

# **EXHIBIT 7**

# **COST ALLOCATION**

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## LIST OF ATTACHMENTS

ATTACHMENT 7-1 ATTACHMENT 7-2 Cost Allocation Model Load Profile Model 2004 Hydro One Data Scaled to 2021

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**EXHIBIT 7: COST ALLOCATION** 

1 2.7 EXHIBIT 7: COST ALLOCATION 2 3 2.7.1 COST ALLOCATION STUDY REQUIREMENTS 4 5 6 Introduction 7 On September 29, 2006, the Ontario Energy Board ("Board") issued its directions on Cost 8 Allocation Methodology for Electricity Distributors (the "Directions"). On November 15, 9 2006, the Board issued the Cost Allocation Information Filing Guidelines for Electricity 10 Distributors (the "Guidelines"), the Cost Allocation Model (the "Model") and User 11 Instructions (the "Instructions") for the Model. Waterloo North Hydro Inc. ("WNH") 12 prepared a Cost Allocation Information Filing consistent with WNH's understanding of the 13 Directions, the Guidelines, the Model and the Instructions. WNH submitted this filing to 14 the OEB on February 28, 2007. 15 16

One of the main objectives of the filing was to provide information on any apparent crosssubsidization among a distributor's rate classifications. It was felt that this would give an indication of cross-subsidization from one class to another and this information would be useful as a tool in future rate applications.

21

In WNH's 2011 COS (Cost of Service) Application (*EB-2010-0144*), the Model was updated to reflect 2011 Test Year costs, customer numbers and demand values. The 2011 demand values were based on the weather normalized load forecast used to design rates. The results of the 2011 Model was used to move the Revenue to Cost Ratios to be within the Board's acceptable range as outlined in the "Report on Application of Cost Allocation for Electricity Distributors" (the "Cost Allocation Report") issued by the OEB on
 November 28, 2007.

3

On September 2, 2010, the Board began a proceeding, *EB-2010-0219*, with the mandate 4 to review and revise the Cost Allocation policy as needed. On March 31, 2011, the Report 5 6 of the Board was released in relation to *EB-2010-0219* ("March Board Report"). In the letter accompanying the report, the Board indicated that a working group would be formed 7 8 to revise the original Model to address the revision highlighted in the March Board Report. On August 5, 2011, the Board released the new Cost Allocation Model and instructed 9 10 2012 COS filers to use the revised Model in their Applications. This model has been subsequently updated by the Board with some minor revision on an annual basis. 11

12

In this Application, WNH has used the 2021 version of the Model released by the OEB on May 20, 2020 to conduct a 2021 Test Year Cost Allocation study consistent with the OEB's cost allocation policies. The Model has been loaded with 2021 Test Year costs, customer numbers and demand values for WNH. The 2021 demand values were determined based on the description provided under the Load Profiles section of this Exhibit. The various weighing factors used in the 2021 study have also been explained below.

20

#### 21 Load Profiles

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In a letter dated June 12, 2015, the OEB requested distributors to be mindful of material changes to load profiles and propose updates, as appropriate, in COS rate applications. WNH proposes to use the same method as was used in the 2016 COS Application to determine the demand data for the 2021 Model. This method involves applying a scaling factor to the 2004 weather normalized volumes supporting the 2004 load profiles to determine an estimate of the 2021 weather normalized load profiles. Then the same method applied by Hydro One to the 2004 load profiles to determine the demand data for

the original cost allocation study, is applied to the 2021 load profiles to determine the 1 2021 demand data. For example, the 2016 Residential rate class forecasted consumption 2 was 408,868,804 kWh and the 2021 test year forecast is 395,056,934 kWh. Therefore, 3 the ratio of 2021 to 2016 consumption is 0.9662. This scaling factor is applied to all 4 Residential customer class hourly data from the 2016 load profile model, which is a 5 6 scaled-up version of the original 2004 profile. This process is repeated for all rate classes with the exception of Embedded Distributor, which is described in section 2.7.1.1 of this 7 Exhibit. 8

9

WNH has provided an Excel spreadsheet named "Load profile model 2004 Hydro One
data scaled to 2021" as Attachment 7-2 to show how the 2021 demand data is
determined.

13

For the next COS application, WNH will review other load profiling methodologies that are brought forward to the OEB and confirms that it intends to put plans in place to update its load profile the next time a cost allocation model is filed. WNH anticipates that by the time the next COS application is prepared, the OEB may prescribe a method to weather normalize actual hourly data which WNH will be able to follow.

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#### 20 Weighting Factors

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In Section 2.6.4 of the March Board Report, the Board stated that "default weighting factors should now be utilized only in exceptional circumstances". Distributors are therefore now expected to develop their own weighting factors. WNH has developed weighting factors as outlined below based on discussions with staff experienced in the subject area.

#### 1 Weighting Factor for Services (Account 1855) (Sheet I5.2)

2

The analysis for the Services weighting factor included a review of WNH's internal policy 3 in regards to the installation and cost recovery for Services. WNH has full costs for 4 Services (USoA (Uniform System of Accounts) 1855) for Residential Customers only; all 5 6 other classes pay for their own services via Contributed Capital USoA 1995/2440. The amount of contributed capital for GS<50kW customers is based on a flat rate per layout 7 while GS>50kW customers pay actual costs. The flat rate per layout charged to 8 GS<50kW customers generally covers most of the cost but in some scenarios it is only a 9 10 partial recovery.

11

A weighting factor was determined by assigning the Residential customer class a factor of 1, as required, and determining the relative weights of the rest of the classes. As per Table 7-1, WNH applied a weighting factor of 1.0 for Residential and 0.6 for GS < 50 kW based on historical contributions received compared to total cost. GS > 50 kW has a factor of 0.0 since any costs are recovered fully through capital contributions received from those customers.

- 18
- 19

 Table 7-1 - Weighting Factors for Services

Rate Class	Weighting Factors for Services
Residential	1.0
GS < 50 kW	0.6
GS > 50 kW	0
Large User	0
Street Lighting	0
Unmetered Scattered Load	0
Embedded Distributor	0

# Weighting Factor for Billing and Collection (Accounts 5315 – 5340, except 5335) (Sheet I5.2)

3

In determining the weighting factors for Billing and Collecting, an analysis of Accounts 4 5315 – 5340, except 5335, was conducted and costs were assigned to each class based 5 6 on the specific nature of the costs. WNH assigned an allocator to each internal account number that flows into the Billing and Collecting USoA accounts. These accounts were 7 allocated based on the number of customers, number of bills, billing complexity or a 8 delinguency weighting. The delinguency weighting was derived by assigning a rating 9 10 system to the level of collection activity of each customer and consolidating the results by rate class. Through this analysis, WNH was able to more closely assign a total cost per 11 12 class. Weighting factors were then determined relative to the Residential factor of 1 as shown in Table 7-2. 13

- 14
- 15

Rate Class	Weighting Factors for Billing & Collecting
Residential	1.00
GS < 50 kW	1.34
GS > 50 kW	3.26
Large User	1.57
Street Lighting	0.97
Unmetered Scattered Load	0.97
Embedded Distributor	0.83

#### Table 7-2 - Weighting Factors for Billing and Collection

# WNH assessed the costs of installing meters using recent meter installation work orders and meter pricing data. Meter voltage, phase and size was taken into consideration and tracked separately. Installation costs are presented in Table 7-3 below. WNH does not have any costs assigned to the Embedded Distributor rate class as it received the meter from HONI (Hydro One Networks Inc.) when WNH commenced as a Host Distributor in May 2006, thus, WNH has \$0 meter costs for this rate class.

11

1

Motor Type	Ins	Installation		
Meter Type	Cost	per Meter		
Smart Meters <= 200A	\$	188		
Network Meter	\$	242		
Demand without IT (usually three-phase)	\$	543		
Three-phase - No demand <= 200A	\$	543		
Smart Meters >= 400A	\$	692		
Demand without IT >= 400A	\$	692		
Three-phase - No demand 120/208V	\$	2,230		
Demand with IT and Interval Capability - Secondary	\$	2,784		
Three-phase - No demand 347/600V	\$	2,968		
Demand with IT and Interval Capability - Primary	\$	13,699		

\$

20,690

#### Table 7-3 - Installation Cost per Meter

#### 12 Weighting Factor for Meter Reading (Sheet I7.2)

Demand with IT

Installation Cost per Meter (Sheet I7.1)

13

WNH completed an analysis of the costs included in meter reading and assigned the costs to the appropriate class based on the nature of the cost. Based on this activity analysis, WNH calculated the overall cost per class by customer and assigned a weighting of 1 for the meter reading costs related to Smart Meters for the Residential

- 1 class. The weighting factors for the remaining classes were then determined as a factor
- 2 of the Residential class as shown in Table 7-4.
- 3
- 4

#### Table 7-4 - Weighting Factors for Meter Reading

Read Type	Weighting Factors for Meter Reading
Smart Meter	1
Smart Meter - ESM	1
Interval	38.79

#### 5 Summary of Results and Proposed Changes

6

7 The data used in the updated Cost Allocation Model is consistent with WNH's cost data 8 that supports the proposed 2021 Revenue Requirement outlined in this Application. Consistent with the Guidelines, WNH's assets were broken out into primary and 9 secondary distribution functions using updated breakout. The breakout of Assets, Capital 10 Contributions, Depreciation, Accumulated Depreciation, customer data and load data by 11 12 primary, line transformer and secondary categories were developed from the best data available to WNH, its engineering records, and its customer and financial information 13 Excel 14 systems. An version of the updated Cost Allocation Model (Waterloo\_Cost\_Allocation\_Model\_2021\_COS\_20200630) has been included with the 15 filed application material as Attachment 7-1. In addition, Attachment 7-1 outlines Input 16 17 Sheets I-6 & I-8 and Output Sheets O-1 & O-2.

18

Capital Contributions, Depreciation and Accumulated Depreciation by USoA are consistent with the information provided in the 2021 continuity statement shown in Exhibit 2. The rate class customer data used in the updated Model is consistent with the 2021 customer forecast outlined in Exhibit 3. The load profiles for each rate class are the same as those used in the 2016 COS filing but have been scaled to match the 2021 load

- forecast. In the 2016 COS WNH adjusted the load of the Large User rate class to reflect
  the transfer of one customer from the Large User rate class to the GS > 50 kW rate class.
  The load transferred between the classes was the 2004 load data. Table 7-5 outlines the
  scaling factors used by rate class.
  WNH notes that the Embedded Distributor rate class did not have Demand allocated in
- 7 Sheet I8 of the Cost Allocation Model in WNH's 2016 COS. The approach is described in
- 8 more detail in section 2.7.1.1.
- 9
- 10

#### Table 7-5 - Load Profiling Scaling Factors

Rate Class	2004 Weather Normal Values used in 2016 COS	2021 Weather Normal Values (kWh)	Scaling Factor
Residential	407,120,602	395,056,934	97.0%
GS < 50 kW	189,377,470	195,573,807	103.3%
GS > 50 kW	632,881,276	697,140,723	110.2%
Large User	68,391,760	95,699,867	139.9%
Unmetered Scattered Load	3,407,792	2,947,114	86.5%
Street Lighting	7,260,573	3,347,727	46.1%
Embedded Distributor	-	41,857,714	0.0%
Total	1,308,439,473	1,431,623,886	109.4%

## 11 2.7.1.1 SPECIFIC CUSTOMER CLASS(ES)

12

#### 13 Large General Service and Large Use Classes

- 14
- 15 In the Filing Requirements for Electricity Distribution Rate Applications 2020 Edition for
- 16 2021 Rate Applications released on May 14, 2020 it was noted that, "as a reminder, the

treatment of the Transformer Ownership Allowance has been revised in the current version of the cost allocation model, as compared to the version that the distributor may have used in a previous rebasing application." WNH has used the current version of the Model for this Application.

5

#### 6 Embedded Distributor Class

7

WNH became a Host Distributor on May 1, 2006 and Hydro One Networks Inc. (HONI) 8 became embedded to WNH at the Elmira Transformer Station (TS). Prior to this date, 9 10 WNH was embedded to HONI at this metering point. HONI owns and operates the Elmira TS which is located inside the service area of WNH. WNH established an Embedded 11 12 Distributor Class in its 2011 COS. HONI owns the circuits that cross into WNH's service territory and resides on WNH's poles. WNH receives pole rental revenue from HONI. 13 14 WNH does not have any capital costs invested in its Embedded Distributor rate class, 15 only operating costs.

16

WNH notes that it has not directly allocated its Embedded Distributor rate class costs, it 17 18 has maintained the same methodology it employed in its 2016 COS Cost Allocation Model. This method only uses number of bills and a meter reading factor as inputs for the 19 Embedded Distributor class in the cost allocation model. Other input variables such as 20 number of customers and demand units are not used in the cost allocation model for this 21 class. This outcome of this method means such items as billing, collecting and meter 22 23 reading costs are allocated to the Embedded Distributor along with some administration costs and general service capital. 24

25

In connection with preparing its rate application, WNH has consulted with HONI and advised HONI that it is WNH's intent to allocate cost in the same manner as all of the other rate classes which is consistent with the approved 2016 COS methodology and not directly allocate costs to the Embedded Distributor rate class. WNH provided HONI with
the necessary supporting evidence. HONI concluded that:

"Hydro One has reviewed the material provided by WNH. Based on the cost allocation
model and other evidence provided, I am fine with the proposed cost allocation
methodology used to develop the embedded distributor rates."

6

#### 7 Unmetered Loads

8

On June 12, 2015 the OEB released their Report of the Board on Review of the Board's 9 10 Cost Allocation Policy for Unmetered Loads, which amended section 2.4.6 of the DSC (Distribution System Code). The amendment outlined a new cost allocation policy for the 11 12 street lighting rate class. A new "street lighting adjustment factor" will be used to allocate costs to the street lighting rate class for primary and line transformer assets. The "street 13 14 lighting adjustment factor" replaces the "number of connections" allocator. The Model has been updated to reflect the street lighting adjustment factor. WNH implemented these 15 changes in its 2016 COS Application and has continued to follow this policy in this 2021 16 Application. 17

18

WNH communicates with unmetered load customers, including Street Lighting customers, to assist them in understanding the regulatory context in which distributors operate and how it affects unmetered load customers. This communication takes place on an on-going basis and is not driven by the rate application process, but regular business practice.

24

#### 25 MicroFIT Class

26

WNH is not proposing to include MicroFIT as a separate class in the cost allocation model
in 2021 and has adopted the generic rate provided by the OEB. On February 24, 2020,
the OEB issued the *Review of Fixed Monthly Charge for microFIT Generator Service*

*Classification (EB-2009-0326 and EB-2010-0219).* It was stated that distributors that have
been approved for a rate that is a calculated value based on the previous approved \$5.40
province-wide rate should include a proposal to update the calculated charge based on
the updated province-wide rate of \$4.55 at the time of their next rate application. WNH
has integrated the new rate of \$4.55 in this Application.

6

#### 7 Standby Charges

8

As noted in the Filing Requirements for Electricity Distribution Rate Applications - 2020
Edition for 2021 Rate Applications released on May 14, 2020, "Standby rates have been
approved on an interim basis since 2006 for most distributors.

12

A Standby Charge is billed by a distributor to a customer with load displacement facilities behind its meter to compensate the distributor for the cost of maintaining the ability to accommodate the total load of the customer at any time. The charge must not inadvertently subsidize other customers or unduly burden the load displacement customer.

18

WNH has previously not had Standby Charges included in its rate order however by the 19 effective date of the rates in this Application, WNH has determined that there will be ten 20 load displacement customers within its service territory who from time to time require 21 power from WNH, and will require capacity to exist for their load when their generation 22 23 is off. WNH believes that load displacement projects will increase within the next five years causing loss of revenue for WNH and unfair increase in rates for other customers. 24 As noted in Board Staff's presentation released on March 12, 2019 "The current rate 25 design is leading to some customers avoiding paying for the system they require". 26 27

28 WNH recognizes "on April 2, 2015, the OEB issued a *Board Policy on Rate Design for* 29 *Electricity Residential Customers* in which the OEB indicated that it intends to remove

the Standby Charge when the new rate policy is implemented for commercial 1 customers." WNH is in support of a generic policy across all Local Distribution 2 Companies (LDC's) for behind the meter generation and storage, however, the case file 3 for Rate Design for Commercial and Industrial Customer (EB-2015-0043) was opened 4 on May 28, 2015 and there is no indication that a policy will be in place in the near term. 5 6 In the interim, WNH requests a Standby / Capacity Charge be added to the rate order to be charged to the customers with current load displacement generation or storage and 7 future customers who install load generation or storage within WNH's service territory 8 9 until a Board policy on rate design is complete.

10

As part of this Application, WNH has proposed a Capacity / Standby Charge for General 11 12 Service >50kW and Large Use customers who install load displacement generation or storage. In this case, WNH would consult with the customer and determine that power 13 14 will be needed when the generation is not running. Assuming this is the case, a contracted capacity reserve value would be established. On a monthly basis the peak 15 load taken by the customer will be determined by the load reading meter. The peak load 16 will be charged the distribution volumetric rate for the applicable rate class. If the load 17 18 taken is less than the contracted capacity reserve value, the difference between that value and the load taken will be charged a Standby Charge which will be equivalent to 19 the distribution volumetric rate for the applicable rate class. If the load taken is equal to 20 or greater than the contracted capacity reserve value, the Standby Charge will not be 21 applied. 22

23

WNH has not included any load displacement adjustments to the Load Forecast for these customers in Exhibit 3. Since the proposed approach makes the Standby Charge equivalent to the distribution volumetric rate for the applicable rate class, proposed rates in this Application inherently include this Standby Charge. Due to this, Revenue from Standby Charges have not been separated from Distribution Volumetric Revenue.

The 10 customers who plan to have load displacement (including battery storage 1 facilities) for January 1, 2021 have been notified of the proposed change. 2 3 WNH had meetings with two customers who had follow up questions on the proposed 4 charges. The customers were satisfied with the proposed Standby / Capacity charge. 5 6 One customer followed up with the following email "Thanks for your call on the standby rate and I understand this process a little better. Looks like a fair approach from the 7 8 example that you sent." 9 2.7.1.2 NEW CUSTOMER CLASS(ES) 10 11 12 WNH is not proposing to include a new customer class. 13 2.7.1.3 ELIMINATED CUSTOMER CLASS(ES) 14 15 16 WNH is not proposing to eliminate any customer class. 17 2.7.2 CLASS REVENUE REQUIREMENTS 18 19 The allocated cost by rate class for the 2016 COS filing and 2021 updated Model are 20 provided in the following Table 7-6 which is consistent with RRWF Sheet 11. Cost 21 Allocation. 22

# Table 7-6 - Allocated Cost – Consistent with RRWF Sheet 11. Cost Allocation: Allocated Costs

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Classes	Costs Allocated from Previous Study		Allocated from Previous Study		%	Costs Nocated in Test Year Study Column 7A)	%
Residential	\$	18,260,988	52.20%	\$ 22,709,871	54.66%		
GS < 50 kW	\$	5,261,206	15.04%	\$ 6,433,333	15.48%		
GS > 50 kW	\$	10,167,367	29.07%	\$ 11,010,096	26.50%		
Large User	\$	937,129	2.68%	\$ 1,050,402	2.53%		
Unmetered Scattered Load	\$	97,398	0.28%	\$ 120,662	0.29%		
Street Lighting	\$	254,785	0.73%	\$ 222,226	0.53%		
Embedded Distributor	\$	1,450	0.00%	\$ 2,165	0.01%		
Total	\$	34,980,323	100.00%	\$ 41,548,755	100.00%		

3 The following Table 7-7 provides information on calculated class revenue which is

4 consistent with RRWF Sheet 11. The resulting 2021 Proposed Base Revenue will be the

5 amount used in Exhibit 8 to design the proposed distribution charges in this Application.

#### Table 7-7 - Calculated Class Revenue – Consistent with RRWF Sheet 11. Cost 1 **Allocation: Calculated Class Revenue** 2

	C	olumn 7B	(	Column 7C	C	Column 7D	С	olumn 7E
Classes	2021 Base Revenue at Existing Rates		2021021 BaseProposedevenue atBase RevenueExistingAllocated at		Base		Miscellaneous Revenue	
Residential	\$	19,891,127	\$	21,314,531	\$	21,315,456	\$	1,444,376
GS < 50 kW	\$	5,650,852	\$	6,055,226	\$	6,055,336	\$	322,027
GS > 50 kW	\$	10,054,729	\$	10,774,244	\$	10,774,523	\$	422,745
Large User	\$	806,266	\$	863,962	\$	863,967	\$	40,429
Unmetered Scattered Load	\$	113,541	\$	121,666	\$	120,471	\$	6,783
Street Lighting	\$	155,034	\$	166,128	\$	166,118	\$	14,241
Embedded Distributor	\$	2,174	\$	2,330	\$	2,216	\$	67
Total	\$	36,673,723	\$	39,298,087	\$	39,298,087	\$	2,250,668

#### 2.7.3 REVENUE-TO-COST RATIOS 3

4

The results of a Cost Allocation Model are typically presented in the form of Revenue to 5 Cost Ratios. The ratio is shown by rate classification and is the percentage of Distribution 6 Revenue collected by rate classification compared to the costs allocated to the 7 classification. The percentage identifies the rate classifications that are being subsidized 8 9 and those that are over-contributing. A percentage of less than 100% means the rate classification is under-contributing and is being subsidized by other classes of customers. 10 A percentage of greater than 100% indicates the rate classification is over-contributing 11 and is subsidizing other classes of customers. 12

13

In the March Board Report, the Board established what it considered to be the appropriate 14 ranges of Revenue to Cost Ratios which are summarized in Table 7-8 below. In addition, 15 Table 7-8 provides WNH's Revenue to Cost Ratios from the 2016 COS Application and 16 17 the updated proposed 2021 Cost Allocation.

# Table 7-8 Revenue to Cost Ratios – Consistent with RRWF Sheet 11. CostAllocation: Revenue to Cost Ratios

Class	Previously Approved Ratios Most Recent Year: 2016	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
Rate Class	2016 Board Approved	2021 Updated Cost Allocation Study	2021 Proposed Ratios	Board Targets
	%	%	%	%
Residential	102.98%	100.22%	100.22%	85 - 115
GS < 50 kW	102.48%	99.13%	99.13%	80 - 120
GS > 50 kW	94.49%	101.70%	101.70%	80 - 120
Large User	85.00%	86.10%	86.10%	85 - 115
Unmetered Scattered Load	120.00%	106.45%	105.46%	80 - 120
Street Lighting	102.98%	81.16%	81.16%	80 - 120
Embedded Distributor	100.00%	110.72%	105.45%	80 - 120

The 2021 Cost Allocation Model indicates the Revenue to Cost Ratios for all classes are within the Board's range. The Board has not set a target range for the Embedded Distributor rate class so WNH has assumed a range of 80 - 120%. WNH is proposing to

6 maintain status quo ratios. Slight differences are due to rounding.

1 2



# **ATTACHMENT 7-1**

# **COST ALLOCATION MODEL**

Ontario Energy Board

## 2021 Cost Allocation Model

#### EB-2020-0059

Sheet 16.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast 1,431,623,886

Total kWs from Load Forecast 2,046,258

Deficiency/sufficiency (RRWF 8.	2.62	4,364
cell F51)	- 2,02	4,304

Miscellaneous Revenue (RRWF 5. cell F48) 2,250,668

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data		•							
Forecast kWh	CEN	1,431,623,886	395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Forecast kW	CDEM	2,046,258			1,764,636	169,287	9,302		103,033
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,004,178		95,763	908,415				
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	1,422,407,859	395,056,934	195,573,807	687,924,696	95,699,867	3,347,727	2,947,114	41,857,714
Existing Monthly Charge Existing Distribution kWh Rate			\$32.05	\$33.71 \$0.0168	\$125.96	\$7,359.96	\$0.35	\$11.20 \$0.0139	
Existing Distribution kW Rate Existing TOA Rate				\$0.60	\$5.3438 \$0.60	\$4.2410	\$9.8917		\$0.0211
Additional Charges									
Distribution Revenue from Rates		\$37,276,230	\$19,891,127	\$5,708,310	\$10,599,778	\$806,266	\$155,034	\$113,541	\$2,174
Transformer Ownership Allowance Net Class Revenue	CREV	\$602,507 \$36,673,723	\$0 \$19,891,127	\$57,458 \$5,650,852	\$545,049 \$10,054,729	\$0 \$806,266	\$0 \$155,034	\$0 \$113,541	\$0 \$2,174

# **2021 Cost Allocation Model**

#### EB-2020-0059

#### Sheet I6.2 Customer Data Worksheet - Initial Application

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$196,915	\$91,960	\$29,751	\$75,205	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$189,237	\$110,514	\$33,642	\$44,202	\$0	\$167	\$712	\$0
Number of Bills	CNB	702,048	620,628	71,868	9,288	12	72	168	12
Number of Devices	CDEV						15,005		
Number of Connections (Unmetered)	CCON	2,612					2,072	540	
Total Number of Customers	CCA	58,504	51,719	5,989	774	1	6	14	1
Bulk Customer Base	ССВ	-							
Primary Customer Base	CCP	58,995	51,719	5,989	774	1	498	14	
Line Transformer Customer Base	CCLT	56,114	49,632	5,352	618		498	14	
Secondary Customer Base	CCS	50,243	46,217	3,659	353			14	
Weighted - Services	CWCS	48,412	46,217	2,195	-	-	-	-	-
Weighted Meter -Capital	CWMC	16,083,061	10,133,665	3,608,481	2,320,225	20,690	-	-	-
Weighted Meter Reading	CWMR	64,908	51,719	5,989	7,123	39	-	-	39
Weighted Bills	CWNB	747,472	620,628	96,303	30,279	19	70	163	10

#### Bad Debt Data

Three-year average		196,915	91,960	29,751	75,205	-	-	-	-
Historic Year:	2019	332,843	122,977	29,296	180,570				
Historic Year:	2018	104,405	58,432	19,367	26,606				
Historic Year:	2017	153,498	94,471	40,589	18,438				

#### Street Lighting Adjustment Factors

NCP Test Results 4 NCP

	Primary Ass	set Data	Line Transformer Asset Data		
	Customers/		Customers/		
Class	Devices	4 NCP	Devices	4 NCP	
Residential	51,719	331,761	49,632	318,374	
Street Light	15,005	3,192	15,005	3,192	

Street Lighting Adj	ustment Factors
Primary	30.1542
Line Transformer	30.1543

## Ontario Energy Board

# 2021 Cost Allocation Model

#### EB-2020-0059

#### Sheet IS Demand Data Worksheet - Initial Application

This is an input sheet for dema	nd allocators.
CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

		[	1	2	3	6	7	9	10
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
		CP Sanity Check	Check 4 CP	Pass	Pass	Pass	Check 4CP and 12CP	Check 4CP and 12CP	Pass
CO-INCIDENT	PEAK								
1 CP	TCP1	0.40,400	00.000	50.000	110.005	45.007		324	
Transformation CP Bulk Delivery CP	BCP1	248,436	62,960	50,930	118,895	15,327	-	324	
Total Sytem CP	DCP1	248,436	62,960	50,930	118,895	15,327		324	
Total Sytem CF	DCFT	240,430	02,900	50,930	110,095	10,327	-	324	
4 CP									
Transformation CP	TCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366	
Bulk Delivery CP	BCP4	-		110,000		00,000	.,	.,	
Total Sytem CP	DCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366	
12 CP									
Transformation CP	TCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021	
Bulk Delivery CP	BCP12	-							
Total Sytem CP	DCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021	
NON CO_INCIDE	NT PEAK				•				
		NCP							
		Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP									
Classification NCP from	DNODA	070.050	05 500	50.005	400.000	10 700	000	200	
Load Data Provider Primary NCP	DNCP1 PNCP1	279,958 279,958	85,523 85,523	52,235 52,235	122,306 122,306	18,729	803	362 362	
Line Transformer NCP	LTNCP1	279,958	85,523	<u> </u>	97,655	18,729	803 803	362	
Secondary NCP	SNCP1	164,480	76,425	31,913	55,780		603	362	
Secondary NCF	SINCET	104,400	70,425	51,915	55,760			302	
4 NCP									
Classification NCP from									
Load Data Provider	DNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427	
Primary NCP	PNCP4	1,075,370	331,761	196,904	471,665	70,421	3,192	1,427	
Line Transformer NCP	LTNCP4	875,555	318,374	175,961	376,601		3,192	1,427	
Secondary NCP	SNCP4	633,306	296,467	120,299	215,113			1,427	
12 NCP					·			·	
Classification NCP from									
Load Data Provider	DNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114	
Primary NCP	PNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114	
Line Transformer NCP	LTNCP12	2,409,582	856,404	469,776	1,069,986		9,302	4,114	
Secondary NCP	SNCP12	1,733,936	797,478	321,171	611,173			4,114	

