$0 \$893,956	\$0 \$2,284,167	\$0 \$48,864	\$0 \$2,590	\$0 \$7,197	\$0 \$5,639,767						
4716	Charnes-CN	\$4,385,874	\$1,868,735 \$0	\$695,202 \$0	\$1,776,327	\$38,000	\$2,014 \$0	\$5,597 \$0	\$4,385,874						
4730 4750	Rural Rate Assistance Expense Charges-LV	\$0 \$174,836	\$0 \$74,494	\$0 \$27,713	\$0 \$70,810	\$0 \$1,515	\$0 \$80	\$0 \$223	\$0 \$174,836						
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
4751 COP	Charges-Smart Metering Entity Cost of Power	\$470,985 \$101,557,555	\$429,333 \$43,500,332	\$41,652 \$16,064,815	\$0 \$40,941,160	\$0 \$875,831	\$0 \$46,420	\$0 \$128,996	\$470,985 \$101,557,555	NO	TE: Charges for acc	count 4751 are allo	cated on the basis of	f the SME allocator	4751 C
Acccounts		• 10 1,00 1,000	0.0,000,000	\$10,000 NO.00	\$ 12 JE 11 J 12 G	4210,001	4.11,120	\$120,320	****						
5005	Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215	\$1,704,944						
5010 5012	Load Dispatching Station Buildings and Fixtures Expense	\$774,805 \$462,307	\$452,955 \$240,392	\$115,106 \$69,319	\$193,492 \$146,920	\$11,030 \$5,040	\$1,216 \$267	\$1,007 \$368	\$774,805 \$462,307						
5014	Transformer Station Equipment - Operation Labour	SO	SO	\$0	\$0	\$0	so	SO	SO						
5015	Transformer Station Equipment - Operation Sunnies and Expenses	so	SO SO	50	\$0	50	80	so	so						
5016	Distribution Station Equipment - Operation Labour														
5017	Distribution Station Equipment - Operation	\$435,828	\$190,461	\$78,955	\$162,462	\$3,913	\$0	\$38	\$435,828						
5020	Supplies and Expenses Overhead Distribution Lines and Feeders	\$249,040	\$108,833	\$45,116	\$92,833	\$2,236	\$0	\$22	\$249,040						
	Operation Labour Overhead Distribution Lines & Feeders -	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458	\$374	\$210,397						
5025	Operation Supplies and Expenses	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$889	\$726	\$408,048						
5030 5035	Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation	\$55,392 \$150,316	\$24,408 \$93,140	\$10,118 \$23,859	\$20,404 \$30,702	\$458 \$1,913	\$0 \$387	\$5 \$314	\$55,392 \$150,316						
5040	Underground Distribution Lines and Feeders - Operation Labour	\$16,242	\$9,216	\$2,530	\$4,017	\$418	\$34	\$28	\$16,242						
5045	Underground Distribution Lines & Feeders -	\$5,908	\$3,352	\$920	\$1,461	\$152	\$12	\$10	\$5,908						
5050	Operation Supplies & Expenses Underground Subtransmission Feeders -														
5055	Operation Underground Distribution Transformers -	\$464	\$210	\$87	\$164	\$3	\$0	\$0	\$464						
5065	Operation Meter Expense	\$132,332 \$790,446	\$81,997 \$611,122	\$21,005 \$146,889	\$27,029 \$28,059	\$1,685 \$4,376	\$341 \$0	\$277 \$0	\$132,332 \$790,446						
5070 5075	Customer Premises - Operation Labour	\$420,025 \$90,475	\$310,226 \$66,824	\$30,096 \$6,483	\$3,541 \$763	\$71,542 \$15,410	\$2,584 \$557	\$2,037 \$439	\$420,025 \$90,475						
5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	\$1,012,927	\$66,824 \$592,162	\$6,483 \$150,482	\$252,958	\$15,410	\$1,589	\$439 \$1,316	\$90,475						
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
5095	Overhead Distribution Lines and Feeders - Renta Paid	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363	\$296	\$166,694						
5096 5105	Other Rent Maintenance Supervision and Engineering	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$147.452		\$22.109	\$46.860	\$1.608	\$85	\$118							
5112	Maintenance of Transformer Station Equipment	\$0	\$76,672 \$0	\$0	\$0	\$0	\$0	\$0	\$147,452 \$0						
5114 5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures	\$133,233 \$152,598	\$58,224 \$87,033	\$24,136 \$23,343	\$49,665 \$39,522	\$1,196 \$2,093	\$0 \$334	\$12 \$273	\$133,233 \$152,598						
5125	Maintenance of Overhead Conductors and Devices	\$292.953	\$166.942	\$44.948	\$75.305	\$4,601	\$636	\$519	\$292.953						
5130 5135	Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right	\$305,603	\$305,603	\$0	\$0	\$0	\$0	\$0	\$305,603						
5145	of Way	\$538,067	\$306,729	\$82,455	\$138,740	\$8,014 \$2,496	\$1,172 \$244	\$957 \$200	\$538,067						
5150	Maintenance of Underground Conduit Maintenance of Underground Conductors and	\$115,134	\$65,445	\$17,824	\$28,926				\$115,134						
5155	Devices Maintenance of Underground Services	\$55,578 \$147,777	\$31,459 \$147,777	\$8,732 \$0	\$13,424 \$0	\$1,758 \$0	\$113 \$0	\$93 \$0	\$55,578 \$147,777						
5160 5175	Maintenance of Line Transformers Maintenance of Meters	\$156,750 \$9,304	\$97,127 \$7,193	\$24,880 \$1,729	\$32,016 \$330	\$1,995 \$52	\$403 \$0	\$328 \$0	\$156,750 \$9,304						
5305 5310	Supervision Meter Reading Expense	\$256,394 \$22,500	\$228,637 \$20,510	\$22,288 \$1,990	\$3,762 \$0	\$11 \$0	\$818 \$0	\$879 \$0	\$256,394 \$22,500						
5315	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138	\$1,790,905						
5320 5325	Collecting Collecting- Cash Over and Short	\$217,991 \$0	\$194,392 \$0	\$18,950 \$0	\$3,199 \$0	\$9 \$0	\$695 \$0	\$747 \$0	\$217,991 \$0						
5330 5335	Collection Charges Bad Debt Expense	\$0 \$250,000	\$0 \$221,890	\$0 \$20,685	\$0 \$7,214	\$0 \$0	\$0 \$0	\$0 \$211	\$0 \$250,000						
5340 5405	Miscellaneous Customer Accounts Expenses Supervision	\$77,151	\$68,799 \$0	\$6,707 \$0	\$1,132 \$0	\$3 \$0	\$246 \$0	\$264 \$0	\$77,151						
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
5415 5420	Energy Conservation Community Safety Program Miscellaneous Customer Service and	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
5505 5510	Supervision Demonstrating and Selling Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
5515 5520	Advertising Expense Miscellaneous Sales Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
5605	Executive Salaries and Expenses	\$1,187,606	\$799,185	\$156,687	\$208,043	\$19,444	\$2,205	\$2,041	\$1,187,606						
5610 5615	Management Salaries and Expenses General Administrative Salaries and Expenses	\$750,679 \$703,916	\$505,161 \$473,692	\$99,041 \$92,871	\$131,503 \$123,311	\$12,290 \$11,525	\$1,394 \$1,307	\$1,290 \$1,210	\$750,679 \$703,916						
5620 5625	Office Supplies and Expenses Administrative Expense Transferred Credit	\$75,940 \$0	\$51,103 \$0	\$10,019 \$0	\$13,303 \$0	\$1,243 \$0	\$141 \$0	\$131 \$0	\$75,940 \$0						
5630 5635	Outside Services Employed Property Insurance	\$47,000 \$141,473	\$31,628 \$85,419	\$6,201 \$20,483	\$8,233 \$33,235	\$769 \$1,932	\$87 \$220	\$81 \$185	\$47,000 \$141,473						
5640	Injuries and Damages	\$0 \$357,800	\$00,419 \$0 \$240,777	\$20,463 \$0 \$47,206	\$0 \$62,679	\$0	\$220 \$0 \$664	\$0 \$615	\$0 \$357,800						
5645 5650	Employee Pensions and Benefits Franchise Requirements	\$0	\$0	\$0	\$0	\$5,858 \$0	\$0	\$0	\$0						
5655 5660	Regulatory Expenses General Advertising Expenses	\$697,576 \$650,268	\$469,426 \$437,590	\$92,035 \$85,793	\$122,200 \$113,913	\$11,421 \$10,646	\$1,295 \$1,208	\$1,199 \$1,118	\$697,576 \$650,268						
5665 5670	Miscellaneous General Expenses Rent	\$408,364 \$0	\$274,804 \$0	\$53,878 \$0	\$71,537 \$0	\$6,686 \$0	\$758 \$0	\$702 \$0	\$408,354 \$0						
5675 5680	Maintenance of General Plant	\$577,620 \$0	\$388,703 \$0	\$76,208 \$0	\$101,187 \$0	\$9,457 \$0	\$1,073 \$0	\$993 \$0	\$577,620 \$0						
6105 6205-1	Electrical Safety Authority Fees Taxes Other Than Income Taxes Sub-Account LEAP Funding	\$268,803 \$34,735	\$162,740 \$23,375	\$38,693 \$4,583	\$63,113 \$6.085	\$3,509 \$569	\$406 \$65	\$342	\$268,803 \$34,735						
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$60 \$0	\$0						
6215 6225	Penalties Other Deductions	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0						
	OM&A Expenses	\$17,657,760	\$11,854,649	\$2,334,725	\$3,117,739	\$287,818	\$32,654	\$30,174	\$17,657,760						
	•••														

	Den	nand Alloca	tors							Customer Alloc	ators					
Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	De	mand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel S	Unmetered Scattered Load	Tota
1808	s	609,759 \$	317,064 \$	91,428 \$	193,780 \$	6,648 \$	352	\$ 486	s -	s - s		s - s	s	- s	- \$	
1815	\$	- S	- \$	- \$	- \$	- \$	-	s -	s -	\$ - \$	-	s - s	- \$	- \$	- \$	
1820	s	818,101 \$	357,519 \$	148,207 \$	304,960 \$	7,345 \$		\$ 71	s -	\$ - \$		\$ - \$	- \$	- \$	- \$	
1830	\$	105,819 \$	46,924 \$	19,452 \$	39,522 \$	911 \$	-	\$ 9	\$ 45,779	\$ 40,109 \$	3,891	s - s	1,182 \$	334 \$	263 \$	
1835	\$	205,067 \$	90,550 \$	37,537 \$	75,305 \$	1,657 \$	-	\$ 18	\$ 87,886	\$ 76,392 \$	7,411	s - s	2,945 \$	636 \$	502 \$	-
1840	\$	80,594 \$	35,138 \$	14,981 \$	28,926 \$	543 \$	-	\$ 7	\$ 34,540	\$ 29,307 \$	2,843	s - s	1,953 \$	244 \$	192 \$	
1845	\$	38,905 \$	17,887 \$	7,415 \$	13,424 \$	175 \$	-	S 4	\$ 16,673	\$ 13,571 \$	1,317	s - s	1,583 \$	113 \$	89 \$	
1850	s	285.609 S	136.462 \$	56,570 \$	89.746 \$	2.803 \$		\$ 27	\$ 153,789	\$ 135,802 \$	13,175		2.790 S	1.131 S	892 \$	

TCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
INCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
NCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
M&M	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
IFA ECC	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
IFA .	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
TNCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
PHA	\$	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
CP	s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
WNB	s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,342,441 \$	2,088,853 \$	203,624 \$	34,371 \$	96 \$	7,470 \$	8,028 \$
WMR	\$	- \$	- \$	- \$	- \$	- \$	- S	- \$	22,500 \$	20,510 \$	1,990 \$	- \$	- \$	- \$	- \$
WMC	8	- \$	- \$	- \$	- \$	- \$	- S	- S	790,446 \$	611,122 \$	146,889 \$	28,059 \$	4,376 \$	- \$	- \$
wcs	s	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
REV	s	- \$	- \$	- \$	- \$	- \$	- S	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
EN EWMP	s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
EN	8	- 8	- 5	- s	- 8	- s	- 8	- 8	- \$	- 5	- 5	- 5	- 8	- 8	- 8
DMPP	š	- s	- 8	- 8	- s	- \$	- 8	- 8	- 8	- S	- S	- 5	- S	- 8	- 8
CA		- 8	- 5		- 8	- s	- 8	- 8	510.500 S	377.050 S	36.579 S	4.303 S	86.952 S	3,140 \$	2,475 \$
reak Out	8	- 8	- 5	- s	- 8	- s	- 8	- 8	- \$	- S	- S	- 8	- 8	- 8	- 8
DHA	š	- s	- 8	- 8	- s	- \$	- 8	- 8	250.000 S	221.890 \$	20.685 \$	7.214 \$	- s	- 8	211 \$
CP		. 8	. 5	. 8	. 8	- s		. 8	. 5	. 5	. 8		- 8	- 8	. 8
840 & 1845	š	15,969 \$	7.234 \$	2.999 \$	5.641 \$	93 \$		1 8	6.645 \$	5.545 \$	538 \$	- 5	480 S	46 S	36 \$
830 & 1835	ž	981.636 \$	432.542 \$	179.307 \$	361.590 S	8.111 \$. 8	86 S	396.962 \$	346,168 \$	33.583 \$	- s	12.055 \$	2.883 \$	2,273 \$
315-1855	ž	2.444.873 S	1.097.683 \$	455.037 \$	872.224 S	19.711 \$	- 8	217 \$	1.047.803 \$	944,152 \$	63.841 \$	- S	30.010 S	5.480 S	4.320 S
855 860		- \$	- \$ - \$	- \$	- \$	- \$ - \$	- S	- S	453,380 \$ 9.304 \$	453,380 \$ 7,193 \$	- \$ 1.729 \$	- \$ 330 \$	- S 52 S	- S	- \$