## 2021 Cost Allocation Model

# EB-2020-0059 Sheet 01 Revenue to Cost Summary Worksheet - Initial Application

#### Instructions: Please see the first tab in this ok for detailed instruction

#### Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	9	10
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$36,673,723 \$2,250,668	\$19,891,127 \$1,444,377 cellaneous Reven	\$5,650,852 \$322,027	\$10,054,729 \$422,744	\$806,266 \$40,429	\$155,034 \$14,241	\$113,541 \$6,783	\$2,174 \$67
1	Total Revenue at Existing Rates	\$38,924,392	\$21,335,505	\$5,972,879	\$10,477,473	\$846,695	\$169,274	\$120,324	\$2,241
	Factor required to recover deficiency (1 + D)	1.0716							
	Distribution Revenue at Status Quo Rates	\$39,298,088 \$2,250,668	\$21,314,533	\$6,055,226	\$10,774,244	\$863,962	\$166,128	\$121,666	\$2,330
	Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$2,250,666	\$1,444,377 \$22,758,910	\$322,027 \$6.377.253	\$422,744 \$11,196,988	\$40,429 \$904,391	\$14,241 \$180,368	\$6,783 \$128,449	\$67 \$2,397
			+==,-==,-=	+1,011,200				<b>*</b> ····	+=,+++
	Expenses								
	Distribution Costs (di)	\$7,359,245	\$3,818,108	\$1,115,789 \$530,850	\$2,135,257 \$299,238	\$223,881 \$969	\$42,269	\$23,636	\$303 \$352
	Customer Related Costs (cu) General and Administration (ad)	\$3,991,594 \$4,897,838	\$3,142,463 \$2,930,620	\$719,099	\$1,107,171	\$103,300	\$13,686 \$24,808	\$4,036 \$12,565	\$276
	Depreciation and Amortization (dep)	\$11,100,528	\$5,652,079	\$1,823,453	\$3,231,727	\$299,848	\$59,353	\$33,557	\$511
	PILs (INPUT)	\$889,324	\$448,847	\$140,552	\$265,347	\$26,455	\$5,143	\$2,935	\$45
	Interest Total Expenses	\$4,971,349 \$33,209,878	\$2,509,071 \$18,501,188	\$785,688 \$5,115,430	\$1,483,296 \$8,522,035	\$147,886 \$802,340	\$28,747 \$174,005	\$16,408 \$93,139	\$253 \$1,740
	Total Expenses	\$33,209,676	\$10,501,100	\$5,115,430	\$0,522,035	<b>\$602,340</b>	\$174,005	\$93,139	\$1,740
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Net Income (NI)	\$8,338,878	\$4,208,684	\$1,317,903	\$2,488,061	\$248,062	\$48,220	\$27,523	\$424
	Revenue Requirement (includes NI)	\$41,548,756	\$22,709,872	\$6,433,333	\$11,010,097	\$1,050,402	\$222,226	\$120,662	\$2,165
		Revenue Re	quirement Input e	quals Output					
	Rate Base Calculation								
	Net Assets	£444 000 740	6004 745 040	\$00.007.070	\$405 047 005	644 400 054	CO 007 045	\$4.440 FOF	¢00.000
	Distribution Plant - Gross General Plant - Gross	\$441,993,743 \$43,445,419	\$231,715,349 \$22,586,801	\$68,937,276 \$6,763,356	\$125,817,385 \$12,525,339	\$11,438,351 \$1,158,377	\$2,607,015 \$263,007	\$1,448,565 \$146,708	\$29,802 \$1,830
	Accumulated Depreciation	(\$197,002,769)	(\$103,542,948)	(\$30,894,505)	(\$55,722,525)	(\$5,111,541)	(\$1,097,757)	(\$613,403)	(\$20,092)
	Capital Contribution	(\$59,880,503)	(\$35,247,781)	(\$8,709,054)	(\$14,530,914)	(\$718,250)	(\$447,797)	(\$226,707)	\$0
ļ	Total Net Plant	\$228,555,889	\$115,511,421	\$36,097,073	\$68,089,286	\$6,766,936	\$1,324,468	\$755,164	\$11,540
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$198,811,389	\$55.437.040	\$27.310.067	\$96,006,756	\$13.343.553	\$466,778	\$410,920	\$5,836,274
	OM&A Expenses	\$16,248,677	\$9,891,191	\$2,365,738	\$3,541,667	\$328,150	\$80,763	\$40,238	\$931
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$215,060,066	\$65,328,231	\$29,675,805	\$99,548,423	\$13,671,703	\$547,541	\$451,158	\$5,837,205
	Working Capital	\$16,129,505	\$4,899,617	\$2,225,685	\$7,466,132	\$1,025,378	\$41,066	\$33,837	\$437,790
1	Total Rate Base	\$244,685,394	\$120,411,039	\$38,322,759	\$75,555,418	\$7,792,314	\$1,365,534	\$789,001	\$449,330
		Rate E	Base Input equals	Output					
	Equity Component of Rate Base	\$97,874,158	\$48,164,416	\$15,329,104	\$30,222,167	\$3,116,926	\$546,214	\$315,600	\$179,732
	Net Income on Allocated Assets	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ļ	Net Income	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	100.22%	99.13%	101.70%		81.16%	106.45%	110.72%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$2,624,365)	(\$1,374,367)	(\$460,454)	(\$532,624)	(\$203,707)	(\$52,952)	(\$338)	\$76
		Defici	ency Input equals	-					
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$49,038	(\$56,080)	\$186,891	(\$146,011)	(\$41,857)	\$7,787	\$232
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.52%	8.84%	8.23%	8.85%	3.27%	1.16%	11.19%	0.37%

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# **2021 Cost Allocation Model**

#### EB-2020-0059

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	6	7	9	10
<u>Summary</u>	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Customer Unit Cost per month - Avoided Cost	\$6.19	\$11.13	\$43.27	\$210.79	\$0.54	\$0.53	\$29.14
Customer Unit Cost per month - Directly Related	\$8.29	\$14.33	\$55.23	\$254.25	\$0.79	\$0.81	\$41.44
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$23.32	\$26.74	\$78.02	\$429.78	\$6.89	\$11.72	\$114.38
Existing Approved Fixed Charge	\$32.05	\$33.71	\$125.96	\$7,359.96	\$0.35	\$11.20	\$0.00

		1	2	3	6	7	9	10
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$43,445,419 (\$33,049,487)	\$22,586,801 (\$17,182,069)	\$6,763,356 (\$5,144,972)	\$12,525,339 <mark>(\$9,528,186)</mark>	\$1,158,377 <mark>(\$881,192)</mark>	\$263,007 (\$200,073)	\$146,708 ( <mark>\$111,603)</mark>	\$1,830 <mark>(\$1,392)</mark>
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655



# **2021 Cost Allocation Model**

#### **Cost Allocation Model (CA Model) Version 1.0**

#### **Instructions Sheet**

#### General:

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

Version 1.0 is designed for use with 2021 COS rate applications.

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, 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

#### **Worksheet I1 Introduction**

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

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

#### Worksheet I2 LDC Classes

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

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from
- In Column E, choose Yes or No as applicable for the proposed customer classes, and
- Do not include microFIT as a rate classification in CA Model until further notice in the

• If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable

• Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range

• For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the

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

#### 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

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

• Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few 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

• Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching

- Remember to include revenue accounts as negative numbers, as in the Trial Balance.
- Note that SSS Administration revenue is now Account 4086, whereas it was previously a

• Column F is available to re-assign amounts among the accounts in Column D. 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
 Row 469 has been added to allow for inclusion of LEAP, distinct from other donations

which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is

• Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue

• Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not

• Column I has 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

#### 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
- Columns L O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are

#### Worksheet I5.1 Miscellaneous Data

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;

• Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary voltage. The remaining percentage should reflect the poles at Primary voltage.

#### Worksheet I5.2 Weighting Factors

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

- 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

• Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-

#### Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000. Assume that there are 500 customers in the GS>50 class.

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

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service) Calculation of a single factor for GS>50 class -- weighted average of embedded book values  $\geq$  [ (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, Assume that there are 15 customers in the USL class:

Assume that 5 of the15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill Calculation of index for USL class (weighted average of 5 and 10 customers)  $\geq [(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50$  per bill. Weighting factor for Residential = \$3.00 / \$3.00 = 1.00 Weighting factor for USL = \$5.50 / \$3.00 = 1.83

#### Worksheet I6.1 Revenue

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

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 from Exhibit 3 of the application, input the total billing demands of all demand-

- Cell B16 from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.

• Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.

• Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.

• Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.

• Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).

• Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in Note that the <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

• As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See

• If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class

#### Worksheet I6.2 Customer Data

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

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of
- The number of connections should be equal to or greater than the number of customers

• The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the calculations.

allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12, 2015.

#### Worksheet I7.1 Meter Capital

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

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

#### Worksheet I7.2 Meter Reading

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

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

#### Worksheet I8 Demand Data

This input sheet is 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

#### **Worksheet I9 Direct Allocation**

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

• The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.

- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
- The numerous columns to the right of I-9 are used for the purpose of burdening directlyallocated 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 revenueto-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the account totals entered in worksheet I-3.

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue
- "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
  - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
- 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,
  - 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
- Cell C21 Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 Distribution Revenue at Status Quo Rates":
  - Cell C23 should equal RRWF, sum of Cells H16 & H17
  - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate
- 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,
- 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

The 2021 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

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

At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a
 At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.

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

#### Worksheet O2

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

#### Worksheet O3.1

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

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

#### Worksheet O3.6

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

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

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

#### 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 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

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

#### Worksheet E5

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

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



# **2021 Cost Allocation Model**

## **Sheet I1** Utility Information Sheet

Name of LDC:	Waterloo North Hydro Inc.		
Application EB Number:	EB-2020-0059		
Date of Application:	June 30, 2020		
Contact Information:			
Name:	Albert P. Singh		
Title:	VP Finance & CFO		
	1		
Phone Number:	519-888-5542		
E-Mail Address:	asingh@wnhydro.com		

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** <u>Please N</u>	ote: Colour	<u>Coding Legend</u> *
Input Cells		
Output Cells		
Exhibition		
Brought Forward	Brought Forward	
Calculation	Calculation	
Diagnostic		

**Brief Description of Each Worksheet's Function** 

Version

INPUTS	l1	Intro	Brief explanation of what the pages do.
	12	LDC data and Classes	Enter LDC specific information and number of classes etc
	13	TB Data	Forecast Trial Balance
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	15.1	Misc Data	Input for miscellaneous data where necessary - TBD
	15.2	Weighting Factors	Invput for weighting factors to be applied to billing and services
	l6.1	Revenue	Input rates and volumes for working up revenue
	16.2	Customer Data	Input customer related data for generating customer allocators
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	19	Direct Allocation	
OUTPUTS	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	02.1	Line Transformer PLCC Adjustment	
	02.2	Primary Cost PLCC Adjustment	
	02.3	Secondary Cost PLCC Adjustment	
	03.1	Line Tran Unit Cost	
	03.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	04	Summary by Class	Output showing summary of all allocation by class and by US of A
	05	Detail by Class	Output showing details of individual allocation by class and by USofA
	O6	Source Data for E2	
	07	Amortization	
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the finding 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 allocati study to TB balance

## 1. GENERAL



4

## 2. LDC INPUT - Rate Classes

I2 Rate Classes Declaration
### 3. LDC INPUT - Financial Data Load Shapes 14 13 Trial Balance Data Break Out Assets 4. LDC INPUT - Customer Data and Operating Stats 18 Demand Data 17.1 17.2 19 l6 .2 15 15 .2 16.1 Meter Meter Direct Weighting Customer Misc. Revenue Capital Reading Allocation Data Data Factors 5. MODEL PROCESS - Categorization - OEB Defaults E1 Categorization 6. MODEL PROCESS - Allocators calculated from 4. E3 PLCC E2 Allocators 7. MODEL PROCESS - Detail Cost Elements by Rate Class E4 E5 **Reconciliation** Trial Balance Allocation Details

## 8. MODEL OUTPUT- Summaries by Rate Class





EB-2020-0059 **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

2020-06-30

Please provide summary identification of this F	Rur
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		YES
7	Street Light		YES
8	Sentinel		NO
9	Unmetered Scattered Load		YES
10	Embedded Distributor		YES
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

### 2021 Cost Allocation Model

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#### EB-2020-0059

### **Sheet I3 Trial Balance Data**

#### Comparisons with RRWF

### **RRWF Reference:**

9. cell F19

9. cell F23

9. cell F22

9. cell F25

4. cell G19

Return on Deemed Equity			
	\$8,338,878		
Income Taxes (Grossed up)			
	\$889,324		
Deemed Interest Expense			
	\$4,971,349		
Service Revenue Requirement			
	\$41,548,755	From this Sheet	Differences?
Revenue Requirement to be Used in this model (\$)	\$41,548,755	\$41,548,755	Rev Req Matches
Rate Base (\$)			
	\$244,685,394		
Rate Base to be Used in this model (\$)	\$244,685,394	\$244,685,394	Rate Base Matches

#### Uniform System of Accounts - Detail Accounts

USoA		Forecast Financial				
Account #	Accounts	Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
	Cash	\$0				\$0
1010	Cash Advances and Working Funds	\$1,000				\$1,000
	Interest Special Deposits	\$0				\$0
	Dividend Special Deposits	\$0				\$0
1040	Other Special Deposits	\$0				\$0
1060	Term Deposits	\$0				\$0
1070	Current Investments	\$693				\$693
1100	Customer Accounts Receivable	\$20,465,257				\$20,465,257
1102	Accounts Receivable - Services	\$260,858				\$260,858
1104	Accounts Receivable - Recoverable Work	(\$22,144)				(\$22,144)
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$0				\$0
	Accrued Utility Revenues	\$18,703,234				\$18,703,234
1130	Accumulated Provision for Uncollectible Accounts					
	Credit	(\$200,000)				(\$200,000)
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
	Notes Receivable	\$0				\$0
	Prepayments	\$640,759				\$640,759
	Miscellaneous Current and Accrued Assets	\$20,744				\$20,744
	Accounts Receivable from Associated Companies	\$0				\$0
	Notes Receivable from Associated Companies	\$0				\$0
	Fuel Stock	\$54,699				\$54,699
	Plant Materials and Operating Supplies	\$3,622,529				\$3,622,529
	Merchandise	\$0				\$0
	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$0				\$0
	Long Term Receivable - Street Lighting Transfer	\$0				\$0
1410	Other Special or Collateral Funds	\$0				\$0
1415	Sinking Funds	\$0				\$0
1425	Unamortized Debt Expense	\$0				\$0
1445	Unamortized Discount on Long-Term DebtDebit	\$0				\$0
	Unamortized Deferred Foreign Currency Translation					
	Gains and Losses	\$0				\$0
	Other Non-Current Assets	\$0				\$0
	O.M.E.R.S. Past Service Costs	\$0				\$0
	Past Service Costs - Employee Future Benefits	\$0				\$0
1475	Past Service Costs - Other Pension Plans	\$0				\$0

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1110         CALABRA         (1)         (2)         (3							\$0
1320         Proce Processes Process Account         0         0           1330         Street Organs Process Account         0         0         0           1330         Rescal Darks Process Account         0         0         0         0           1330         Rescal Darks Process Account         0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>							\$0
1920         Special Purpose Charge Assessment Valence Association         30         4000           1930         Notivine Losses from Deparation of Lifts, Plant         6.0							 (\$28,309) \$0
Special r-Japital Large Account resulter Account of Submer Ac				\$U			\$0
15:00         Macademics and Information of Uting Plant         60         9	1521	Special Purpose Charge Assessment Variance Account		\$0			\$0
1550         December Lass from December Values Accent         350         Control         (31)           1130         Reveals Contents (and particle Accent         (31)	1525	Miscellaneous Deferred Debits					\$0
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1992         Defense Payments in Law of Taxes         80         80           100         Cost Proceedings         90         100							(\$69,139)
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and Recording         S0         S0           60         COM Construction         S0         S0           196         COM Construction         S0         S0           197         Exal Variance Account         S0         S0           197         Exal Variance Account         S0         S0           197         Par-market Opening Energy Variance         S0         S0         S0           197         Par-market Opening Energy Variance         S0         S0         S0         S0           197         Par-market Opening Energy Variance         S0			-	φ <b>0</b>	1		\$0
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1598         LRAW Version Account         \$\$22.23		CDM Contra Account		\$0			\$0
1370         Quality Transition Costs         39         100           1577         Re-market Quaning Centry Variance         50         100           1577         Re-market Quaning Centry Variance         50         100           1578         Re-market Quaning Centry Variance         50         100           1579         Re-market Quaning Centry Variance         50         100           1570         Re-market Quaning Centry Variance         50         100           1571         Re-market Quaning Centry Variance         50         100           1572         RSIX-ONE-TIME         515.200         100           1583         RSIV-CVW R         515.200         100           1584         RSIV-CVW R         515.200         100           1592         RSIV-CVW R         515.200         100         100.00           1592         RSIV-CVW R         515.200         100         100.00         100.00           1592         RSIV-CVW R         50         100         100.00         100.00         100.00           1592         RSIV RAM         50         100         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00							 \$0
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1572         Extraordinary Event Casis         90         0           1574         Defent Role ingact Amounts         90         0           1576         PRS - CGAAP Transfor PPRE Amounts         90         0           1577         Accounting Changes under CGAP         534, 167         0         534, 167           1588         RSVANS         1583, 801         0         1583, 153, 153, 153, 153, 153, 153, 153, 15							\$0
1574         Defermed Rate Impact Amounts         So         Impact Amounts           1575         IRBS-CARP Transition PRA Amounts         So         Impact Amounts         So           1576         IRBS-CARP Transition PRA Amounts         So         Impact Amounts         So           1580         RSVAVMS         So         Impact Amounts         So         Impact Amounts         So           1580         RSVAVMS         So         Impact Amounts         Impact Amounts         So         Impact Amounts							 \$0 \$0
11575         RES-CGAAP Transition PB4E Amounts         90         0         0           11576         Account (Charge study CGAAP         \$34.157         (See Study CGAP)         (See Study CGAP)           11582         RSVAMAS         (See Study CGAP)         (See Study CGAP)         (See Study CGAP)           11584         RSVANAY         \$55.706         (See Study CGAP)         (See Study CGAP)           11584         RSVANAY         \$55.706         (See Study CGAP)         (See Study CGAP)           11586         RSVANAY         \$55.706         (See Study CGAP)         (See Study CGAP)           11590         Recycle Regulatory Asset Balances         \$60         (See Study CGAP)         (See Study CGAP)           11590         Recycle Regulatory Asset Balances         \$60         (See Study CGAP)         (See Study CGAP) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
1576         Accounting Changes under CGAAP         SM 4187         SM 4187         SM 4187           1580         RSVAVMS         1585         50         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>\$0</td>						-	\$0
1500         CSUAWAS         CSUA         CSUA           1522         SEXANETME         (3985-32)         (3985-32)           1524         SEXANETME         (3985-32)         (3985-32)           1522         SEXANETME         (3985-32)         (3985-32)           1536         RSVARM         \$155,200         (3985-32)           1538         RSVARAN         \$299,211         (3985-32)           1538         RSVARANCA         \$3960-20         (3985-32)           1538         RSVARACA         \$3960-20         (3985-32)           1539         Reglance Control Accent         \$3960-20         (\$397-70)           1530         Regrame Control Accent         \$300         (\$397-70)           1530         Regrame Control Accent         \$300         (\$398-70)           1530         Regrame Control Accent         \$300         (\$399-70)           1530         Re							
1932         RSVAONE-THRE         50         51           1936         RSVAON         \$155,200         \$155,200         \$155,200           1938         RSVAOVER         \$259,211         \$155,200         \$155,200           1938         RSVAOVER         \$259,211         \$155,200         \$155,200         \$150,500           1938         RSVAOVER         \$250,500         \$155,200         \$							
1586         RSVAN         \$155.206         \$156.200         \$1							 (\$985,368) \$0
1586         RSVACN         5292.11         539.21           1588         RSVA-GA         5390.00         5336.00           1588         RSVA-GA         5390.00         5390.00           1598         RSVA-GA         5390.00         5390.00           1590         Recovery of Regulatory Asset Balances         500         600.00           1592         2006 Pills Variance         (\$306.750)         (\$336.750)           1598         Roy Bance Control Account         (\$336.750)         (\$330.750)           1598         Roy Bance Control Account         \$00         (\$330.750)           1598         Roy Bance Control Account         \$00         (\$330.750)           1598         Roy Bance Control Account         \$00         (\$330.750)           1598         Roy Roy Roy Control Account         \$00         (\$330.750)           1598         Roy Roy Roy Control Account         \$00         (\$300.750)           1590         Reservers         \$00         (\$300.750)           1591         Rande Mantangble Plant         \$00         (\$300.750)           1592         Reservers         \$00         (\$00           1593         Bance Plant Edupment         \$00         (\$00           <							\$0 \$155,206
1588         RSYA-POWER         533.6.80         (533.6.90)           1598         RSX-GA         599.920         599.93           1590         RSX-GA         599.920         (533.7.90)           1592         2006 Plant in Service Control Account         (533.7.90)         (533.7.90)           1505         Reg Balance Control Account         (533.7.90)         (533.7.90)           1506         Reg International Control Account         50         (533.7.90)           1506         Reg International Control Account         50         (533.7.90)           1506         Reg International Control Account         50         (533.7.90)           1507         Reg International Control Account         50         (533.7.90)           1508         Reg International Control Account         50         (533.7.90)           1508         Reg International Control Account         50         (533.7.90)           1509         Reg International Control Account         50         (533.7.90)           1500         Based International Control Account         50         (533.7.90)           1500         Based International Control Account         50         (533.7.90)           1600         Roads, Rand Actount Andiogas         50         (533.7.90) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$299,211</td>							\$299,211
1588         RSVA-GA         3989.20         3989.20           1590         Recovery of Regularity Asset Balances         50							\$336,980
1592         2006 Pils Variance         50         (53.08, 76)           1598         Reg Batone Control Account         650         (53.08, 76)         (53.08, 76)           1606         Organization         50          (53.08, 76)         (53.08, 76)           1608         Fanchises and Corsents         50           (53.08, 76)         (53.08, 76)           1610         Machaneos Intangole Plant         50             (53.08, 76)          (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76)            (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76)           (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76)            (53.08, 76)         (53.08, 76)         (53.08, 76)         (53.08, 76) <td>1589</td> <td>RSVA-GA</td> <td></td> <td>\$989,920</td> <td></td> <td></td> <td>\$989,920</td>	1589	RSVA-GA		\$989,920			\$989,920
1959         Reg Balance Control Account         (\$336.756)         (\$336.757)           1965         Electric Plant in Service - Oxtrol Account         \$0         (\$336.757)           1968         Figuralization         \$0         (\$336.757)           1968         Figuralization         \$0         (\$336.757)           1969         Figuralization         \$0         (\$336.757)           1969         Figuralization         \$0         (\$336.757)           1960         Figuralization         \$0         (\$336.757)           1961         Land Rights         \$0         (\$336.757)           1961         Land Rights         \$0         (\$370.757)           1963         Balance Consents         \$0         (\$370.757)           1963         Laseehold Ingrovements         \$0         (\$370.757)           1964         Engines and Engine-Driven Generators         \$0         (\$170.757)           1965         Reservoirs, Dama and Waterways         \$0         (\$170.757)           1967         Renerators         \$0         (\$170.757)           1968         Accessories         \$0         (\$170.757)           1969         Accessories         \$0         (\$170.757)           1970 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>							\$0
1605         Electric Plant in Service - Control Account         50           1606         Organization         50           1608         Franchises and Consents         50           1610         Miccellaneous Intanjble Plant         50           1610         Miccellaneous Intanjble Plant         50           1615         Land Rights         50           1616         Land Rights         50           1620         Buildings and Fixtures         50           1630         Labeled Ingrowments         50           1630         Basker Plant Equipment         50           1645         Lindson Basker Plant Equipment         50           1645         Jongsenator Linds         50            1645         Jongsenator Linds         50            1645         Holders, Produces and Accessories         50            1646         Holders, Produces and Accessories         50            1647         Generators         50             1648         Maccessory Electric Equipment         50             1648         Maccessory Electric Equipment         50             16							\$0
1606         Organization         50           1618         Financiass and Consents         50           1610         Miscelaneous Intangble Plant         50           1615         Land Rights         50           1616         Land Rights         50           1616         Land Rights         50           1617         Land Rights         50           1618         Baller Plant Equipment         50           1620         Bullings and Fixtures         50           1630         Leasehold Improvements         50           1640         Engines and Engine-Driven Generators         50           1645         Misceparetator Units         50           1646         Turbogenerator Units         50           1650         Masceparetator Units         50           1660         Roads, Raincolds and Bridges         50           1670         Exponent         50           1670         Readilaneous Power Plant Equipment         50           1670         Exponent         50           1670         Exponent         50           1670         Exponent         50           1680         Acceasanof Extures         50      <							(\$336,756)
1000         Franchises and Consents         50           1010         Maccellenous Intangable Plant         50           1010         Maccellenous Intangable Plant         50           1016         Land Rights         50           1020         Buildings and Fatures         50           1020         Buildings and Fatures         50           1030         Laschold Improvements         50           1040         Enginee-Driven Generators         50           1040         Enginee-Driven Generators         50           10450         Turbogenerator Units         50           10467         Turbogenerator Units         50           10468         Accessories         50           10467         Generators         50           1047         Enginee Maccessories         50           1048         Accessories         50           1047         Generators         50           1048         Accessories         50           1049         Francessory Electric Europment         50           1040         Enginee Maccessories         50           1040         Enginee Maccessories         50           1040         Enginee Maccessories							\$0 \$0
1101         Macellaneous Intangible Plant         50            1101         Land Rights         50             1101         Land Rights         50              1102         Buikings and Fatures         50               1103         Leasehold Improvements         50							\$0
1916         Land Rights         \$0            1916         Land Rights         \$0            1920         Buildings and Fatures         \$0            1931         Leashold Inprovements         \$0            1932         Deschold Inprovements         \$0            1935         Boiler Plant Equipment         \$0            1940         Engines and Engines Orbine Generators         \$0            1945         Turbogenerator Units         \$0             1965         Reservoirs, Dans and Waterways         \$0             1966         Roads, Raitrads and Bridges         \$0              1967         Prime Wovers         \$0               1968         Accessories         \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>							\$0
1101         Land Rights         50         50           1120         Buildings and Fxtures         50         50           1133         Bole Plant Equipment         50         50           1140         Engines and Engine-Driven Generators         50         50           11454         Tutogenerator Units         50         50           11455         Watogenerator Units         50         50           11456         Tutogenerator Units         50         50           11456         Tutogenerator Units         50         50           11456         Reservoirs, Dams and Waterways         50         50           11656         Reads, Rairoads and Bridges         50         50           11667         Generators         50         50         50           11670         Generators         50         50         50         50           11685         Maccessory Electric Equipment         50				\$0			\$0
1133         Leasehold Improvements         \$0	1616	Land Rights		\$0			 \$0
1036         Boiler Plant Equipment         \$0           1040         Engines and Engi							\$0
1640         Engines and Engine-Driven Generators         \$0           1645         Undogenerator Units         \$0           1650         Reservoirs, Dams and Waterways         \$0           1656         Water Wheels, Turbines and Generators         \$0           1666         Fuel Holders, Producers and Accessories         \$0           1667         Fuel Holders, Producers and Accessories         \$0           1670         Fine Movers         \$0           1670         Fine Movers         \$0           1671         Generators         \$0           1672         Fine Movers         \$0           1673         Generators         \$0           1684         Accessory Electric Equipment         \$0           1685         Mscellaneous Power Pant Equipment         \$0           1706         Land Rights         \$0           1706         Land Rights         \$0           1710         Leasehold Improvements         \$0           1710         Leasehold Improvements         \$0           1712         Towers and Fixtures         \$0           1713         Overhead Conductors and Devices         \$0           1730         Underground Conduit         \$0			_				\$0
1645         Turbogenerator Units         \$0            1650         Reservoirs, Dams and Waterways         \$0            1650         Reservoirs, Dams and Waterways         \$0            1660         Roads, Railroads and Bridges         \$0            1660         Fuel Holders, Producers and Accessories         \$0            1670         Generators         \$0            1671         Generators         \$0            1685         Maccellaneous Producers and Accessories         \$0            1680         Accessory Electric Equipment         \$0            1685         Maccellaneous Provements         \$0            1700         Land Rights         \$0             1710         Leashold Improvements         \$0             1712         Towers and Fixtures         \$0              1725         Foles and Fixtures         \$0               1726         Land         \$1,252,118          \$1,252,118          \$1,252,112,250,1            1736<							\$0 \$0
1650         Reservoirs, Dams and Waterways         \$0            1655         Water Wheels, Tubines and Generators         \$0            1660         Roads, Railroads and Bridges         \$0            1660         Fuel Holders, Producers and Accessories         \$0            1670         Prime Movers         \$0            1670         Prime Movers         \$0            1680         Accessory Electric Equipment         \$0            1680         Accessory Electric Equipment         \$0            1680         Accessory Electric Equipment         \$0            1706         Land         \$0             1706         Land Rights         \$0             1708         Buildings and Futures         \$0             1710         Leasehold Improvements         \$0              1710         Station Equipment         \$0              1720         Towers and Futures         \$0              1720         Towers and Futures         \$0							\$0
1655         Water Wheels, Turbines and Generators         \$0            1660         Roads, Rairoads and Bridges         \$0            1660         Roads, Rairoads and Bridges         \$0            1670         Prime Movers         \$0            1670         Generators         \$0            1680         Accessory Electric Equipment         \$0            1680         Maccellaneous Power Plant Equipment         \$0            1706         Land         \$0             1706         Land Rights         \$0             1706         Land Rights         \$0             1710         Leasehold Improvements         \$0             1720         Towers and Fixtures         \$0             1720         Towers and Fixtures         \$0             1720         Towers and Fixtures         \$0             1730         Underground Conduits and Devices         \$0             1745         Roads and Trails         \$1,252,118         \$2,300,541 <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td>\$0</td></td<>			-				\$0
1660         Roads, Railroads and Bridges         \$0            1665         Fuel Holders, Producers and Accessories         \$0             1665         Fuel Holders, Producers and Accessories         \$0              1675         Generators         \$0                1675         Generators         \$0	1655	Water Wheels, Turbines and Generators		\$0			\$0
1670         Prime Movers         \$0	1660	Roads, Railroads and Bridges		\$0			\$0
1675         Generators         \$0            1680         Accessory Electric Equipment         \$0            1685         Miscellaneous Power Plant Equipment         \$0            1705         Land         \$0             1706         Land Rights         \$0             1706         Land Rights         \$0             1706         Land Rights         \$0             1706         Land Rights         \$0             1710         Leasehold Improvements         \$0             1711         Leasehold Improvements         \$0             1725         Poles and Fixtures         \$0             1735         Underground Conductors and Devices         \$0             1740         Underground Conduit         \$0              1740         Underground Conduit         \$0           \$1,252,118          \$1,252,108         \$31,590,01         \$31,590,01         \$31,590,01         \$31,590,01         \$31,590,01 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>							\$0
1680         Accessory Electric Equipment         \$0            1685         Miscellaneous Power Plant Equipment         \$0             1705         Land         \$0               1706         Land Rights         \$0							\$0
1685         Miscellaneous Power Plant Equipment         \$0            1705         Land         \$0			-				 \$0 \$0
1705       Land       \$0							\$0 \$0
1706       Land Rights       \$0          1708       Buildings and Fixtures       \$0          1710       Leasehold Improvements       \$0          1710       Leasehold Improvements       \$0          1710       Station Equipment       \$0          1720       Towers and Fixtures       \$0          1720       Towers and Fixtures       \$0          1730       Overhead Conductors and Devices       \$0          1730       Underground Conduit       \$0          1740       Underground Conductors and Devices       \$0          1741       Underground Conductors and Devices       \$0          1740       Underground Conductors and Devices       \$0          1740       Underground Conductors and Devices       \$0          1805       Land Rights       \$1,252,118        \$2,300,541         1806       Land Rights       \$1,252,118        \$31,590,01         1810       Leasehold Improvements       \$0        \$31,590,01         1810       Leasehold Improvements       \$0        \$31,590,01 <t< td=""><td></td><td></td><td></td><td></td><td>1</td><td></td><td>\$0</td></t<>					1		\$0
1708         Buildings and Fixtures         50         60           1710         Leasehold Improvements         \$0         \$0         \$0           1715         Station Equipment         \$0         \$0         \$0           1720         Towers and Fixtures         \$0         \$0         \$0           1720         Towers and Fixtures         \$0         \$0         \$0           1720         Overhead Conductors and Devices         \$0         \$0         \$0           1730         Overhead Conductors and Devices         \$0         \$0         \$0           1735         Underground Conductors and Devices         \$0         \$0         \$0           1745         Roads and Traitis         \$0         \$0         \$0           1805         Land Rights         \$1,252,118         \$1,252,11			-				\$0
1710         Leasehold Improvements         \$0         \$0           1715         Station Equipment         \$0         \$0         \$0           1720         Towers and Fixtures         \$0         \$0         \$0           1720         Poles and Fixtures         \$0         \$0         \$0           1720         Overhead Conductors and Devices         \$0         \$0         \$0           1730         Overhead Conductors and Devices         \$0         \$0         \$0           1740         Underground Conduit         \$0         \$0         \$0           1745         Roads and Trails         \$0         \$0         \$1           1805         Land Rights         \$1,252,118         \$1,252,118         \$1,252,118           1806         Land Rights         \$1,252,118         \$1,252,118         \$1,252,118         \$1,252,118           1808         Buildings and Fixtures         \$31,90,087         \$31,590,087         \$31,590,087         \$31,590,087           1810         Leasehold Improvements         \$30         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087         \$31,590,087 </td <td></td> <td>Buildings and Fixtures</td> <td></td> <td>\$0</td> <td></td> <td></td> <td>\$0</td>		Buildings and Fixtures		\$0			\$0
1720         Towers and Fixtures         \$0         \$0           1725         Poles and Fixtures         \$0         \$0           1730         Overhead Conductors and Devices         \$0         \$0           1735         Underground Conductors and Devices         \$0         \$0           1745         Roads and Trails         \$0         \$0           1745         Roads and Trails         \$0         \$0           1805         Land         \$2,300,541         \$2,300,541           1806         Land Rights         \$1,252,118         \$1,252,118           1808         Buildings and Fixtures         \$31,590,087         \$1,252,118           1810         Leasehold Improvements         \$0         \$335,945,237           1815         above 50 kV         \$35,945,237         \$35,945,237           1820         below 50 kV         \$35,945,237         \$35,945,237           1830		Leasehold Improvements		\$0			 \$0
1725       Poles and Fixtures       \$0       \$0         1730       Overhead Conductors and Devices       \$0       \$0         1735       Underground Conductors and Devices       \$0       \$0         1740       Underground Conductors and Devices       \$0       \$0         1745       Roads and Trails       \$0       \$0         1805       Land       \$2,300,541       \$2,300,541         1806       Land Rights       \$1,252,118       \$1,252,118         1808       Buildings and Fixtures       \$31,90,087       \$1         1810       Leasehold Improvements       \$0       \$31,590,087         1810       Leasehold Improvements       \$0       \$31,590,087         1820       below 50 kV       \$35,945,237       \$35,945,237         1820       below 50 kV       \$35,945,237       \$35,945,237         1830       Poles, Towers and Fixtures       \$94,204,063       \$35,945,237         1830       Dverhead Conductors and Devices </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> \$0</td>							 \$0
1730         Overhead Conductors and Devices         \$0            1735         Underground Conductors and Devices         \$0             1740         Underground Conductors and Devices         \$0              1747         Roads and Trails         \$0                1805         Land         \$1,252,118           \$2,300,541          \$2,300,511          \$2,300,511          \$2,300,511         \$3,1,520,087          \$3,1,520,087         \$3,1,520,087         \$3,1,590,087							\$0
1735         Underground Conduit         \$0             1740         Underground Conductors and Devices         \$0			-				\$0 \$0
1740         Underground Conductors and Devices         \$0            1745         Roads and Trails         \$0            1805         Land         \$0            1806         Land Rights         \$1,252,118          \$1,252,118           1806         Buildings and Fixtures         \$1,252,118          \$1,252,118           1806         Leasehold Improvements         \$0          \$31,590,087           1810         Leasehold Improvements         \$0          \$31,590,087           1810         Leasehold Improvements         \$0          \$31,590,087           1810         Leasehold Improvements         \$0          \$35,945,237           Distribution Station Equipment - Normally Primary         \$35,945,237         \$35,945,237         \$35,945,237           1820         below 50 kV         \$35,945,237         \$35,945,237         \$35,945,237 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></tr<>							\$0
1745         Roads and Trails         \$0         400           1805         Land Rights         \$2,300,541         \$2,300,541         \$2,200,541           1806         Land Rights         \$1,252,118			-				\$0
1806         Land Rights         \$1,252,118         (a)         (b)         (c)	1745	Roads and Trails		\$0			\$0
1808         Buildings and Fixtures         \$31,590,087         \$31,590,087           1810         Leasehold Improvements         \$0         \$0           Transformer Station Equipment - Normally Primary         \$35,945,237         \$35,945,237           Distribution Station Equipment - Normally Primary         \$35,945,237         \$35,945,237           Distribution Station Equipment - Normally Primary         \$5,336,540         \$55,336,540           1826         Storage Battery Equipment         \$0         \$55,336,540           1830         Poles, Towers and Fixtures         \$94,204,063         \$94,204,063           1830         Overhead Conductors and Devices         \$\$28,002,164         \$28,202,164           1840         Underground Conductors and Devices         \$63,3751,921         \$863,751,921							 \$2,300,541
1810       Leasehold Improvements       \$0       0         Transformer Station Equipment - Normally Primary       \$35,945,237       \$35,945,237         Distribution Station Equipment - Normally Primary       \$35,945,237       \$\$5,336,540         1820       below 50 kV       \$\$5,336,540       \$\$5,336,540         1825       Storage Battery Equipment       \$0       \$\$5,336,540         1830       Poles, Towers and Fixtures       \$\$94,204,063       \$\$94,204,063         1835       Overhead Conductors and Devices       \$\$35,066,201       \$\$\$35,566,201         1840       Underground Conduit       \$\$28,002,164       \$\$\$3,751,921							\$1,252,118
Transformer Station Equipment - Normally Primary     \$35,945,237       1815     above 50 kV     \$35,945,237       Distribution Station Equipment - Normally Primary     \$35,945,237       1820     below 50 kV     \$5,336,540       1830     Poles, Towers and Fixtures     \$94,204,063       1830     Overhead Conductors and Devices     \$\$35,366,201       1840     Underground Conductors and Devices     \$\$28,002,164       1845     Underground Conductors and Devices     \$\$63,751,921							\$31,590,087 \$0
1815         above 50 kV         \$35,945,237         \$35,945,237           Distribution Station Equipment - Normally Primary 1820         below 50 kV         \$5,336,540         \$5,336,540           1825         Storage Battery Equipment         \$5,336,540         \$5,336,540         \$5,336,540           1826         Storage Battery Equipment         \$0         \$5,336,540         \$5,336,540           1830         Poles, Towers and Fixtures         \$94,204,063         \$94,204,063         \$94,204,063           1835         Overfhead Conductors and Devices         \$\$28,002,164         \$\$28,002,164         \$\$28,002,164           1845         Underground Conductors and Devices         \$\$63,751,921         \$\$83,751,921         \$\$83,751,921	1810		-	\$0			\$0
Distribution Station Equipment - Normally Primary         \$5,336,540         \$5,336,540           1820         below 50 kV         \$5         \$5,336,540	1815			\$35,945,237			\$35,945,237
1820         below 50 kV         \$5,336,540         \$\$5,336,540           1825         Storage Battery Equipment         \$0         \$0           1830         Poles, Towers and Fixtures         \$94,204,063         \$94,204,063           1830         Poles, Towers and Devices         \$\$36,66,201         \$\$5,366,201           1840         Underground Conductors and Devices         \$\$28,002,164         \$\$28,002,164           1845         Underground Conductors and Devices         \$\$63,751,921         \$\$83,751,921				\$00,040,201	1		φ00,0 <del>1</del> 0,207
1825         Storage Battery Equipment         \$0         \$0           1830         Poles, Towers and Fixtures         \$94,204,063         \$\$94,204,063           1835         Overhead Conductors and Devices         \$\$53,566,201         \$\$\$3,566,201           1840         Underground Conduit         \$\$28,002,164         \$\$28,002,164           1845         Underground Conductors and Devices         \$\$63,751,921         \$	1820	below 50 kV		\$5,336,540			\$5,336,540
1830         Poles, Towers and Fixtures         \$94,204,063         \$94,204,063           1835         Overhead Conductors and Devices         \$\$35,666,201         \$\$85,566,201         \$\$\$3,556,2           1840         Underground Conduit         \$\$28,002,164         \$\$\$28,002,164         \$\$\$28,002,164           1845         Underground Conductors and Devices         \$\$\$3,751,921         \$	1825	Storage Battery Equipment		\$0			\$0
1840         Underground Conduit         \$28,002,164         \$28,002,11           1845         Underground Conductors and Devices         \$63,751,921         \$63,751,921		Poles, Towers and Fixtures					 \$94,204,063
1845         Underground Conductors and Devices         \$63,751,921         \$63,751,921							\$53,566,201
			_				\$28,002,164
\$75.968.098 C	1845 1850	Underground Conductors and Devices Line Transformers		\$63,751,921 \$75,968,098			\$63,751,921 \$75,968,098