	Dema	and Allocat	ors							Customer Allor	cators					
ng of OM&A 68 - 240)	Dem	nand 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	1
1808	s	609,759 \$	317,064 \$	91,428 \$	193,780 \$	6,648 \$	352	5 486	\$ 609,759	s - s		s - :	s - s		s - s	
1815	s	- S	- S	- S	- S	- S	- 1		s -	s - s		s - :	s - s		s - s	
1820	s	818,101 \$	357,519 \$	148,207 \$	304,960 \$	7,345 \$	- 1	5 71	\$ 818,101	\$ - \$		\$ -	s - s	-	\$ - \$	
1830	\$	152,598 \$	87,033 \$	23,343 \$	39,522 \$	2,093 \$	334	273	\$ 152,598	\$ - \$		\$ -	s - s	-	s - s	
1835	s	292.953 S	166,942 \$	44.948 S	75.305 \$	4.601 S	636	5 519	\$ 292.953	S - S		s - :	s - s		s - s	
1840	s	115.134 S	65.445 S	17.824 S	28.926 \$	2.496 S	244	5 200	\$ 115,134	S - S		s - :	s - s		s - s	
1845	s	55.578 S	31.459 S	8.732 \$	13.424 S	1.758 S	113	93	\$ 55,578	S - S		s - :	s - s		s - s	
1850	s	439,398 \$	272,265 \$	69,744 \$	89,746 \$	5,593 \$	1,131	919	\$ 439,398	\$ - \$		\$ -	s - s	-	\$ - \$	
1855	s	453.380 S	453.380 S	- 5	- S	- S	- 1		\$ 453,380	s - s		s - :	s - s		s - s	
1860	s	9.304 \$	7.193 S	1.729 \$	330 S	52 S	- 1		\$ 9,304	s - s		s - :	s - s		s - s	
1815-1855	s	3.492.676 S	2.041.835 \$	518.878 \$	872.224 S	49.721 \$	5.480	4.538	\$ 3,492,676	S - S		s - :	s - s		s - s	
1830 & 1835	8	1.378.598 S	778,710 S	212.891 \$	361.590 S	20.166 S	2.883	2.358	\$ 1,378,598	s - s		s - :	s - s		s - s	
1840 & 1845	š	22.614 \$	12,779 S	3,537 \$		572 \$	46									
BCP	s	- S	- 8	- S	- S	- S	- 1		s -	s - s		s - :	s - s		s - s	
BDHA	8	250.000 S	221.890 S	20.685 \$	7.214 S	. 8		5 211	\$ 250,000	5 . 5					s - s	
Break Out	š	- 8	- 8	- S		- š	-					s -	s - s			
CCA	8	510.500 S	377.050 S	36.579 \$	4.303 S	86.952 S	3.140	2.475	\$ 510,500	5 . 5			s - s		s - s	
CDMPP	š	- 8	- 8	- S		- S	-					s -				
CEN	8				- s	- s	- 1			s - s		s - :	s - s		s - s	
CEN EWMP	8	. 8	. 8			- s	- 1				-					
CREV	š					. š										
CWCS	8	- 8	- 8	- s	- s	- s	- 1		s -	s - s	-	s -	s - s			
CWMC	š	790.446 S	611.122 \$	146.889 \$		4.376 S										
CWMR	s	22,500 S	20.510 \$	1.990 \$		- S	- 1				-	s -	s - s			
CWNB		2342441 8	2.088.853 \$	203.624 \$		96 S	7 470									
DCP	š	. 8	2,000,000 \$	200,024 9		- s	1,410		\$ -					- 1		
LPHA	š	. 8	- 5	- 5		- s								- 1		
LTNCP	š	. 8	- 5	- 5		- s	1							- 1		
NFA	š	268.803 S	162.740 S	38.693 \$		3.509 S	406							- 1		
NFA ECC	š	141.473 S	85.419 \$	20,483 \$		1.932 \$	220							- 1		
OSM		5.491.504 \$	3.695.443 \$	724.522 \$		89.907 S	10.197				- :			- :		
PNCP	š	. 8	. 5	124,022 0		- S	10,121							- 1		
SNCP	ŝ	- 8					1 1							- :		
TCP	š	- 5	- 5	- 5		- s								- 1		
101			- •	- •		- •					-					
Total	S 1	7.657.760 S	11.854.649 \$	2.334.725 \$	3.117.739 S	287.818 S	32.654	5 30,174	\$ 17.657.760	s - s		s .	s · s		s - s	



Sheet 07 Amertization Output Worksheet - Initial Application

Categorization and Allocation of Contributed Capital Contributed Capital - 1995

		ſ				Demand							Customer							A & G Allocation						
						Allocation 1	2	3	7	8	9	Sub -total	Allocation 1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description	Contributed Capital	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
	Conservation and Demand Management Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 90	\$0 \$0	\$0 \$0							
	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Land Rights Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0 (\$15,954)	\$0 (\$15,954)	\$0 \$0	\$0 (\$15,954)	\$0 (\$8,296)	\$0 (\$2,392)	\$0 (\$5,070)	\$0 (\$174)	\$0 (\$9)	\$0 (\$13)	\$0 (\$15,954)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-1	Leasehold Improvements >50 kV (Wholesale)	\$0	\$0	\$0	SO.	\$0	SO.	SO	\$0	\$0	so	\$0	sn	\$0	\$0	\$0	\$0	so.	\$0							
	(Whotesale) Leasehold Improvements <50 kV (Other)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$O	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
4045	Transformer Station Equipment - Normally														-											
	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	SO.	\$0	so	so	SO	SO.	so	\$0	SO	\$0	SO	\$0	\$0	SO	\$0	SO.	\$0							
1820-1	Distribution Station Equipment - Normally											*-														
	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	SO.	\$0	so	so	SO	\$0	so	\$0	SO	SO	SO	\$0	\$0	SO	\$0	SO.	\$0							
1820-3	Distribution Station Equipment - Normally														*-											
	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825 1825-1	Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	so	SO.	SO	SO.	so	SO.	so	\$n	SO	\$0	S0	SO.	so	so	\$0							
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-4	Overhead Conductors and Devices -	(04 770 007)	(04.044.750)	(0500 400)	(64 770 007)	(85.40.070)	(6005 500)	(\$464.003)	(\$11,175)		(0400)	(04.044.700)	(\$471.074)	(045 704)		(60.070)	(60,000)	(60,000)	(\$533,468)							
	Primary Overhead Conductors and Devices -	(\$1,778,227)	(\$1,244,759)	(\$533,468)	(\$1,778,227)	(\$543,973)	(\$225,500)	(\$464,003)	(\$11,175)	\$0	(\$108)	(\$1,244,759)	(\$4/1,0/4)	(\$45,701)	\$0	(\$9,678)	(\$3,923)	(\$3,093)	(\$533,468)							
1835-5	Secondary	(\$197,581)	(\$138,307)	(\$59,274)	(\$197,581)	(\$66,737)	(\$27,665)	(\$43,891)	\$0	\$0	(\$13)	(\$138,307)	(\$44,151)	(\$4,283)	\$0	(\$10,182)	(\$368)	(\$290)	(\$59,274)							
	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$O	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	so	\$0	SO	\$0	\$0	\$0	\$0	\$n	\$0	\$0	S0	\$0	\$0	\$0	\$0							
1845-4	Underground Conductors and Devices -																									
1045-4	Primary	(\$1,492,156)	(\$1,044,509)	(\$447,647)	(\$1,492,156)	(\$456,462)	(\$189,223)	(\$389,357)	(\$9,377)	\$0	(\$90)	(\$1,044,509)	(\$395,290)	(\$38,349)	\$0	(\$8,121)	(\$3,292)	(\$2,595)	(\$447,647)							
1845-5	Underground Conductors and Devices - Secondary	(\$1,492,156)	(\$1.044.509)	(\$447.647)	(\$1,492,156)	(\$504.008)	(\$208.933)	(\$331,468)	so	so	(\$100)	(\$1.044.509)	(\$333.438)	(\$32.348)	\$0	(\$76,895)	(\$2,777)	(\$2,189)	(\$447.647)							
1850	Line Transformers	(\$1,702,147)	(\$1,106,395)	(\$595,751)	(\$1,702,147)	(\$528,630)	(\$219,140)	(\$347,661)	(\$10,860)	\$0	(\$105)	(\$1,106,395)	(\$526,072)	(\$51,037)	\$0	(\$10,807)	(\$4,381)	(\$3,454)	(\$595,751)							
	Services Meters	\$0 (\$5.308)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1860	Sub - Total	(\$6,683,529)	(\$4,594,434)	(\$2,089,095)	(\$6,683,529)	(\$2,108,106)	(\$872,854)	(\$1,581,449)	(\$31,586)	(\$9)	(\$429)	(\$4,594,434)	(\$1,774,130)	(\$172,704)	(\$188)	(\$115,712)	(\$14,741)	(\$11,620)	(\$2,089,095)							
General I																										
	Land Land Rights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1908	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0																		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transportation Equipment	\$0																		\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1945	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955 1960	Communication Equipment Miscellaneous Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Load Management Controls - Customer																			**		**				*-
4075	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0																		\$0	\$0	so	SO	\$0	so	\$0
	System Supervisory Equipment	(\$15,232)																		(\$9,197)	(\$2,205)	(\$3,578)	(\$208)	(\$24)	(\$20)	(\$15,232)
	Other Tangible Property	\$0 \$0																		\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
2005	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$O	\$U \$O
20.0	Puls Total	90																		40	- v					~

	Sub - Total	(\$15,232)																		(\$9,197)	(\$2,205)	(\$3,578)	(\$208)	(\$24)	(\$20)	(\$15,232)
	TOTAL - 1995	(\$6,698,761)	(\$4,594,434)	(\$2,089,095)	(\$6,683,529)	(\$2,108,106)	(\$872,854)	(\$1,581,449)	(\$31,586)	(\$9)	(\$429)	(\$4,594,434)	(\$1,774,130)	(\$172,704)	(\$188)	(\$115,712)	(\$14,741)	(\$11,620)	(\$2,089,095)	(\$9,197)	(\$2,205)	(\$3,578)	(\$208)	(\$24)	(\$20)	(\$15,232)
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,														,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(/	· · · ·		
Accum	lated Depreciation - 2105 Capital Co	ontribution																								
						Demand Allocation							Customer							A & G Allocation						
						Allocation	2	•	-			Sub -total	Allocation	2	•	7			Sub -total		•		-			Sub -total
						-					_	Sub -total	<u> </u>			_ <u> </u>		1	Sub -total		-	1				Jub -total
Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Land Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Station <50 kV	\$0	90	90	90	90	\$0	\$0	\$0	90	\$0	\$0	\$0	\$0	\$0	90	90	90	\$0							
	Land Rights	\$0 \$0	90	\$0	SU.	90	su.	\$0	\$0	\$0 \$0	\$0	en	en en	\$0	\$0	\$0	90	so.	SO.							
	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	80							
	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$0	SO	SO	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally	\$0	\$0	\$0	SO.	SO.	SO	\$0	\$0	SO.	\$0	SO	SO	\$0	\$0	\$0	\$0	\$0	S0							
	Primary above 50 kV																									
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally	\$0	\$0		\$0	so.	\$0			sn	\$0		\$0	\$0	\$0	\$0	\$0	\$0	so.							
1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$U	\$U	\$U	\$0	\$0	\$0	\$0	\$0	\$U	\$0	\$0	\$0	\$0	\$0	**	\$0	\$0							
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	en.	en	en.	en	so	en.	en.	en.	***	en.	en.	en.	\$0	60	60	so	60	60							
	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	en en	\$0	\$0 \$0	SO SO	φU en	\$0 \$0	\$0	\$0 \$0	90	\$0 \$0	90	\$0 \$0							
	Overhead Conductors and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	SO SO	\$0 *0	\$0 \$0	\$0 \$0	SO SO	\$U \$O	\$0 \$0	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	SO SO	\$0 \$0							
	Overhead Conductors and Devices -		~					ψ.J							30			30								
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Overhead Conductors and Devices -																									
1835-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

1840-3 1840-3 1840-3 1840-4 1845-5 1845-3 1845-4 1845-5 1855 1855 1860		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$							
1908 1908 1908 1908 1908 1915 1925 1930 1935 1945 1945 1960 1970 1975 1980 1975 1980 1990 1990 1990 1900 19	Land Land Rights Buldings and Fixtures Leashfold Improvements Leashfold Improvements Leashfold Improvements Leashfold Improvements Leashfold Improvements Leashfold Improvements Computer Schware Transportation Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Load Management Controls - Utility Premises Load Management Controls - Utility Premises System Superior Proprint Proprint United Copial Leases Electric Finant Purchased or Sold Sub - Total	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$																		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5
Accumi	TOTAL - 2105 CC ulated Depreciation - 2105 Fixed Asse	\$0 ets Only	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
						Demand Allocation 1	2	3	7	8	9 Unmetered	Sub -total	Customer Allocation 1	2	3	7	8	9 Unmetered	Sub -total	A & G Allocation	2	3	7	8	9 Unmetered	Sub -total
1805 1805-1 1805-1 1805-1 1805-1 1805-2 1805-	Description Conservation and Demand Management Land Land Station +50 kV Land Station +50 kV Land Station +50 kV Land Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station +50 kV Land Rights Station Rights Land Land Land Land Land Land Land Land	Accumulated Depreclation Depreclation Store Stor	Demand \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Customer 550 500 500 500 500 500 500 500 500 5	Total 50 50 50 50 50 50 50 50 50 50 50 50 50	Residential 55 50 50 50 50 50 50 50 50 50 50 50 50	GS <50 S0 S0 S0 S0 S0 S0 S0 S0 S0	GS-98-Regular 550 50 50 50 50 50 50 50 50 50 50 50 5	Street Light SQ SQ SQ SQ SQ SQ SQ S	Sentinel \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Scattered Lead 50 50 50 50 50 50 50 50 50 50 50 50 50	Sub-total 550 500 500 500 500 500 500 500 500 5	Residential	GS < 50 SO SO SO SO SO SO SO SO SO S	\$60 - 500 - Regular \$60 - 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$00 \$00	Seathwest Load	Sub-total 50 50 50 50 50 50 50 50 50 50 50 50 50	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Scattered Load	Sub-total
General P 1905 1906 1908 1908 1910 1915 1920 1925 1930 1935 1940 1945 1950 1960 1970 1975 1980 1997 1998 1998 1998 1998 1998 1998 1998	Pilent Land Rights Land Rights Land Rights Land Rights Land Rights Land Rights Land Rights Land Rights Land Rights Land Rights Land Rights Land	50 50 50 50 50 50 50 50 50 50 50 50 50 5	ï	ï	·	ï		·	v	v	v	·	·		ï	·		·		\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5
	Sub - Total TOTAL - 2105 FA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
Accumu	ulated Depreciation - 2120					Demand Allocation 1	2	3	7	8	9	Sub -total	Customer Allocation 1	2	3	7	8	9	Sub -total	A & G Allocation	2	3	7	8	9	Sub -total
1805 1 1805-1 1 1805-2 1 1806 1 1806-1 1 1806-2 1 1808 1	Conservation and Demand Management Land Land Station >50 kV Land Station <50 kV Land Rights Land Rights Station >50 kV	Accumulated Depreciation \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Unmetered Scattered Load \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub-total

		Г				Demand							Customer							A & G Allocation						
Catego	rization and Allocation of Amortizat	ion Expense - P	roperty, Plant	and Equipmen	<u>t - 570</u> 5																					
						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(,==,===,===4)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,/	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(, ,	, , , , , , , , , , , , , , , , , , , ,	, -,,0/	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(=)	()
	TOTAL - 2120	(\$125,914,514)	(\$73,887,307)	(\$37,946,191)	(\$111,833,499)	(\$33,709,233)	(\$13,484,768)	(\$26,067,624)	(\$609,521)	(\$4,308)	(\$11,853)	(\$73,887,307)	(\$33,292,709)	(\$3,101,886)	(\$203,566)	(\$1,035,439)	(\$174,798)	(\$137,793)	(\$37,946,191)	(\$8,501,851)	(\$2,038,685)	(\$3,307,890)	(\$192,266)	(\$21,926)	(\$18,398)	(\$14,081,015)
20.0	Sub - Total	(\$14,081,015)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,501,851)	(\$2,038,685)	(\$3,307,890)	(\$192,266)	(\$21,926)	(\$18,398)	(\$14,081,015)
2005	Property Under Capital Leases Electric Plant Purchased or Sold	\$0 \$559.719																		\$0 \$337.948	\$0 \$81.038	\$0 \$131.488	\$0 \$7.643	\$0 \$872	\$0 \$731	\$0 \$559.719
1990	Other Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	Premises System Supervisory Equipment	\$0 (\$1,641,715)																		\$0 (\$991,237)	\$0 (\$237,692)	\$0 (\$385,669)	\$0 (\$22,416)	\$0 (\$2,556)	\$0 (\$2,145)	\$0 (\$1,641,715)
1975	Load Management Controls - Utility	\$0																			so.	so.				\$0
1970	Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	(\$1,957,650)																		(\$1,181,992)	(\$283,434)	(\$459,888)	(\$26,730)	(\$3,048)	(\$2,558)	(\$1,957,650)
1945	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940	Tools, Shop and Garage Equipment	(\$2,189,701)																		(\$1,322,100)	(\$317,031)	(\$514,401)	(\$29,899)	(\$3,410)	(\$2,861)	(\$2,189,701)
1930 1935	Transportation Equipment Stores Equipment	(\$4,784,595) \$0																		(\$2,888,848) \$0	(\$692,726) \$0	(\$1,123,989) \$0	(\$65,330) \$0	(\$7,450) \$0	(\$6,251) \$0	(\$4,784,595) \$0
1925	Computer Software	(\$3,238,877)																		(\$1,955,573)	(\$468,933)	(\$760,872)	(\$44,224)	(\$5,043)	(\$4,232)	(\$3,238,877)
	Office Furniture and Equipment Computer Equipment - Hardware	(\$70,547) (\$757.649)																		(\$42,595) (\$457,454)	(\$10,214) (\$109.694)	(\$16,573) (\$177,986)	(\$963) (\$10.345)	(\$110) (\$1.180)	(\$92) (\$990)	(\$70,547) (\$757.649)
1910	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Buildings and Fixtures	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1905	Land	\$0																		\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0
General I		(#111,833,499)	(473,007,307)	(437,346,181)	(#111,033,499)	(033,709,233)	(#13,464,768)	(020,001,024)	(4009,021)	(\$4,300)	(\$11,003)	(#73,007,307)	(443,282,709)	(03,101,006)	(\$203,006)	(01,030,439)	(\$1/4,/90)	(4131,183)	(037,340,131)	şυ	φu	ŞU	ψ	şυ	şυ	
	Sub - Total				(\$111,833,499)		(049 494 70**		(\$609,521)	(\$4,308)	(\$11,853)	(\$73,887,307)			(\$203.566)	(\$1,035,439)	(\$174,798)	(\$137,793)	(\$37,946,191)	ŝo	**	**	\$0	**	**	\$0
	Services Meters	(\$7,870,206) (\$5,734,579)	\$0 \$0	(\$7,870,206) (\$5,734,579)	(\$7,870,206) (\$5,734,579)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$7,870,206) (\$4,433,608)	\$0 (\$1,065,660)	\$0 (\$203,566)	\$0 (\$31,744)	\$0 \$0	\$0 \$0	(\$7,870,206) (\$5,734,579)							
	Line Transformers Services		(\$10,114,118)	(\$5,446,063)	(\$15,560,181)	(\$4,832,474)	(\$2,003,270) \$0	(\$3,178,140)	(\$99,276)	\$0	(\$957)	(\$10,114,118) \$0	(\$4,809,094)	(\$466,551)	\$0	(\$98,796)	(\$40,051)	(\$31,572)	(\$5,446,063)							
1845-5	Secondary Onductors and Devices -	(\$5,401,928)	(\$3,781,349)	(\$1,620,578)	(\$5,401,928)	(\$1,824,619)	(\$756,384)	(\$1,199,985)	\$0	\$0	(\$362)	(\$3,781,349)	(\$1,207,117)	(\$117,108)	\$0	(\$278,376)	(\$10,053)	(\$7,925)	(\$1,620,578)							
	Primary Underground Conductors and Devices -	(40,401,928)	(\$3,781,349)	(\$1,020,578)	(\$0,401,920)	(\$1,002,490)	(4000,028)		(\$33,540)		(4027)	(00,701,349)	(01,401,030)		φÜ											
1845-4	Underground Conductors and Devices -	(\$5,401,928)	(63.704.340)	(\$1,620,578)	(\$5,401,928)	(\$1,652,490)	(\$685.028)	(\$1,409,556)	(\$33,948)	SO	(\$327)	(\$3,781,349)	(\$1,431,036)	(\$138,831)	\$0	(\$29,398)	(\$11,918)	(\$9,395)	(\$1,620,578)							
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Underground Conductors and Devices	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	(\$2,469,146) \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0							
	Underground Conduit - Primary Underground Conduit - Secondary	(\$10,582,054) (\$3,527,351)	(\$7,407,438) (\$2,469,146)	(\$3,174,616) (\$1,058,205)	(\$10,582,054) (\$3,527,351)	(\$3,237,128) (\$1,191,440)	(\$1,341,930) (\$493,904)	(\$2,761,236) (\$783,566)	(\$66,502) \$0	\$0 \$0	(\$641) (\$236)	(\$7,407,438) (\$2,469,146)	(\$2,803,314) (\$788,223)	(\$271,962) (\$76,469)	\$0 \$0	(\$57,590) (\$181,774)	(\$23,346) (\$6,564)	(\$18,404) (\$5,175)	(\$3,174,616) (\$1,058,205)							
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1840	Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1835-5	Overhead Conductors and Devices -	(\$2,726,507)	(\$1,908,555)	(\$817,952)	(\$2,726,507)	(\$920,937)	(\$381,768)	(\$605,667)	\$0	\$0	(\$182)	(\$1,908,555)	(\$609,266)	(\$59,108)	\$0	(\$140,504)	(\$5,074)	(\$4,000)	(\$817,952)							
1835-4	Overhead Conductors and Devices - Primary	(\$24,538,566)	(\$17,176,996)	(\$7,361,570)	(\$24,538,566)	(\$7,506,528)	(\$3,111,781)	(\$6,402,989)	(\$154,210)	\$0	(\$1,487)	(\$17,176,996)	(\$6,500,563)	(\$630,648)	\$0	(\$133,544)	(\$54,137)	(\$42,677)	(\$7,361,570)							
1835-3	Subtransmission Bulk Delivery	\$0						\$0	\$0				\$0		\$0	\$0	\$0		\$0							
	Overhead Conductors and Devices Overhead Conductors and Devices -		SO SO	\$0 \$0	\$0 \$0	SU SU	SO SO			SO SO	\$U \$0	\$0 \$0		\$0 \$0	\$0			\$0 \$0								
1830-5	Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices	(\$540,307) \$0	(\$378,215) \$0	(\$162,092) \$0	(\$540,307) \$0	(\$182,501) \$0	(\$75,654) \$0	(\$120,024) \$0	\$0 \$0	\$0 \$0	(\$36) \$0	(\$378,215) \$0	(\$120,737) \$0	(\$11,713) \$0	\$0 \$0	(\$27,843) \$0	(\$1,006) \$0	(\$793) \$0	(\$162,092) \$0							
1830-4	Poles, Towers and Fixtures - Primary	(\$10,265,836)	(\$7,186,085)	(\$3,079,751)	(\$10,265,836)	(\$3,140,395)	(\$1,301,830)	(\$2,678,724)	(\$64,515)	\$0	(\$622)	(\$7,186,085)	(\$2,719,544)	(\$263,835)	\$0	(\$55,869)	(\$22,649)	(\$17,854)	(\$3,079,751)							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-1	Storage Battery Equipment > 50 kV Storage Battery Equipment < 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1825	Storage Battery Equipment	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0							
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$12,228,762)	(\$12,228,762)	\$0	(\$12,228,762)	(\$5,344,098)	(\$2,215,360)	(\$4,558,459)	(\$109,786)	\$0	(\$1,059)	(\$12,228,762)	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

		Г				Demand							Customer							1						
						Allocation							Allocation							A & G Allocation						
		-				1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
	Conservation and Demand Management	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0							
1805 I 1805-1 I	Land Land Station >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1806 I	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Station <50 kV	\$432,937	\$432,937	\$0	\$432,937	\$225,120	\$64,915	\$137,586	\$4,720	\$250	\$345	\$432,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
	Leasehold Improvements	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	S0	\$0							
	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.	\$0	\$0	\$0							
100n I	Distribution Station Equipment - Normally Primary below 50 kV	\$0	so	SO SO	SO.	\$0	\$0	so	so	so	\$0	\$0	\$0	\$0	\$0	so.	80	so	so							
1000 1	Distribution Station Equipment - Normally	*-				*-					**					\$0										
1020-1	Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-2	Primary below 50 kV (Primary) Distribution Station Equipment - Normally	\$477,794	\$477,794	\$0	\$477,794	\$208,801	\$86,557	\$178,105	\$4,290	\$0	\$41	\$477,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
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	\$0							
	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0							
1020 2	Poles, Towers and Fixtures -	*-			*-	*-			*-						*-											
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures - Primary	\$589,189	\$412,433	\$176,757	\$589,189	\$180,237	\$74,716	\$153,741	\$3,703	\$0	\$36	\$412,433	\$156,083	\$15,142	\$0	\$3,206	\$1,300	\$1,025	\$176,757							
	Poles, Towers and Fixtures - Secondary	\$31,010	\$21,707	\$9,303	\$31,010	\$10,474	\$4,342	\$6,889	\$0	\$0 \$0	\$2 \$0	\$21,707	\$6,929	\$672	\$0 \$0	\$1,598	\$58	\$45	\$9,303							
	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	φu	\$U	\$0	\$0	\$0	φu	\$0	\$0	\$0	\$0							
1035-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
103314	Overhead Conductors and Devices - Primary	\$543,664	\$380,565	\$163,099	\$543,664	\$166,311	\$68,943	\$141,861	\$3,417	\$0	\$33	\$380,565	\$144,023	\$13,972	\$0	\$2,959	\$1,199	\$946	\$163,099							
	Overhead Conductors and Devices - Secondary	600 407	640.005	640 400	\$60,407	\$20.404	\$8.458	540.440	\$0	**	\$4	640.005	640.400	\$1.310	**	\$3.113	\$112	\$89	640 400							
		\$60,407 \$0	\$42,285 \$0	\$18,122 \$0	\$60,407 \$0	\$20,404 \$0	\$8,458 \$0	\$13,419 \$0	\$0 \$0	\$0 \$0	\$4 \$0	\$42,285 \$0	\$13,499 \$0	\$1,310 \$0	\$0 \$0	\$3,113 \$0	\$112 \$0	\$89	\$18,122 \$0							
	Underground Conduit Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0							
	Underground Conduit - Primary	\$245.068	\$171.548	\$73,521	\$245.068	\$74.968	\$31.078	\$63.947	\$1.540	\$0	\$15	\$171.548	\$64.922	\$6,298	\$0	\$1.334	\$541	\$426	\$73.521							
1840-5	Underground Conduit - Secondary	\$81,689	\$57,183	\$24,507	\$81,689	\$27,592	\$11,438	\$18,147	\$0	\$0	\$5	\$57,183	\$18,254	\$1,771	\$0	\$4,210	\$152	\$120	\$24,507							
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1845-3	Underground Conductors and Devices -																									
	Bulk Delivery Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Primary Underground Conductors and Devices -	\$148,882	\$104,218	\$44,665	\$148,882	\$45,544	\$18,880	\$38,849	\$936	\$0	\$9	\$104,218	\$39,441	\$3,826	\$0	\$810	\$328	\$259	\$44,665							
1845-5	Secondary	\$148,882	\$104,218	\$44,665	\$148,882	\$50,288	\$20,847	\$33,073	\$0	\$0	\$10	\$104,218	\$33,269	\$3,228	\$0	\$7,672	\$277	\$218	\$44,665							
	Line Transformers	\$561,562	\$365,015	\$196,547	\$561,562	\$174,402 \$0	\$72,297 \$0	\$114,698	\$3,583	\$0 \$0	\$35 \$0	\$365,015 \$0	\$173,559	\$16,838	\$0 \$0	\$3,566 \$0	\$1,445 \$0	\$1,139	\$196,547							
	Services Meters	\$329,012 \$522.816	\$0	\$329,012 \$522.816	\$329,012 \$522.816	\$0	\$0	\$0	\$0	\$0	\$0	20	\$329,012 \$404,208	\$0 \$97 155	\$0 \$18 559	\$0 \$2.894	\$0	\$0	\$329,012 \$522,816							
	Meters Sub - Total	\$522,816 \$4,172,912	\$2,569,901	\$1,603,012	\$522,816 \$4,172,912	\$1,184,142	\$462,472	\$900,314	\$22,188	\$0 \$250	\$535	\$2,569,901	\$404,208 \$1,383,198	\$97,155 \$160,213	\$18,559 \$18,559	\$2,894 \$31,362	\$5,413	\$4,267	\$522,816 \$1,603,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General P	lant																									
1905 I	Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906 I	Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Office Furniture and Equipment Computer Equipment - Hardware	\$4,630 \$4.833																		\$2,796 \$2.918	\$670 \$700	\$1,088 \$1,135	\$63 \$66	\$7 \$8	\$6 \$6	\$4,630 \$4.833
	Computer Equipment - naroware Computer Software	\$4,633 \$72.135																		\$2,916 \$43.554	\$10.444	\$1,135	\$985	\$0 \$112	\$6 \$94	\$4,033
	Transportation Equipment	\$0																		\$0	\$0	\$10,540	\$0	\$0	\$0	\$0
	Stores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950 I	Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0