1990         Nome         577/04/M         577/04/M           100         Core						
Box         Box         Box         Box           100         Source So						\$32,550,073
1900         0.000         0.000         0.000           1900         0.000         0.000         0.000         0.000           1900         0.000         0.000         0.000         0.000         0.000           1900         0.000         0.000         0.000         0.000         0.000         0.000           1900         0.0000         0.0000         0.0000         0.0000         0.0000         0.0000           1900         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.000000         0.00000	1860					\$17,526,698
1400         Lossed Process of Control Provide         160         1           1400         Lossed Process of Control Provide         10         10         10           1400         Loss of Process of Control Provide         10         10         10           1400         Loss of Process of Control Process of Provide Provid	4005					<b>*</b> 0
100.         Desc.						\$0 \$0
Hos         Land         Land <thland< th=""> <thland< th=""> <thland< th="">         Lan</thland<></thland<></thland<>					-	\$0
1900         Basic larger         100         Basic larger         100           1900         All rows and Feature         0         0         0         0           1900         All rows and Feature         0						\$0
150.         Multing and Hears         150.         Multing and Hears         150.           150.         Compute Expertent Heatopare         53.00.0         65.07.01         65.07.01           150.         Compute Expertent Heatopare         53.00.0         65.07.01         65.07.01           150.         Compute Expertent Heatopare         53.00.0         65.07.01         65.07.01           150.         Compute Expertent Heatopare         57.03.01         90.00         90.00           150.         Compute Expertent Heatopare         57.03.01         90.00						\$0
Bits         Carebox ingreements         Bits         Bits </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
1900         Colore function and features         11.0000           1900         Colore function and features         12.0000           1900 <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
1980.         Concent Lighter 1: Introde         3.8.2/.01         0         1.8.2//           1980.         Stree Statement         30.3.6.0         0         10.0.0           1980.         Stree Statement         30.3.6.0         0         10.0.0           1980.         Stree Statement         10.0.0.0         10.0.0.0         10.0.0.0           1980.         Stree Statement         10.0.0.0         10.0.0.0         10.0.0.0           1980.         Stree Statement         10.0.0.0.0         10.0.0.0         10.0.0.0           1980.         Stree Statement         10.0.0.0.0         10.0.0.0.0         10.0.0.0.0         10.0.0.0.0         10.0.0.0.0         10.0.0.0.0         10.0.0.0.0.0         10.0.0.0.0.0         10.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.						\$1,939,338
1900         Tressection 5 Systemer         93.03.06.0         93.03.06.0           1800         Desc Systemer         19.04.06.0         19.05.00           1800         Desc Systemer         19.04.06.0         19.05.00           1800         Desc Systemer         19.02.00         19.05.00         19.05.00           1800         Desc Systemer         19.02.00         19.05.00         19.05.00         19.05.00           1800         Desc Systemer         19.02.00         19.05.0	1920					\$5,287,151
1990         Transportation Gagment         39,0,20,00         0         00,00,00           1990         Tools, Song	1925	Computer Software	\$12,147,087			\$12,147,087
UBB         Control and Solar Algorithm         St. 62.71         St. 62.71         St. 62.71           1986         Control control and Solar Algorithm         St. 62.72         St. 62.72         St. 62.72           1986         Control control and Solar Algorithm         St. 62.72         St. 62.72         St. 62.72           1986         Control control and Solar Algorithm         St. 62.72         St. 62.72         St. 62.72           1987         St. 62.72         St. 62.72         St. 62.72         St. 62.72         St. 62.72           1988         St. 62.72         St. 62.72         St. 62.72         St. 62.72         St. 62.72           1989         Other Transfer Algorithm         St. 62.72         St. 62.72         St. 62.72         St. 62.72           1980         Other Transfer Algorithm         St. 62.72	1930		\$10,336,196			\$10,336,196
1986.         Messamment and isonic facement         18/08.20         0         18/08.20           1986.         Messamment and isonic facement         18/08.20         0         98/08           1986.         Messamment and isonic facement         38/08.00         98/08         <		Stores Equipment	\$762,911			\$762,911
1990. Post Operate Experime         901<						\$1,743,371
1986         Concursate Superior         583.67         0         583.67           1980         Lost Managemen Contral - Calorine Frances         50         0         0           1980         Lost Managemen Contral - Calorine Frances         50         0         0           1980         Lost Managemen Contral - Calorine Frances         50         0         0         0           1980         Description Contral - Calorine Frances         50         0						\$1,038,278
1980.         Modelmond Engineerin         57.980.00         51.980.00         51.980.00           1980.         Modelmond Franzikan         80.9         90.9 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>\$0</td></t<>						\$0
1985         Add Account of Control Account Protocols         30         30           1986         Add Account of Control Account Protocols         30         30           1986         Synthe Expension Control Account Protocols         30         30           2000         Expension Expension Control Account Protocols         30         30         30           2000         Expension Expen						\$635,827
1970.         Lock Management Carbin - Carbon Premises         50         50         50           1980.         Lock Management Carbon - Section - Carbon Premises         50         50         50           1980.         Dermit Spring Press         50						
1975         Loss Management Control. Littler Parnisses         60         9						\$0 \$0
1980.         System Spirul optication (Section 2)         55.55.16         1         35.55.15           998.         Section (Section 2)         1 <td1< td="">         1</td1<>						\$0 \$0
1988         Setters Lighting Ferrer         50         100						
1980.         Other Imsple Property.         80.         0         0           1980.         Continuos and Grant - Continues of Solutions and Control of Solutions and Contrelines and Control of Solutions and Control of Solution						\$0,360,150
1986.         Contributions and Grants - Ceell         (\$20 M0.00)         (\$20 M0.00)           2000.         Poper (Instruct Capital Lasses)         80         (\$20 M0.00)           2000.         Exerct Part Accusation Accustom         80.000         (\$20 M0.00)           2000.         Exerct Part Accustome Capital Part Vicitability         81.466         (\$20 M0.00)           2000.         Exerct Part Accustome Capital Part Vicitability         81.466         (\$20 M0.00)           2000.         Exerct Part Accustome Capital Part Vicitability         81.466         (\$20 M0.00)           2000.         Exerct Part Accustome Capital Part Vicitability         81.467         (\$20 M0.00)           2000.         Monothy Paperay Vicitab Capital Part Vicitability         81.467         (\$20 M0.00)           2000.         Monothy Paperay Vicitability Part Vicitability         80.00         (\$20 M0.00)           2000.         Monothy Paperay Vicitability Part Vicitability         (\$20 M0.00)         (\$20 M0.00)           2000.         Monothy Paperay Vicitability Part Vicitability         (\$20 M0.00)         (\$20 M0.00)           2000.         Monothy Paperay Vicitability         (\$20 M0.00)         (\$20 M0.00)         (\$20 M0.00)           2000.         Monothy Paperay Vicitability         (\$20 M0.00)         (\$20 M0.00) <td< td=""><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>						\$0
300.         Proprint Under Capital Lesses         51         Control           300.         Betric Fint Anchards of Senter         50         Sector Fint Anchards of Senter         50           300.         Betric Fint Anchards of Senter         50         Sector Fint Anchards of Senter         50           300.         Betric Fint Anchards of Senter         50         Senter         Senter           300.         Betric Fint Anchards of Senter         50         Senter         Senter           300.         Developing Fint Anchards of Senter         50         Senter         Senter           300.         Developing Fint Anchards of Senter         Senter         Senter         Senter           300.         Developing Fint Anchards of Senter         Senter         Senter         Senter           301.         Senter Fint Anchards of Senter         Senter         Senter         Senter           302.         Developing Fint Anchards of Senter Fint Anch						(\$59.880.503)
2000         Estors Plant Purchased or Sold         80         80         80           2000         Estors Plant Purchased or Sold         80         800         800           2000         Estors Plant Purchased or Sold         800         800         800           2000         Compared Construct on XC start Plant Purchased Febreir         834.466         800         800           2000         Construction XC start Plant August Activity Plant         82.465.420         800         800           2000         Construction XC start Plant August Activity Plant         800         800         800           2000         Differ Uling Plant         800         800         800         800           2000         Differ Uling Plant         800<						(\$33,000,303)
2000         Experimental Exercit Plant Incleasand Offers         90         900           2000         Exerciting and Experimental Exercit Plant of Experimental Exercit Plant of Exercit Plant						\$0
Bases         Bearts         Description         Sol				1		\$0
Bable Conduction Volta Plantes         533.4665         533.4665           Bable Conduction Volta Plantes         533.7000         533.7000           Bable Conduction Volta Plantes         533.7000         533.7000           Bable Releared Conduction Volta Plantes         533.7000         533.7000						\$0
2000.         Completed Construction Mark Descriptions Hourism         50         0         0           2005.         Construction Work in Programs Elbertic         52.466.4         52.466.4         52.466.4           2000.         Direct Wirk Programs Elbertic Utility P		Electric Plant Held for Future Use				\$834,656
2000         Electric Plant Acquisition Adjustment         80         91         91           2007         Manufactor Plant Adjustment         90         91         91           2007         Manufactor Plant Adjustment         90         91         91           2008         Manufactor Plant Adjustment         90         91	2050	Completed Construction Not ClassifiedElectric	\$0			\$0
2005         Other Electric Park Adjumment         Sol         Construction           2007         Other Unity Program Quark of Under Capital Lasses         90         Construction         (5197.907.607.00000000000000000000000000000		Construction Work in ProgressElectric				\$2,465,442
2007         One-Utility Pearl         90         90           2105         Accum. Amorization of Electric Utily Pearl - Properly transplots         90         (\$197.907.40           2101         Accum. Amorization of Electric Utily Pearl - Properly transplots         (\$197.907.40         (\$197.907.40           2101         Accumentated Amorization of Electric Utily Pearl - Froperly transplots         (\$197.907.40         (\$197.907.40           2101         Accumentated Amorization of Electric Utily Pearl - Tegenerly Advanced         0         (\$20.96.10)         (\$20.96.10)           2100         Accument Sequences         (\$17.7731)         0         (\$27.074.10)         (\$27.074.10)           2201         Accument Sequences         (\$17.7731)         0         (\$27.074.10)         (\$27.074.10)           2202         Accument Sequences         (\$17.7731)         0         (\$27.074.10)         (\$27.074.10)           2203         Accument Sequences         (\$17.7731)         0         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)           2204         Accument Sequences         (\$17.7731)         0         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10)         (\$27.074.10) <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
2007         Non-Ultip Program Queed or Under Capabilitases         \$0          (\$187.907.4         \$187.907.4 <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
2005         Accur. Anontastion of Electric Ultity Part - Parts & Easternett         (§187.907.627)         (§187.907.627)           2100         Accuration of Electric Ultity Part - 100         (§187.907.627)         (§187.907.627)         (§187.907.627)           2101         Accuration of Electric Plants Acquisition Adjustment         (§187.907.627)         (§187.907.627)         (§187.907.627)           2102         Accuration of Theories Plant Acquisition Adjustment         (§187.907.627)         (§187.907.627)         (§187.907.627)           2101         Accuration of Theories Plant Acquisition Adjustment         (§27.027.627)         (§27.027.627)         (§38.907.907.627)           2202         Accuration of Castoner Deposits         (§31.977.913)         (§38.907.900)         (§38.907.900)           2203         Accuration of Castoner Deposits         (§31.977.913)         (§38.907.900)         (§38.907.900)           2204         Accuration of Castoner Deposits         (§31.977.913)         (§38.907.900)         (§38.907.900)           2204         Accuration Org. Planto Balaxistic Comparises         §0         (§38.907.900)         (§38.907.900)           2204         Accuration Org. Planto Balaxistic Comparises         §0         (§38.907.900)         (§38.907.900)         (§38.907.900)           2205         Depositor Defatis Comparises         §0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
Dest. & Equipment         (\$197.007.27)         (\$197.007.27)           2100         Accumulated Amortanion of Electric Plant Acquisition Analysistered         (\$0.005.143)         (\$0.005.143)           2101         Accumulated Amortanion of Electric Plant Acquisition Acquisited Amortanion of Electric Plant Acquisition         \$0         (\$0.005.143)           2100         Accumulated Amortanion of Electric Plant Acquisition         \$0         (\$0.005.143)           2100         Accumulated Amortanion of Electric Plant Acquisition         \$0         (\$0.005.143)           2101         Accumulated Amortanion of Directric Plant Acquisition         \$0         (\$0.005.143)           2201         Accumulated Amortanion of Directric Plant Acquisition         \$0         (\$0.007.171)         (\$0.007.171)           2201         Meclamosa Current and Accurulat Labitics         \$0.177.2410         (\$0.007.171)         (\$0.007.171)           2202         Meclamosa Current and Accurulat Labitics         \$0.177.2410         (\$0.007.171)         (\$0.007.171)           2203         Meclamosa Current Acquire Labitics         \$0.177.2410         (\$0.007.171)         (\$0.007.171)           2204         Accurulat Labitics         \$0.177.2410         (\$0.007.171)         (\$0.007.171)         (\$0.007.171)         (\$0.071.171)         (\$0.071.171)         (\$0.071.171)         (\$0.071.			\$0			\$0
2120         Accumulated Amortazion of Electic Ultily Plan - transmission         (8) 0.061(4)         (8) 0.061(4)           2140         Accumulated Amortazion of Electic Ultily Plan - transmission         (8) 0.061(4)         (8) 0.061(4)           2100         Accumulated Amortazion of Hore Ultily Plan - transmission         (8) 0.061(4)         (8) 0.061(4)           2100         Accumulated Amortazion of Hore Ultily Plan - transmission         (8) 0.061(4)         (8) 0.061(4)           2101         Accumulated Amortazion of Hore Ultily Plan - transmission         (8) 0.061(4)         (8) 0.061(4)           2202         Accumulated Amortazion of Hore Ultily Plan - transmission         (8) 0.061(4)         (8) 0.061(4)           2203         Accumulated Amortazion of Hore Ultily Plan - transmission         (8) 0.071(4)         (8) 0.071(4)           2210         Massima Channes Playles         (8) 0.071(4)         (8) 0.071(4)         (8) 0.071(4)           2221         Massima Channes Playles         (8) 0.071(4)         (8) 0.071(4)         (8) 0.071(4)           2222         Massima Channes Playles         (8) 0.071(4)         (8) 0.071(4)         (8) 0.071(4)           2224         Massima Channes Playles         (8) 0.071(4)         (8) 0.071(4)         (8) 0.071(4)           2224         Massima Channes Playles         (8) 0.071(4)         (8)	2105		(0.107.007.007)			
Intraciples         (89.06.143)         (89.06.143)         (89.06.143)           240         Accurated Amorization of Entri Plant Acquisition Adjustment         50             2610         Accurate Paralie         (89.06.143)              2620         Accurate Paralie         (82.07.1414)              2620         Accurate Paralie         (82.17.1414)              2620         Current Portion Costs Benards         (83.177.013)           (83.037.001)           27210         Overden Costs Benards         (83.037.001)           (83.037.001)           27220         Massistences         (63.037.001)           (83.037.001)           27230         Massistences         (60.010)          (82.038.17)           (83.037.001)           (83.037.001)           (83.037.001)          (83.037.001)           (83.037.001)           (83.037.001)           (83.037.001)           (83.037.001)          (83.037.001)	0400		(\$187,907,627)			(\$187,907,627)
2140         Accumulated Amorization of Electric Plant Acquation         S0           2100         Accumulated Amorization of Other Utility Plant         S0         (\$27,074,175)           2201         Accumulated Amorization of Other Utility Plant         S0         (\$27,074,175)           2201         Accumulated Amorization of Other Utility Plant         (\$27,074,175)         (\$27,074,175)           2201         Counts Planthe         (\$27,074,175)         (\$27,074,175)           2201         Macamulated Amorization of Other Utility Plant         (\$2,073,177)         (\$2,083,177)           2201         Macamulated Amorization Plant of Substrain Planthe         \$0         (\$2,083,177)           2202         Macamulated Amorization Planthe         \$0         (\$2,083,177)           2204         Accumulated Amorization Planthe         \$0         (\$2,083,177)           2205         Macamulated Amorization Planthe         \$0         (\$2,083,177) </td <td>2120</td> <td></td> <td>(\$0.005.142)</td> <td></td> <td></td> <td>(\$0.005.142)</td>	2120		(\$0.005.142)			(\$0.005.142)
Adjustment         S0         Comparison           2160         Accumulated Amorization of Oher Utily Property         S0         Comparison           2160         Accumulated Amorization of New Utily Property         S0         Comparison           2160         Accumulated Amorization of New Utily Property         S0         Comparison           2171         Outside Amorization of New Utily Property         S0         (\$27,074,172)           2210         Current Portion of Customer Deposits         (\$27,074,172)         Comparison         (\$27,074,172)           2210         Current Portion of Customer Deposits         (\$20,000,172)         Comparison         (\$20,000,172)           2220         Micellancous Current and Accured Liabilities         (\$20,000,172)         Comparison         (\$20,000,172)           2220         Micellancous Current and Accured Liabilities         \$20         Comparison Chances Payable         \$20           2221         Transmission Charges Payable         \$20         Comparison Chances Comparison         Comparison Chances           2224         Payable Chance Comparison         \$20         Comparison Chances         \$20           2225         Internation Chance Comparison         \$20         Comparison Chances         \$20           2226         Intereposition	21/0		(\$9,095,145)			(\$9,095,145)
2100         Accuratised Amortization of Ohen Utility Plant         \$0         (52)           2100         Accounts Payable         (52)         (52)         (52)           2205         Accounts Payable         (52)         (51)         (52)           2205         Cutoms Chail Balanes         (51)         (73)         (53)           2205         Cutoms Payable         (52)         (53)         (53)         (53)           2205         Materian Chail Balanes         (52)         (53)         (53)         (53)         (53)           2205         Notes and Loane Payable         (52)         (52)         (53)         (52)         (53)         (52)         (53)	2140		\$0			\$0
2180         Accumulated Anonization of Non-Ultiny Property         90         0           2280         Accumulated Anonization of Non-Ultiny Property         90         0627074.1741         0         0627074.1741           2280         Accumer Credit Balances         051707133         0         0517071           2210         Current Profin of Customer Deposits         0517071         0         0517071           2210         Current Profin of Customer Deposits         0520071         0         0520071           2221         Octomer Sympthe to Associated Companies         50         0         0         0           2224         Accounts Physible to Associated Companies         50         0	2160					\$0
2205         Accurats Payable         (\$27,074,174)         (\$27,074,174)           2208         Current Portion of Customer Deposits         (\$1,177,151)         (\$1,177,151)           2210         Outside Declared         (\$2,003,01)         (\$1,077,151)         (\$1,077,151)           2210         Dividend Declared         (\$2,003,01)         (\$2,003,01)         (\$2,003,01)           2220         Macelanaous Current and Accrued Liabilities         (\$2,003,01)         (\$2,003,01)         (\$2,003,01)           2240         Notes Payable of Associated Current and Accrued Liabilities         \$0         (\$2,004,01)         (\$2,004,01)           2240         Notes Payable of Associated Current and Accrued Liabilities         \$0         (\$2,004,01)         (\$2,004,01)           2242         Transmission Charges Payable         \$0         (\$2,004,01)         (\$2,004,01)           2245         Electrical Safety Authority Fees Payable         \$0         (\$2,004,01)         (\$2,004,01)           2246         Declarent Portion of Long Term Debt         \$0         (\$2,004,01)         (\$2,004,01)           2246         Declarent Portion of Long Term Debt         \$0         (\$2,004,01)         (\$2,004,01)           2247         Matured Interest On Long Term Debt         \$0         (\$2,001,01)         (\$2,004,01) <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
2280         Customer Code Bislances         (\$1,177,513)         (\$1,077,513)         (\$1,077,513)           2210         Current Poton of Customer Deposits         (\$3,037,000)         (\$3,037,000)         (\$2,083,37)           2220         Modelancos Current and Accrued Liabilities         (\$2,083,37)         (\$2,083,37)         (\$2,083,37)           2220         Modelancos Current and Accrued Liabilities         \$0         (\$2,083,37)         (\$2,083,37)           2220         Modelancos Current and Accrued Liabilities         \$0         (\$2,083,37)         (\$2,083,37)           2220         Modelancos Current and Accrued Liabilities         \$0         (\$2,083,37)         (\$2,083,37)           2220         Modelancos Current and Accrued Liabilities         \$0         (\$2,083,37)         (\$2,083,37)           2230         Transmission Charges Payable         \$0         (\$2,083,37)         (\$2,083,37)           2240         Notes and Liability         \$0         (\$2,083,37)         (\$2,083,37)           2251         Indeponder Market Operator Fees and Penaltes         \$0         (\$2,083,37)         (\$2,083,37)           2266         Accruent Instruction and Penaltes         \$0         (\$2,083,37)         (\$2,083,37)           2277         Matured Long Term Debit         \$0         (\$2,074,13						(\$27,074,174)
2210         Current Portion of Customer Deposits         (\$3.037.000)         (\$3.037.000)           2210         Dividents Dectared         (\$2.083.817)         (\$2.083.817)           2220         Mascellaneous Current and Accued Liabilities         (\$2.083.817)         (\$2.083.817)           2220         Mascellaneous Current and Accued Liabilities         (\$2.083.817)         (\$2.083.817)           2240         Mascellaneous Current and Accued Liabilities         \$0         (\$2.083.817)           2240         Mascellaneous Current and Accued Liabilities         \$0         (\$2.083.817)           2241         Electrical Safety Authority Fees Pavable         \$0         (\$2.083.817)           2245         Electrical Safety Authority Fees Pavable         \$0         (\$2.083.817)           2246         Current Portion of Long Term Debt         \$0         (\$5.694.00)           2260         Current Portion of Long Term Debt         \$0         (\$5.694.00)           2260         Current Portion of Long Term Debt         \$0         (\$5.694.00)           2261         Matured Interest on Long Term Debt         \$0         (\$5.694.00)           2262         Optional Minetty on Long Term Debt         \$0         (\$57.7413)         (\$67.7413)           2280         Payoto Declucutos of Term Debt         <						(\$1,177,913)
2216         Dividends beclared         60         62.08.1           2220         Mascalineques Current and Accrued Liabilities         (\$2.08.3.87)         (\$2.08.3.87)           2224         Account Payabie to Associated Companies         50         (\$2.08.3.87)           2240         Account Payabie to Associated Companies         50         (\$2.08.3.87)           2240         Account Payabie to Associated Companies         50         (\$2.08.3.87)           2242         Transmission Courses Payabie         50         (\$2.08.3.87)           2242         Transmission Courses Payabie and Penatities         50         (\$2.08.3.87)           2240         Transmission Courses Payabie and Penatities         50         (\$2.08.3.87)           2241         Transmission Courses Payabie and Penatities         50         (\$2.08.3.87)           2242         Transmission Course Payabie and Penatities         50         (\$2.08.3.87)           2242         Transmission Course Payabie and Penatities         50         (\$2.08.3.87)           2244         Parabie and Cong Term Debt         (\$5.09.4.0)         (\$2.08.3.87)           2245         Payabie Benefits - Current Penton         50         (\$2.08.3.87)           2246         Accrued Interest on Long Term Debt         50         (\$2.08.3.87)	2210		(\$3,037,000)			(\$3,037,000)
2220         Macellaneous Current and Accrud Liabilities         (\$2.083.817)         (\$2.083.817)           2220         Accounts Payable to Associated Companies         \$0         (\$2.083.817)           2240         Notes and Loans Payable to Associated Companies         \$0         (\$2.083.817)           2240         Notes Payable to Associated Companies         \$0         (\$2.083.817)           2251         Integrent Payable to Associated Companies         \$0         (\$5.094.017)           2264         Electrical Safety Authority Fees Payable         \$0         (\$5.094.017)           2280         Data Integrent Partial         \$0         (\$5.094.017)           2280         Account Integrent Payable         \$0         (\$5.094.017)           2280         Account Integrent Partial         \$0         (\$5.094.017)           2280         Account Integrent Partial         \$0         (\$5.094.017)           2280         Account Integrent Partial         \$0         (\$0.017)           2280			\$0			\$0
2240         Accounts Payable to Associated Companies         50         50           2240         Notes Payable to Associated Companies         50         50           2250         Dabit Retirement Charges (DRC) Payable         50         50           2252         Transmission Charges (DRC) Payable         50         50           2254         Teactrical Safety Authority Fees Payable         50         50           2265         Independent Market Operator Fees and Penalties         50         50           2260         Charnet Peritor of Long Term Debt         50         50           2277         Matured Long Term Debt         50         50           2270         Matured Inters of Long Term Debt         50         50           2280         Charnet Peritor Outors on Term Debt         50         50           2290         Comodity Taxes         50         50         5140.757           2290         Comodity Taxes         5140.777         50         5140.757           2294         Accountate Toxass Payable         5140.777         50         5140.757           2294         Payable Device Liabity         50         5140.757         50           2206         Payable Device Liabity         50         5140.75	2220		(\$2,083,817)			(\$2,083,817)
2240         Notes Payable to Associated Companies         50         50           2250         Deb Reitement Charges (PKC) Payable         50         50           2254         Electrical Stafty Autority Fees Payable         50         50           2254         Electrical Stafty Autority Fees Payable         50         50           2264         Electrical Stafty Autority Fees Payable         50         50           2266         Outgring Parm Debt         (\$5.694.00)         (\$5.694.00)           2268         Accuration Parm Debt         50         50           2264         Pensions and Employee Benefits - Current Portion         50         50           2264         Accuration Parm Debt         50         50         50           2272         Matured Long Term Debt         50         50         50         50           2272         Matured Interst on Long Term Debt         50 <td>2225</td> <td>Notes and Loans Payable</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td>	2225	Notes and Loans Payable	\$0			\$0
2220         Debt Retirement Charges (DRC) Payable         50            2252         Transmission Charges Payable         50            2254         Electrical Safety Authority Fees Payable         50            2266         Independent Market Derator Fees and Penalties         50            2267         Independent Market Derator Fees and Penalties         50            2268         Independent Market Derator Fees and Penalties         50          (\$5.694.0)           2264         Penatris Anton Autor Detat         50          (\$5.694.0)         (\$5.694.0)           2270         Matured Interest on Long Term Detat         50           (\$5.77.413)          (\$577.413)           2296         Fourmodity Taxes, Experiment in Lieu of Taxes, Etc.         [\$98.604]         (\$97.42         (\$97.42           2206         Accural for Taxes, Payments in Lieu of Taxes, Etc.         [\$98.604]         (\$4.737.62         (\$4.737.62           2208         Future Income Taxes, Current         50          (\$4.737.62         (\$4.737.62           2204         Future Income Taxes, Current         50          (\$4.737.62         (\$4.737.62         (\$4.737.62         (\$4.737.62						\$0
2252         Transmission Charges Payable         50         50           2254         Electrical Safety Authority Fees Payable         50         50           2266         Independent Market Operator Fees and Penalties Payable         50         50           2260         Current Portion of Long Term Debt         (\$5.694.00)         (\$5.694.00)           2262         Dation Hydro Debt - Current Portion         50         50           2264         Pensions and Employee Benefits - Current Portion         50         50           2264         Accurate Interion Long Term Debt         50         50           2272         Matured Iong Term Debt         50         50           2289         Congrammabeth         50         50           2290         Commodity Taxes         50         5140.797           2294         Acruated Iongrammets in Leu of Taxes, Etc.         50         50           2306         Accurated Toxas, Payments in Leu of Taxes, Etc.         50         50           2308         Chrune Informs Core Taxes and Penalties         50         50           2308         Chrune Informs Core Taxes Retroke Liability         50         50           2308         Other Presions - Past Service Liability         50         50      <						\$0
2254         Electrical Safety Authority Fees Payable         50         50           2256         Independent Market Operator Fees and Penalties         50         50           2260         Current Portion of Long Term Debt         (\$5,694,00)         (\$5,694,00)           2264         Penasions and Employee Benefits - Current Portion         50         (\$5,694,00)           2264         Penasions and Employee Benefits - Current Portion         50         (\$5,694,00)           2268         Accrued Interest on Long Term Debt         50         (\$5,694,00)           2270         Matured Interest on Long Term Debt         50         (\$877,413)         (\$877,413)           22720         Commodity Taxes         Cigs77,7         (\$874,13)         (\$99,804)           2206         Conumlated Provision for Injuries and Damages         50         (\$97,74)         (\$97,92)           2206         Future Incorm Taxes, Payments in Lieu of Taxes, Exc.         (\$99,804)         (\$99,804)         (\$98,804)         (\$98,804)           2206         Future Incorm Taxes, Current         50         (\$97,7,43)         (\$4,737,544)         (\$4,737,544)         (\$4,737,544)         (\$4,737,544)         (\$4,737,544)         (\$4,737,544)         (\$4,737,544)         (\$4,737,544)         (\$4,232,00)         (\$4,232,00)						\$0
2256         Independent Market Operator Fees and Penalties         50           2260         Current Portion of Long Term Debt         (\$5,694,00)         (\$5,694,00)           2262         Ontrain Orbiton of Long Term Debt         \$0         (\$5,694,00)           2264         Pensions and Employee Benefits - Current Portion         \$0         (\$5,694,00)           2264         Pensions and Employee Benefits - Current Portion         \$0         (\$5,694,00)           2274         Matured Long Term Debt         \$0         (\$5,694,00)           2275         Matured Long Term Debt         \$0         (\$7,77)           2280         Obligations Under Capital Leases-Current         \$0         (\$877,413)           2290         Payroll Deductions / Expenses Payable         \$140,797         (\$140,797           2294         Future Income Taxes - Current         \$0         (\$140,797           2305         Accumulated Provision for Injuries and Damages         \$0         (\$4,70,70)           2306         Employee Future Benefits         (\$4,77,934)         (\$4,77,934)         (\$4,77,934)           2310         Oter Miscollaneous Non-Current Labilities         \$0         (\$4,220,00)         (\$4,220,00)           2325         Other Miscollaneous Non-Current Labilities         \$0         (\$4,2						\$0
Payable         50         50           2260         Current Portion of Long Term Debt         (\$5,694,00)         (\$5,694,00)           2264         Persions and Employee Benefits. Current Portion         \$0         (\$5,694,00)           2264         Persions and Employee Benefits. Current Portion         \$0         (\$5,694,00)           2264         Persions and Employee Benefits. Current Portion         \$0         (\$5,694,00)           2270         Matured Long Term Debt         \$0         (\$6,77,713)         (\$6,77,713)           2282         Oramodity Taxes. Paymetin in Lieu of Taxes, Fitc.         (\$99,804)         (\$877,413)         (\$877,413)           22926         Future Income Taxes. Paymetin in Lieu of Taxes, Fitc.         (\$99,804)         (\$99,804)         (\$99,804)           22935         Accurulated Provision for Injuries and Damages         \$0         (\$4,737,91)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,737,94)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)         \$235         (\$4,232,00)         (\$4,232,00) </td <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td>\$0</td>			\$0			\$0
2280         Ourrent Portion of Long Term Debt         (\$5.694.000)         (\$5.694.000)           2282         Onling hydro Debt         \$0         (\$5.694.000)           2284         Pensions and Employee Benefits - Current Portion         \$0         (\$5.694.000)           2284         Pensions and Employee Benefits - Current Portion         \$0         (\$5.694.000)           2285         Obligations Under Capital Leases-Current         \$0         (\$5.877.413)         (\$5.877.413)           2286         Accrual for Taxes, Payments in Lieu of Taxes, Etc.         (\$9.80.41)         (\$9.877.413)         (\$9.877.413)           2296         Fournodity Taxes         C(\$9.877.413)         (\$9.97.413)         (\$9.97.413)           2296         Fourier Incore Taxes, Payments in Lieu of Taxes, Etc.         (\$9.96.64)         (\$9.97.413)           2296         Fourier Incore Taxes, Current         \$0         (\$9.97.413)         (\$9.97.413)           2306         Cheryleyre Future Benefits         \$140.797         (\$9.97.413)         (\$9.97.413)         (\$9.97.413)           2307         Cheryleyre Future Incore Taxes, Current         \$0         (\$9.97.413)         (\$9.97.413)           2308         Cheryleyre Future Benefits         \$140.797         (\$9.97.413)         (\$9.97.413)           2309	2256		¢0.			<b>6</b> 0
2282         Ontario Hydro Debt - Current Portion         50         50           2284         Persions and Employee Benefits - Current Portion         50         50           2285         Accrued Interest on Long Term Debt         50         50           2270         Matured Long Term Debt         50         50           2271         Matured Long Term Debt         50         50           2285         Octingations Under Capital Leasses-Current         50         50           2290         Commodity Taxes         5140.797         61577.413         50           2292         Payroll Deductions / Expenses Payable         5140.797         50         50           2295         Accrual later Provision for Injuries and Damages         50         50         62           2395         Accrual later Provision for Injuries and Damages         50         630         (\$4,737.93)           2396         Employee Future Benefits         50         60         (\$4,737.93)           2315         Accrual later Provision for Injuries and Damages         50         64         (\$4,232.00)           2315         Accrual later Provision for Injuries and Damages         50         64         64.232.00           23230         Other Pensions- Past Service Liability	2260					\$0
2224         Persions and Employee Benefits - Current Portion         \$0         \$0           2288         Accrual Interest on Long Term Debt         \$0         \$0           2272         Matured Long Term Debt         \$0         \$0           2288         Accrual Interest on Long Term Debt         \$0         \$0           2290         Commodity Taxes         \$0         \$0           2291         Matured Interest on Long Term Debt         \$0         \$140.7           2292         Payroll Deductions / Expenses Payable         \$140.797         \$140.7           2294         Accrual Inter Taxes, Payments in Lieu of Taxes, Etc.         \$90.00         \$140.7           2295         Accrual Inter Toxison or Taxes, Payments in Lieu of Taxes, Etc.         \$90.00         \$140.757           2305         Employee Future Benefits         \$140.797         \$0         \$90.00           2306         Ditry Pensions - Past Service Liability         \$0         \$0         \$90.00           2310         Vested Sick Leave Liability         \$0         \$0         \$0           2320         Other Pensions - Past Service Liability         \$0         \$0         \$0           2320         Other Moscilaneous Non-Current Liabilities         \$0         \$0         \$0						(\$5,694,000) \$0
2228         Accured Interest on Long Term Debt         \$0         \$0           2270         Matured Long Term Debt         \$0            2285         Obligations Inder Capital LeasesCurrent         \$0            2286         Obligations Inder Capital LeasesCurrent         \$0            2290         Commodity Taxes         \$\$140,77          \$\$140,77           2292         Payroll Deductions / Expenses Payable         \$\$140,77          \$\$140,77           2294         Accrual for Taxes, Payments in Lieu of Taxes, Etc.         \$\$90          \$\$140,787           2305         Accurulated Provision for Injuries and Damages         \$\$0          \$\$0            2306         Employee Tuture Benefits         \$\$0          \$\$0          \$\$0           2308         Other Pensions - Past Service Liability         \$\$0          \$\$0          \$\$0          \$\$0          \$\$0          \$\$0          \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0		Ontario Hydro Debt - Current Portion				\$0
2270         Matured Interes Incong Term Debt         \$0            2272         Matured Interes Incong Term Debt         \$0            2285         Obligations Under Capital LeasesCurrent         \$0            2286         Commodity Taxes         (\$877,413)          (\$877,413)           2292         Payroll Deductions / Expenses Payable         \$\$140,797          \$\$140,72           2286         Future Income Taxes - Current         \$\$0          (\$99,804)         (\$99,804)           2296         Future Income Taxes - Current         \$\$0          (\$99,804)         (\$99,804)           2306         Employee Future Banefits         (\$4,737,934)          (\$4,737,934)         (\$4,737,934)          (\$4,737,934)          (\$4,737,934)          (\$4,737,934)          (\$4,737,934)          (\$4,737,934)           (\$4,737,934)           (\$4,737,934)           (\$4,737,934)            (\$4,737,934) <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0 \$0</td>						\$0 \$0
2222         Matured Interest on Long Term Debt         50         50           2283         Obligations Under Capital Leases-Current         \$80         (\$877.413)           2290         Commodity Taxes         \$8140,797         \$8140,797         \$8140,797           2294         Accrual for Taxes, Ryaments in Lieu of Taxes, Etc.         \$99,8041         \$140,797         \$9,6041           2294         Accrual for Taxes, Arments in Lieu of Taxes, Etc.         \$99,8041         \$9,6041         \$9,604           2305         Accrualidate Taxes, Current         \$0         \$0         \$9,6041         \$9,604           2305         Accrualidate Taxes, Current         \$0         \$0         \$9,6041 <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
2285         Obligations Under Capital Leases-Current         \$0         68         68           2290         Commodity Taxes         (\$877.413)         (\$877.413)         (\$877.413)           2292         Payroll Deductions / Expenses Payable         \$140.797         (\$99.804)         (\$99.804)           2294         Accurual for Taxes, Payments in Lieu of Taxes, Etc.         (\$99.804)         (\$99.804)         (\$99.804)           2295         Future Income Taxes - Ournet         \$0         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)           2306         Employee Future Benefits         (\$4,737,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)           2310         Vested Sick Leave Liability         \$0         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)           2310         Vested Sick Leave Liability         \$0         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.73,954)         (\$47.74,156)         (\$47.74,156)         \$47.74,156         \$47.74,156						\$0
2290         Commodity Taxes         (\$877.413)         (\$877.413)           2292         Payroll Deductions / Expense Payable         \$140,797         (\$99.604)           2294         Accural for Taxes, Payments in Lieu of Taxes, Etc.         (\$99.604)         (\$99.604)           2295         Accural tor Taxes, Current         \$0         (\$99.604)           2305         Accumulated Provision for Injuries and Damages         \$0         (\$4.737.934)           2306         Employee Future Benefits         (\$4.737.934)         (\$4.737.934)           2305         Accumulated Provision for Injuries and Damages         \$0         (\$4.737.934)           2306         Derupoyee Future Benefits         (\$4.737.934)         (\$4.737.934)           2310         Vested Sick Leave Liability         \$0         (\$4.737.934)           2320         Other Missions Andre Refunds         \$0         (\$4.737.934)           2320         Diver Missions Bayee         \$0         (\$4.732.934)           2330         Development Charge Fund         \$0         (\$4.232.000)           2330         Development Charge Fund         \$0         (\$4.232.000)           2345         Unamortized Premium on Long Term Debt         \$0         (\$4.232.000)           2345         Unamortized Premium						\$0
2222         Payroll Deductions / Expenses Payable         \$140,77         Image: Constraint of Constrant of Constraint of Constraint				1		(\$877,413)
2294         Accrual for Taxes, Payments in Lieu of Taxes, Etc.         (\$99,6)         (\$99,6)           2296         Future Income Taxes - Current         \$0         (\$99,6)           2305         Accumulated Provision for Injuries and Damages         \$0         (\$4,737,5)           2306         Employee Future Benefits         (\$4,737,6)         (\$4,737,5)           2308         Other Pensions - Past Service Liability         \$0         (\$4,737,5)           2310         Vested Sick Leave Liability         \$0         (\$4,737,5)           2320         Other Pensions / Past Service Liability         \$0         (\$4,737,5)           2321         Accumulated Provision for Rate Refunds         \$0         (\$4,737,5)           2320         Other Miscellaneous Non-Current         \$0         (\$4,232,0)           2331         Accumulated Provision for Rate Refunds         \$0         (\$4,232,0)           2332         Other Miscellaneous Non-Current         \$0         (\$4,232,0)         (\$4,232,0)           2332         Long Term Customer Deposits         (\$4,232,00)         (\$4,232,00)         (\$4,232,00)           2340         Collateral Funds Liability         \$0         (\$4,232,00)         (\$4,232,00)           2341         Unamortized Premium on Long Term Portion         \$0<		Payroll Deductions / Expenses Payable				\$140,797
2305         Accumulated Provision for Injuries and Damages         \$0         400           2306         Employee Future Benefits         (\$4,737,934)         (\$4,737,934)         (\$4,737,934)           2308         Other Pensions - Past Service Liability         \$0         (\$4,737,934)         (\$4,737,934)           2308         Other Pensions - Past Service Liability         \$0         (\$4,737,934)         (\$4,737,934)           2310         Vested Sick Leave Liability         \$0         (\$4,737,934)         (\$4,737,934)           2315         Accumulated Provision for Rate Refunds         \$0         (\$4,737,934)         (\$4,737,934)           2320         Other Miscellaneous Non-Current Liabilities         \$0         (\$4,232,000)         (\$4,232,000)         (\$4,232,000)           2330         Development Charge Fund         \$0         (\$4,232,000)	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	(\$99,804)			(\$99,804)
2306         Employee Future Benefits         (§4,737,934)         (§4,737,934)           2308         Other Pensions - Past Service Liability         50         (§4,737,934)         (§4,737,934)           2310         Vested Sick Leave Liability         \$0         (§4,737,934)         (§4,737,934)           2310         Vested Sick Leave Liability         \$0         (§4,737,934)         (§4,737,934)           2311         Accumulated Provision for Rate Refunds         \$0         (§4,737,934)         (§4,737,934)           23120         Other Miscellaneous Non-Current Liabilities         \$0         (§4,737,934)         (§4,737,934)           23120         Other Miscellaneous Non-Current Liabilities         \$0         (§4,737,934)         (§4,737,934)           23200         Other Miscellaneous Non-Current Liabilities         \$0         (§4,737,934)         (§4,737,934)           23315         Long Term Customer Deposits         \$(§4,737,934)         (§4,737,934)         (§4,737,934)           23320         Oung Term Customer Deposits         \$(§4,737,934)         (§4,737,934)         (§4,737,934)           23320         Oung Term Outgo Term Deposits         \$(§4,737,934)         (§4,737,934)         (§4,737,934)           23331         Long Term Outgo Term Deposits         \$(§4,737,934)         (§4,737						\$0
2308         Other Pensions - Past Service Liability         \$0         \$0           2310         Vested Sick Leave Liability         \$0         \$0         \$0           2311         Accumulated Provision for Rate Refunds         \$0         \$0         \$0           2320         Other Miscellaneous Non-Current Liabilities         \$0         \$0         \$0           2323         Dobigations Under Capital Lease-Non-Current         \$0         \$0         \$0           2333         Long Term Customer Deposits         (\$4,232,000)         \$0         \$(\$4,232,00)           2344         Unamortized Premium on Long Term Debt         \$0         \$0         \$(\$4,232,000)           2345         Unamortized Premium on Long Term Potion         \$0         \$0         \$(\$4,232,000)           2345         Unamortized Premium on Long Term Potion         \$0         \$0         \$(\$4,232,000)           2346         O.M.E.R.S Past Service Liability - Long Term Portion         \$0         \$0         \$0           2350         Future Income Tax - Non-Current         \$447,148         \$0         \$447,1           2405         Other Regulatory Liabilities         \$0         \$0         \$0           2415         Unamortized Gain on Reacquired Debt         \$0         \$0						\$0
2310         Vested Sick Leave Liability         S0         Accumulated Provision for Rate Refunds         S0           2315         Accumulated Provision for Rate Refunds         \$0             2320         Other Miscellaneous Non-Current Liabilities         \$0             2321         Obligations Under Capital LeaseNon-Current         \$0             2330         Development Charge Fund         \$0              2330         Development Charge Fund         \$0              2333         Long Term Customer Deposits         (\$4,232,000)              2344         Collateral Funds Liability         \$0               2345         Unamortized Premium on Long Term Portion         \$0                \$447,148           \$447,148          \$447,148          \$447,148          \$447,148          \$442,142         \$447,148          \$442,142         \$447,148          \$442,142         \$447,148         \$442,142         \$442,142         \$442						(\$4,737,934)
2315         Accumulated Provision for Rate Refunds         \$0            2320         Other Miscellaneous Non-Current Liabilities         \$0            2323         Dobigations Under Capital LeaseNon-Current         \$0            2330         Development Charge Fund         \$0             2331         Long Term Customer Deposits         (\$4,232,000)          (\$4,232,000)           2340         Collateral Funds Liability         \$0          (\$4,232,000)           2345         Unamortized Premium on Long Term Debt         \$0          (\$4,232,000)           2345         Unamortized Premium on Long Term Portion         \$0           \$447,148           2405         Other Regulatory Liabilities         (\$96,254)          \$447,148          \$447,147,148         \$447,148          \$447,148         \$447,148          \$447,148         \$447,148          \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148         \$447,148						\$0
2320         Other Miscellaneous Non-Current Liabilities         \$0            2325         Obligations Under Capital Lease-Non-Current         \$0            2330         Development Charge Fund         \$0            2333         Long Term Customer Deposits         (\$4,232,000)             2344         Collateral Funds Liability         \$0           (\$4,232,000)           2345         Unamortized Premium on Long Term Debt         \$0           (\$4,232,000)           2345         Unamortized Premium on Long Term Debt         \$0              2348         O.M.E.R.S Past Service Liability - Long Term Portion         \$0              2350         Future Income Tax - Non-Current         \$447,148          \$447,148          \$447,148           2405         Other Regulatory Liabilities         \$0           \$\$96,254}          \$\$96,254}         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0         \$\$0						\$0 \$0
2325         Obligations Under Capital LeaseNon-Current         \$0            2330         Development Charge Fund         \$0            2335         Long Term Customer Deposits         (\$4,232,000)          (\$4,232,000)           2340         Collateral Funds Liability         \$0          (\$4,232,000)           2344         Unamortized Premium on Long Term Debt         \$0          (\$4,232,000)           2348         Unamortized Premium on Long Term Portion         \$0          (\$4,232,000)           2348         O.M.E.R.S Past Service Liability - Long Term Portion         \$0          (\$4,232,000)           2350         Future Income Tax - Non-Current         \$447,148           \$447,148           2405         Other Regulatory Liabilities         (\$96,254)          (\$96,254)          \$(\$96,254)           2410         Deferred Gains from Disposition of Utility Plant         \$0          \$(\$96,254)          \$(\$96,254)           \$(\$96,254)          \$(\$96,254)          \$(\$2415)         Unamortized Gain on Reacquired Debt         \$0          \$(\$33,513,21)          \$(\$33,513,21)          \$(\$33,						\$0 \$0
2330         Development Charge Fund         \$0         (\$4,232,00)         (\$4,232,00)           2334         Collateral Funds Liability         \$0         (\$4,232,00)         (\$4,232,00)           2345         Unamortized Premium on Long Term Debt         \$0         (\$4,232,00)         (\$4,232,00)           2345         Unamortized Premium on Long Term Debt         \$0         (\$4,232,00)         (\$4,232,00)           2345         Unamortized Premium on Long Term Debt         \$0         (\$4,232,00)         (\$4,232,00)           2346         O.M.E.R.S Past Service Liability - Long Term Portion         \$0         (\$47,148         (\$47,148         \$447,148         <						\$0 \$0
2335         Long Term Customer Deposits         (\$4,232,000)         (\$4,232,000)           2340         Collateral Funds Liability         \$0         (\$4,232,000)         (\$4,232,000)           2345         Unamortized Premium on Long Term Debt         \$0         (\$4,232,000)         (\$4,232,000)           2345         Unamortized Premium on Long Term Debt         \$0         (\$4,232,000)         (\$4,232,000)           2345         Unamortized Premium on Long Term Debt         \$0         (\$60,000)         (\$60,000)           2350         Future Income Tax - Non-Current         \$447,148         (\$96,254)         (\$96,254)           2405         Other Regulatory Liabilities         (\$96,254)         (\$96,254)         (\$96,254)           2415         Unamortized Gain on Reacquired Debt         \$0         (\$96,254)         (\$96,254)           2415         Unamortized Gain on Reacquired Debt         \$0         (\$96,254)         (\$96,254)           2425         Other Deferred Credits         \$0         (\$96,254)         (\$96,254)         (\$96,254)           2425         Other Deferred Credits         \$0         (\$96,254)         (\$96,254)         (\$96,254)           2425         Other Deferred Credits         \$0         (\$90,256)         (\$96,256)         (\$96,256)						\$0 \$0
2340     Collateral Funds Liability     \$0     \$0       2344     Unamortized Premium on Long Term Debt     \$0     \$0       2348     O.M.E.R.S Past Service Liability - Long Term Portion     \$0     \$0       2350     Future Income Tax - Non-Current     \$447,148     \$0       2405     Other Regulatory Liabilities     \$96,254)     \$0       2410     Deferred Gains from Disposition of Utility Plant     \$0       2415     Unamortized Gain on Reacquired Debt     \$0       2425     Other Regulatory Liabilities     \$0       2435     Accrued Rate-Payer Benefit     \$0       2436     Debentures Outstanding - Long Term Portion     \$\$3,513,211)       2505     Debenture Advances     \$0       2510     Debenture Advances     \$0       2520     Other Long Term Debt     \$0       2520     Other Long Term Portion     \$(\$80,453,000)       2525     Term Bank Loans - Long Term Portion     \$\$0       2526     Ontario Hydro Debt Outstanding - Long Term Portion     \$\$0						(\$4,232,000)
2345Unamortized Premium on Long Term Debt\$0\$02348O.M.E.R.S Past Service Liability - Long Term Portion\$0\$02350Future Income Tax - Non-Current\$447,148\$447,1482405Other Regulatory Liabilities(\$96,254)\$66,254)2410Deferred Gains from Disposition of Utility Plant\$0\$02415Unamortized Gain on Reacquired Debt\$0\$02425Other Deferred Gredits\$0\$02435Accrued Rate-Payer Benefit\$0\$02505Debentures Outstanding - Long Term Portion\$\$3,513,211\$02515Reacquired Bonds\$0\$02520Other Long Term Deti\$0\$02525Term Bank Loans - Long Term Portion\$\$0\$02530Ontario Hydro Debt Outstanding - Long Term Portion\$0\$02525Term Bank Loans - Long Term Portion\$0\$02530Ontario Hydro Debt Outstanding - Long Term Portion\$0\$0				1		(\$4,232,000) \$0
2348         O.M.E.R.S Past Service Liability - Long Term Portion         \$0         \$0           2350         Future Income Tax - Non-Current         \$447,148         \$447,148         \$447,148           2405         Other Regulatory Liabilities         (\$96,254)         \$66,254)         \$66,254)           2410         Deferred Gains from Disposition of Utility Plant         \$0         \$66,254)         \$66,254)           2415         Unamortized Gain on Reacquired Debt         \$0         \$66,254)         \$66,254)           24245         Other Deferred Credits         \$0         \$66,254)         \$66,254)           2425         Other Deferred Credits         \$0         \$66,254)         \$66,254)           2425         Other Deferred Credits         \$0         \$66,254)         \$66,254)           2435         Accrued Rate-Payer Benefit         \$50         \$66,254)         \$66,254)           2505         Debenture Advances         \$60         \$60,254         \$66,254,254         \$66,254,254           2510         Debenture Advances         \$0         \$60         \$60,254,254         \$60,254,254         \$66,254,254         \$66,254,254         \$66,254,254         \$66,254,254         \$66,254,254         \$66,254,254         \$66,254,254,254         \$66,254,254,254						\$0
O.M.E.N.S Part Service Lability - Long Term Portion         \$0         \$0           2350         Future Income Tax - Non-Current         \$447,148         \$447,148         \$447,148           2405         Other Regulatory Liabilities         (\$96,254)         \$(\$96,254)         \$(\$96,254)           2410         Deferred Gains from Disposition of Utility Plant         \$0         \$(\$96,254)         \$(\$96,254)           2415         Unamortized Gain on Reacquired Debt         \$0         \$(\$96,254)         \$(\$96,254)           2415         Unamortized Gain on Reacquired Debt         \$0         \$(\$96,254)         \$(\$96,254)           2415         Unamortized Gain on Reacquired Debt         \$0         \$(\$96,254)         \$(\$96,254)           2415         Unamortized Gain on Reacquired Debt         \$0         \$(\$96,254)         \$(\$96,254)           2425         Other Deferred Credits         \$0         \$(\$23,513,21)         \$(\$20,21,21,11)         \$(\$20,21,21,11)         \$(\$20,21,21,11,12,11,12,11,12,11,12,11,12,11,12,11,12,11,12,11,12,11,12,12			ψŪ			<b>\$</b> 0
2350         Future Income Tax - Non-Current         \$447,148           \$447,148           2405         Other Regulatory Liabilities         (\$96,254)          (\$96,254)           2410         Deferred Gains from Disposition of Utility Plant         \$0          (\$96,254)           2415         Unamotized Gain on Reacquired Debt         \$0           (\$96,254)           2415         Unamotized Gain on Reacquired Debt         \$0 </td <td></td> <td>O.M.E.R.S Past Service Liability - Long Term Portion</td> <td>\$0</td> <td></td> <td></td> <td>\$0</td>		O.M.E.R.S Past Service Liability - Long Term Portion	\$0			\$0
2405         Other Regulatory Liabilities         (\$96,254)         (\$96,254)           2410         Deferred Gains from Disposition of Utility Plant         \$0         (\$96,254)           24110         Deferred Gains from Disposition of Utility Plant         \$0         (\$96,254)           24115         Unamortized Gain on Reacquired Debt         \$0         (\$96,254)           24125         Other Deferred Credits         \$0         (\$96,254)           24135         Accrued Rate-Payer Benefit         \$0         (\$96,254)           2435         Accrued Rate-Payer Benefit         \$0         (\$33,513,211)           2505         Debentures Advances         \$0         (\$33,513,211)           25010         Debenture Advances         \$0         0           2515         Reacquired Bonds         \$0         0           2520         Other Long Term Debt         \$0         0           2525         Term Bank Loans - Long Term Portion         (\$80,453,000)         (\$80,453,000)           2525         Othario Hydro Debt Outstanding - Long Term Portion         \$0         (\$80,453,000)	2350	Future Income Tax - Non-Current				\$447,148
2415         Unamorized Gain on Reacquired Debt         \$0         \$0           2425         Other Deferred Credits         \$0         \$0           2435         Accrued Rate-Payer Benefit         \$0         \$0           2505         Debentures Outstanding - Long Term Portion         (\$33,513,211)         \$0         \$0           2510         Debenture Advances         \$0         \$0         \$0         \$0           2515         Reacquired Bonds         \$0         \$0         \$0         \$0           2520         Other Long Term Portion         \$0         \$0         \$0         \$0           2525         Term Bank Loans - Long Term Portion         \$\$0         \$0         \$0         \$0           2525         Ontario Hydro Debt Outstanding - Long Term Portion         \$\$0         \$0	2405	Other Regulatory Liabilities	(\$96,254)			(\$96,254)
2425         Other Deferred Credits         \$0            2435         Accrued Rate-Payer Benefit         \$0            2505         Debentures Outstanding - Long Term Portion         (\$33,513,211)         (\$33,513,211)           2510         Debenture Advances         \$0         (\$33,513,211)           2515         Reacquired Bonds         \$0         (\$33,513,212)           2515         Reacquired Bonds         \$0         (\$33,513,212)           2520         Other Long Term Debt         \$0         (\$2520)           2525         Term Bank Loans - Long Term Portion         (\$80,453,000)         (\$80,453,000)           2530         Ontario Hydro Debt Outstanding - Long Term Portion         \$0         (\$80,453,000)	2410		\$0			\$0
2435         Accrued Rate-Payer Benefit         \$0         \$0           2505         Debentures Outstanding - Long Term Portion         (\$33,513,211)         \$0         \$(\$33,513,212)           2510         Debenture Advances         \$0         \$0         \$0         \$0           2515         Reacquired Bonds         \$0         \$0         \$0         \$0         \$0           2520         Other Long Term Debt         \$0         \$0         \$0         \$0         \$0           2525         Term Bank Loans - Long Term Portion         \$0         \$0         \$(\$80,453,000)         \$\$(\$80,453,000)		Unamortized Gain on Reacquired Debt				\$0
2505         Debentures Outstanding - Long Term Portion         (\$33,513,21)         (\$33,513,2           2510         Debenture Advances         \$0         (\$33,513,2           2510         Debenture Advances         \$0         (\$33,513,2           2515         Reacquired Bonds         \$0         (\$33,513,2           2520         Other Long Term Debt         \$0         (\$33,513,2           2525         Term Bank Loans - Long Term Portion         (\$80,453,000)         (\$80,453,000)           2530         Ontario Hydro Debt Outstanding - Long Term Portion         \$0         (\$80,453,000)						\$0
2510         Debenture Advances         \$0         \$0           2515         Reacquired Bonds         \$0         \$0           2520         Other Long Term Debt         \$0         \$0           2525         Term Bank Loans - Long Term Portion         (\$80,453,000)         \$0         \$(\$80,453,000)           2530         Ontario Hydro Debt Outstanding - Long Term Portion         \$0         \$0         \$(\$80,453,000)						\$0
2515         Reacquired Bonds         \$0         4           2520         Other Long Term Debt         \$0         50         6           2525         Term Bank Loans - Long Term Portion         (\$80,453,000)         (\$80,453,000)         (\$80,453,000)           2530         Ontario Hydro Debt Outstanding - Long Term Portion         \$0         (\$80,453,000)         (\$80,453,000)						(\$33,513,211)
2520         Other Long Term Debt         \$0             2525         Term Bank Loans - Long Term Portion         (\$80,453,000) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
2525         Term Bank Loans - Long Term Portion         (\$80,453,000)         (\$80,453,000)           2530         Ontario Hydro Debt Outstanding - Long Term Portion         \$0         (\$0,453,000)						\$0
2530 Ontario Hydro Debt Outstanding - Long Term Portion \$0						\$0 (\$80.453.000)
						(\$80,453,000) \$0
() Advances from Associated Companies	2530	Advances from Associated Companies	\$0			\$0