5 Communication Equipment	\$90,521																		\$54,655	\$13,106	\$21,265	\$1,236	\$141	\$118	\$90,521
Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Load Management Controls - Customer	φU																		40	40	30	40	φ0	40	Ψ0
Premises	\$0																		sn	\$n	en.	\$0	60	\$0	en.
5 Load Management Controls - Utility	\$0																		\$0	\$0	\$0	\$0	\$U	\$0	\$0
Premises	\$0																		SO.	\$0	SO	\$0	¢n.	\$0	\$0
	\$59,229																		\$35.761		\$13.914	\$809	\$92	\$77	\$59.229
 System Supervisory Equipment 																				\$8,575					
Other Tangible Property	\$372																		\$224	\$54	\$87	\$5	\$1	\$0	\$372
5 Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Plant Purchased or Sold	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub - Total	\$231,720				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303	\$231,720
TOTAL - 5705	\$4,404,632	\$2,569,901	\$1,603,012	\$4,172,912	\$1,184,142	\$462,472	\$900,314	\$22,188	\$250	\$535	\$2,569,901	\$1,383,198	\$160,213	\$18,559	\$31,362	\$5,413	\$4,267	\$1,603,012	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303	\$231,720
tegorization and Allocation of Amortiz	ation of Limited	Term Electric I	Plant - 5710																						
					Demand							Customer							A & G Allocation						
					Allocation	_	_	_	_	_		Allocation	_	_	_	_	_			_	_	_	_	_	
	1				1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total
count Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
5 Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
5 Land	\$0	SO.	SO.	\$0	SO.	SO.	\$0	SO.	SO.	\$0	\$0	\$0	\$0	\$0	SO.	SO.	\$0	S0							
5-1 Land Station >50 kV	\$0	\$0	\$0	\$0	SO.	SO.	\$0	SO.	sn	\$0	\$0	\$0	\$0	\$0	SO.	SO.	\$0	SO.							
-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Land Rights	\$0	SO.	\$0	\$0	\$0	SO	\$0	SO	so	SO	\$0	\$0	\$0	\$0	\$0	\$0	SO.	SO.							
6-1 Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
6-2 Land Rights Station <50 kV	\$0	\$0	sn sn	\$0	\$0	sn sn	\$0	\$0	sn.	en en	\$n	\$n	\$0	\$0	sn.	sn sn	\$n	sn sn							
B Buildings and Fixtures	60	80	60	60	60	90	60	80	90	80	\$0 80	\$0	80	#D	60	90	80	60							
B-1 Buildings and Fixtures > 50 kV	\$0	\$U	en en	\$0 \$0	90	ąU en	4U 60	80	\$0	\$0	φU 60	φU ¢O	φU 60	φU ¢O	90	90	\$U	90							
	\$0 \$0	\$0	90	90	\$0	3 0	\$0	90	\$0	\$0	\$0	\$0	\$0	\$0	9U	\$0	\$0	90							
8-2 Buildings and Fixtures < 50 KV		\$0	90	90	\$0	\$ 0	\$0	20	\$0	\$0	\$0	\$U	\$0	\$0	9U	\$0	\$0	90							
Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
0-1 Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0 \$n	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
0-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
5 Transformer Station Equipment - Normally																									
Primary above bu kv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Distribution Station Equipment - Normally																									
Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
0-1 Distribution Station Equipment - Normally																									
D-1 Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Distribution Station Equipment Marmally																									
0-2 Primary below 50 kV (Primary)	\$0	\$0	SO.	\$0	\$0	SO	\$0	SO.	SO.	SO	\$0	\$0	\$0	\$0	\$0	SO.	SO.	SO.							
Distribution Station Equipment Marmelly	**									**			-			,									
Distribution Station Equipment - Normany Primary below 50 kV (Wholesale Meters)	\$0	en.	\$0	so	sn.	en.	\$0	\$n	sn.	SO.	sn.	\$0	sn.	\$0	\$0	sn.	\$0	sn.							
	\$0	\$U	\$0 \$0	\$0 \$0	90	ąU en	\$0 \$0	\$0 \$0	\$U \$0	\$0	φU 60	φU ¢O	\$0 \$0	\$0	\$0	90	\$U	\$0 \$0							
		9U			\$U	20				90	90	\$U				9U	9U								
-1 Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
-2 Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
0-3 Poles, Towers and Fixtures -																									
Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
0-4 Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	SO.	SO.	\$0	\$0	\$0	\$0	\$n	\$0	\$0	\$0	\$0	SO.	SO.	\$0	SO.							

1565	Conservation and Demand Management	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0		\$0	1							
	Land			\$0 \$0	\$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0		\$0 \$0 \$0 \$0	\$0	\$0 \$0		0 \$0	\$0								
1805-1	Land Station >50 kV Land Station <50 kV				\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0		\$0 \$0	\$0 \$0	\$0 \$0		0 \$0 0 \$0	SU SU								
				\$0 \$0	\$0		SO.	\$0 \$0	\$0	\$0		\$0 \$0	\$0 \$0	\$0 \$0		0 50	SC SC								
	Land Rights			\$0 \$0	\$0		\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0		0 50	SC SC								
1806-1	Land Rights Station >50 kV			\$0 \$0	\$0		\$0	\$0	\$0	\$0	\$U \$0	\$0 \$0	\$0 \$0	\$0		0 \$0	SU SU								
	Land Rights Station <50 kV			\$0 \$0			\$0		\$0	\$0	\$U \$0		\$0 \$0	\$0			SU SU								
	Buildings and Fixtures				\$0			\$0	\$0	\$0		\$0 \$0		\$0											
	Buildings and Fixtures > 50 kV			\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0		0 \$0	\$0								
	Buildings and Fixtures < 50 KV			\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0		\$0								
	Leasehold Improvements			\$0	\$0		\$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0		0 \$0	\$0								
	Leasehold Improvements >50 kV				\$0		\$0	\$0	\$0	\$0		\$0 \$0		\$0		0 \$0									
	Leasehold Improvements <50 kV	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
	Transformer Station Equipment - Normally																								
	Primary above 50 kV	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
1820	Distribution Station Equipment - Normally																								
	Primary below 50 kV	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
1820-1	Distribution Station Equipment - Normally																								
	Primary below 50 kV (Bulk)	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
	Distribution Station Equipment - Normally																								
	Primary below 50 kV (Primary)	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
	Distribution Station Equipment - Normally																								
1820-3		\$0	\$0 S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
1825	Storage Battery Equipment	\$0	so s	SO SO	SO.	SO SO	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	S0 :	0 \$0	SO	1							
	Storage Battery Equipment > 50 kV	\$0	\$0 S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 :	0 \$0	\$0	1							
	Storage Battery Equipment <50 kV				\$0		SO	SO	SO	\$0		\$0 \$0	\$0	\$0		0 \$0	SO								
1830	Poles, Towers and Fixtures				\$0		SO	SO	SO	\$0		\$0 \$0	\$0	\$0		0 \$0									
	Poles, Towers and Fixtures -																-								
	Subtransmission Bulk Delivery	\$0	\$0 S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so so	\$0	\$0	\$0 :	0 S0	so								
	Poles, Towers and Fixtures - Primary				\$0		\$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0		0 \$0	SO								
	Poles, Towers and Fixtures - Secondary				\$0		\$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0		0 \$0									
	Overhead Conductors and Devices				\$0		\$0	\$0	\$0	\$0		\$0 \$0		\$0		0 \$0									
	Overhead Conductors and Devices -	90	au a	au	90	90	40	40	40	40	40	φ0 φ0	40	φU	au .	0 30	au.	'							
	Subtransmission Bulk Delivery	\$0		\$0	\$0	\$0	**	**	so	\$0	***	**	***	***		0 \$0	so								
	Subtransmission bulk Delivery	\$0	\$0 S	\$U	20	\$0	\$0	\$0	\$0	20	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$U								
	Overhead Conductors and Devices -								sn																
	Primary	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0								
	Overhead Conductors and Devices -																								
	Secondary			\$0	\$0		\$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0		0 \$0	\$0								
1840	Underground Conduit		\$0 \$		\$0		\$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0		0 \$0									
1840 I 1840-3 I	Underground Conduit - Bulk Delivery	\$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	0 \$0	\$0	1							
1840 I 1840-3 I		\$0 \$0	\$0 \$ \$0 \$	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0		\$0 \$0	0 \$0 0 \$0	\$0 \$0								
1840 1840-3 1840-4	Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$ \$0 \$	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	0 \$0	\$0 \$0								
1840-3 1840-4 1840-5	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary	\$0 \$0 \$0	\$0 \$ \$0 \$ \$0 \$	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	0 \$0 0 \$0 0 \$0	\$0 \$0 \$0								
1840-3 1840-4 1840-5 1845	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Underground Conductors and Devices	\$0 \$0 \$0	\$0 \$ \$0 \$ \$0 \$	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	0 \$0 0 \$0	\$0 \$0 \$0								
1840-3 1840-4 1840-5 1845	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Underground Conductors and Devices Underground Conductors and Devices -	\$0 \$0 \$0 \$0	\$0 \$ \$0 \$ \$0 \$ \$0 \$	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	0 \$0 0 \$0 0 \$0 0 \$0	\$0 \$0 \$0								
1840 1840-3 1840-4 1840-5 1845 1845-3	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery	\$0 \$0 \$0 \$0	\$0 \$ \$0 \$ \$0 \$ \$0 \$	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	0 \$0 0 \$0 0 \$0 0 \$0	\$0 \$0 \$0								
1840-3 1840-3 1840-4 1840-5 1845-3	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices -	\$0 \$0 \$0 \$0 \$0	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	0 \$0 0 \$0 0 \$0 0 \$0 0 \$0	\$0 \$0 \$0 \$0								
1840 1840-3 1840-4 1840-5 1845 1845-3 1845-4	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Primary	\$0 \$0 \$0 \$0 \$0	\$0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$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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1840 1840-3 1840-4 1840-5 1845-3 1845-3 1845-4 1845-5 1850	Underground Condult - Bulk Delivery Underground Condult - Primary Underground Condult - Secondary Underground Condult - Secondary Underground Conductors and Devices Underground Conductors and Devices Underground Conductors and Devices Primary Underground Conductors and Devices Secondary Underground Conductors and Devices Secondary Underground Conductors and Devices Secondary Underground Conductors and Devices	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
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1840 1840-3 1840-4 1840-5 1845 1845-3 1845-4 1845-5 1850 1855 1860	Underground Conduit. Bulk Delivery Underground Conduit. Primary Underground Conduit. Secondary Underground Conduit. Secondary Underground Conduitors and Devices Linderground Conduitors and Devices Justic Delivery Underground Conduitors and Devices Secondary Underground Conduitors and Devices Secondary Secondary Secondary Services	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
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1840 - 3	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduit - Secondary Underground Conduitors and Devices - Bulk Delivery Underground Conduitors and Devices - Primary Execution of Conduitors and Devices - Secondary Line Transformers Services Under Conduitors Services Serv	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0	50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$								
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Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715	
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						Demand							Customer							A & G Allocation						
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Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	•						
	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0							
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Transformer Station Equipment - Normally																									
	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Distribution Station Equipment - Normally																									
	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1820-3	Distribution Station Equipment - Normally																									
	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 80	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0							
	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
1830-3	Poles, Towers and Fixtures -																									
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Overhead Conductors and Devices -																									
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	Overhead Conductors and Devices -																									
	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							