3005	Common Shares Issued	(\$26,887,104)			(\$26,887,104)
3008	Preference Shares Issued	\$0			\$0
3010	Contributed Surplus	\$0			\$0
3020	Donations Received	\$0			\$0
3022	Development Charges Transferred to Equity	\$0			\$0
3026	Capital Stock Held in Treasury	\$0			\$0
3030 3035	Miscellaneous Paid-In Capital Installments Received on Capital Stock	\$0 \$0			\$0 \$0
3035	Appropriated Retained Earnings	\$0			\$0
3040	Unappropriated Retained Earnings	(\$82,831,896)			(\$82,831,896)
3045	Balance Transferred From Income	(\$02,031,090) \$0	\$0		0 (\$8,338,878)
3040	Appropriations of Retained Earnings - Current Period	\$0	φU	Ň	\$0
3048	Dividends Payable-Preference Shares	\$0			\$0
3049	Dividends Payable-Common Shares	\$0			\$0
3055	Adjustment to Retained Earnings	\$0			\$0
3065	Unappropriated Undistributed Subsidiary Earnings	\$0			\$0
3075	Non-Utility Shareholders' Equity	\$0			\$0
4006	Residential Energy Sales	(\$46.782.279)			(\$46,782,279)
4010	Commercial Energy Sales	\$0			\$0
4015	Industrial Energy Sales	\$0			\$0
4020	Energy Sales to Large Users	(\$13,290,653)			(\$13,290,653)
4025	Street Lighting Energy Sales	(\$428,054)			(\$428,054)
4030	Sentinel Lighting Energy Sales	\$0			\$0
4035	General Energy Sales	(\$115,667,125)			(\$115,667,125)
4040	Other Energy Sales to Public Authorities	\$0			\$0
4045	Energy Sales to Railroads and Railways	\$0			\$0
4050	Revenue Adjustment	\$0			\$0
4055	Energy Sales for Resale	(\$3,227,290)			(\$3,227,290)
4060	Interdepartmental Energy Sales	\$0			\$0
4062	Billed WMS	(\$5,746,032)			(\$5,746,032)
4064	Billed-One-Time	\$0			\$0
4066	Billed NW	(\$10,139,830)			(\$10,139,830)
4068	Billed CN	(\$3,412,896)			(\$3,412,896)
4069	Billed LV	(\$841,716)			(\$841,716)
4080	Distribution Services Revenue	(\$38,826,988)			(\$38,826,988)
4082	Retail Services Revenues Service Transaction Requests (STR) Revenues	(\$36,000)			(\$36,000)
4084	Service Transaction Requests (STR) Revenues	\$18,000			\$18,000
4086 4090	SSS Admin Charge Electric Services Incidental to Energy Sales	(\$172,012)			(\$172,012)
	Electric Services incidental to Energy Sales	\$0			\$0
4105	Transmission Charges Revenue	\$0			\$0
4110 4205	Transmission Services Revenue	\$0			\$0 \$0
4205	Interdepartmental Rents	\$0 (\$520,319)			(\$520.319)
4210	Rent from Electric Property	(\$520,319) \$0			(\$320,319)
4213	Other Utility Operating Income Other Electric Revenues	\$0			\$0
4225	Late Payment Charges	(\$144,453)			(\$144,453)
4230	Sales of Water and Water Power	\$0			\$0
4235	Miscellaneous Service Revenues	\$0			\$0
4235-1	Account Set Up Charges	(\$382,269)			(\$382,269)
4235-90	Miscellaneous Service Revenues - Residual	\$0			\$0
4240	Provision for Rate Refunds	\$0			\$0
4245	Government Assistance Directly Credited to Income	(\$847,613)			(\$847,613)
4305	Regulatory Debits	\$0			\$0
4310	Regulatory Credits	\$0			\$0
4315	Revenues from Electric Plant Leased to Others	\$0			\$0
4320	Expenses of Electric Plant Leased to Others	\$0			\$0
4324	Special Purpose Charge Recovery	\$0			\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0			\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0			\$0
4335 4340	Profits and Losses from Financial Instrument Hedges	\$0			\$0
4340	Profits and Losses from Financial Instrument	\$0			\$0
4345	Investments Gains from Disposition of Future Use Utility Plant	\$0			\$0
4345	Losses from Disposition of Future Use Utility Plant	\$0			\$0
4355	Gain on Disposition of Utility and Other Property	\$0			\$0
4360	Loss on Disposition of Utility and Other Property	\$0			\$0
4365	Gains from Disposition of Allowances for Emission	\$0			\$0
4370	Losses from Disposition of Allowances for Emission	\$0	1		\$0
4375	Revenues from Non-Utility Operations	(\$764,470)			(\$764,470)
4380	Expenses of Non-Utility Operations	\$749,397			\$749,397
	Non-Utility Rental Income	\$0			\$0
4390	Miscellaneous Non-Operating Income	(\$95,929)			(\$95,929)
4395	Rate-Payer Benefit Including Interest	\$0			\$0
4398	Foreign Exchange Gains and Losses, Including				
	Amortization	\$0			\$0
4405	Interest and Dividend Income	(\$55,000)			(\$55,000)
4415	Equity in Earnings of Subsidiary Companies	\$0			\$0
4505	Operation Supervision and Engineering	\$0			\$0
4510 4515	Fuel	\$0		<u> </u>	\$0 \$0
4515	Steam Expense	\$0			\$0
	Steam From Other Sources Steam TransferredCredit	\$0 \$0			\$0
45.75		\$0			\$0
4525 4530					\$0
4530	Electric Expense Water For Power	CO	1		\$0
4530 4535	Water For Power	\$0			
4530 4535 4540	Water For Power Water Power Taxes	\$0			S.I.
4530 4535 4540 4545	Water For Power Water Power Taxes Hydraulic Expenses	\$0 \$0			
4530 4535 4540 4545 4550	Water For Power Water Power Taxes Hydraulic Expenses Generation Expense	\$0 \$0 \$0			\$0
4530 4535 4540 4545 4550 4555	Water For Power Water Power Taxes Hydraulic Expenses	\$0 \$0 \$0 \$0 \$0			\$0 \$0
4530 4535 4540 4545 4550 4555 4560	Water For Power Water Power Taxes Hydraulic Expenses Generation Expense Miscellaneous Power Generation Expenses Rents	\$0 \$0 \$0 \$0 \$0 \$0			\$0 \$0 \$0 \$0 \$0
4530 4535 4540 4545 4550 4555	Water For Power Water Power Taxes Hydraulic Expenses Generation Expense Miscellaneous Power Generation Expenses Rents Allowances for Emissions	\$0 \$0 \$0 \$0 \$0		Image: Constraint of the second sec	\$0 \$0 \$0 \$0 \$0
4530 4535 4540 4545 4550 4555 4560 4565	Water For Power Water Power Taxes Hydraulic Expenses Generation Expense Miscellaneous Power Generation Expenses Rents	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
4530 4535 4540 4545 4555 4555 4565 4605 4605 4610 4615	Water For Power Water Power Taxes Hydraulic Expenses Generation Expense Miscellaneous Power Generation Expenses Rents Allowances for Emissions Maintenance Supervision and Engineering	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Image: Second	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
4530 4535 4540 4545 4550 4555 4560 4565 4605 4610	Water For Power         Water For Power Taxes         Hydraulic Expenses         Generation Expense         Miscellaneous Power Generation Expenses         Rents         Allowances for Emissions         Maintenance Supervision and Engineering         Maintenance of Structures	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$