1840-3 1840-4 1840-5 1845-1 1845-3 1845-4 1845-5 1850 1850 1850 1850 1850 1850 1850	Land Rights	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	50 50 50 50 50 50 50 50 50 50 50 50 50 5	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 50 50
1910 1915 1920 1925 1930 1935 1940 1945 1950 1950 1970 1970 1975 1980 1990 2005 2010	Buildings and Fishures Leashold Improvements Office Furniture and Equipment Office Furniture and Equipment Office Furniture and Equipment Transportation Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Tools, Shop and Garage Equipment Communication Equipment Measurement and Testing Equipment Load Management Controls - Usafore Premises Permises Tools of the Control - Usafore Premises The Control - Usafore Premises The Control - Usafore Premises The Control - Usafore Premises The Control - Usafore Premises The Control - Usafore The Tangble Property Premises The Control - Usafore The Tangble Property The Control Language The Control - Usafore The Tangble Property The Control Language The Control - Usafore The Contr	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	TOTAL - 5715	\$0	\$0	\$0 \$0) \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Catego	rization and Allocation of Accum. An	nortization of E	lectric Utility Plant	- Property, Plant 8	Equipment - 5720)																			
					Demand Allocation	ı					Sub -total	Customer Allocation						Sub -total	A & G Allocation						
Account	Description	Depreciation	Demand Cu	stomer Tot		al GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total Sub -total
1805	Conservation and Demand Management Land	\$0 \$0		\$0 \$0 \$0 \$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0																
1805 1805-1	Land Land Station >50 kV				\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0						\$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0							
1805 1805-1 1805-2 1806	Land Land Station >50 kV Land Station <50 kV Land Rights	\$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0							
1805 1805-1 1805-2 1806 1806-1 1806-2	Land Land Station >50 kV Land Station <50 kV Land Rights Land Rights Station >50 kV Land Rights Station >50 kV	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0							
1805 1805-1 1805-2 1806 1806-1 1806-2 1808	Land Land Station >50 kV Land Station <50 kV Land Rights Land Rights Station >50 kV Land Rights Station <50 kV Buildings and Fixtures	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	50 50 50 50 50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$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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Account	Description		Demand	Customer	Total	Allocation 1	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	A & G Allocation 1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	Sub -total	
	TOTAL - 5720	\$0	\$0	\$0	\$0	\$0 Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2010	Electric Plant Purchased or Sold	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	
	Other Tangible Property Property Under Capital Leases	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
980	System Supervisory Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Load Management Controls - Utility Premises	\$0																		sn	\$0	\$0	so	\$0	\$0	\$0	
	Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Miscellaneous Equipment Load Management Controls - Customer	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
955	Communication Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Measurement and Testing Equipment Power Operated Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
940	Tools, Shop and Garage Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Transportation Equipment Stores Equipment	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
125	Computer Software	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	Computer Equipment - Hardware	\$0																		\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
910	Leasehold Improvements Office Furniture and Equipment	\$0																		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	
908	Buildings and Fixtures	\$0 \$0																		\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	
1905	Land Land Rights	\$0 \$0																		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
General F			\$0	\$0	ŞU	\$0	ÞÜ	\$0	\$0	ÞU	ÞÜ	şθ	\$0	\$0	\$0	ŞÜ	\$ 0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$U	
860	Meters Sub - Total	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	en	\$0	**	\$0	**	en.	\$0	
855	Line Transformers Services	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0								
845-5	Secondary Line Transformers	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
0.4E E	Underground Conductors and Devices -										**																
0.4E 4	Underground Conductors and Devices - Primary	\$0	so	SO.	so	SO.	so	so	so	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so								
	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Underground Conductors and Devices Underground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
340-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Overhead Conductors and Devices - Secondary	\$0	\$0	SO.	\$0	SO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.	SO.	\$0								
035-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Subtransmission Bulk Delivery Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
205.0	Overhead Conductors and Devices -																										
	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0								
	Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
30.3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
325-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
B25-1	Storage Battery Equipment Storage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0								
020-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0								
	Primary below 50 kV (Primary) Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1020.2	Distribution Station Equipment - Normally																										
	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	S0	\$0	S0	\$0	\$0	so	S0	so	\$0	\$0	\$0	\$0	sn.	\$0	SO.	\$0								

1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0		0.00%							
	Leasehold Improvements >50 kV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%		0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0									
1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Transformer Station Equipment - Normally																								
	Primary above 50 kV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Distribution Station Equipment - Normally																								
	Primary below 50 kV					52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Distribution Station Equipment - Normally																								
	Primary below 50 kV (Bulk)	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Distribution Station Equipment - Normally																								
	Primary below 50 kV (Primary)	100%	100%	0%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	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%	42.61%	15.85%	40.50%	0.87% 0.0									
	Storage Battery Equipment Storage Battery Equipment > 50 kV	100%	100%	0%	100%	0.00% 52.00%	0.00%	0.00% 31.78%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0									
		100%	100%	0%	100%	52.00%		31.78%	1.09%		0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0									
	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	100%	100%	U76	100%	0.00%	14.99%	0.00%	0.00%		0.08%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0									
	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% 0.0	U.UU76	0.00%							
	Subtransmission Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Poles. Towers and Fixtures - Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%		0.01%	100.00%	88.30%	8.57%	0.00%	1.81% 0.1									
	Poles, Towers and Fixtures - Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%		0.01%	100.00%	74.49%	7.23%	0.00%	17.18% 0.0	2% 0.49%								
	Overhead Conductors and Devices		1070	0070	10070	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0									
	Overhead Conductors and Devices -																	5.55.5							
	Subtransmission Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Overhead Conductors and Devices -																	5.55.5							
	Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81% 0.7	4% 0.58%	100.00%							
	Overhead Conductors and Devices -																								
	Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%	100.00%	74.49%	7.23%	0.00%	17.18% 0.0	2% 0.49%	100.00%							
1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
1840-4	Underground Conduit - Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81% 0.3	4% 0.58%	100.00%							
	Underground Conduit - Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%		0.01%	100.00%	74.49%	7.23%	0.00%	17.18% 0.0									
1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
1845-3	Underground Conductors and Devices -																								
1040/0	Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00% 0.0	0.00%	0.00%							
	Underground Conductors and Devices -																								
	Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81% 0.3	4% 0.58%	100.00%							
	Underground Conductors and Devices -																								
	Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%		0.01%	100.00%	74.49%	7.23%	0.00%	17.18% 0.0		100.00%							
	Line Transformers	100%	65%	35%	100%	47.78%	19.81%	31.42%	0.98%		0.01%	100.00%	88.30%	8.57%	0.00%	1.81% 0.7									
	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	100.00%	0.00%	0.00%	0.00% 0.0									
1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77.31%	18.58%	3.55%	0.55% 0.0	0.00%	100.00%							
General P																									
1905 1906	Land Rights	100%																	60%	14% 14%	23% 23%	1% 1%	0%	0%	100%
	Buildings and Fixtures	100%																	60%	14%	23%	1%	0%		100%
	Leasehold Improvements	100%																	60%	14%	23%	1%	0%	0%	100%
	Office Furniture and Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Computer Equipment - Hardware	100%																	60%	14%	23%	1%	0%	0%	100%
	Computer Software	100%																	60%	14%	23%	1%	0%	0%	100%
	Transportation Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Stores Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Tools, Shop and Garage Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Measurement and Testing Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Power Operated Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Communication Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Miscellaneous Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Load Management Controls - Customer																								
	Premises	100%																	60%	14%	23%	1%	0%	0%	100%
1975	Load Management Controls - Utility																								
	Premises	100%																	60%	14%	23%	1%	0%	0%	100%
1980	System Supervisory Equipment	100%																	60%	14%	23%	1%	0%	0%	100%
	Other Tangible Property	100%																	60%	14%	23%	1%	0%	0%	100%
2005	Property Under Capital Leases	100%																	60%	14%	23%	1%	0%	0%	100%
2010	Electric Plant Purchased or Sold	100%																	60%	14%	23%	1%	0%	0%	100%



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Sheet E1 Categorization Worksheet - Initial Application

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

Density of Utility

Density	Number of Customers	kM of Lines
81	48105	597

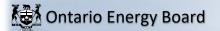
Deemed Customer Cost Component based on Survey	Results	Component	
If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	Distribution
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	Transformers

Categorization and Demand Allocation for Distribution Assets Accounts

		Categorization						
USoA A/C #	Accounts	Demand	Customer	Customer Component				
	Distribution Plant							
1805	Land	DCP		0%				
1805-1	Land Station >50 kV	TCP		0%				
1805-2	Land Station <50 kV	DCP		0%				
1806	Land Rights	DCP		0%				
1806-1	Land Rights Station >50 kV	TCP		0%				
1806-2	Land Rights Station <50 kV	DCP		0%				
1808	Buildings and Fixtures	DCP		0%				
1808-1	Buildings and Fixtures > 50 kV	TCP		0%				
1808-2	Buildings and Fixtures < 50 KV	DCP		0%				
1810	Leasehold Improvements	DCP		0%				
1810-1	Leasehold Improvements >50 kV	TCP		0%				
1810-2	Leasehold Improvements <50 kV	DCP		0%				
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%				
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%				
1825	Storage Battery Equipment	DCP		0%				
1825-1	Storage Battery Equipment > 50 kV	TCP		0%				
1825-2	Storage Battery Equipment <50 kV	DCP		0%				
1830	Poles. Towers and Fixtures	DNCP	CCA	30%				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	ВСР		0%				
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%				
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%				
1835	Overhead Conductors and Devices	DNCP	CCA	30%				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP	3371	0%				
1835-4	Overhead Conductors and Devices - Primary	PNCP	ССР	30%				

			Categorization	
USoA A/C #	Accounts	Demand	Customer	Customer Component
1835-5	Overhead Conductors and Devices - Secondary	SNCP	ccs	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	ВСР		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	ССР	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	ccs	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services	LINGE	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 Asse	ts and O7	
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010 5010	Load Dispatching			30%
	ı ü	1815-1855 D	1815-1855 C	
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	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders -	1830 & 1835 D		
5035	Operation Overhead Distribution Transformers-			0%
	Operation Underground Distribution Lines and	1850 D	1850 C	35%
5040	Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
-055	Underground Distribution Transformers -	.0.0 & 10-0 D		0 /0
5055	Operation	1850 D	1850 C	35%
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	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders -	1830 & 1835 D	1830 & 1835 C	
	Rental Paid			30%
1 751	<u>Maintenance</u>		4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	
5110	Maintenance of Buildings and Fixtures -	1808 D		30%
5112	Distribution Stations Maintenance of Transformer Station			0%
	Equipment Maintenance of Distribution Station	1815 D		0%
5114	Equipment Maintenance of Poles, Towers and	1820 D		0%
5120	Fixtures	1830 D	1830 C	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services	<u> </u>	1855 C	100%

		Categorization						
USoA A/C #	Accounts	Demand	Customer	Customer Component				
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%				
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%				
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%				
5155	Maintenance of Underground Services		1855 C	100%				
5160	Maintenance of Line Transformers	1850 D	1850 C	35%				
5175	Maintenance of Meters		1860 C	100%				
5305	Supervision		CWNB	100%				
5310	Meter Reading Expense		CWMR	100%				
5315	Customer Billing		CWNB	100%				
5320	Collecting		CWNB	100%				
5325	Collecting- Cash Over and Short		CWNB	100%				
5330	Collection Charges		CWNB	100%				
5335	Bad Debt Expense		BDHA	100%				
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%				



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Sheet E2 Allocator Worksheet - Initial Application

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

		_	1	2	3	7	8	9
Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load
Demand Allocators								
1 cp								
Transformation CP	TCP1	100.00%	52.85%	14.47%	31.51%	1.04%	0.06%	0.07%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	52.85%	14.47%	31.51%	1.04%	0.06%	0.07%
Distribution CP (Total System)	DCP1	100.00%	52.85%	14.47%	31.51%	1.04%	0.06%	0.07%
4 cp								
Transformation CP	TCP4	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
Distribution CP (Total System)	DCP4	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
12 cp								
Transformation CP	TCP12	100.00%	46.17%	17.35%	35.76%	0.60%	0.03%	0.09%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	46.17%	17.35%	35.76%	0.60%	0.03%	0.09%
Distribution CP (Total System)	DCP12	100.00%	46.17%	17.35%	35.76%	0.60%	0.03%	0.09%
NON CO_INCIDENT PEAK								
1 NCP								
Distribution NCP (Total System) Primary NCP	DNCP1 PNCP1	100.00% 100.00%	50.04% 44.86%	17.00% 17.81%	32.95% 36.49%	0.00% 0.83%	0.00% 0.00%	0.01% 0.01%
Line Transformer NCP	LTNCP1	100.00%	44.86% 48.95%	17.81%	30.49% 30.70%	0.83% 0.91%	0.00%	0.01%
Secondary NCP	SNCP1	100.00%	49.40%	19.61%	30.98%	0.00%	0.00%	0.01%
4 NCP								
Distribution NCP (Total System)	DNCP4	100.00%	49.39%	17.22%	33.39%	0.00%	0.00%	0.01%
Primary NCP	PNCP4	100.00%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%
Line Transformer NCP	LTNCP4	100.00%	47.78%	19.81%	31.42%	0.98%	0.00%	0.01%
Secondary NCP	SNCP4	100.00%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%
12 NCP								
Distribution NCP (Total System)	DNCP12	100.00%	45.06%	18.24%	36.69%	0.00%	0.00%	0.01%
Primary NCP	PNCP12	100.00%	37.57%	19.47%	41.87%	1.08%	0.00%	0.01%
Line Transformer NCP	LTNCP12	100.00%	41.55%	21.54%	35.70%	1.20%	0.00%	0.01%
Secondary NCP	SNCP12	100.00%	42.06%	21.80%	36.14%	0.00%	0.00%	0.01%
Demand Allocators - Composite								
DEMAND 1815-1855	1815-1855 D	100.00%	44.90%	18.61%	35.68%	0.81%	0.00%	0.01%
DEMAND 1808	1808 D	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	1820 D 1815 & 1820	100.00%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%
DEMAND 1815 & 1820	D	100.00%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%
DEMAND 1830	1830 D	100.00%	43.93%	18.21%	37.00%	0.85%	0.00%	0.01%
DEMAND 1835	1835 D 1830 & 1835	100.00%	44.16%	18.30%	36.72%	0.81%	0.00%	0.01%
DEMAND 1830 & 1835	1030 & 1035 D	100.00%	44.06%	18.27%	36.84%	0.83%	0.00%	0.01%
DEMAND 1840	1840 D	100.00%	44.84%	18.59%	35.89%	0.67%	0.00%	0.01%
DEMAND 1845	1845 D	100.00%	45.98%	19.06%	34.51%	0.45%	0.00%	0.01%