Generators         50         60           658         Maintenance of Manetaling and Electric Plant         50         600           6780         Maintenance of Manetaling and Electric Plant         50         600           6780         Power Purchased         151         50         600         51           6780         Obarget Purchased         151         500         600         51           6780         Obarget Purchased         151         500         600         600           6781         Obarget Purchased         151         500         600         600           6781         Obarget Purchased         151         500         600	4000	Maintenana af Michael Michaela Tumbinan and	-				
1999         Johanne of Monitorian Plane Damande Plane         Johanne         Johanne Plane         Johanne Plane <thjohanne plane<="" th=""> <thjohanne plane<="" th="">         &lt;</thjohanne></thjohanne>	4630	Maintenance of Water Wheels, Turbines and Generators		\$0			\$0
Bit Manufactor and Allocational Point Analysis and Allocational Point Control Allocational Point Control Allocational Point Control Allocational Point Control Po							\$0
100     Cover Schwarz     Fis. wes.     Image: Schwarz     Schwarz       101     Cover Schwarz     Schwarz     Schwarz     Schwarz       102     Schwarz     Schwarz     Schwarz     Schwarz       103     Schwarz     Schwarz     Schwarz     Schwarz       104     Schwarz     Schwarz     Schwarz     Schwarz    <	4640	Maintenance of Miscellaneous Power Generation Plant		¢0.			\$0
4700         Concert Advances         5           4700         Space Advances         5           4700         Concerts         5           4	4705	Power Purchased					\$0 \$180,166,595
4700         Conseq. C							\$5,219,756
1710     Conseque Mar     1970-05       1700     Conseque Mar     9       1701     Consequ							\$0 (\$724,487)
4740         Spatien Corrot act is deligability         50							\$9,788,482
Interaction         100         100         100         100           Interaction         100		System Control and Load Dispatching					\$0
1725     Comparison Transitions program     50       1730     Comparison Transitions program     50       1730     Comparison Transitions program     50       1730     Comparison Transitions program     50       1731     Comparison Transitions program     50       1735     Comparison Transitions program     50       1735     Comparison Transitions program     50       1736     Comparison Transitions program     50       1737     Comparison Transitions program     50       1738     Comparison Transitions program     50       1748     Antimization Transitions Transitons Transitions Transitions Transitions Transitions Transitions T							\$3,519,327 \$0
4200     Charges 2.mst Matering (inc) Carges     94.7.ms     94.7.ms       4311     Charges 2.mst Matering (inc) Carges     94.7.ms     94.7.ms       4315     Charges 2.mst Matering (inc) Carges     94.7.ms     94.7.ms       4316     Sator Balance 1.ms     94.7.ms     94.7.ms       4321     Charges 2.mst Matering (inc) Carges     94.7.ms     94.7.ms       4323     Transforms Sator Experison     9     9     9       4324     Transforms Carges 2.mst     9     9     9       4335     Materia Carges 2.mst     9     9     9       4346     Materia Carges 2.mst     9     9     9       4347     Materia Carges 2.mst     9     9     9       4348     Materia Carges 2.mst     9     9     9       4349     Materia Carges 2.mst     9     9     9       4349     Materia Carges 2.mst     9     9     9       4340     Materia Carges 2.mst     9     9     9       4341     Materia Carges 2.mst     9     9     9       4343     Materia Carges 2.mst     9     9     9       4344     Materia Carges 2.mst     9     9     9       4345     Materia Carges 2.mst     9     9							\$0
1930         Charge: Short Meeting Entry Charge         1937.11         1937.11           1930         Operation of Short Starters Learnes         5							\$0
4800         Detention Supervision and Engineers         50         60           4101         Land Supervision and Engineers         50         60           4202         Transformed Station Engineers         50         60           4203         Transformed Station Engineers         50         60           4204         Transformed Station Engineers         50         60           4205         Transformed Station Engineers         50         60           4206         Transformed Station Engineers         50         60           4206         Maximum 4 Electricity (Construction and Engineers         50         60           4206         Maximum 2 Engineers         50         60         60           4206         Maximum 2 Engineers         50         60         60         60           4207         Maximum 2 Engineers         50         60         <							\$447,000 \$394,716
4815         Subin Budin Busin Expenses         6         6           4826         Transformation Expenses         6         6         6           4827         Transformation Expenses         6         6         6           4838         Additional Statement Control Lines         6         6         6           4840         Transformation and Expenses         6         6         6           4840         Transformation and Expenses         6         6         6         6           4840         Transformation and Expenses         6 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></t<>							\$0
4400         Transforme Station Quarteria Support         50           4430         Transforme Station Quarteria Support         50           4430         Overhead Line Express         50           4430         Overhead Line Express         50           4430         Overhead Line Express         50           4430         Matteration & Restriction by Drown         50           4440         Matteration & Restriction by Drown         50           4450         Matteration & Restriction Busine Subine Subiners         50           4450         Matteration & Restriction Busine Subine Subiners         50           4450         Matteration & Restriction Subine Subiners         50           4450         Matteration & Restriction Subine Subiners         50           4450         Matteration & Robine Subiners         50           4460         Matteration & Robine Subiners         50           4470         Matteration & Robine Subiners         50           4480         Matteration & Robine Subiners         50           4490         Matteration & Robiners         50           4490         Matteration & Robiners         50           4490         Matteration & Robiners         50           450         Destriction & Rob							\$0
4425       Transformer Batton Expenses       0         4436       Unsergrand Line Expenses       0         4436       Unsergrand Line Expenses       0         4436       Machineson Expenses       0         4436       Machineson Expenses       0         4436       Machineson Expenses       0         4436       Machineson Expenses       0         4437       Machineson Expenses       0         4448       Machineson Expenses       0         4449       Mathematics of Transforms Expenses       0         4440       Mathematics of Communic Anthematics and Browses       0         4440       Mathematics of Communic Anthematics Browses       0         4411       1       0       0         4411       1       0							\$0 \$0
4800         Overhead Line Equeness         90         90           4800         Method Line Spaces         90         90           4800         Method L				40			φυ
1435     Undergound Line Expresses     50       4400     Terrentiscon Ferring by Others     60       4400     Asses     60       4410     Asses     60       4411							\$0
1480         Transmission of Exercision State Explores         50           4490         Matterance Sciencia and Explores         60           4490         Matterance Sciencia and Explores         60           4490         Matterance of Tawlers         60           4490         Matterance of Tawlers         60           4490         Matterance of Tawlers         60           4490         Matterance of Coverse (Two of Tawlers         60           4500         Coverse (Tawlers         60         60           4500         Coverse (Tawlers         60         60           4501         Coverse (Tawlers         60         60           4502         Coverse (Tawlers         60         60							\$0 \$0
1486         Macolianeous Tamenasion Expension         50            4400         Maintenanous of Transformer Station Expension         50            4410         Maintenanos of Transformer Station Expension         50            4410         Maintenanos of Transformer Station Expension         50             4410         Maintenanos of Transformer Station Expension         50             4410         Maintenanos of Townhad Lines - Station Expension         50             4440         Maintenanos of Overhaad Lines - Station Expension         50              4450         Maintenanos of Overhaad Lines - Station Expension         50               4460         Maintenanos of Overhaad Lines - Station Expension         50					1		\$0
4400         Maintenance Supervision and Engineering         50         Image           4410         Maintenance of Transforme Station Engineering         10         10         10           4430         Maintenance of Transforme Station Engineering         10         10         10           4430         Maintenance of Covers, Policy May         50         10         10           4430         Maintenance of Coverse of Law of Traits         50         10         10           4440         Maintenance of Coverse of Law of Traits         50         10         10           4450         Maintenance of Coverse of Law of Traits         50         10         10           4450         Maintenance of Coverse of Law of Traits         50         10         10         10           4450         Maintenance of Coverse of Law of Traits         50         10		Miscellaneous Transmission Expense		\$0			\$0
4400         Maintenance of Transforme Status Buildings and 4400         441							\$0 \$0
Fatures         10         10           418         Maintenance of Transformed Station Explanment         10         10           428         Maintenance of Transformed Station Explanment         10         10           439         Maintenance of Transformed Station Explanment         10         10           4304         Maintenance of Overhead Lines - Reparts And Trails         10         10           4306         Maintenance of Overhead Lines - Store Removal from         10         10         10           4306         Maintenance of Mediageneum Transmission Part         10         10         10         10           4306         Maintenance of Mediageneum Transmission Part         10         10         10         10         10           4307         Maintenance of Mediageneum Transmission Part         10			-	\$0	1		<del>م</del> 0
4430.         Maintenne of Covers, Pote and Fartures         50         Image: Coverse Cover		Fixtures					\$0
44300         Maintenno of Overhead Lines - Rotat of Way         50            44300         Maintenno of Overhead Lines - Rotat of Way         50            44300         Maintenno of Overhead Lines - Rotat of Way         50            44300         Maintenno of Overhead Lines - Rotat and Traits         50            44300         Maintenno of Overhead Lines - Store Removal from Rotation of Polytopical Lines         50            44300         Maintenno of Morehad Lines - Store Removal from Rotation of Polytopical Lines         50             44300         Maintenno of Morehad Lines - Rotat Angelogical Lines         50              44300         Maintenno of Morehad Lines - Store Removal from Rotation Stoppices         50               45401         Trainformer Staton Equipment - Operation Stoppices and Explores         502.00							\$0 \$0
4480         Maintenno of Overhead Lines - Root and Trails         50         50           4485         Maintenno of Overhead Lines - Root and Trails         50         50           4486         Maintenno of Overhead Lines - Root and Trails         50         50           4480         Maintenno of Overhead Lines - Root and Trails         50         50           4480         Maintenno of Modellow Trainstrikely Read         50         50           5486         Maintenno of Modellow Trainstrikely Read         50         50           5500         Detrafice SuperVision Trainstrikely Read         50         50           5501         Transforme Statis Depringent - Operation Libror         57.57         50           5501         Transforme Statis Depringent - Operation Libror         52.51         50           5501         Statis Depringent         52.51         50         50           5501         Statis Depringent         52.51         50			-				\$0 \$0
Repairs         90         90           4300         Maintenne of Overhaad Lines - Snow Removal from Roads and Traffs         80         80           4400         Maintenne of Overhaad Lines - Snow Removal from Roads and Traffs         80         80           4501         Maintenne of Overhaad Lines - Snow Removal from Roads and Full and State Regiment - Departies Lines (Figure 1)         80         80           5502         Operation Supervision and Full mest Epenne Lines State Regiment - Departies Lines (Figure 1)         80         80           5511         State Roads State Regiment - Operation Supplies of Expenses         963.3         80         80           5511         State Roads State Regiment - Operation Supplies of Expenses         973.34         80         80           5502         Overhaad State Regiment - Operation Supplies and Expenses         973.34         80         80           5503         Overhaad State Regiment - Operation Supplies and Expenses         971.30         80         80           5504         Overhaad State Regiment - Operation Supplies and Expenses         971.30         80         80           5505         Overhaad State Regiment - Operation Supplies and Expenses         971.30         80         80           5505         Underground Distribution Lines and Feeders - Operation Supplies Expenses         971.30	4940	Maintenance of Overhead Lines - Right of Way					\$0
44800         Maintenance of Overhead Lines - Snow Removal Irom         80           4500         Maintenance of Mucadacous Transmission Plant         80         90           4500         Maintenance of Mucadacous Transmission Plant         80         90           5012         Station and Mucadacous Transmission Plant         90         90         90           5012         Station Biddings and Futures Expanse         522.15         90         90         90           5012         Station Explorent - Operation Labour         91.27         90         90         90           5016         Transformer Station Explorent - Operation Labour         92.43.13         90         90           5017         Transformer Station Explorent - Operation Labour         92.43.13         90         90           5010         Overhead Distribution Lines & Feeders - Operation         90.30.20         90	4945						\$0
Roads and Trais         90           4000         Maintenne of Underground Lines         50           5010         Transformer Station Equipment - Operation Labour         517.27           5011         Transformer Station Equipment - Operation Labour         517.27           5012         Transformer Station Equipment - Operation Labour         517.24           5013         Distribution Station Equipment - Operation Labour         513.338           5020         Overhead Distribution Lines and Freders - Operation         503.38           5030         Overhead Distribution Lines & Freders - Operation         522.00           5040         Overhead Distribution Lines & Freders - Operation         522.00           5040         Overhead Distribution Lines & Freders - Operation         522.00           5040         Overhead Distribution Transformera-Operation         522.00           5040         Overhead Distribution Transformera-Operation         522.00           5040         Overhead Distribution Exergenes         517.01	4950		-	\$0	1		<del>م</del> 0
4486         Maintenance of Manesianceus Transmission Plant         10           5000         Operation Supervision and Engineering         513.956.           5011         Distribution Supervision and Engineering         513.956.           5012         Sation Engineerin - Operation Labour         513.956.           5010         Distribution Station Equipmet - Operation Labour         513.956.           5020         Overhead Distribution Lines and Feeders - Operation         527.957.957.957.957.957.957.957.957.957.95		Roads and Trails					\$0
5005         Operation Supervision and Engineering         \$1.32626         \$1.32626           5010         Locd Dispatching         \$1.37024         \$1.37024           50110         Locd Dispatching         \$1.37024         \$1.37024           50110         Locd Dispatching         \$1.37024         \$1.37024           50110         Dispatching         Specified Dispatching         \$1.37024           50110         Dispatching States Equipment - Operation Labour         \$1.37024         \$1.37024           5016         Dispatching States Equipment - Operation Labour         \$1.37024         \$1.37024           5016         Dispatching States Equipment - Operation Labour         \$1.37024         \$1.37024           5016         Dispatching States Equipment - Operation Labour         \$1.37024         \$1.37024           5010         Overhead Dispatching Transformers - Operation         \$1.37024         \$1.37024           5020         Overhead Dispatching Transformers - Operation         \$3.370         \$1.37024         \$1.37024           5020         Overhead Dispatching Transformers - Operation         \$3.370         \$1.37024         \$1.37024           5030         Overhead Dispatching Transformers - Operation         \$3.370         \$1.37024         \$1.37024           5030         Overh							\$0 \$0
5010         Load Depatching         \$13704         \$           5012         Station Edupant         Statidin Edupant         Statididin Edupant <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>\$1,389,506</td></td<>							\$1,389,506
5014         Transformer Station Equipment - Operation Supplies and Expenses         \$372.57           5015         Transformer Station Equipment - Operation Supplies and Expenses         \$96.28           5016         Destribution Station Equipment - Operation Supplies and Expenses         \$96.28           5017         Destribution Station Equipment - Operation Supplies and Supplies and Expenses         \$96.28           5020         Overhead Distribution Lines and Feeders - Operation Supplies and Expenses         \$97.334           5020         Overhead Subtransmission Feeders - Operation Supplies and Expenses         \$97.334           5030         Overhead Subtransmission Feeders - Operation Supplies and Expenses         \$97.334           5040         Underground Distribution Lines and Feeders - Operation Supplies and Expenses         \$97.344           5050         Underground Distribution Transformers - Operation Supplies a Expenses         \$97.100           5050         Underground Distribution Transformers - Operation Supplies a Expenses         \$97.100           5050         Underground Distribution Lines and Feeders - Operation Supplies and Expenses         \$97.100           5050         Underground Distribution Lines and Feeders - Operation Supplies         \$97.00           5050         Underground Distribution Lines and Feeders - Nertial Paid         \$9.00           5050         Underground Distribution Lines an				\$1,137,034			\$1,137,034
5015       Transformer Station Equipment - Operation Supples and Expenses       \$96,218         5017       Distriction Station Equipment - Operation Supples and Expenses       \$103,906         5020       Overhead Distriction Station Equipment - Operation Supples and Expenses       \$103,906         5020       Overhead Distriction Lines & Feeders - Operation       \$103,906         5020       Overhead Distriction Lines and Feeders - Operation       \$207,906         5030       Overhead Distriction Lines and Feeders - Operation       \$219,006         5030       Overhead Distriction Lines and Feeders - Operation       \$219,006         5040       Underground Distriction Lines and Feeders - Operation       \$329,000         50500       Underground Distriction Lines & Feeders - Operation       \$31,448         50500       Underground Distriction Transformers - Operation       \$31,448         50500       Underground Distriction Transformers - Operation       \$31,448         50500       Underground Distriction Transformers - Operation       \$30         50500       Underground Distriction Transformers - Operation       \$31,448         50500       Underground Distriction Transformers - Operation       \$31,449         50500       Underground Distriction Transformers - Operation       \$31,449         505000       Underground Distriction Tran							\$223,135 \$172,517
5016     Distribution Station Equipment - Operation Supples and Expenses     \$216.911       5020     Overhead Distribution Lines and Feeders - Operation Labour     \$273.384       5023     Overhead Distribution Lines and Feeders - Operation Supples and Expenses     \$255.00       5024     Overhead Distribution Lines and Feeders - Operation Supples and Expenses     \$265.00       5025     Overhead Distribution Lines and Feeders - Operation Supples and Expenses     \$273.384       5030     Overhead Subtransmission Feeders - Operation Supples & Expenses     \$211.00       5045     Underground Distribution Lines and Feeders - Operation Supples & Expenses     \$71.100       5046     Underground Distribution Transformes - Operation Supples & Expenses     \$31.445       5056     Underground Distribution Transformes - Operation Supples & Expenses     \$31.445       5056     Underground Distribution Transformes - Operation Supples & Expenses     \$31.445       5056     Underground Distribution Lines and Feeders - Operation Supples & Expenses     \$31.445       5056     Underground Distribution Expenses     \$36.7709       5076     Custome Premises - Alternita and Expenses     \$36.4708       5080     Overhead Distribution Expense - Rental Paid     \$9       5090     Underground Distribution Expense     \$36.4708       5090     Overhead Distribution Expense     \$31.441.73       5090				\$172,317			φ172,517
5017     Distribution Station Equipment - Operation     \$00.98       5020     Overhead Distribution Lines and Feeders - Operation     \$00.98       5020     Overhead Distribution Lines and Feeders - Operation     \$00.98       5020     Overhead Distribution Lines and Feeders - Operation     \$00.98       5030     Overhead Distribution Lines and Feeders - Operation     \$00.98       5040     Underground Distribution Lines and Feeders - Operation     \$00.98       5040     Underground Distribution Lines and Feeders - Operation     \$14.88       5050     Underground Distribution Lines and Feeders - Operation     \$14.48       5050     Underground Distribution Transformers - Operation     \$4.90       5060     Stational System Expenses     \$0       5070     Customer Premises - Materials and Expenses     \$14.48       5070     Customer Premises - Operation Labour     \$0       5070     Customer Premises - Operation Libour     \$14.48       5070     Customer Premises - Operation Libour     \$14.48       5070     Customer Premises - Operation Libour     \$10       5070     Customer Premises - Operation Libour							\$96,218
Expenses         \$10.398         \$10.398           5202         Overhead Distribution Lines and Feeders - Operation Supples and Expenses         \$77.384         \$77.384           5023         Overhead Distribution Lines & Feeders - Operation Supples and Expenses         \$77.384         \$77.384           5030         Overhead Distribution Lines & Feeders - Operation Supples & Expenses         \$285.600         \$285.600           5040         Underground Distribution Lines and Feeders - Operation Labour         \$285.600         \$285.600           5040         Underground Distribution Lines and Feeders - Operation Labour         \$285.600         \$285.600           5040         Underground Distribution Lines and Feeders - Operation Supples & Expenses         \$31.48         \$285.600           5050         Underground Distribution Transformer - Operation Supples & Expenses         \$31.48         \$285.600           5050         Underground Distribution Transformer - Operation Supples & Expenses         \$31.48         \$285.600           5050         Underground Distribution Lines and Feeders - Rental Paid         \$30         \$30         \$30           5050         Operation Labour         \$32.70         \$30         \$30         \$30           5050         Operation Labour         \$32.02         \$31.731         \$30         \$30           5060<				\$216,911			\$216,911
Labour         Str3.34         Str3.34           022         Overhead Distribution Lines & Feeders - Operation         Str3.30	0017			\$103,998			\$103,998
502         Overhead Distribution Lines & Feeders - Operation         528.500           5030         Overhead Distribution Lines and Feeders - Operation         52.210           5040         Underground Distribution Lines and Feeders - Operation         52.210           5040         Underground Distribution Lines and Feeders - Operation         52.210           5045         Underground Distribution Lines & Feeders - Operation         52.210           5054         Underground Distribution Transformers - Operation         53.148           5055         Underground Distribution Transformers - Operation         54.400           5056         Underground Distribution Transformers - Operation         54.400           5056         Underground Distribution Transformers - Operation         54.400           5056         Underground Distribution Transformers - Operation         54.400           5057         Customer Premises - Operation Labour         50           5076         Customer Premises - Operation Labour         50           5077         Customer Premises - Materials and Expenses         538.67.8           5089         Moreground Distribution Lines and Feeders - Rental Paid         50           5090         Order Rent         50           5104         Maintenance of Distribution Station Equipment         534.32.7	5020						1070 00 t
Supplies and Expenses         \$288.00           0000         Verhead Subtransmission Feeders - Operation         50           5040         Underground Distribution Lines and Feeders - Operation         53:10           5040         Underground Distribution Lines and Feeders - Operation         57:110           5040         Underground Distribution Lines & Feeders - Operation         57:110           5050         Underground Distribution Transformers - Operation         53:14:48           5050         Underground Distribution Transformers - Operation         54:40           5050         Underground Distribution Transformers - Operation         54:40           5050         Underground Distribution Expense         80           5050         Customer Premises - Operation Labour         50:38:67:8           5070         Customer Premises - Materials and Expenses         53:36:67:8           5080         Underground Distribution Lines and Feeders - Rental         50           6080         Operation Labour         50           5090         Overhead Distribution Lines and Feeders - Rental         50           6096         Operation Labour         50           5096         Operation Labour         50           5096         Overhead Distribution Lines and Feeders - Rental         50	5025			\$673,384			\$673,384
503         Overhead Distribution Transformers - Operation Operation Labour         33.210         33.210           5040         Underground Distribution Lines and Feeders - Operation Supplies & Expenses         \$71,00           5050         Underground Distribution Transformers - Operation Supplies & Expenses         \$31,448           5050         Underground Distribution Transformers - Operation         \$4,490           5060         Strength Control Distribution Expense         \$9370           5070         Customer Premises - Operation Labour         \$0           5070         Customer Premises - Operation Labour         \$90           5080         Moretround Distribution Expense         \$1947.083           5090         Underground Distribution Lines and Feeders - Rental Paid         \$9           5090         Overhead Distribution Lines and Feeders - Rental Paid         \$9           5090         Maintenance of Duilding and Fixtures - Distribution Stations         \$32.023           5110         Maintenance of Duilding and Fixtures - Distribution Stations         \$33.027		Supplies and Expenses					\$285,800
5040         Underground Distribution Lines and Feeders - Operation Labour         571.10           5045         Underground Distribution Lines & Feeders - Operation Supplies & Expenses         531.44           5050         Underground Distribution Transformers - Operation         50           5065         Underground Distribution Transformers - Operation         50           5065         Underground Distribution Expense         50           5076         Street Lighting and Signal System Expense         547.70           5076         Customer Premises - Operation Labour         50           5076         Customer Premises - Materials and Expenses         534.70           5086         Miscellaneous Distribution Expense         5104.70.83           5097         Customer Premises - Materials and Expenses         50           50980         Underground Distribution Lines and Feeders - Rental Paid         50           50995         Overhead Distribution Lines and Feeders - Rental Paid         50           50106         Maintenance of Buildings and Fixtures - Distribution Stations         532.023           51114         Maintenance of Distribution Station Equipment         533.027           51126         Maintenance of Privehad Schrüches         537.473           5126         Maintenanee of Privehad Schrüches         531.42.00							\$0 \$3,210
Operation Labour         \$71.00           5045         Underground Distribution Lines & Feders - Operation         \$31.448           5050         Underground Distribution Transformers - Operation         \$0           5050         Underground Distribution Transformers - Operation         \$4.400           5060         Storent Liphting and Signal System Expense         \$0           5070         Customer Premises - Operation Labour         \$0           5070         Customer Premises - Operation Labour         \$0           5077         Customer Premises - Materials and Expenses         \$30.477.00           5080         Inderground Distribution Expense         \$10.47.083           5080         Underground Distribution Expense         \$10.47.083           5080         Overthead Distribution Expense         \$10.47.083           5110         Maintenance of Buildings and Fixtures - Distribution         \$22.023           5112         Maintenance of Distribution Expenses         \$11.41.723				\$3,210			\$3,210
Supplies & Expenses         \$31,46           5050         Underground Subtraminission Feeders - Operation         \$0           5050         Underground Distribution Transformers - Operation         \$4,480           5060         Steet Lighting and Signal System Expense         \$4,47,700           5075         Customer Premises - Operation Labour         \$0           5075         Customer Premises - Materials and Expenses         \$39,867.8           5080         Meter Expense         \$1,477.08           5090         Underground Distribution Expense         \$31,447.083           5090         Underground Distribution Lines and Feeders - Rental Paid         \$0           5095         Overhead Distribution Lines and Feeders - Rental Paid         \$0           5096         Overhead Distribution Lines and Feeders - Rental Paid         \$0           5096         Overhead Distribution Lines and Feeders - Rental Paid         \$0           5096         Overhead Distribution Station Equipment         \$32,023           5110         Maintenance of Distribution Station Equipment         \$32,023           5112         Maintenance of Distributions and Feders - Rental Paid         \$30,377           5112         Maintenance of Distributions and Expenses         \$314,473           5114         Maintenance of Civers and Fix				\$71,100			\$71,100
5950         Underground Subtransmission Feeders - Operation         \$0         \$1           5955         Underground Subtransmission Feeders - Operation         \$4480         \$1           5955         Meter Expense         \$0         \$1           5060         Street Lighting and Signal System Expense         \$0         \$1           5070         Customer Premises - Operation Labour         \$0         \$1           5077         Customer Premises - Operation Labour         \$0         \$1           5075         Customer Premises - Operation Labour         \$0         \$1           5080         Underground Distribution Expense         \$1         \$1           5090         Underground Distribution Expense         \$1         \$1         \$1           5090         Underground Distribution Lines and Feeders - Rental Paid         \$0         \$0         \$0           5095         Overhead Distribution Lines and Feeders - Rental Paid         \$0         \$	5045			\$31.448			\$31,448
5060         Street Lighting and Signal System Expense         \$0            5085         Meter Expense         \$467.709            5070         Customer Premises - Operation Labour         \$0            5075         Customer Premises - Materials and Expenses         \$396.878            5085         Miscellaneous Distribution Lipes and Feeders - Rental Paid         \$0            5095         Overhead Distribution Lines and Feeders - Rental Paid         \$0            5095         Overhead Distribution Lines and Feeders - Rental Paid         \$0            5096         Other Rent         \$0             5105         Maintenance O Buildings and Fixtures - Distribution Station Equipment         \$32,023             5110         Maintenance of Transformer Station Equipment         \$343,337             5120         Maintenance of Overhead Conductors and Devices         \$142,000             5135         Overhead Distribution Lines and Feeders - Right of Way         \$405,469             5120         Maintenance of Underground Conductors and Devices         \$142,000              5135         Overh	5050						\$0
5065         Meter Expense         \$47709         Image: Construct of the second seco	5055	Underground Distribution Transformers - Operation		\$4,490			\$4,490
5070     Customer Premises - Deperation Labour     \$0     \$0       5075     Customer Premises - Materials and Expenses     \$395878     \$1,047,083       5085     Miscellaneous Distribution Expense     \$1,047,083     \$0       5095     Overhead Distribution Lines and Feeders - Rental Paid     \$0     \$0       5095     Overhead Distribution Lines and Feeders - Rental Paid     \$0     \$0       5095     Overhead Distribution Lines and Feeders - Rental Paid     \$0     \$0       5095     Overhead Distribution Lines and Engineering     \$40     \$0       5105     Maintenance Supervision and Engineering     \$430,027     \$1       5112     Maintenance of Buildings and Fixtures - Distribution Station Station Equipment     \$32,023       5112     Maintenance of Transformer Station Equipment     \$39,357       5120     Maintenance of Overhead Conductors and Devices     \$142,00       5130     Maintenance of Overhead Conductors and Devices     \$142,00       5131     Maintenance of Underground Conduit     \$0       5145     Maintenance of Underground Conduit     \$0       5145     Maintenance of Underground Conductors and Devices     \$142,00       5145     Maintenance of Underground Conductors and Devices     \$142,00       5145     Maintenance of Underground Conductors and Devices     \$142,00			-				\$0 \$457,709
5075       Customer Premises - Materials and Expenses       \$398,878       Image: Customer Premises - Materials and Expenses         5085       Miscellaneous Distribution Expense       \$1,047,083       Image: Customer Premises - Materials and Expenses         5090       Underground Distribution Lines and Feeders - Rental Paid       \$0       Image: Customer Premises - Materials and Expenses         5095       Overhead Distribution Lines and Feeders - Rental Paid       \$0       Image: Customer Premises - Materials and Expenses         5096       Other Rent       \$0       Image: Customer Premises - Materials and Expenses       \$0         5105       Maintenance of Buildings and Fixtures - Distribution Station Equipment       \$12,023       Image: Customer Premises - Materials and Expenses       \$12,023         5114       Maintenance of Distribution Station Equipment       \$32,023       Image: Customer Premises       \$14,4173         5120       Maintenance of Overhead Conductors and Devices       \$14,2200       Image: Customer Premises       \$14,2200         5130       Maintenance of Underground Conduit       \$0       Image: Customer Premises       \$14,4173         5145       Maintenance of Underground Conduit       \$0       Image: Customer Premises       \$14,4173         5130       Maintenance of Underground Conduit       \$0       Image: Customer Image: Customere Premises <td< td=""><td>5070</td><td></td><td></td><td></td><td><u> </u></td><td></td><td>\$457,709</td></td<>	5070				<u> </u>		\$457,709
5080       Underground Distribution Lines and Feeders - Rental Paid       50         5095       Overhead Distribution Lines and Feeders - Rental Paid       50         5096       Overhead Distribution Lines and Feeders - Rental Paid       50         5096       Overhead Distribution Lines and Feeders - Rental Paid       50         5096       Other Rent       50         5105       Maintenance of Buildings and Fixtures - Distribution       \$483.027         5111       Maintenance of Transformer Station Equipment       \$39.357         5112       Maintenance of Poles, Towers and Fixtures       \$317.521         5120       Maintenance of Overhead Conductors and Devices       \$142.200         5135       Overhead Distribution Lines and Feeders - Right of       \$40.469         5145       Maintenance of Underground Conduit       \$0         5150       Maintenance of Underground Conductors and Devices       \$1.000         5155       Maintenance of Underground Services       \$202.614         5160       Maintenance of Underground Services       \$20		Customer Premises - Materials and Expenses		\$000,010			\$396,878
PaidS0S05095Overhead Distribution Lines and Feeders - Rental PaidS0S05096Other RentS0S05105Maintenance Supervision and Engineering\$493,0275110Maintenance of Buildings and Fixtures - Distribution StationsS32,0235112Maintenance of Transformer Station Equipment\$34,0335112Maintenance of Distribution Station Equipment\$44,1735114Maintenance of Deles, Towers and Fixtures\$317,5215125Maintenance of Overhead Services\$142,2005136Overhead Distribution Lines and Feeders - Right of WayS05145Maintenance of Underground Conduit\$05155Maintenance of Underground Services\$11,4735160Maintenance of Line Fransformers\$405,4695155Maintenance of Underground Services\$1,0005155Maintenance of Underground Services\$202,6145160Maintenance of Underground Services\$202,6145170Sentinel Lights - Labour\$05172Sentinel Lights - Labour\$05173Customer Installations Expenses\$05173Gustomer Installations Expenses\$05178Customer Installations Expenses\$05185Waire Heater Rentals - Labour\$05178Customer Installations Expenses\$05186Waire Heater Rentals - Labour\$05186Water Heater Rentals - Labour\$05186Water Heater Rentals - Labour </td <td></td> <td></td> <td></td> <td>\$1,047,083</td> <td></td> <td></td> <td>\$1,047,083</td>				\$1,047,083			\$1,047,083
Overhead Distribution Links and Peeders - Rental Paid\$05096Other Rent\$05105Maintenance Supervision and Engineering\$493,0275110Maintenance of Buildings and Fixtures - Distribution Stations\$32,0235111Maintenance of Transformer Station Equipment\$32,0235112Maintenance of Distribution Station Equipment\$444,1735125Maintenance of Overhead Conductors and Devices\$142,2005130Maintenance of Overhead Services\$142,2005130Maintenance of Overhead Services\$142,2005135Maintenance of Underground Conduct\$05145Maintenance of Underground Conduct\$05150Maintenance of Underground Conductors and Devices\$114,2005150Maintenance of Underground Services\$122,2005150Maintenance of Underground Services\$10,0005155Maintenance of Underground Services\$222,6145160Maintenance of Servet Lighting and Signal Systems\$05172Sentinel Lights - Labour\$05172Sentinel Lights - Labour\$05176Maintenance of Meters\$05177Sentinel Lights - Labour\$05178Water Heater Rentals - Labour\$05178Water Heater Rentals - Labour\$05186Water Heater Rentals - Labour\$05186Water Heater Rentals - Labour\$05186Water Heater Rentals - Labour\$05186Water Heater Rentals - Labour\$0 </td <td></td> <td></td> <td></td> <td>\$0</td> <td></td> <td></td> <td>\$0</td>				\$0			\$0
5096Other Rent305105Maintenance Supervision and Engineering\$493,0275110Maintenance of Buildings and Fixtures - Distribution Stations\$32,0235112Maintenance of Transformer Station Equipment\$39,3575114Maintenance of Poles, Towers and Fixtures - Maintenance of Poles, Towers and Fixtures\$317,5215120Maintenance of Overhead Conductors and Devices\$114,2005130Maintenance of Overhead Services\$11,4735135Maintenance of Underground Conduct\$05146Maintenance of Underground Conduct\$05150Maintenance of Underground Conductors and Devices\$11,4735150Maintenance of Underground Conduct\$05150Maintenance of Underground Conduct\$05160Maintenance of Line Transformers\$64,5545165Maintenance of Street Lighting and Signal Systems\$05172Sentinel Lights - Labour\$05172Sentinel Lights - Labour\$05173Customer Installations Expenses\$05176Maintenance of Meters\$05177Sentinel Lights - Labour\$05178Customer Installations Expenses\$05176Maintenance of Meters\$05176Maintenance of Meters\$05176Maintenance of Meters\$05176Maintenance of Meters\$05177Sentinel Lights - Labour\$05178Water Heater Rentals - Labour\$05186 <td< td=""><td>5095</td><td>Overhead Distribution Lines and Feeders - Rental Paid</td><td></td><td></td><td> </td><td></td><td><b>60</b></td></td<>	5095	Overhead Distribution Lines and Feeders - Rental Paid					<b>60</b>
5105Maintenance Supervision and Engineering\$493,0275110Maintenance of Buildings and Fixtures - Distribution\$32,0235111Maintenance of Transformer Station Equipment\$39,3575112Maintenance of Poles, Tovers and Fixtures\$317,5215120Maintenance of Poles, Tovers and Fixtures\$317,5215120Maintenance of Overhead Conductors and Devices\$14,2205130Maintenance of Overhead Services\$14,2205130Overhead Distribution Lines and Feeders - Right of Way\$405,4695145Maintenance of Underground Conduct\$05150Maintenance of Underground Conductors and Devices\$1,4735155Maintenance of Underground Conduct\$05156Maintenance of Underground Conductors and Devices\$1,0005160Maintenance of Street Lighting and Signal Systems\$05172Sentinel Lights - Labour\$05172Sentinel Lights - Labour\$05173Maintenance of Meters\$05174Customer Installations Expenses\$05175Maintenance of Meters\$05176Maintenance of Meters\$05177Sentinel Lights - Labour\$05178Customer Installations Expenses\$05176Maintenance of Meters\$05176Maintenance of Meters\$05176Maintenance of Meters\$05176Maintenance of Meters\$05176Maintenance of Meters\$05176Mat	5096		-				\$0 \$0
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5112       Maintenance of Transformer Station Equipment       \$39,357         5114       Maintenance of Poles, Towers and Fixtures       \$317,521         5120       Maintenance of Poles, Towers and Fixtures       \$317,521         5125       Maintenance of Overhead Conductors and Devices       \$142,200         5130       Maintenance of Overhead Services       \$14,173         5135       Overhead Distribution Lines and Feeders - Right of Way       \$40,5468         5145       Maintenance of Underground Conduit       \$0         5150       Maintenance of Line Transformers       \$10,000         5160       Maintenance of Line Transformers       \$64,554         5165       Maintenance of Street Lighting and Signal Systems       \$0         5172       Sentinel Lights - Labour       \$0         5172       Sentinel Lights - Materials and Expenses       \$0         5176       Maintenance of Meters       \$0         5177       Sentinel Lights - Labour       \$0         5178       Customer Installations Expenses - Leased Property       \$0         5185       Water Heater Rentals - Labour       \$0         5178       Water Heater Rentals - Labour       \$0         5186       Water Heater Rentals - Materials and Expenses       \$0	5110						<b>\$</b> 00,000
5114       Maintenance of Distribution Station Equipment       \$44,173         5120       Maintenance of Poles, Towers and Fixtures       \$317,521         5125       Maintenance of Overhead Conductors and Devices       \$142,200         5130       Maintenance of Overhead Services       \$71,473         5135       Overhead Distribution Lines and Feeders - Right of Way       \$405,469         5145       Maintenance of Underground Conductors and Devices       \$1,000         5150       Maintenance of Underground Conductors and Devices       \$1,000         5155       Maintenance of Underground Services       \$202,614         5165       Maintenance of Signal Systems       \$0         5170       Sentinel Lights - Labour       \$0         51712       Sentinel Lights - Labour       \$0         5172       Sentinel Lights - Materials and Expenses       \$0         5176       Maintenance of Meters       \$0         5170       Sentinel Lights - Labour       \$0         51717       Sentinel Lights - Labour       \$0         5173       Maintenance of Meters       \$0         5174       Customer Installations Expenses - Leased Property       \$0         5186       Water Heater Rentals - Labour       \$0         5186       W	5112		-				\$32,023 \$39,357
5125       Maintenance of Overhead Conductors and Devices       \$142,200         5130       Maintenance of Overhead Services       \$71,473         5135       Overhead Distribution Lines and Feeders - Right of Way       \$405,468         5145       Maintenance of Underground Conduit       \$0         5150       Maintenance of Underground Conductors and Devices       \$1,000         5155       Maintenance of Line Transformers       \$64,554         5165       Maintenance of Street Lighting and Signal Systems       \$0         5170       Sentinel Lights - Labour       \$0         5172       Sentinel Lights - Materials and Expenses       \$0         5178       Customer Installations Expenses- Leased Property       \$0         5185       Water Heater Rentals - Labour       \$0         5186       Water Heater Rentals - Labour       \$0	5114	Maintenance of Distribution Station Equipment		\$44,173			\$44,173
5130     Maintenance of Overhead Services     \$71,473       5135     Overhead Distribution Lines and Feeders - Right of Way     \$405,469       5145     Maintenance of Underground Conduit     \$0       5150     Maintenance of Underground Conductors and Devices     \$1,000       5150     Maintenance of Underground Services     \$222,614       5160     Maintenance of Street Lighting and Signal Systems     \$64,554       5161     Maintenance of Street Lighting and Signal Systems     \$0       5172     Sentinel Lights - Labour     \$0       5173     Customer Installations Expenses     \$0       5185     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Labour     \$0					<b></b>	 	\$317,521
5135       Overhead Distribution Lines and Feeders - Right of Way       \$405,469       \$405,469         5145       Maintenance of Underground Conduit       \$0       \$0         5150       Maintenance of Underground Conductors and Devices       \$1,000       \$100         5155       Maintenance of Underground Services       \$292,614       \$100         5160       Maintenance of Street Lighting and Signal Systems       \$0       \$0         5170       Sentinel Lights - Labour       \$0       \$0         5177       Maintenance of Meters       \$0       \$0         5178       Customer Installations Expenses       \$0       \$0         5185       Water Heater Rentals - Labour       \$0       \$0         5186       Water Heater Rentals - Labour       \$0       \$0			-				\$142,200 \$71,473
5145     Maintenance of Underground Conduit     \$0     \$1       5150     Maintenance of Underground Conductors and Devices     \$1,000     \$1       5155     Maintenance of Underground Services     \$292,614     \$1       5160     Maintenance of Street Lighting and Signal Systems     \$0     \$1       5170     Sentinel Lights - Labour     \$0     \$1       5172     Sentinel Lights - Labour     \$0     \$1       5173     Maintenance of Meters     \$0     \$1       5178     Customer Installations Expenses     \$0     \$1       5185     Water Heater Rentals - Labour     \$0     \$1       5186     Water Heater Rentals - Materials and Expenses     \$0     \$1		Overhead Distribution Lines and Feeders - Right of					
5150     Maintenance of Underground Conductors and Devices     \$1,000       5155     Maintenance of Underground Services     \$292,614       5160     Maintenance of Line Transformers     \$64,554       5165     Maintenance of Street Lighting and Signal Systems     \$0       5170     Sentinel Lights - Labour     \$0       5175     Maintenance of Meters     \$0       5176     Summer Installations Expenses     \$0       5178     Customer Installations Expenses     \$0       5185     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Labour     \$0	FAAF		<u> </u>				\$405,469
Maintenance of Underground Conductors and Devices     \$1,000       5155     Maintenance of Line Transformers     \$292,614       5160     Maintenance of Line Transformers     \$84,554       5165     Maintenance of Street Lighting and Signal Systems     \$0       5170     Sentinel Lights - Labour     \$0       5172     Sentinel Lights - Materials and Expenses     \$0       5175     Maintenance of Meters     \$0       5176     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Labour     \$0			-	\$0			\$0
5160     Maintenance of Line Transformers     \$64,554       5165     Maintenance of Street Lighting and Signal Systems     \$0       5170     Sentinel Lights - Labour     \$0       5172     Sentinel Lights - Materials and Expenses     \$0       5175     Maintenance of Meters     \$0       5176     Customer Installations Expenses-Leased Property     \$0       5186     Water Heater Rentals - Labour     \$0							\$1,000
5165     Maintenance of Street Lighting and Signal Systems     \$0       5170     Sentinel Lights - Labour     \$0       5172     Sentinel Lights - Materials and Expenses     \$0       5175     Maintenance of Meters     \$0       5176     Customer Installations Expenses- Leased Property     \$0       5185     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Materials and Expenses     \$0							\$292,614
5170         Sentinel Lights - Labour         \$0         \$0           5172         Sentinel Lights - Materials and Expenses         \$0         \$0           5175         Maintenance of Meters         \$0         \$0           5176         Customer Installations Expenses - Leased Property         \$0         \$0           5185         Water Heater Rentals - Labour         \$0         \$0           5186         Water Heater Rentals - Materials and Expenses         \$0         \$0			-				\$64,554 \$0
5175     Maintenance of Meters     \$0       5178     Customer Installations Expenses- Leased Property     \$0       5185     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Materials and Expenses     \$0	5170	Sentinel Lights - Labour		\$0			\$0
5178     Customer Installations Expenses- Leased Property     \$0       5185     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Materials and Expenses     \$0							\$0 \$0
5185     Water Heater Rentals - Labour     \$0       5186     Water Heater Rentals - Materials and Expenses     \$0							\$0
	5185	Water Heater Rentals - Labour		\$0			\$0
			-				\$0 \$0
5190         Water Heater Controls - Labour         50           5192         Water Heater Controls - Materials and Expenses         \$0			-				\$0

5195	Maintenance of Other Installations on Customer					
	Premises	\$0				\$0
5205	Purchase of Transmission and System Services	\$0				\$0
5210	Transmission Charges	\$0				\$0
5215	Transmission Charges Recovered	 \$0				\$0
5305	Supervision	 \$71,664				\$71,664 \$523,450
5310 5315	Meter Reading Expense Customer Billing	 \$523,450 \$1,670,315				\$523,450
5320	Collecting	 \$1,670,315				\$710,909
5325	Collecting- Cash Over and Short	 \$0				\$0
5330	Collection Charges	 (\$29,331)				(\$29,331)
5335	Bad Debt Expense	\$190,000				\$190,000
5340	Miscellaneous Customer Accounts Expenses	\$0				\$0
5405	Supervision	\$122,701				\$122,701
5410	Community Relations - Sundry	 \$238,121				\$238,121
5415	Energy Conservation	 \$107,280				\$107,280
5420	Community Safety Program	 \$40,462				\$40,462
5425	Miscellaneous Customer Service and Informational	<b>60</b>				<b>\$0</b>
5505	Expenses Supervision	 \$0 \$0				\$0
5510	Demonstrating and Selling Expense	 \$0				\$0
5515	Advertising Expense	\$0				\$0
5520	Miscellaneous Sales Expense	\$0				\$0
5605	Executive Salaries and Expenses	\$857,807				\$857,807
5610	Management Salaries and Expenses	\$169,709				\$169,709
5615	General Administrative Salaries and Expenses	\$1,218,955				\$1,218,955
5620	Office Supplies and Expenses	 \$310,024				\$310,024
5625	Administrative Expense Transferred Credit	 (\$610,059)				(\$610,059)
5630 5635	Outside Services Employed Property Insurance	 \$73,420				\$73,420 \$191.605
5640	Injuries and Damages	 \$191,605 \$6,000				\$191,605
5645	Employee Pensions and Benefits	 \$6,000				\$170,986
5650	Franchise Requirements	 \$0				\$0
5655	Regulatory Expenses	 \$516.027				\$516,027
5660	General Advertising Expenses	\$0				\$0
5665	Miscellaneous General Expenses	\$306,332				\$306,332
5670	Rent	\$0				\$0
5675	Maintenance of General Plant	 \$658,849				\$658,849
5680	Electrical Safety Authority Fees	 \$0				\$0
5681	Special Purpose Charge Expense	 \$0		-		\$0
5685	Independent Market Operator Fees and Penalties	 \$0				\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$10,170,456				\$10,170,456
5710	Amortization of Limited Term Electric Plant	 \$0		-		\$0
5715						
		\$930.071				\$930.071
5720	Amortization of Intangibles and Other Electric Plant	\$930,071				\$930,071
	Amortization of Electric Plant Acquisition Adjustments	\$930,071				\$930,071 \$0
5720 5725	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization					
5720	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory	\$0 \$0				\$0 \$0
5720 5725 5730	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs	 \$0 \$0 \$0				\$0 \$0 \$0
5720 5725 5730 5735	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs	 \$0 \$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5735 5740	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5735 5740 6005	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt	\$0 \$0 \$0 \$0 \$0 \$0 \$2,401,781	(\$2,401,781)		\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$4,971,349
5720 5725 5730 5735 5740 6005 6010	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense	\$0 \$0 \$0 \$0 \$0 \$2,401781 \$2,901781 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0
5720 5725 5730 5735 5740 6005 6010 6015	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit	\$0 \$0 \$0 \$2,401,781 \$0 \$2,401,781 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense	\$0 \$0 \$0 \$0 \$0 \$2,401781 \$2,901781 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt	\$0 \$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6035	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization of Bebt to Associated Companies Other Interest Expense	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6015 6020 6025 6030	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Peth Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt- Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233			\$0	\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6035 6040	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization of Bebt to Associated Companies Other Interest Expense	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6035	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Petro Discount and Expense Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization of Gain on Reacquired Debt- Interest en Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit	\$0 \$0 \$0 \$0 \$2,401781 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$2,817,233			\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt- Amortization of Loss on Reacquired Debt- Amortization of Gain on Reacquired Debt- Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6042 6045	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit Amortization of Premium on Debt Credit Amortization of Gain on Reacquired Debt- Amortization Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0 \$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6035 6040 6042 6042 6045 6105	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Petroliscount and Expense Amortization of Debt Discount and Expense Amortization of Debt Discount and Expense Amortization of Cost on Reacquired Debt Amortization of Gain on Reacquired Debt Amortization of Cost on Reacquired Debt Allowance for Borrowed Funds Used During Construction-Credit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
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5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6042 6045 6040 6042 6045 6110	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Deto Discount and Expense Amortization of Premium on Debt Credit Amortization of Premium on Debt Credit Amortization of Gaino Neacquired Debt- Amortization of Gaino Neacquired Debt- Allowance for Borrowed Funds Used During Construction-Credit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Income Taxes	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6025 6030 6025 6030 6025 6040 6042 6045 6110 6115 6115	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Petb Discount and Expense Amortization of Debt Discount and Expense Amortization of Debt Discount and Expense Amortization of Cost Neacquired DebtCredit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Provision for Future Income Taxes Provision for Future Income Taxes	\$0 \$0 \$0 \$2,401,781 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
5720 5725 5730 5735 5740 6005 6010 6015 6025 6030 6025 6030 6042 6042 6045 6110 6115 6205-1 6215 6205-1 6210	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Peth Discount and Expense Amortization of Peth Discount and Expense Amortization of Cost Discount and Expense Amortization of Cost on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization of Cost on Sub- Sub-account LEAP Funding Life Insurance	\$0 \$0 \$0 \$2,401,781 \$0 \$2,401,781 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6025 6030 6025 6030 6042 6042 6044 6044 6045 6110 6115 6205 1 6205-1 6215 6225	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization - Gain on Reacquired Debt- Amortization - Gain on Reacquired Debt- Amortization - Credit Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions	\$0 \$0 \$0 \$2,401,781 \$0 \$2,401,781 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6025 6030 6040 6042 6042 6045 6115 6205 6215 6225 6225 6225 6225 6225	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Deto Discount and Expense Amortization of Premium on Debt Credit Amortization of Premium on Debt Credit Amortization of Gaino Neacquired Debt- Amortization of Gaino Neacquired Debt- Amortization of Gaino Neacquired Debt- Credit Interest on Debt to Associated Companies Other Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income	\$0 \$0 \$0 \$2,4017,81 \$2,817,23 \$0 \$2,817,23 \$0 \$2,817,23 \$0 \$2,817,23 \$0 \$0 \$2,817,23 \$0 \$0 \$2,817,23 \$0 \$0 \$0 \$0 \$2,817,23 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6025 6030 6035 6040 6042 6045 6105 6110 6115 6205 6110 6115 6205 6205 6205 6205 6205 6305 6310	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Peth Discount and Expense Amortization of Peth Discount and Expense Amortization of Cost Discount and Expense Amortization of Cost on Reacquired Debt- Amortization of Gain on Reacquired Debt- Allowance for Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Provision for Future Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Deductions	\$0 \$0 \$0 \$2,401,781 \$0 \$2,401,781 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6025 6030 6025 6030 6042 6042 6044 6042 6044 6045 6110 6115 6205-1 6215 6205-1 6215 6305 6315	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization - Gain on Reacquired Debt- Amortization - Gain on Reacquired Debt- Amortization - Credit Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Deductions Income Taxes, Extraordinary Items	\$0 \$0 \$0 \$2,401,781 \$0 \$2,401,781 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,620 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6015 6020 6025 6030 6025 6030 6035 6040 6042 6045 6110 6215 6205 6205 6215 6225 6310 6315 6405	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Petrol Debt Discount and Expense Amortization of Debt Discount and Expense Amortization of Debt Discount and Expense Amortization of Gain on Reacquired Debt Amortization of Cost Other Interest Expense Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Income Extraordinary Deductions Income Taxes, Extraordinary Items Discontinues Operations - Income' Gains	\$0 \$0 \$0 \$2,401781 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
5720 5725 5730 5735 5740 6005 6010 6025 6030 6025 6030 6042 6042 6044 6044 6045 6110 6115 6205-1 6215 6205-1 6215 6225 6305 6315	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs Amortization of Deferred Development Costs Amortization of Deferred Charges Interest on Long Term Debt Amortization of Premium on Debt Credit Amortization of Loss on Reacquired Debt- Amortization of Gain on Reacquired Debt- Amortization - Gain on Reacquired Debt- Amortization - Gain on Reacquired Debt- Amortization - Credit Interest Expense Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction Interest Expense on Capital Lease Obligations Taxes Other Than Income Taxes Donations Sub-account LEAP Funding Life Insurance Penalties Other Deductions Extraordinary Income Extraordinary Deductions Income Taxes, Extraordinary Items	\$0 \$0 \$0 \$2,401,781 \$0 \$2,401,781 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$2,817,620 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$2,817,620 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$2,401,781)			\$0 \$0 \$0 \$0 \$0 \$4,971,349 \$0 \$0 \$0 \$0 \$0 \$0 \$2,817,233 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$2,817,233 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