	1840 & 1845							
DEMAND 1840 & 1845	D	100.00%	45.30%	18.78%	35.33%	0.58%	0.00%	0.01%
DEMAND 1850	1850 D	100.00%	47.78%	19.81%	31.42%	0.98%	0.00%	0.01%
DEMAND 1855	1855 D	100.00 /6						
		-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER ALLOCATORS								
Billing Data								
kWh	CEN	400.000/	40.040/	45.050/	40 500/	0.070/	0.059/	0.420/
		100.00%	42.61%	15.85%	40.50%	0.87%	0.05%	0.13%
kW	CDEM	100.00%	0.00%	0.00%	97.54%	2.34%	0.12%	0.00%
kWh - Excl WMP	CEN EWMP	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Dollar Billed	CREV	100.00%	60.19%	16.08%	20.31%	3.12%	0.14%	0.16%
Bad Debt 3 Year Historical Average	BDHA	100.00%	88.76%	8.27%	2.89%	0.00%	0.00%	0.08%
Late Payment 3 Year Historical			3011 070	0.2. /0	,	0.0070	0.0070	0.0070
Average	LPHA	100.00%	70.59%	14.31%	14.99%	0.02%	0.06%	0.03%
3								
Number of Bills	CNB	100.00%	89.67%	8.74%	0.92%	0.00%	0.32%	0.34%
Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	93.93%	3.39%	2.67%
Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
Total Number of Contain	400	400.0007	70.0001	7 4 7 07	0.040/	47.000/	0.000/	0.4007
Total Number of Customer	CCA	100.00%	73.86%	7.17%	0.84%	17.03%	0.62%	0.48%
Subtransmission Customer Base	ССВ	100.00%	0.00%	0.00%	0.00%	93.93%	3.39%	2.67%
Primary Feeder Customer Base	CCP	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
Line Transformer Customer Base	CCLT	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
Secondary Feeder Customer Base	ccs	100.00%	74.49%	7.23%	0.00%	17.18%	0.62%	0.49%
Weighted - Services	cwcs	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Weighted - Services Weighted Meter -Capital	CWMC		77.31%					
•		100.00%		18.58%	3.55%	0.55%	0.00%	0.00%
Weighted Meter Reading	CWMR	100.00%	91.16%	8.84%	0.00%	0.00%	0.00%	0.00%
Weighted Bills	CWNB	100.00%	89.17%	8.69%	1.47%	0.00%	0.32%	0.34%
CUSTOMER ALLOCATORS - Composite								
OLIOTOMED 4045 4055	4045 4055 0	400.000/	00.449/	0.000/	0.000/	0.00%	0.500/	0.440/
CUSTOMER 1815-1855	1815-1855 C	100.00%	90.11%	6.09%	0.00%	2.86%	0.52%	0.41%
CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1820	1820 C 1815 & 1820	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1815 & 1820	C 1015 & 1020		0.000/	0.000/	0.000/	0.000/	0.000/	0.000/
		400.000/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1830	1830 C	100.00%	87.61%	8.50%	0.00%	2.58%	0.73%	0.58%
CUSTOMER 1835	1835 C 1830 & 1835	100.00%	86.92%	8.43%	0.00%	3.35%	0.72%	0.57%
CUSTOMER 1830 & 1835	C C 1035	100.00%	87.20%	8.46%	0.00%	3.04%	0.73%	0.57%
CUSTOMER 1840	1840 C		84.85%	8.23%		5.65%		0.56%
CUSTOMER 1845	1845 C	100.00%			0.00%		0.71%	
COSTOMER 1845	1840 & 1845	100.00%	81.40%	7.90%	0.00%	9.50%	0.68%	0.53%
CUSTOMER 1840 & 1845	C	100.00%	83.45%	8.10%	0.00%	7.22%	0.69%	0.55%
CUSTOMER 1850	1850 C	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
CUSTOMER 1855	1855 C							
		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1860	1860 C	100.00%	77.31%	18.58%	3.55%	0.55%	0.00%	0.00%
Composite Allocators								
Net Fixed Assets	NFA	100.00%	60.54%	14.39%	23.48%	1.31%	0.15%	0.13%
Net Fixed Assets Excluding Capital								
Contribution	NFA ECC	100.00%	60.38%	14.48%	23.49%	1.37%	0.16%	0.13%
5005-5340	O&M	100.00%	67.29%	13.19%	17.52%	1.64%	0.19%	0.17%
Account Setup	Acct	100.00%	67.29%	13.19%	17.52%	1.64%	0.19%	0.17%
Access to Poles	POLE	100.00%	56.99%	15.34%	25.71%	1.57%	0.13%	0.18%
5005-6225	OM&A	100.00%	67.14%	13.22%	17.66%	1.63%	0.22 %	0.17%
	3111077	. 55.5576	U.I. ∓ /0				211070	2/0
SME Allocator	4751 C		91.16%	9%	0%	0%	0%	0%
i								



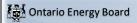
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Sheet E3 Demand Allocator Worksheet - Initial Application

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS 400

		1	2	3	7	8	9
Customer Classes	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CCA	58,364	43,107	4,182	492	9.941	359	283
CCB	10,583	0	0	0	9,941	359	283
CCP	48,817	43,107	4.182	0	886	359	283
CCLT	48,817	43,107	4,182	0	886	359	
ccs	57,872	43,107	4,182	0	9,941	359	283
PLCC-CCA	23,346	17,243	1.673	197	3,976	144	113
PLCC-CCB	4,233	0	0	0	3,976	144	113
PLCC-CCP	19,527	17,243	1,673	0	354	144	113
PLCC-CCLT	19,527	17,243	1,673	0	354	144	113
PLCC-CCS	23,149	17,243	1,673	0	3,976	144	113
1NCP							
DNCP1	182,885	90,550	30,768	59,636	1,711	91	129
PNCP1	182,885	90,550	30,768	59,636	1,711	91	129
LTNCP1	169,229	90,550	30,768	45,980	1,711	91	129
SNCP1	169,229	90,550	30,768	45,980	1,711	91	129
PLCC - 1NCP							
DNCP1A	180,970	90,550	30,768	59,636	0	0	
PNCP1A	163,411	73,307	29,095	59,636	1,357	0	
LTNCP1A	149,755	73,307	29,095	45,980	1,357	0	
SNCP1A	148,398	73,307	29,095	45,980	0	0	16
4 NCP							
DNCP4	680,589	332,355	115,875	224,664	6,828	362	505
PNCP4	680,589	332,355	115,875	224,664	6,828	362	505
LTNCP4	629,144	332,355	115,875	173,218	6,828	362	505
SNCP4	629,144	332,355	115,875	173,218	6,828	362	505
PLCC - 4NCP							
DNCP4A	672,947	332,355	115,875	224,664	0	0	
PNCP4A	602,696	263,384	109,184	224,664	5,411	0	
LTNCP4A SNCP4A	551,250 545,839	263,384 263,384	109,184 109,184	173,218 173,218	5,411 0	0	
12NCP							
DNCP12	1,728,113	768,328	311,053	625,709	20,460	1,084	1,478
PNCP12	1,728,113	768,328	311,053	625,709	20,460	1,084	1,478
LTNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478
SNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478
PLCC - 12NC							
DNCP12A	1,705,209	768,328	311,053	625,709	0	0	
PNCP12A	1,494,432	561,414	290,980	625,709	16,210	0	
LTNCP12A	1,351,151	561,414	290,980	482,428	16,210	0	
SNCP12A	1,334,941	561,414	290,980	482,428	0	0	120



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Sheet E4 Trial Balance Allocation Detail Worksheet - Initial Application

<u>Details:</u>
The worksheet below details how costs are treated, categorized, and grouped.

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

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
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	Assets	dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP4			TCP4			
1805-2 1806	Land Station <50 kV Land Rights		dp dp	DCP DDCP	DCP4			DCP4			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4			TCP4			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4			DCP4			
1808	Buildings and Fixtures Buildings and Fixtures > 50		dp	DDCP							
1808-1	kV		dp	TCP	TCP4			TCP4			
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4			DCP4			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4			TCP4			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4			DCP4			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	ТСР	TCP4			TCP4			
1820	Distribution Station Equipment - Normally Primary below 50 kV Distribution Station		dp	DCP	DCP4			DCP4			
1820-1	Equipment - Normally Primary below 50 kV (Bulk) Distribution Station		dp	DCP	DCP4			DCP4			
1820-2	Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
1825	Storage Battery Equipment		dp	DDCP							
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4			TCP4			
1825-2	Storage Battery Equipment		dp	DCP	DCP4			DCP4			
1830	<50 kV Poles, Towers and Fixtures		dp	DDNCP							
1030	Poles, Towers and Fixtures -		ир	DDNOF							
1830-3	Subtransmission Bulk		dp	BCP	BCP4			BCP4			
1830-4	Delivery Poles, Towers and Fixtures -		dp	PNCP	PNCP4	CCP	х	PNCP4	ССР		
1830-5	Primary Poles, Towers and Fixtures -		dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
	Secondary Overhead Conductors and				311074	003	^	SNCF4	003		
1835	Devices		dp	DDNCP							
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	ВСР	BCP4			BCP4			
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	х	PNCP4	CCP		
1835-5	Overhead Conductors and		dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
1840	Devices - Secondary Underground Conduit		dp	DDNCP							
1840-3	Underground Conduit Bulk	Land and Buildings	dp	ВСР	BCP4			BCP4			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	х	PNCP4	ССР		
1840-5	Underground Conduit -	Land and Buildings	dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
	Secondary Underground Conductors	-		DDNCP							
1845	and Devices	Land and Buildings	dp	DUNCP							
1845-3		TS Primary Above 50	dp	BCP	BCP4			BCP4			
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP		
1845-5	Underground Conductors	Other Distribution	dp	SNCP	SNCP4	ccs	х	SNCP4	ccs		
1850	and Devices - Secondary Line Transformers	Assets Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT		
			-	LINUP	LINGF4		X	LINGF4			
1855	Services	Services and Meters	dp			cwcs			cwcs		
1860	Meters	Services and Meters	dp			CWMC			сwмс	NEA TO	
1905 1906	Land Land Rights	Land and Buildings Land and Buildings	gp gp							NFA ECC	

ср	пср	non-demand	FINAL
TCP4			TCP4
TCP4 DCP4			TCP4 DCP4
TCP4 DCP4			TCP4 DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
TCP4			TCP4
DCP4			DCP4
DCP4			DCP4
	PNCP4		PNCP4
TCP4			TCP4
DCP4			DCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
BCP4			BCP4
	PNCP4		PNCP4
	SNCP4		SNCP4
	LTNCP4		LTNCP4

Uniform System of Accounts - Detail Accounts:					Classificat	ion and Alloc	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID		Misc ID	ср	пср	non-demand	FINAL
1908 1910	Buildings and Fixtures Leasehold Improvements	General Plant General Plant	gp gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment -	IT Assets	gp							NFA ECC					
1925	Hardware Computer Software	IT Assets	gp							NFA ECC					
1930 1935	Transportation Equipment Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage	Equipment Equipment	gp gp							NFA ECC					
1945	Equipment Measurement and Testing									NFA ECC					
1945	Equipment Power Operated Equipment	Equipment Equipment	gp gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960 1970	Miscellaneous Equipment Load Management Controls -	Equipment Other Distribution	gp							NFA ECC					
	Customer Premises Load Management Controls -	Assets Other Distribution	gp												
1975	Utility Premises	Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants -	Contributions and	со		Break out	Breakout		Break out	Breakout						
2005	Credit Property Under Capital	Grants Other Distribution								NFA ECC					
	Leases Electric Plant Purchased or	Assets Other Distribution	gp												
2010	Sold	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				
4080	blank row Distribution Services	Distribution	CREV							CREV					
	Revenue	Services Revenue Other Distribution								ORLY					
4082	Retail Services Revenues Service Transaction	Revenue Other Distribution	mi								OM&A				
4084	Requests (STR) Revenues	Revenue	mi								OM&A				
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA				
4090	Electric Services Incidental	Other Distribution	mi								OM&A				
4205	to Energy Sales Interdepartmental Rents	Revenue Other Distribution	mi								OM&A				
		Revenue Other Distribution													
4210	Rent from Electric Property Other Utility Operating	Revenue Other Distribution	mi								POLE				
4215	Income	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	Specific Service	mi												
	Revenues	Charges Specific Service									011110				
4235-1	Account Set Up Charges Miscellaneous Service	Charges Specific Service	mi								CWNB				
4235-90	Revenues - Residual	Charges	mi								OM&A				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A				
4245	Government Assistance	Other Distribution	mi								OM&A				
4305	Directly Credited to Income Regulatory Debits	Revenue Other Income &	mi								OM&A				
		Deductions Other Income &													
4310	Regulatory Credits Revenues from Electric Plant	Deductions	mi								OM&A				
4315	Leased to Others	Deductions	mi								OM&A				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4325	Revenues from Merchandise, Jobbing, Etc.		mi								O&M				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income &	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	Other Income &	mi								OM&A				
	Future Use Utility Plant Gain on Disposition of Utility	Deductions Other Income &													
4355	and Other Property	Deductions	mi								O&M				
4360	and Other Property	Other Income & Deductions	mi								OM&A				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4370	Losses from Disposition of	Other Income &	mi								OM&A				
4375	Allowances for Emission Revenues from Non-Utility	Deductions Other Income &	mi								O&M				
	Operations Expenses of Non-Utility	Deductions Other Income &													
4380	Operations Miscellaneous Non-	Deductions Other Income &	mi								OM&A				
4390	Operating Income	Deductions	mi								OM&A				

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		ср	пср	non-demand	FINAL
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	Other Income &	mi								OM&A					
4705	Subsidiary Companies Power Purchased	Deductions Power Supply Expenses (Working	сор							CEN						
4708	Charges-WMS	Capital) Power Supply Expenses (Working	сор							CEN						
4710	Cost of Power Adjustments	Capital) Power Supply Expenses (Working Capital)	сор							CEN						
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор							CEN						
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор							CEN						
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор							CEN						
4716	Dispatching Charges-CN	Power Supply Expenses (Working	сор							CEN						
4730	Rural Rate Assistance Expense	Capital) Power Supply Expenses (Working	сор							CEN						
4750	Charges-LV	Capital) Power Supply Expenses (Working	сор							CEN						
4751	Charges - Smart Metering	Capital) Power Supply Expenses (Working	сор			4751 C			4751 C							
	Entity Operation Supervision and	Capital) Operation (Working														
5005	Engineering	Capital)	di			1815-1855 C		1815-1855 E							1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х	1815-1855 E	1815-1855 C						1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C						1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C						1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C						1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (х	830 & 1835	1830 & 1835 (:					1830 & 1835 C	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 (:					1830 & 1835 E	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (830 & 1835	1830 & 1835 (;					1830 & 1835 C	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C						1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (x	840 & 1845	1840 & 1845 (:					1840 & 1845 C	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845	840 & 1845	1840 & 1845 (х	840 & 1845	1840 & 1845 (;					1840 & 1845 C	1840 & 1845 D
5050	Underground Subtransmission Feeders -	Operation (Working	di	840 & 1845	840 & 1845	1840 & 1845 (840 & 1845	1840 & 1845 (:					1840 & 1845 D	1840 & 1845 D
5055	Operation Underground Distribution Transformers - Operation	Capital) Operation (Working Capital)	di	1850 D	1850 D	1850 C	х	1850 D	1850 C						1850 D	1850 D
5065	Transformers - Operation Meter Expense	Operation (Working	cu			сммс			сwмс			l				
5070	Customer Premises -	Capital) Operation (Working	cu			CCA			CCA			1				
5075	Operation Labour Customer Premises -	Capital) Operation (Working	cu			CCA			CCA							
5085	Materials and Expenses Miscellaneous Distribution	Capital) Operation (Working	di	1815-1855 D	1815-1855 0	1815-1855 C	x	1815-1855 C				1			1815-1855 D	1815-1855 D
5090	Expense Underground Distribution Lines and Feeders - Rental	Capital) Operation (Working Capital)	di			1840 & 1845 (1840 & 1845 (<u> </u>					1840 & 1845 E	
5095	Paid Overhead Distribution Lines	Operation (Working	di	1830 & 1835 I	830 & 183E	1830 & 1835 <i>(</i>	х	830 & 183E	1830 & 1835 (:					1830 & 1835 0	1830 & 1835 D
5095	and Feeders - Rental Paid Other Rent	Capital) Operation (Working	di	a 1035 I	000 G 1005	1030 0 1035 (*	UJU 03 1035	a 1035 (O&M					1000 tx 1000 L	1030 & 1035 D
5105	Maintenance Supervision and Engineering	Capital) Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	х	1815-1855 C	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			1			1815 D	1815 D
5114	Maintenance of Distribution	Maintenance	di	1820 D	1820 D	1820 C		1820 D	1820 C			ĺ			1820 D	1820 D
5120	Station Equipment Maintenance of Poles,	(Working Capital) Maintenance	di	1830 D	1830 D	1830 C	х	1830 D	1830 C			1			1830 D	1830 D
5125	Towers and Fixtures Maintenance of Overhead	(Working Capital) Maintenance	di	1835 D	1835 D	1835 C	x	1835 D	1835 C						1835 D	1835 D
5130	Conductors and Devices Maintenance of Overhead	(Working Capital) Maintenance	di	1855 D	1855 D	1855 C		1855 D	1855 C						1855 D	1855 D
	Services	(Working Capital)	<u> </u>	.000 D	.555 5	.300 0		.500 D	.000	<u> </u>	<u> </u>	<u> </u>		J	.500 D	.500 2

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Alloc	ation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		ср	пср	non-demand	FINAL
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 E	830 & 1835	1830 & 1835 (x	830 & 1835	1830 & 1835 C	;					1830 & 1835 E	1830 & 1835 D
5145	Maintenance of Underground Conduit		di	1840 D	1840 D	1840 C	x	1840 D	1840 C						1840 D	1840 D
5150		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	cu			CWNB			CWNB							
5325	Collecting- Cash Over and Short	Capital) Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB							
5335	Bad Debt Expense	Capital) Bad Debt Expense (Working Capital)	cu			BDHA			BDHA							
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working	cu			CWNB			CWNB							
5405	Supervision	Capital) Community Relations (Working	ad							O&M						
5410	Community Relations - Sundry	Capital) Community Relations (Working	ad							O&M						
5415	Energy Conservation	Capital) Community Relations - CDM	ad							O&M						
5420	Community Safety Program	(Working Capital) Community Relations (Working	ad							NFA ECC						
5425	Miscellaneous Customer Service and Informational	Capital) Community Relations (Working	ad							O&M						
	Expenses	Capital) Other Distribution														
5505	Supervision Demonstrating and Selling	Expenses Other Distribution	ad							O&M						
5510	Expense	Expenses Advertising	ad							O&M						
5515	Advertising Expense	Expenses Other Distribution	ad							O&M						
5520	Miscellaneous Sales Expense	Expenses Administrative and	ad							O&M						
5605	Executive Salaries and Expenses	General Expenses (Working Capital) Administrative and	ad							O&M						
5610	Management Salaries and Expenses	General Expenses (Working Capital)	ad							O&M						
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M						
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M						
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M						
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M						
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC						
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M						
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M						
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M						
5655	Regulatory Expenses	Administrative and General Expenses	ad							O&M						
5660	General Advertising	(Working Capital) Advertising Expenses	ad							O&M						
5665	Expenses Miscellaneous General	Administrative and General Expenses	ad							O&M						
5670	Expenses Rent	(Working Capital) Administrative and	ad							O&M						
		General Expenses (Working Capital) Administrative and	au													
5675	Maintenance of General Plant	General Expenses (Working Capital) Administrative and	ad							O&M						
5680	Electrical Safety Authority Fees	General Expenses (Working Capital) Power Supply	ad							O&M						
5685	Independent Market Operator Fees and Penalties	Expenses (Working Capital)	сор							NFA ECC						

Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	ср	пср	non-demand	FINAL
5705		Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
		Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
	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					
		Amortization of Assets	dep							O&M					
		Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



EB-2019-0037

Sheet E5 Reconciliation Worksheet - Initial Application

<u>Details:</u>
The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4	Difference
Account #	Account	Timunoiai Otatomont	Dep and Contributed Capital	Aujuotou 12	Excitation from 5555	LXOIGGG	moladod	Dalainoo III Oo	Billoronos	Summary	Billoronoo
1565	Conservation and Demand Management		- Julian	•							
	Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures < 50 KV					\$0	\$15,382,720	\$15,382,720	\$0	\$15,382,720	\$0
	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally		¢0	¢0		0.0	00	¢0	0.0	60	CO
	Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally		\$0	¢0		\$0	\$0	\$0	0.0	\$0	¢0
	Primary below 50 kV Distribution Station Equipment - Normally		φυ	\$0		\$0	Φ0	φυ	\$0	φ0	\$0
	Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally		φυ	φυ		φυ	φυ	φυ	φυ	φU	φU
	Primary below 50 kV (Primary)		\$24,329,665	\$24 320 665		\$0	\$24,329,665	\$24,329,665	0.2	\$24,329,665	\$0
	Distribution Station Equipment - Normally		ΨZ4,3Z3,003	Ψ24,323,003		ΨΟ	Ψ24,323,003	Ψ24,020,000	ΨΟ	Ψ24,323,003	ΨΟ
	Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -								·		
1830-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$27,623,947	\$27,623,947		\$0	\$27,623,947	\$27,623,947	\$0	\$27,623,947	\$0
	Poles, Towers and Fixtures - Secondary		\$1,453,892	\$1,453,892		\$0	\$1,453,892	\$1,453,892	\$0	\$1,453,892	\$0
	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Primary		\$37,924,925	\$37,924,925		\$0	\$37,924,925	\$37,924,925	\$0	\$37,924,925	\$0
	Overhead Conductors and Devices -										
	Secondary		\$4,213,881	\$4,213,881		\$0	\$4,213,881	\$4,213,881	\$0	\$4,213,881	\$0
	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

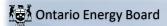
USoA Account#	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1840-4	Underground Conduit - Primary					\$0	\$19,248,158	\$19,248,158	\$0	\$19,248,158	\$0
1840-5	Underground Conduit - Secondary		\$6,416,053	\$6,416,053		\$0	\$6,416,053	\$6,416,053	\$0	\$6,416,053	\$0
1845	Underground Conductors and Devices Underground Conductors and Devices - Bulk		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Delivery Underground Conductors and Devices -		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Primary Underground Conductors and Devices -		\$8,788,679	\$8,788,679		\$0	\$8,788,679	\$8,788,679	\$0	\$8,788,679	\$0
1845-5	Secondary		\$8,788,679	\$8,788,679		\$0	\$8,788,679	\$8,788,679	\$0	\$8,788,679	\$0
1850	Line Transformers		\$31,196,703	\$31,196,703		\$0	\$31,196,703	\$31,196,703	\$0	\$31,196,703	\$0
1855	Services		\$16,998,304	\$16,998,304		\$0	\$16,998,304	\$16,998,304	\$0	\$16,998,304	\$0
1860	Meters		\$9,263,634	\$9,263,634		\$0	\$9,263,634	\$9,263,634	\$0	\$9,263,634	\$0
1905	Land	\$0	\$940,079	\$940,079		\$0	\$940,079	\$940,079	\$0	\$940,079	\$0
1906	Land Rights	\$0	\$58,790	\$58,790		\$0	\$58,790	\$58,790	\$0	\$58,790	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$90,616	\$90,616		\$0	\$90,616	\$90,616	\$0	\$90,616	\$0
1920	Computer Equipment - Hardware	\$0	\$762,482	\$762,482		\$0	\$762,482	\$762,482	\$0	\$762,482	\$0
1925	Computer Software	\$0	\$3,508,379	\$3,508,379		\$0	\$3,508,379	\$3,508,379	\$0	\$3,508,379	\$0
1930	Transportation Equipment	\$0	\$6,763,437	\$6,763,437		\$0	\$6,763,437	\$6,763,437	\$0	\$6,763,437	\$0
1935	Stores Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Tools, Shop and Garage Equipment	\$0	\$2,665,813	\$2,665,813		\$0	\$2,665,813	\$2,665,813	\$0	\$2,665,813	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$2,412,599	\$2,412,599		\$0	\$2,412,599	\$2,412,599	\$0	\$2,412,599	\$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	\$2,460,098	\$2,460,098		\$0	\$2,460,098	\$2,460,098	\$0	\$2,460,098	\$0 \$0
1990	Other Tangible Property	\$0	\$2,400,098	\$2,400,098		\$0	\$2,400,098	\$2,400,098	\$0	\$2,400,098	\$0
1995	Contributions and Grants - Credit	(\$6.698.761)	\$0	(\$6.698.761)		\$0	(\$6.698.761)	(\$6,698,761)	\$0	(\$6.698.761)	\$0 \$0
2005	Property Under Capital Leases	(ψο,οθο,701) \$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 -	ΨΟ	ΨΟ	ΨΟ		ΨΟ	ΨΟ	ΨΟ	Ψ	Ψΰ	ΨΟ
	Property, Plant, & Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility	ΨΟ		ΨΟ		ΨΟ	ΨΟ	ΨΟ	Ψ	Ψΰ	ΨΟ
	Plant - Intangibles	(\$125,914,514)		***************************************		\$0	***************************************	(\$125,914,514)	\$0	***************************************	(\$0)
3046	Balance Transferred From Income	(\$3,865,689)		(\$3,865,689)		\$0	(\$3,865,689)	(\$3,865,689)	\$0	(\$3,865,689)	\$0
	blank row	,					,	` '		,	
1080	Distribution Services Revenue	(\$27,446,881)		(\$27,446,881)		\$0	(\$27,446,881)	(\$27,446,881)	\$0	(\$27,446,881)	\$0
1082	Retail Services Revenues	(\$40,269)		(\$40,269)		\$0	(\$40,269)	(\$40,269)	\$0	(\$40,269)	\$0
1084	Service Transaction Requests (STR)										
	Revenues	(\$325)		(\$325)		\$0	(\$325)	(\$325)	\$0	(\$325)	\$0
1086	SSS Admin Charge	(\$140,473)		(\$140,473)		\$0	(\$140,473)	(\$140,473)	\$0	(\$140,473)	\$0
1090	Electric Services Incidental to Energy Sales	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1205	Interdepartmental Rents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1210	Rent from Electric Property	(\$1,180,493)		(\$1,180,493)		\$0	(\$1,180,493)	(\$1,180,493)	\$0	(\$1,180,493)	\$0
1215	Other Utility Operating Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1220	Other Electric Revenues	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1225	Late Payment Charges	(\$156,800)		(\$156,800)		\$0	(\$156,800)	(\$156,800)	\$0	(\$156,800)	\$0 \$0
1235	Miscellaneous Service Revenues	\$0		\$0		\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0
1240	Provision for Rate Refunds	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1245	Government Assistance Directly Credited to	/6470 400		(0470 400)		60	(6470,400)	(6470 400)	60	(0170 400)	60
1205	Income Regulatory Debits	(\$172,468)		(\$172,468)		\$0 \$0	(\$172,468)	(\$172,468)	\$0	(\$172,468)	\$0 \$0
1305	Regulatory Debits	\$0		\$0		\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0
1310	Regulatory Credits	\$564,690		\$564,690		\$0	\$564,690	\$564,690	\$0	\$564,690	\$0
1315	Revenues from Electric Plant Leased to Others	* 0		60		\$0	60	\$0	60	60	60
1320	Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Expenses of Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1325	Revenues from Merchandise, Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
									ΨΟ	ΨΟ	ΨΟ

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
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$2,495,805)		(\$2,495,805)		\$0	(\$2,495,805)	(\$2,495,805)	\$0	(\$2,495,805)	\$0
4380	Expenses of Non-Utility Operations	\$2,495,805		\$2,495,805		\$0	\$2,495,805	\$2,495,805	\$0	\$2,495,805	\$0
4390	Miscellaneous Non-Operating Income	(\$172,584)		(\$172,584)		\$0	(\$172,584)	(\$172,584)	\$0	(\$172,584)	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses,	¢0		¢0		\$0	0.0	\$0	¢0	0.0	60
4405	Including Amortization Interest and Dividend Income	\$0 (\$60,000)		\$0 (\$60,000)		\$0 \$0	\$0 (\$60,000)	(\$60,000)	\$0 \$0	\$0 (\$60,000)	\$0 \$0
4415		(\$60,000)		(\$60,000)			(\$60,000)	(\$60,000)		(\$60,000)	\$0
4705	Equity in Earnings of Subsidiary Companies Power Purchased	\$88,221,916		\$88,221,916		\$0 \$0	\$88,221,916	\$88,221,916	\$0 \$0	\$88,221,916	\$0 \$0
4703	Charges-WMS	\$2,664,177		\$2,664,177		\$0	\$2,664,177	\$2,664,177	\$0 \$0	\$2,664,177	\$0
4710	Cost of Power Adjustments	\$2,004,177		\$0		\$0	\$0	\$2,004,177	\$0	\$0	\$0
4712	Charges-One-Time	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$5,639,767		\$5,639,767		\$0	\$5,639,767	\$5,639,767	\$0	\$5,639,767	\$0
4715	System Control and Load Dispatching	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$4,385,874		\$4,385,874		\$0	\$4,385,874	\$4,385,874	\$0	\$4,385,874	\$0
4730	Rural Rate Assistance Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$174,836		\$174,836		\$0	\$174,836	\$174,836	\$0	\$174,836	\$0
4751	Charges - Smart Metering Entity	\$470,985		\$470,985		\$0	\$470,985	\$470,985	\$0	\$470,985	\$0
5005	Operation Supervision and Engineering	\$1,704,944		\$1,704,944		\$0	\$1,704,944	\$1,704,944	\$0	\$1,704,944	\$0
5010	Load Dispatching	\$774,805		\$774,805		\$0 \$0	\$774,805	\$774,805	\$0 \$0	\$774,805	\$0 \$0
5012 5014	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	\$462,307		\$462,307		\$0	\$462,307	\$462,307	φU	\$462,307	Φ0
	Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$435,828		\$435,828		\$0	\$435,828	\$435,828	\$0	\$435,828	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$249,040		\$249,040		\$0	\$249,040	\$249,040	\$0	\$249,040	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$210,397		\$210,397		\$0	\$210,397	\$210,397	\$0	\$210,397	\$0
5025	Overhead Distribution Lines & Feeders -	\$408,048		\$408,048		\$0 \$0	\$408,048	\$408,048	\$0	\$408,048	\$0
5030	Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation	\$408,048 \$55,392		\$55,392		\$0 \$0	\$55,392	\$408,048 \$55,392	\$0 \$0	\$55,392	\$0
5035	Overhead Distribution Transformers- Operation	\$55,392 \$150,316		\$55,392 \$150,316		\$0 \$0	\$55,392 \$150,316	\$55,392 \$150,316	\$0 \$0	\$55,392 \$150,316	\$0 \$0
5040	Underground Distribution Lines and Feeders - Operation Labour			\$150,316 \$16,242		\$0 \$0	\$150,316	\$150,316 \$16,242	\$0 \$0	\$150,316	\$0 \$0
5045	Underground Distribution Lines & Feeders -										
5050	Operation Supplies & Expenses Underground Subtransmission Feeders -	\$5,908		\$5,908		\$0	\$5,908	\$5,908	\$0	\$5,908	\$0
	Operation	\$464		\$464	i l	\$0	\$464	\$464	\$0	\$464	\$0