\$0

	<i></i>		
		\$0 •	]
		Reclassification Equa Proce	
Asset Accounts Directly Allocated			\$0
Income Statement Accounts Directly Allocated			\$0

Grouped Accounts	Financial Statement Re	classified Balance
Land and Buildings	\$35,142,747	\$35,142,747
TS Primary Above 50	\$35,945,237	\$35,945,237
DS	\$5,336,540	\$5,336,540
Poles, Wires	\$239,524,349	\$239,524,349
Line Transformers	\$75,968,098	\$75,968,098
Services and Meters	\$50,076,772	\$50,076,772
General Plant	\$0	\$0
Equipment	\$19,425,024	\$19,425,024
IT Assets	\$17,434,239	\$17,434,239
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$6,586,156	\$6,586,156
Contributions and Grants	(\$59,880,503)	(\$59,880,503)
Accumulated Amortization	(\$197,002,770)	(\$197,002,770)
Non-Distribution Asset	\$3,300,098	\$3,300,098
Unclassified Asset	\$44,047,007	\$44,047,007
Liability	(\$162,488,576)	(\$162,488,576)
Equity	(\$109,719,000)	(\$118,057,878)
Sales of Electricity	(\$199,535,876)	(\$199,535,876)
Distribution Services Revenue	(\$38,826,988)	(\$38,826,988)
Late Payment Charges	(\$144,453)	(\$144,453)
Specific Service Charges	(\$382,269)	(\$382,269)
Other Distribution Revenue	(\$1,557,944)	(\$1,557,944)
Other Revenue - Unclassified	(\$15,073)	(\$15,073)
Other Income & Deductions	(\$150,929)	(\$150,929)
Power Supply Expenses (Working Capital)	\$198,811,389	\$198,811,389
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$6.310.421	\$6,310,421
Maintenance (Working Capital)	\$1,903,411	\$1,903,411
Billing and Collection (Working Capital)	\$2,947,007	\$2,947,007
Community Relations (Working Capital)	\$401,284	\$401,284
Community Relations - CDM (Working Capital)	\$107,280	\$107,280
Administrative and General Expenses (Working Capital)	\$3.678.049	\$3.678.049
Insurance Expense (Working Capital)	\$191.605	\$191.605
Bad Debt Expense (Working Capital)	\$190,000	\$190,000
Advertising Expenses	\$0	\$130,000
Charitable Contributions	\$0	\$0
Amortization of Assets	\$11,100,527	\$11,100,527
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$5.219.014	\$7.788.582
Income Tax Expense - Unclassified	\$525.000	\$889.324
Other Distribution Expenses	\$519,620	\$519,620
Non-Distribution Expenses	\$515,020	\$015,020
Unclassified Expenses	\$0	\$0
Total	(\$5,013,507)	(\$10,418,493)
וטנמו	(\$5,013,507)	(\$10,410,493)

EB-2020-0059

### **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 \$228,555,889

					BALA	NCE SHEET ITE	MS					EXPENS	E ITEMS	
RATEBA	SE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$2.300.541		(\$2.300.541)	-									
1805-1	Land Station >50 kV	ψ2,000,041	30.38%	\$698,904	698.904			\$ .		698.904	\$0			
1805-2	Land Station <50 kV		69.62%	\$1,601,637	1,601,637			s -		1.601.637	\$0			
1806	Land Rights	\$1,252,118		(\$1,252,118)	-			•		.,	¥.			
1806-1	Land Rights Station >50 kV	••,=•=,•••	0.00%	\$0	-			\$ -		-	\$0			
1806-2	Land Rights Station <50 kV		100.00%	\$1,252,118	1,252,118	(\$140,630)	\$82,165	\$ -		1,193,653	(\$5,625)			
1808	Buildings and Fixtures	\$31,590,087		(\$31,590,087)	-									
1808-1	Buildings and Fixtures > 50 kV		16.17%	\$5,108,117	5,108,117			\$ (1,432,066)		3,676,051	\$142,103			
1808-2	Buildings and Fixtures < 50 KV		83.83%	\$26,481,970	26,481,970	(\$23,468)	\$4,020	\$ (7,424,250)		19,038,273	\$736,706			
1810	Leasehold Improvements	\$0		\$0	-									
1810-1	Leasehold Improvements >50 kV		0.00%	\$0	-			\$-		-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-			\$-		-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$35,945,237		\$0	35,945,237	(\$8,088)	\$2,032	\$ (19,313,439)		16,625,742	\$1,109,884			
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$5,336,540		(\$5,336,540)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		0.00%	\$0	-			\$ -		-	\$0			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		80.90%	\$4,317,261	4,317,261			\$ (2,708,944)		1,608,317	\$64,146			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		19.10%	\$1,019,279	1,019,279			\$ (639,565)		379,714	\$15,145			
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV		0.00%	\$0	-			\$ -		-	\$0			
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-			\$ -		-	\$0			
1830	Poles, Towers and Fixtures	\$94,204,063		(\$94,204,063)	-									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$-		-	\$0			
1830-4	Poles, Towers and Fixtures - Primary		80.00%	\$75,363,250	75,363,250	(\$3,841,921)	\$847,524	\$ (27,520,202)		44,848,652	\$1,371,006			
1830-5	Poles, Towers and Fixtures - Secondary		20.00%	\$18,840,813	18,840,813	(\$960,480)	\$211,881	\$ (6,880,050)		11,212,163	\$342,752			
1835	Overhead Conductors and Devices	\$53,566,201		(\$53,566,201)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		0.00%	\$0	-	\$0	\$0	\$ -		-	\$0			
1835-4	Overhead Conductors and Devices - Primary		80.00%	\$42,852,961	42,852,961	(\$2,288,885)	\$509,750	\$ (13,765,757)		27,308,069	\$941,078			
1835-5	Overhead Conductors and Devices - Secondary		20.00%	\$10,713,240	10,713,240	(\$572,221)	\$127,437	\$ (3,441,439)		6,827,017	\$235,269			

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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 \$228,555,889

	ASE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITE	MS					EXPENS	SE ITEMS	
KAIE DA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1840	Underground Conduit	\$28,002,164		(\$28,002,164)	-									
1840-3	Underground Conduit - Bulk Delivery		0.00%	\$0	-	\$0	\$0	ş -		-	\$0			
1840-4	Underground Conduit - Primary		40.00%	\$11,200,866	11,200,866	(\$2,609,937)	\$484,408	\$ (4,206,610)		4,868,726	\$160,483			
	Underground Conduit - Secondary		60.00%	\$16,801,298	16,801,298	(\$3,914,905)	\$726,611	\$ (6,309,916)		7,303,089	\$240,724			
1845	Underground Conductors and Devices	\$63,751,921		(\$63,751,921)	-									
1845-3	Underground Conductors and Devices - Bulk Delivery		0.00%	\$0	-	\$0	\$0	ş -		-	\$0			
1845-4	Underground Conductors and Devices - Primary		40.00%	\$25,500,769	25,500,769	(\$7,665,527)	\$2,236,356	\$ (10,942,923)		9,128,674	\$492,129			
1845-5	Underground Conductors and Devices - Secondary		60.00%	\$38,251,153	38,251,153	(\$11,498,290)	\$3,354,533	\$ (16,414,385)		13,693,011	\$738,193			
1850	Line Transformers	\$75,968,098		\$0	75,968,098	(\$19,230,540)	\$4,647,547	\$ (31,400,375)		29,984,730	\$1,383,051			
1855	Services	\$32,550,073		\$0	32,550,073	(\$6,858,140)	\$1,193,293	\$ (15,119,646)		11,765,580	\$407,683			
1860	Meters	\$17,526,698		\$0	17,526,698	(\$267,471)	\$74,407	\$ (10,935,679)		6,397,955	\$1,097,473			
	Total	\$441,993,743		\$0	\$441,993,743	(\$59,880,503)	\$14,501,964	(\$178,455,246)	\$0	218,159,958	\$9,472,200	\$0	\$0	\$0

Total	\$441,993,743	\$0	\$441,993,743	(\$59,880,503)	\$14,501,964	(\$178,455,246)	218,159,958	\$9,472,200	<b>\$0</b>	
SUB TOTAL from I3	\$441,993,743									

	<u> </u>												
										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
1905	Land	\$0		-	\$0	\$0	\$-		\$-	\$0			
1906	Land Rights	\$0		-	\$0	\$0	\$-		\$-	\$0			
1908	Buildings and Fixtures	\$0		-	\$0	\$0	\$-		\$-	\$0			
1910	Leasehold Improvements	\$0		-	\$0	\$0	\$-		\$-	\$0			
1915	Office Furniture and Equipment	\$1,939,338		1,939,338	\$0	\$0	\$ (1,671,020)		\$ 268,318	\$85,533			
1920	Computer Equipment - Hardware	\$5,287,151		5,287,151	\$0	\$0	\$ (4,808,111)		\$ 479,040	\$211,298			
1925	Computer Software	\$12,147,087		12,147,087	\$0	\$0	\$-	\$ (9,095,143)		\$0		\$930,071	
1930	Transportation Equipment	\$10,336,196		10,336,196	\$0	\$0	\$ (6,783,745)		\$ 3,552,451	\$0			
1935	Stores Equipment	\$762,911		762,911	\$0	\$0	\$ (622,209)		\$ 140,702	\$0			
1940	Tools, Shop and Garage Equipment	\$1,743,371		1,743,371	\$0	\$0	\$ (1,629,923)		\$ 113,448	\$0			
1945	Measurement and Testing Equipment	\$1,038,278		1,038,278	\$0	\$0	\$ (986,978)		\$ 51,300	\$15,154			
1950	Power Operated Equipment	\$0		-	\$0	\$0	\$-		\$-	\$0			
1955	Communication Equipment	\$635,827		635,827	\$0	\$0	\$ (469,102)		\$ 166,726	\$32,553			
1960	Miscellaneous Equipment	\$2,969,103		2,969,103	\$0	\$0	\$ (2,674,283)		\$ 294,820	\$52,396			
1970	Load Management Controls - Customer Premises	\$0		-	\$0	\$0	s -		\$-	\$0			
1975	Load Management Controls - Utility Premises	\$0		-	\$0	\$0	\$-		\$	\$0			
1980	System Supervisory Equipment	\$6,586,156		6,586,156	\$0	\$0	\$ (4,308,974)		\$ 2,277,182	\$301,323			
1990	Other Tangible Property	\$0		-	\$0	\$0	\$-		\$-				

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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, \$228,555,889 cell G15

					BALA	NCE SHEET IT	EMS				EXPENSE ITEMS			
RATE B	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	
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	Amortizati Intangible Other Ele Plant	
2005	Property Under Capital Leases	\$0			-	\$0	\$0	\$-		\$-				
2010	Electric Plant Purchased or Sold	\$0			-	\$0	\$0	\$-		\$-				

Total	\$43,445,419	\$0	\$43,445,419	\$0	\$0	(\$23,954,344)	(\$9,095,143)	\$10,395,932	\$698,257	\$0	\$9
SUB TOTAL from I3	\$43,445,419										
13 Directly Allocated	\$0										
Grand Total	\$485,439,162	\$0	\$485,439,162	(\$59,880,503)	\$14,501,964	(\$202,409,591)	(\$9,095,143)	\$228,555,889	\$10,170,457	\$0	\$9

\$59,880,503 Balanced

\$187,907,627

### To be Prorated

	Net Assets	\$228,555,889	Net Fixed Assets Match
	Total	(\$256,883,273)	
2120	Accumulated Depreciation - 2120	(\$9,095,143)	
2105	Accumulated Depreciation - 2105	(\$187,907,627)	
1995	Contributed Capital - 1995	(\$59,880,503)	

### Amortization Expenses

	Total Amortization Expense	\$11,100,527
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$930,071
5710	Amortization of Limited Term Electric Plant	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$10,170,456

(\$9,095,143)	\$10,395,932	\$098,257	<b>\$</b> U	<u> </u>
(\$9,095,143)	\$228,555,889	\$10,170,457	\$0	\$9
Balanced				
\$9,095,143	Balanced			
ψ0,000,140	Balancea			
		(\$10,170,457)	Balanced	
			\$0	Balan



## 2021 Cost Allocation Model

EB-2020-0059

### Sheet I5.1 Miscellaneous Data Worksheet - Initial Application





### EB-2020-0059

### Sheet 15.2 Weighting Factors Worksheet - Initial Application

	1	2	3	6	7	9	10
	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Insert Weighting Factor for Services Account 1855	1.0	0.6					
Insert Weighting Factor for Billing and Collecting	1.0	1.3	3.3	1.6	1.0	1.0	0.8

### 2021 Cost Allocation Model

### EB-2020-0059

Sheet 16.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast 1,431,623,886

Total kWs from Load Forecast 2,046,258

Deficiency/sufficiency (RRWF 8.	2.62	4,364
cell F51)	- 2,02	4,304

Miscellaneous Revenue (RRWF 5. cell F48) 2,250,668

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data		•							
Forecast kWh	CEN	1,431,623,886	395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Forecast kW	CDEM	2,046,258			1,764,636	169,287	9,302		103,033
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,004,178		95,763	908,415				
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	1,422,407,859	395,056,934	195,573,807	687,924,696	95,699,867	3,347,727	2,947,114	41,857,714
Existing Monthly Charge Existing Distribution kWh Rate			\$32.05	\$33.71 \$0.0168	\$125.96	\$7,359.96	\$0.35	\$11.20 \$0.0139	
Existing Distribution kW Rate Existing TOA Rate				\$0.60	\$5.3438 \$0.60	\$4.2410	\$9.8917		\$0.0211
Additional Charges				+****					
Distribution Revenue from Rates		\$37,276,230	\$19,891,127	\$5,708,310	\$10,599,778	\$806,266	\$155,034	\$113,541	\$2,174
Transformer Ownership Allowance Net Class Revenue	CREV	\$602,507 \$36,673,723	\$0 \$19,891,127	\$57,458 \$5,650,852	\$545,049 \$10,054,729	\$0 \$806,266	\$0 \$155,034	\$0 \$113,541	\$0 \$2,174

### EB-2020-0059

### Sheet I6.2 Customer Data Worksheet - Initial Application

			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$196,915	\$91,960	\$29,751	\$75,205	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$189,237	\$110,514	\$33,642	\$44,202	\$0	\$167	\$712	\$0
Number of Bills	CNB	702,048	620,628	71,868	9,288	12	72	168	12
Number of Devices	CDEV						15,005		
Number of Connections (Unmetered)	CCON	2,612					2,072	540	
Total Number of Customers	CCA	58,504	51,719	5,989	774	1	6	14	1
Bulk Customer Base	ССВ	-							
Primary Customer Base	CCP	58,995	51,719	5,989	774	1	498	14	
Line Transformer Customer Base	CCLT	56,114	49,632	5,352	618		498	14	
Secondary Customer Base	CCS	50,243	46,217	3,659	353			14	
Weighted - Services	CWCS	48,412	46,217	2,195	-	-	-	-	-
Weighted Meter -Capital	CWMC	16,083,061	10,133,665	3,608,481	2,320,225	20,690	-	-	-
Weighted Meter Reading	CWMR	64,908	51,719	5,989	7,123	39	-	-	39
Weighted Bills	CWNB	747,472	620,628	96,303	30,279	19	70	163	10

### Bad Debt Data

Three-year average		196,915	91,960	29,751	75,205	-	-	-	-
Historic Year:	2019	332,843	122,977	29,296	180,570				
Historic Year:	2018	104,405	58,432	19,367	26,606				
Historic Year:	2017	153,498	94,471	40,589	18,438				

#### Street Lighting Adjustment Factors

NCP Test Results 4 NCP

	Primary As	set Data	Line Transformer Asset Data				
	Customers/		Customers/				
Class	Devices	4 NCP	Devices	4 NCP			
Residential	51,719	331,761	49,632	318,374			
Street Light	15,005	3,192	15,005	3,192			

Street Lighting Adj	ustment Factors
Primary	30.1542
Line Transformer	30.1543

### 2021 Cost Allocation Model

## EB-2020-0059 Sheet 17.1 Meter Capital Worksheet - Initial Application

		Decidential CC-E0 CC-E0 CC-E0 Decide												Unmetered Sectioned Load				First a ddad Diatellast an							
		1	Residential			GS <50			GS>50-Regular			Large Use >5MW	<u> </u>		Street Light	. <u> </u>	Un	metered Scattered	Load		Embedded Distribu			TOTAL	<del></del>
			2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted s Average Costs
	Allocation Percentage Weighted Factor			63.01%			22%			14%			0%			0%			0%			0%			100%
	Cost Relative to Residential Average Cost	t		1.00			3.12			16.03			104.19			-			-			-			1.41
	Total		2 10133665	5 198.5747178	5822	3608481	619.8009275	729	2320225	3182.750343		1 20690	20690	0	0 0	-	1	0 (	) -	(	0 0	-	57584	1608306	279.2973916
-																									
	Cost per Meter (Installed)	)									-	-	-		1	r		1			-				
ngle Phase 200 Amp - rban			0	0		0			0				5		0						0		0		0
ngle Phase 200 Amp - Rural entral Meter			0			0			0						0						0		0		0
etwork Meter (Costs to be						-									-				1						-
idated) nree-phase - No demand	242	6,449	1560658	3	115	27830			0				)		0						0		6,564	158848	8
nart Meters			0			0			0						0						0		0		0
emand without IT (usually																									
ree-phase) emand with IT	543 20,690	137	7 74391	1		0		83	45069			1 20690	)		0						0		220	11946 2069	0
emand with IT and Interval			Ĭ			• • •			v			20000	-		, v				, 		, i i i i i i i i i i i i i i i i i i i			2003	<u> </u>
apability - Secondary	2,784		0	0		0		588	1636698			(	0		0			(	)		0		588	163669	8
emand with IT and Interval apability - Primary	13,699					0		46	630154						0								46	63015	54
emand with IT and Interval	10,000		Ĭ					40	000104			· · · ·	-		, v				, 		, i i i i i i i i i i i i i i i i i i i		40	00010	
apability -Special (WMP)	100		0	0	1 500	0			0			0			0			0			0		0		0
hart Meters <= 200A hart Meters >=400A	188 692	44,193		1	1,528				0						0						0		45,721	859554 78057	8
ee-phase - No demand																									-
/208V	2,230	4	1 8920	0	279	622170			0				0		0			(	)		0		283	63109	.0
ee-phase - No demand /600V	2,968	4	11872	2	174	516432			0				5		0						0		178	52830	14
ee-phase - No demand <=																									
)A mand without IT >=400A	543 692		0	2	2,843	1543749		12	0 8304				2		0						0		2,843	154374	
C Specific Smart Meter 7	092		0			0		12	0304						0						0		0	030	0
C Specific Smart Meter 8			0	0		0			0			(	)		0			(	)		0		0		0
C Specific Smart Meter 9			0	0		0			0				)		0			(	)		0		0		0
C Specific Smart Meter 10			C	b		0			0				0		0						0		0		0
OC Specific Smart Meter 11			C	0		0			0				0		0			(	)		0		0		0
DC Specific Smart Meter 12			o	þ		0			0				b		0				)		0		0		0
C Specific Smart Meter 13			o	þ		0			0				b		0				)		0		0		0
DC Specific Smart Meter 14			o	þ		0			0						0				)		0		0		0
DC Specific Smart Meter 15			0	D		0			0						0			(			0		0		0

### 2021 Cost Allocation Model

### EB-2020-0059 Sheet 17.2 Meter Reading Worksheet - Initial Application

Weighting Factors based on Contractor Pricing

Contractor Pricing	1	1		1			2			3			6			7			9		1	10				
Description				Residential			GS <50			GS>50-Regular			Large Use >5MW			Street Light			Unmetered Scatte	red Load		Embedded Distrik	utor		TOTAL	
Description										CO200-Regular			Large Use Somm			ou cor Light			onnietereu ocatte			Linbedded Distric				
			Units We		Weighted verage Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Fac	tor Weighted Average Costs	Units	Weighted Facto	Weighted Average Costs	Units	Veighted Factor	Weighted Average Costs									
	Allocation I Weighte				79.68%			9.23%			10.97%			0.06%			0.00%			0.00%			0.06%			100.00%
	Cost Relative Averag				1.00			1.00			9.20			38.79			0.00			0.00			38.79			88.78
		Total	51,719	51,719	1.00	5,989	5,989	1.00	774	7,123	9.20	1	39	38.79			0		-	- 0		1 3	9 38.79	58,484	64,908	8
		Factor																								
Residential - Urban - Outside				0			0			0			0			0			0			0		_	-	
Residential - Urban - Outside with other services				0			0			0			0			0			0			0		-	-	
Residential - Urban - Inside Residential - Urban - Inside -		-		0			0			0			0			0			0			0		-	-	
with other services				0			0			0			0			0			0			0		-	-	
Residential - Rural - Outside Residential - Rural - Outside		-		0			0			0			0			0			0		-	0		-	-	
with other services				0		= 444	0			0			0			0			0			0		-	-	
Smart Meter Smart Meter with Demand		1.00	51,719	51,719 0		5,989	5,989 0			0			0			0			0			0		57,708	57,708	
GS - Walking GS - Walking - with other		F		0			0			0			0			0			0			0		-	-	
services				0			0			0			0			0			0			0		-	-	
GS - Vehicle with other services TOU Read				0			0			0			0			0			0			0		_	_	
GS - Vehicle with other		F		0			0			0			0			0			0			0				-
services Smart Meter - ESM		1.00		0			0		606	606			0			0			0			0		- 606	606	
LDC Specific 4 Interval		38.79		0			0		168	0		1	0			0			0		1	0		- 170	6.594	
LDC Specific 5		36.79		0			0		100	0,517		1	0			0			0		1	0			6,594	
LDC Specific 6 LDC Specific 7		-		0			0			0			0			0			0			0		-		
LDC Specific 8				0			0			Ő			0			Ö			0			0		-	-	
LDC Specific 9 LDC Specific 10		-		0			0			0			0			0			0			0		-		
LDC Specific 11				0			0			0			0			0			0			0		-	-	
LDC Specific 12 LDC Specific 13		-		0			0			0			0			0			0			0		-		
LDC Specific 14				0			0			0			0			0			0			0		-	-	
LDC Specific 15				U			U			U			0			0			0			0		-	-	