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
5055	Underground Distribution Transformers -	*****		# 400,000			# 100.000	\$100.000		# 400,000	00
5005	Operation	\$132,332		\$132,332		\$0	\$132,332	\$132,332	\$0	\$132,332	\$0
5065	Meter Expense	\$790,446		\$790,446		\$0	\$790,446	\$790,446	\$0	\$790,446	\$0
5070	Customer Premises - Operation Labour	\$420,025		\$420,025		\$0	\$420,025	\$420,025	\$0	\$420,025	\$0
5075	Customer Premises - Materials and										
	Expenses	\$90,475		\$90,475		\$0	\$90,475	\$90,475	\$0	\$90,475	\$0
5085	Miscellaneous Distribution Expense	\$1,012,927		\$1,012,927		\$0	\$1,012,927	\$1,012,927	\$0	\$1,012,927	\$0
5090	Underground Distribution Lines and Feeders -			40		00	00			00	00
5005	Rental Paid Overhead Distribution Lines and Feeders -	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5095	Rental Paid	\$166,694		\$166,694		\$0	\$166,694	\$166,694	\$0	\$166,694	\$0
5096	Other Rent	\$100,094		\$100,094		\$0 \$0	\$100,094	\$100,094	\$0	\$100,094	\$0 \$0
5105	Maintenance Supervision and Engineering	\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0
5110	Maintenance of Buildings and Fixtures -	φυ		φυ		φU	φ0	φυ	φυ	φ0	φυ
3110	Distribution Stations	\$147,452		\$147,452		\$0	\$147,452	\$147,452	\$0	\$147,452	\$0
5112	Maintenance of Transformer Station	Ψ1+1,402		Ψ147,402		ΨΟ	Ψ147,402	ψ147,402	ΨΟ	ψ147,402	ΨΟ
0112	Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station	**		**		**	***	**	-	**	**
	Equipment	\$133,233		\$133,233		\$0	\$133,233	\$133,233	\$0	\$133,233	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$152,598		\$152,598		\$0	\$152,598	\$152,598	\$0	\$152,598	\$0
5125	Maintenance of Overhead Conductors and					•			·		
	Devices	\$292,953		\$292,953		\$0	\$292,953	\$292,953	\$0	\$292,953	\$0
5130	Maintenance of Overhead Services	\$305,603		\$305,603		\$0	\$305,603	\$305,603	\$0	\$305,603	\$0
5135	Overhead Distribution Lines and Feeders -										
	Right of Way	\$538,067		\$538,067		\$0	\$538,067	\$538,067	\$0	\$538,067	\$0
5145	Maintenance of Underground Conduit	\$115,134		\$115,134		\$0	\$115,134	\$115,134	\$0	\$115,134	\$0
5150	Maintenance of Underground Conductors										
	and Devices	\$55,578		\$55,578		\$0	\$55,578	\$55,578	\$0	\$55,578	\$0
5155	Maintenance of Underground Services	\$147,777		\$147,777		\$0	\$147,777	\$147,777	\$0	\$147,777	\$0
5160	Maintenance of Line Transformers	\$156,750		\$156,750		\$0	\$156,750	\$156,750	\$0	\$156,750	\$0
5175	Maintenance of Meters	\$9,304		\$9,304		\$0	\$9,304	\$9,304	\$0	\$9,304	\$0
5305	Supervision	\$256,394		\$256,394		\$0	\$256,394	\$256,394	\$0	\$256,394	\$0
5310	Meter Reading Expense	\$22,500		\$22,500		\$0 \$0	\$22,500	\$22,500 \$1,790,905	\$0 \$0	\$22,500 \$1,790,905	\$0 \$0
5315 5320	Customer Billing Collecting	\$1,790,905 \$217,991		\$1,790,905 \$217,991		\$0 \$0	\$1,790,905 \$217,991	\$1,790,905	\$0 \$0	\$1,790,905	\$0 \$0
5325	Collecting Collecting- Cash Over and Short	\$0		\$217,991		\$0 \$0	\$0	\$217,991	\$0	\$217,991	\$0 \$0
5330	Collection Charges	\$0		\$0 \$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0
5335	Bad Debt Expense	\$250,000		\$250,000		\$0 \$0	\$250,000	\$250,000	\$0	\$250,000	\$0
5340		Ψ200,000		Ψ200,000		Ų.	Ψ200,000	Ψ200,000	4 0	\$200,000	Q 0
0010	Miscellaneous Customer Accounts Expenses	\$77,151		\$77,151		\$0	\$77,151	\$77,151	\$0	\$77,151	\$0
5405	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and										
	Informational Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$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	\$1,187,606		\$1,187,606		\$0	\$1,187,606	\$1,187,606	\$0	\$1,187,606	\$0
5610	Management Salaries and Expenses	\$750,679		\$750,679		\$0	\$750,679	\$750,679	\$0	\$750,679	\$0
5615	General Administrative Salaries and	0700 010		4700 0 10			6700.010	# 7 00 010		0700.010	
E620	Expenses Office Supplies and Expenses	\$703,916		\$703,916		\$0 ©0	\$703,916	\$703,916	\$0	\$703,916	\$0
5620	Office Supplies and Expenses Administrative Expense Transferred Credit	\$75,940		\$75,940 \$0		\$0 \$0	\$75,940	\$75,940 \$0	\$0 \$0	\$75,940 \$0	\$0
5625 5630	Outside Services Employed	\$0 \$47,000		\$0 \$47,000		\$0 \$0	\$0 \$47,000	\$47,000	\$0 \$0	\$0 \$47,000	\$0 \$0
5635	Property Insurance	\$141,473		\$141,473		\$0 \$0	\$141,473	\$141,473	\$0	\$47,000	\$0 \$0
5640	Injuries and Damages	\$141,473		\$141,473		\$0 \$0	\$141,473	\$141,473	\$0	\$141,473	\$0 \$0
5645	Employee Pensions and Benefits	\$357,800		\$357,800		\$0 \$0	\$357,800	\$357,800	\$0	\$357,800	\$0
5650	Franchise Requirements	\$0		\$0		\$0 \$0	\$0	\$0	\$0	\$0	\$0
						\$0			\$0		\$0
5655	Regulatory Expenses	\$697,576		\$697,576]	\$0	\$697,576	\$697,576	\$0	\$697,576	

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
5660	General Advertising Expenses	\$650,268		\$650,268		\$0	\$650,268	\$650,268	\$0	\$650,268	\$0
	Miscellaneous General Expenses	\$408,364		\$408,364		\$0	\$408,364	\$408,364	\$0	\$408,364	\$0
00.0	Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance of General Plant	\$577,620		\$577,620		\$0	\$577,620	\$577,620	\$0	\$577,620	\$0
	Electrical Safety Authority Fees	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Independent Market Operator Fees and Penalties	00							00	00	00
	A	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Amortization Expense - Property, Plant, and Equipment	\$4,404,633		\$4,404,633		\$0	\$4,404,633	\$4.404.633	\$0	\$4,404,632	\$1
	Amortization of Limited Term Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
00	Amortization of Intangibles and Other Electric	ų.		Ų.		Ų.	40	ų,	40	Ψ°	Ų.
	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
	Interest on Long Term Debt	\$2,616,443		\$2,616,443		\$0	\$2,616,443	\$2,616,443	\$0	\$2,616,443	\$0
6105	Taxes Other Than Income Taxes	\$268,803		\$268,803		\$0	\$268,803	\$268,803	\$0	\$268,803	\$0
6110	Income Taxes	\$409,974		\$409,974		\$0	\$409,974	\$409,974	\$0	\$409,974	\$0
	Sub-account LEAP funding	\$34,735		\$34,735		\$0	\$34,735	\$34,735	\$0	\$34,735	\$0
02.0	Life Insurance	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total	(\$38,638,202)	\$231,291,533	################		\$0	#######################################	\$192,653,331	\$0	#######################################	\$1
					Control	\$192,653,331					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4	Difference
1808	\$ 609,759	\$ 	\$ -	\$ 609,759	\$ 609,759	\$ -	\$ Summary 609,759	\$
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ _
1820	\$ 818,101	\$ -	\$ -	\$ 818,101	\$ 818,101	\$ -	\$ 818,101	\$ _
1830	\$ 152,598	\$ -	\$ -	\$ 152,598	\$ 152,598	\$ -	\$ 152,598	\$ _
1835	\$ 292,953	\$ -	\$ -	\$ 292,953	\$ 292,953	\$ -	\$ 292,953	\$ _
1840	\$ 115,134	\$ -	\$ -	\$ 115,134	\$ 115,134	\$ -	\$ 115,134	\$ -
1845	\$ 55,578	\$ -	\$ -	\$ 55,578	\$ 55,578	\$ -	\$ 55,578	\$ -
1850	\$ 439,398	\$ -	\$ -	\$ 439,398	\$ 439,398	\$ -	\$ 439,398	\$ -
1855	\$ 453,380	\$ -	\$ -	\$ 453,380	\$ 453,380	\$ -	\$ 453,380	\$ -
1860	\$ 9,304	\$ -	\$ -	\$ 9,304	\$ 9,304	\$ -	\$ 9,304	\$ -
1815-1855	\$ 3,492,676	\$ -	\$ -	\$ 3,492,676	\$ 3,492,676	\$ -	\$ 3,492,676	\$ -
1830 & 1835	\$ 1,378,598	\$ -	\$ -	\$ 1,378,598	\$ 1,378,598	\$ -	\$ 1,378,598	\$ -
1840 & 1845	\$ 22,614	\$ -	\$ -	\$ 22,614	\$ 22,614	\$ -	\$ 22,614	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Break Out	\$ (128,208,642)	\$ -	\$ -	\$ (128,208,642)	\$ (128, 208, 642)	\$ -	\$ (128,208,643)	\$ 1
CCA	\$ 510,500	\$ -	\$ -	\$ 510,500	\$ 510,500	\$ -	\$ 510,500	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 10,025,641	\$ -	\$ -	\$ 10,025,641	\$ 10,025,641	\$ -	\$ 10,025,641	\$ -
CEN EWMP	\$ 90,886,093	\$ -	\$ -	\$ 90,886,093	\$ 90,886,093	\$ -	\$ 90,886,093	\$ -
CREV	\$ (27,446,881)	\$ -	\$ -	\$ (27,446,881)	\$ (27,446,881)	\$ -	\$ (27,446,881)	\$ -
CWCS	\$ 16,998,304	\$ -	\$ -	\$ 16,998,304	\$ 16,998,304	\$ -	\$ 16,998,304	\$ -
CWMC	\$ 10,054,080	\$ -	\$ -	\$ 10,054,080	\$ 10,054,080	\$ -	\$ 10,054,080	\$ -
CWMR	\$ 22,500	\$ -	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ 22,500	\$ -
CWNB	\$ 2,301,847	\$ -	\$ -	\$ 2,301,847	\$ 2,301,847	\$ -	\$ 2,301,847	\$ -
DCP	\$ 15,382,720	\$ -	\$ -	\$ 15,382,720	\$ 15,382,720	\$ -	\$ 15,382,720	\$ -
LPHA	\$ (156,800)	\$ -	\$ -	\$ (156,800)	\$ (156,800)	\$ -	\$ (156,800)	\$ -
LTNCP	\$ 31,196,703	\$ -	\$ -	\$ 31,196,703	\$ 31,196,703	\$ -	\$ 31,196,703	\$ -
NFA	\$ (1,591,324)	\$ -	\$ -	\$ (1,591,324)	\$ (1,591,324)	\$ -	\$ (1,591,324)	\$ -
NFA ECC	\$ 19,803,766	\$ -	\$ -	\$ 19,803,766	\$ 19,803,766	\$ -	\$ 19,803,766	\$ -
O&M	\$ 5,491,504	\$ -	\$ -	\$ 5,491,504	\$ 5,491,504	\$ -	\$ 5,491,504	\$ -
PNCP	\$ 117,915,375	\$ -	\$ -	\$ 117,915,375	\$ 117,915,375	\$ -	\$ 117,915,375	\$ -
SNCP	\$ 20,872,505	\$ -	\$ -	\$ 20,872,505	\$ 20,872,505	\$ -	\$ 20,872,505	\$ -
ТСР	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 192,147,983	\$ _	\$ -	\$ 192,147,983	\$ 192,147,983	\$ -	\$ 192,147,982	\$ 1



Sheet E5 Reconciliation Worksheet - Initial Application

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 2019 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"