### EB-2020-0059

### Sheet I8 Demand Data Worksheet - Initial Application

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes         Total         Residential         GS <50			1	2	3	6	7	9	10
Sanity Check         Check 4 CP         Pass         Pass         Pass         12CP         12CP           1 CP         Transformation CP         TCP1         248,436         62,960         50,930         118,895         15,327         -         324           Bulk Delivery CP         BCP1         248,436         62,960         50,930         118,895         15,327         -         324           4 CP         Total Sytem CP         DCP1         248,436         62,960         50,930         118,895         15,327         -         324           4 CP         Transformation CP         TCP4         939,625         268,690         175,395         434,194         58,398         1,582         1,366           Bulk Delivery CP         BCP4         - <t< th=""><th>stomer Classes</th><th>Total</th><th></th><th></th><th>-</th><th>Large Use</th><th></th><th>Unmetered</th><th>Embedded Distributor</th></t<>	stomer Classes	Total			-	Large Use		Unmetered	Embedded Distributor
I CP Transformation CP         TCP1         248,436         62,960         50,930         118,895         15,327         -         324           Bulk Delivery CP         BCP1         -         -         -         -         -         -         -         -         -         -         324         -			Check 4 CP	Pass	Pass	Pass			Pass
Transformation CP         TCP1         248,436         62,960         50,930         118,895         15,327         324           Bulk Delivery CP         BCP1         -	CO-INCIDENT PEAK				•	•		•	
Transformation CP         TCP1         248,436         62,960         50,930         118,995         15,327         324           Buik Delivery CP         BCP1         -									
Bulk Delivery CP         BCP1         .		D4 040 40		50.000	440.005	45.007		004	
Non Co_INCIDENT PEAK         NCP Sanity Check         Pass			62,960	50,930	118,895	15,327	-	324	
A CP Transformation CP         TCP4         939,625         268,690         175,395         434,194         58,398         1,582         1,366           Bulk Delivery CP         BCP4         -			-	50.000	110.005	45.007		00.4	
Non co_incident PEAK         NCP         Pass         Pass </td <td>al Sytem CP Do</td> <td>P1 248,43</td> <td>62,960</td> <td>50,930</td> <td>118,895</td> <td>15,327</td> <td>-</td> <td>324</td> <td></td>	al Sytem CP Do	P1 248,43	62,960	50,930	118,895	15,327	-	324	
Non co_incident PEAK         NCP         Pass         Pass </td <td>D</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	D								
Bulk Delivery CP         BCP4         -		P4 930 62	268 600	175 205	/3/ 10/	59 209	1 582	1 366	
Non co_incident PEAK         NCP         Pass         Pass </td <td></td> <td></td> <td>- 200,030</td> <td>175,585</td> <td>434,134</td> <td>50,590</td> <td>1,502</td> <td>1,500</td> <td></td>			- 200,030	175,585	434,134	50,590	1,502	1,500	
NCP         Sanity Check         Pass			268 690	175 395	434 194	58 398	1 582	1 366	
Non co_incident PEAK         NCP Sanity Check         Pass			200,000	170,000	-0-,10-	50,550	1,002	1,000	
Transformation CP         TCP12         2,637,484         749,271         486,251         1,231,950         161,699         4,292         4,021           Bulk Delivery CP         BCP12         - <td>СР</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	СР								
Bulk Delivery CP         BCP12         -	-	P12 2.637.48	4 749.271	486.251	1.231.950	161.699	4.292	4.021	
Total Sytem CP         DCP12         2,637,484         749,271         486,251         1,231,950         161,699         4,292         4,021           NON CO_INCIDENT PEAK         NCP Sanity Check         Pass         Pass <td></td> <td></td> <td>-</td> <td>,</td> <td>.,,</td> <td>,</td> <td>.,</td> <td>.,</td> <td></td>			-	,	.,,	,	.,	.,	
NON CO_INCIDENT PEAK         NCP Sanity Check         Pass		P12 2,637,48	4 749,271	486,251	1,231,950	161,699	4,292	4,021	
NCP         Sanity Check         Pass				· · · · ·	· · ·	, , , , , , , , , , , , , , , , , , ,	· · · · ·		
Sanity Check         Pass	NON CO_INCIDENT PE	AK							
1 NCP         Classification NCP from         279,958         85,523         52,235         122,306         18,729         803         362           Primary NCP         PNCP1         279,958         85,523         52,235         122,306         18,729         803         362           Primary NCP         PNCP1         227,971         82,072         46,679         97,655         803         362           Line Transformer NCP         LTNCP1         227,571         82,072         46,679         97,655         803         362           Secondary NCP         SNCP1         164,480         76,425         31,913         55,780         362           4 NCP         Classification NCP from         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427		NCP							
Classification NCP from Load Data Provider         DNCP1         279,958         85,523         52,235         122,306         18,729         803         362           Primary NCP         PNCP1         279,958         85,523         52,235         122,306         18,729         803         362           Line Transformer NCP         LTNCP1         227,571         82,072         46,679         97,655         803         362           Secondary NCP         SNCP1         164,480         76,425         31,913         55,780         362           4 NCP         Classification NCP from         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427		Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass
Load Data Provider         DNCP1         279,958         85,523         52,235         122,306         18,729         803         362           Primary NCP         PNCP1         279,958         85,523         52,235         122,306         18,729         803         362           Line Transformer NCP         LTNCP1         227,571         82,072         46,679         97,655         803         362           Secondary NCP         SNCP1         164,480         76,425         31,913         55,780         362           4 NCP         Classification NCP from         DNCP4         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427	CP			-	-	-			
Primary NCP         PNCP1         279,958         85,523         52,235         122,306         18,729         803         362           Line Transformer NCP         LTNCP1         227,571         82,072         46,679         97,655         803         362           Secondary NCP         SNCP1         164,480         76,425         31,913         55,780         362           4 NCP         Classification NCP from         DNCP4         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427	ssification NCP from								
Line Transformer NCP         LTNCP1         227,571         82,072         46,679         97,655         803         362           Secondary NCP         SNCP1         164,480         76,425         31,913         55,780         362           4 NCP         Classification NCP from         DNCP4         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427									
Secondary NCP         SNCP1         164,480         76,425         31,913         55,780         362           4 NCP Classification NCP from Load Data Provider         DNCP4         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427	,					18,729			
4 NCP         Classification NCP from         1,075,370         331,761         196,904         471,665         70,421         3,192         1,427							803		
Classification NCP from Load Data Provider DNCP4 1,075,370 331,761 196,904 471,665 70,421 3,192 1,427	condary NCP SI	CP1 164,48	<b>0</b> 76,425	31,913	55,780			362	
Classification NCP from Load Data Provider DNCP4 1,075,370 331,761 196,904 471,665 70,421 3,192 1,427									
Load Data Provider DNCP4 1,075,370 331,761 196,904 471,665 70,421 3,192 1,427	-								
Luau Data Floviuei         Diversi         Diversi         NOP         1,0/3,3/0         331,701         196,904         4/1,003         70,421         3,192         1,427           Driment NCD         DNCD4         1,075,370         331,701         196,904         474,005         70,404         3,192         1,427			0 004 704	400.004	474 605	70.404	2 4 0 0	1 407	
				196,904	471,665	70,421	3,192	1,427	
Line Transformer NCP         LTNCP4         875,555         318,374         175,961         376,601         3,192         1,427			,			70,421			
Enternalisioner NCP         Enternalisioner NCP         Enternalisioner NCP         575,557         516,574         175,961         576,601         5,192         1,427           Secondary NCP         SNCP4         633,306         296,467         120,299         215,113         1,427			,		,		3,192		
		000,00	230,407	120,299	210,113			1,427	
12 NCP	NCP								
Classification NCP from	-								
Load Data Provider DNCP12 2,960,279 892,415 525,689 1,340,079 188,680 9,302 4,114		CP12 2.960.27	892.415	525.689	1.340.079	188.680	9.302	4,114	
Primary NCP         PNCP12         2,960,279         892,415         525,689         1,340,079         188,680         9,302         4,114									
Line Transformer NCP LTNCP12 2,409,582 856,404 469,776 1,069,986 9,302 4,114			,	,	, ,	,	,		
Secondary NCP SNCP12 1,733,936 797,478 321,171 611,173 4,114							.,		

## 2021 Cost Allocation Model

### EB-2020-0059

### **Sheet 19 Direct Allocation Worksheet - Initial Application**

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

				1	2	3	6	7	9	10
USoA	Accounts	Direct Allocation	Total Allocated	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	etered Scattered	mbedded Distribut
Account			to Rate							
#			Classifications?							
Instruc To Allo Next Li	cate Capital Contributions by Rate Cla	ssification, Input Al	location on							
1995	Contributions and Grants - Credit	\$0	Yes							
Instruct The Fol Classifi	lowing is Used to Allocate Directly Allo	ocated Costs from I	3 to Rate							
1805	Land	\$0	Yes							
1806	Land Rights	\$0	Yes							
1808	Buildings and Fixtures	\$0	Yes							
1810	Leasehold Improvements	\$0	Yes							
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes							
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes							
1825	Storage Battery Equipment	\$0	Yes							
1830	Poles, Towers and Fixtures	\$0	Yes							
1835	Overhead Conductors and Devices	\$0	Yes							
1840	Underground Conduit	\$0	Yes							
1845	Underground Conductors and Devices	\$0	Yes							
1850	Line Transformers	\$0	Yes							
1855	Services	\$0	Yes							
1860	Meters	\$0	Yes							

	blool: row	\$0	Yes							
1905	blank row Land	\$0 \$0	Yes							
1905		\$0 \$0	Yes							
	Land Rights	\$0 \$0	Yes							
1908	Buildings and Fixtures	\$0 \$0	Yes							
1910	Leasehold Improvements	\$0 \$0	Yes							
1915 1920	Office Furniture and Equipment Computer Equipment - Hardware	\$0 \$0	Yes							
1920	Computer Equipment - Hardware Computer Software	\$0 \$0	Yes							
1925	Transportation Equipment	\$0 \$0	Yes							
1930	Stores Equipment	\$0 \$0	Yes							
1935	Tools, Shop and Garage Equipment	\$0 \$0	Yes							
1940	Measurement and Testing Equipment	\$0 \$0	Yes							
		\$0 \$0								
1950	Power Operated Equipment		Yes							
1955	Communication Equipment	\$0 \$0	Yes Yes							
1960	Miscellaneous Equipment	\$0	Yes							
1970	Load Management Controls - Customer	<b>*</b> 0	V							
	Premises	\$0	Yes							
1975	Load Management Controls - Utility	<b>*</b> 0	V							
	Premises	\$0	Yes							
1980	System Supervisory Equipment	\$0	Yes							
1990	Other Tangible Property	\$0 \$0	Yes							
2005	Property Under Capital Leases	\$0	Yes							
2010	Electric Plant Purchased or Sold	\$0	Yes							
2050	Completed Construction Not Classified									
	Electric	\$0	Yes							
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes							
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes							
	Directly Allocated Net Fixed Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	Yes							
5010										
L	Load Dispatching	\$0	Yes							
5012	Station Buildings and Fixtures Expense	\$0 \$0	Yes Yes							
5012 5014	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour	·								
5014	Station Buildings and Fixtures Expense Transformer Station Equipment -	\$0	Yes							
	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes							
5014 5015	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment -	\$0 \$0	Yes Yes							
5014	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour	\$0 \$0	Yes Yes							
5014 5015 5016	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment -	\$0 \$0 \$0	Yes Yes Yes							
5014 5015	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	\$0 \$0 \$0	Yes Yes Yes							
5014 5015 5016 5017	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses	\$0 \$0 \$0 \$0	Yes Yes Yes Yes							
5014 5015 5016	Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment -	\$0 \$0 \$0 \$0	Yes Yes Yes Yes							
5014 5015 5016 5017	Station Buildings and Fixtures Expense         Transformer Station Equipment -         Operation Labour         Transformer Station Equipment -         Operation Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Supplies and Expenses         Overhead Distribution Lines and         Feeders - Operation Labour	\$0 \$0 \$0 \$0 \$0 \$0	Yes Yes Yes Yes Yes							
5014 5015 5016 5017	Station Buildings and Fixtures Expense         Transformer Station Equipment -         Operation Labour         Transformer Station Equipment -         Operation Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Supplies and Expenses         Overhead Distribution Lines and         Feeders - Operation Labour         Overhead Distribution Lines & Feeders	\$0 \$0 \$0 \$0 \$0 \$0	Yes Yes Yes Yes Yes							
5014 5015 5016 5017 5020	Station Buildings and Fixtures Expense         Transformer Station Equipment -         Operation Labour         Transformer Station Equipment -         Operation Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Supplies and Expenses         Overhead Distribution Lines and         Feeders - Operation Labour	\$0 \$0 \$0 \$0 \$0 \$0	Yes Yes Yes Yes Yes							
5014 5015 5016 5017 5020 5025	Station Buildings and Fixtures Expense         Transformer Station Equipment -         Operation Labour         Transformer Station Equipment -         Operation Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Supplies and Expenses         Overhead Distribution Lines and         Feeders - Operation Labour         Overhead Distribution Lines & Feeders	\$0 \$0 \$0 \$0 \$0 \$0 \$0	Yes Yes Yes Yes Yes Yes							
5014 5015 5016 5017 5020	Station Buildings and Fixtures Expense         Transformer Station Equipment -         Operation Labour         Transformer Station Equipment -         Operation Supplies and Expenses         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Supplies and Expenses         Overhead Distribution Lines and         Feeders - Operation Labour         Overhead Distribution Lines & Feeders -         Operation Supplies and Expenses	\$0 \$0 \$0 \$0 \$0 \$0 \$0	Yes Yes Yes Yes Yes Yes							
5014 5015 5016 5017 5020 5025	Station Buildings and Fixtures Expense         Transformer Station Equipment -         Operation Labour         Transformer Station Equipment -         Operation Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Labour         Distribution Station Equipment -         Operation Supplies and Expenses         Overhead Distribution Lines and         Feeders - Operation Labour         Overhead Distribution Lines & Feeders -         Operation Supplies and Expenses         Overhead Distribution Lines & Feeders -         Operation Supplies and Expenses	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Yes Yes Yes Yes Yes Yes							

Image         Predering         Operation         Sol         Yees         Image         Image <thimage< th="">         Image         Image</thimage<>				(	1			
Nodes         Notes         No         <	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes				
Base State       Sol       Yes       Image: Sol			Ψũ					
Expanse         SO         Yes         Image: Solution of the solution of th	5045							
Image         Operation         Sol         Vees         Image         Image <t< td=""><td></td><td>Expenses</td><td>\$0</td><td>Yes</td><td></td><td></td><td></td><td></td></t<>		Expenses	\$0	Yes				
Consistent         Sol         Yes         Image: Construction transformers         Image: Construction transformers         Sol         Yes         Image: Construction transformers	5050							
Nome     Operation     S0     Yes     Image: Construct on the sector of the	5050		\$0	Yes				
Operation     Su     Yes     Image: Superset of the superset o	5055							
000     Customer Premises - Operation Labour     9.0     Yes     Image: Customer Premises - Materials and So     Yes     Imag	5055	- Operation	\$0	Yes				
000     Customer Premises - Operation Labour     9.0     Yes     Image: Customer Premises - Materials and So     Yes     Imag	5065	Meter Expense						
Usioner Premises - Materials and Expenses30Yes $\sim$			\$0	Yes				
Usioner Premises - Materials and Expenses30Yes $\sim$	5070	Customer Premises - Operation Labour	¢o	N.s.s				
WOV         Expenses         SO         Yes         Image: Solar so			\$0	res				
Naise     Miscelaneous Distribution Expanse     50     Yes     Image: Control of the state of t	5075		¢0	Vee				
Indeground Distribution Lines and feeders - Rental PaidS0YesImage of the second			φU	Tes	 1			
DeadUnderground Distribution Lines and Peeder S. Rental PaidSoYesImage: Second	5085	Miscellaneous Distribution Expense	\$0	Voc				
00000Feeders - Rental Paid Feeders - Rental Paid50YesII<		Underground Distribution Lines and	ψΟ	103				
Does Prodes <b< td=""><td>5090</td><td></td><td>\$0</td><td>Yes</td><td></td><td></td><td></td><td></td></b<>	5090		\$0	Yes				
10000Feeders - Rental Paid50YesIII </td <td></td> <td></td> <td>ψu</td> <td></td> <td></td> <td></td> <td></td> <td></td>			ψu					
0060Other Rent50YesImage: Constraint of Sub Supervision and Supervision an	5095		\$0	Yes				
Maintenance Supervision and Engineering     Sol     Yes     Image: Sol	5000		* -					
Interpretation EngineeringSoYesImage: SolYesImage: Sol <td>5096</td> <td>Other Rent</td> <td>\$0</td> <td>Yes</td> <td></td> <td></td> <td></td> <td></td>	5096	Other Rent	\$0	Yes				
Interpretation EngineeringSoYesImage: SolYesImage: Sol <td>5405</td> <td>Maintenance Supervision and</td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td>	5405	Maintenance Supervision and			1			
110Distribution StationsSOYesImage: Constraint of the station of the stati	5105	Engineering	\$0	Yes				
Distribution factories       30       1 res       0	E110	Maintenance of Buildings and Fixtures -						
112EquipmentS0YesImage: Constraint of the station of the	5110		\$0	Yes				
Equipment       S0       Yes       Column (S)	5112							
114Equipment $\$0$ YesImage: constraint of poles, Towers and sole $$0$ YesImage: constraint of poles, Towers and poles $$0$ YesImage: constraint of pole $$0$ Yes<	5112		\$0	Yes				
Edupment       S0       Yes       Image: S0 of Yes       Im	5114							
Fixtures\$0YesImage: Control of Con	0111		\$0	Yes				
Fixtures       30       1 vs       0       1 vs       0 <th0< th="">       0       0</th0<>	5120		<b>*</b> 2	N N				
11-23and Devices\$0YesImage: Constraint of the services of the service of the services of the service of the services of the service of the			\$0	Yes				
Maintenance of Overhead ServicesS0YesImage: S0YesImage: S0 <t< td=""><td>5125</td><td></td><td>¢0</td><td>Vee</td><td></td><td></td><td></td><td></td></t<>	5125		¢0	Vee				
SintsOverhead Distribution Lines and Feeders - Right of WaySoYesImage: Constraint of C		and Devices	<b>\$</b> 0	tes				
S135Overhead Distribution Lines and Feeders - Right of WayS0YesImage: S0YesImage:	5130	Maintenance of Overhead Services	¢0	Vee				
Peeders - Right of Way       \$0       Yes       Contract		Overhead Distribution Lines and	φU	Tes			-	
S145       Maintenance of Underground Conduit       \$0       Yes       Image: Conductor s and Devices       S0       Yes <th< td=""><td>5135</td><td></td><td>\$0</td><td>Ves</td><td></td><td></td><td></td><td></td></th<>	5135		\$0	Ves				
Maintenance of Underground Conductors and DevicesSoYesConductors Conductors Conductors Conductors and DevicesSoYesConductors <			ψυ	103				
Maintenance of Underground Conductors and Devices       \$0       Yes       Image: Conductors and Devices       Yes       Yes       Image: Conductors and Devices	5145	Maintenance of Underground Conduit	\$0	Yes				
Conductors and DevicesS0YesConductors and DevicesS0YesConductors and DevicesConductors and Devices		Maintenance of Underground						
3153Maintenance of Underground Services $30$ YesImage: Constraint of the service of the	5150		\$0	Yes				
SideSideTestImage: SideSideTestImage: SideImage: SideImage			* -					
State       State <th< td=""><td>5155</td><td>waintenance of Underground Services</td><td>\$0</td><td>Yes</td><td></td><td></td><td></td><td></td></th<>	5155	waintenance of Underground Services	\$0	Yes				
State       State <th< td=""><td>F100</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	F100							
Supervision     State     State <td>0100</td> <td>maintenance of Line Transformers</td> <td>\$0</td> <td>Yes</td> <td></td> <td></td> <td></td> <td></td>	0100	maintenance of Line Transformers	\$0	Yes				
Supervision     State     State <td>5175</td> <td>Maintonance of Motors</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	5175	Maintonance of Motors						
Since	5175		\$0	Yes				
Since	5305	Supervision						
2215 Customer Pilling	0000		\$0	Yes				
2215 Customer Pilling	5310	Meter Reading Expense						
5315 Customer Billing \$0 <b>Yes 1 1 1 1 1</b>			\$0	Yes				
\$0 Yes	5315	Customer Billing	¢c	Y				
			\$0	Yes				

						r	
5320	Collecting	\$0	Yes				
5325	Collecting- Cash Over and Short	\$0	Yes				
5330	Collection Charges	\$0	Yes				
5335	Bad Debt Expense	\$0	Yes				
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes				
5405	Supervision	\$0	Yes				
5410	Community Relations - Sundry	\$0	Yes				
5415	Energy Conservation	\$0	Yes				
5420	Community Safety Program	\$0	Yes				
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes				
5505	Supervision	\$0	Yes				
5510	Demonstrating and Selling Expense	\$0	Yes				
5515	Advertising Expense	\$0	Yes				
5520	Miscellaneous Sales Expense	\$0	Yes				
5605	Executive Salaries and Expenses	\$0	Yes				
5610	Management Salaries and Expenses	\$0	Yes				
5615	General Administrative Salaries and Expenses	\$0	Yes				
5620	Office Supplies and Expenses	\$0	Yes				
5625	Administrative Expense Transferred Credit	\$0	Yes				
5630	Outside Services Employed	\$0	Yes				
5635	Property Insurance	\$0	Yes				
5640	Injuries and Damages	\$0	Yes				
5645	Employee Pensions and Benefits	\$0	Yes				
5650	Franchise Requirements	\$0	Yes				
5655	Regulatory Expenses	\$0	Yes				
5660	General Advertising Expenses	\$0	Yes				
5665	Miscellaneous General Expenses	\$0	Yes				
5670	Rent	\$0	Yes				

5675	Maintenance of General Plant	\$0	Yes							
5680	Electrical Safety Authority Fees	\$0	Yes							
5685	Independent Market Operator Fees and Penalties		Yes							
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes							
5710	Amortization of Limited Term Electric Plant	\$0	Yes							
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes							
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes							
6105	Taxes Other Than Income Taxes	\$0	Yes							
6205	Sub-account LEAP Funding	\$0	Yes							
6210	Life Insurance	\$0	Yes							
6215	Penalties	\$0	Yes							
6225	Other Deductions	\$0	Yes							
	Total Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Depreciation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Net Fixed Assets Excluding Gen Plant	\$218,159,958	Allocated	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	etered Scattered	nbedded Distribut
	Approved Total PILs	\$889,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Approved Total Return on Debt	\$4,971,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Approved Total Return on Equity	\$8,338,878	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EB-2020-0059

### Sheet 01 Revenue to Cost Summary Worksheet - Initial Application

Instructions: Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	9	10
			1	2	3	0	1		
Rate Base		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered	Embedded
Assets						<b>J</b>	5	Scattered Load	Distributor
crev	Distribution Revenue at Existing Rates	\$36,673,723	\$19,891,127	\$5,650,852	\$10,054,729	\$806,266	\$155,034	\$113,541	\$2,174
mi	Miscellaneous Revenue (mi)	\$2,250,668	\$1,444,377	\$322,027		\$40,429	\$14,241	\$6,783	\$67
			cellaneous Revenu						
	Total Revenue at Existing Rates	\$38,924,392	\$21,335,505	\$5,972,879	\$10,477,473	\$846,695	\$169,274	\$120,324	\$2,241
	Factor required to recover deficiency (1 + D)	1.0716			<b>•</b> • • • • • • • • • •				
	Distribution Revenue at Status Quo Rates	\$39,298,088	\$21,314,533	\$6,055,226	\$10,774,244	\$863,962	\$166,128	\$121,666	\$2,330
	Miscellaneous Revenue (mi)	\$2,250,668	\$1,444,377	\$322,027	\$422,744	\$40,429	\$14,241	\$6,783	\$67
	Total Revenue at Status Quo Rates	\$41,548,756	\$22,758,910	\$6,377,253	\$11,196,988	\$904,391	\$180,368	\$128,449	\$2,397
	Expenses								
di	Distribution Costs (di)	\$7,359,245	\$3.818.108	\$1.115.789	\$2,135,257	\$223,881	\$42.269	\$23,636	\$303
cu	Customer Related Costs (cu)	\$3,991,594	\$3,142,463	\$530,850	\$299,238	\$969	\$13,686	\$4,036	\$352
ad	General and Administration (ad)	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
dep	Depreciation and Amortization (dep)	\$11,100,528	\$5,652,079	\$1,823,453	\$3,231,727	\$299,848	\$59,353	\$33,557	\$511
INPUT	PILs (INPUT)	\$889,324	\$448,847	\$140,552	\$265,347	\$26,455	\$5,143	\$2,935	\$45
INT	Interest	\$4,971,349	\$2,509,071	\$785,688	\$1,483,296	\$147,886	\$28,747	\$16,408	\$253
	Total Expenses	\$33,209,878	\$18,501,188	\$5,115,430	\$8,522,035	\$802,340	\$174,005	\$93,139	\$1,740
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$8,338,878	\$4,208,684	\$1,317,903	\$2,488,061	\$248,062	\$48,220	\$27,523	\$424
	Revenue Requirement (includes NI)	\$41,548,756	\$22,709,872	\$6,433,333	\$11,010,097	\$1,050,402	\$222,226	\$120,662	\$2,165
		Revenue Re	quirement Input ec	uals Output					
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	\$441,993,743	\$231,715,349	\$68,937,276	\$125,817,385	\$11,438,351	\$2,607,015	\$1,448,565	\$29,802
gp	General Plant - Gross	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
	Accumulated Depreciation	(\$197,002,769)	(\$103,542,948)	(\$30,894,505)	(\$55,722,525)	(\$5,111,541)	(\$1,097,757)	(\$613,403)	(\$20,092)
со	Capital Contribution	(\$59,880,503)	(\$35,247,781)	(\$8,709,054)	(\$14,530,914)	(\$718,250)	(\$447,797)	(\$226,707)	\$0
	Total Net Plant	\$228,555,889	\$115,511,421	\$36,097,073	\$68,089,286	\$6,766,936	\$1,324,468	\$755,164	\$11,540
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$198,811,389	\$55,437,040	\$27,310,067	\$96,006,756	\$13,343,553	\$466,778	\$410,920	\$5,836,274
	OM&A Expenses	\$16,248,677	\$9,891,191	\$2,365,738	\$3,541,667	\$328,150	\$80,763	\$40,238	\$931
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$215,060,066	\$65,328,231	\$29,675,805	\$99,548,423	\$13,671,703	\$547,541	\$451,158	\$5,837,205

EB-2020-0059

### Sheet 01 Revenue to Cost Summary Worksheet - Initial Application

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	9	10
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	Working Capital	\$16,129,505	\$4,899,617	\$2,225,685	\$7,466,132	\$1,025,378	\$41,066	\$33,837	\$437,790
	Total Rate Base	\$244,685,394	\$120,411,039	\$38,322,759	\$75,555,418	\$7,792,314	\$1,365,534	\$789,001	\$449,330
		Rate E	ase Input equals (	Dutput					
	Equity Component of Rate Base	\$97,874,158	\$48,164,416	\$15,329,104	\$30,222,167	\$3,116,926	\$546,214	\$315,600	\$179,732
	Net Income on Allocated Assets	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$8,338,878	\$4,257,722	\$1,261,823	\$2,674,952	\$102,052	\$6,363	\$35,310	\$656
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	100.22%	99.13%	101.70%	86.10%	81.16%	106.45%	110.72%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$2,624,365)	(\$1,374,367)	(\$460,454)	(\$532,624)	(\$203,707)	(\$52,952)	(\$338)	\$76
		Deficie	ency Input equals	Output					
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$49,038	(\$56,080)	\$186,891	(\$146,011)	(\$41,857)	\$7,787	\$232
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.52%	8.84%	8.23%	8.85%	3.27%	1.16%	11.19%	0.37%

## **2021 Cost Allocation Model**

### EB-2020-0059

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	6	7	9	10
<u>Summary</u>	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Customer Unit Cost per month - Avoided Cost	\$6.19	\$11.13	\$43.27	\$210.79	\$0.54	\$0.53	\$29.14
Customer Unit Cost per month - Directly Related	\$8.29	\$14.33	\$55.23	\$254.25	\$0.79	\$0.81	\$41.44
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$23.32	\$26.74	\$78.02	\$429.78	\$6.89	\$11.72	\$114.38
Existing Approved Fixed Charge	\$32.05	\$33.71	\$125.96	\$7,359.96	\$0.35	\$11.20	\$0.00

		1	2	3	6	7	9	10
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$43,445,419 (\$33,049,487)	\$22,586,801 (\$17,182,069)	\$6,763,356 (\$5,144,972)	\$12,525,339 <mark>(\$9,528,186)</mark>	\$1,158,377 <mark>(\$881,192)</mark>	\$263,007 (\$200,073)	\$146,708 ( <mark>\$111,603)</mark>	\$1,830 <mark>(\$1,392)</mark>
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655

### 2021 Cost Allocation Model

### Sheet 02.1 Line Transformer Worksheet - Initial Application

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

	Ī	1	2	3	4	5	6	7	8	9	10
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
Depreciation on Acct 1850 Line Transformers	\$829,830	\$252,632	\$176,973	\$397,098	\$0	\$0	\$0	\$2,533	\$0	\$595	\$0
Depreciation on General Plant Assigned to Line Transformers	\$132,936	\$42,110	\$28,208	\$62,090	\$0	\$0	\$0	\$429	\$0	\$99	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,926	\$586	\$411	\$922	\$0	\$0	\$0	\$6	\$0	\$1	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$2,694	\$820	\$575	\$1,289	\$0	\$0	\$0	\$8	\$0	\$2	\$0
Acct 5160 - Maintenance of Line Transformers	\$38,732	\$11,792	\$8,260	\$18,535	\$0	\$0	\$0	\$118	\$0	\$28	\$0
Allocation of General Expenses	\$484,483	\$147,495	\$103,323	\$231,839	\$0	\$0	\$0	\$1,479	\$0	\$347	\$0
Admin and General Assigned to Line Transformers	\$19,102	\$5,557	\$4,038	\$9,435	\$0	\$0	\$0	\$59	\$0	\$14	\$0
PILs on Line Transformers	\$73,339	\$22,327	\$15,641	\$35,095	\$0	\$0	\$0	\$224	\$0	\$53	\$0
Debt Return on Line Transformers	\$409,969	\$124,810	\$87,432	\$196,182	\$0	\$0	\$0	\$1,251	\$0	\$294	\$0
Equity Return on Line Transformers	\$687,676	\$209,355	\$146,657	\$329,073	\$0	\$0	\$0	\$2,099	\$0	\$493	\$0
Total	\$2,680,687	\$817,483	\$571,516	\$1,281,555	\$0	\$0	\$0	\$8,206	\$0	\$1,926	\$0
Line Tranformer NCP	784,932	238,963	167,398	375,612	0	0	0	2,396	0	563	0
PLCC Amount	90,623	79,411	8,563	989	0	0	0	796	0	864	0
Adjustment to Customer Related Cost for PLCC	\$309,956	\$271,663	\$29,236	\$3,374	\$0	\$0	\$0	\$2,727	\$0	\$2,956	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$0	\$0	\$1,158,377	\$263,007	\$0	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	\$0	\$0	(\$881,192)	(\$200,073)	\$0	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$0	\$0	\$277,185	\$62,934	\$0	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$0	\$0	\$43,416	\$9,857	\$0	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$0	\$0	\$6,489,752	\$1,261,534	\$0	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$0	\$0	\$103,300	\$24,808	\$0	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$0	\$0	\$224,850	\$55,955	\$0	\$27,673	\$655
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	\$45,580,859	\$13,876,533	\$9,720,765	\$21,811,743	\$0	\$0	\$0	\$139,125	\$0	\$32,693	\$0
Line Transformers - Accumulated Depreciation	(\$27,590,021)	(\$8,399,443)	(\$5,883,963)	(\$13,202,613)	\$0 \$0	\$0 \$0	\$0 \$0	(\$84,212)	\$0 \$0	(\$19,789)	\$0 \$0
Line Transformers - Net Fixed Assets	\$17,990,838	\$5,477,090	\$3,836,801	\$8,609,130	\$0 \$0	\$0 \$0	\$0 \$0	\$54,913	\$0 \$0	\$12,904	\$0
General Plant Assigned to Line Transformers - NFA	\$848,719	\$268,850	\$180.094	\$396,406	\$0	\$0 \$0	\$0 \$0	\$2,739	\$0	\$629	\$0
Line Transformer Net Fixed Assets Including General Plant	\$18,839,557	\$5,745,940	\$4,016,896	\$9,005,535	\$0	\$0	\$0 \$0	\$57,652	\$0	\$13,533	\$0
Connect Evenence											
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$833,704	\$251,539	\$165,103	\$381,388	\$0	\$0	\$33,384	\$1,581	\$0	\$709	\$0
Acct 5010 - Load Dispatching	\$682,220	\$205,835	\$135,104	\$312,090	\$0	\$0	\$27,318	\$1,294	\$0	\$580	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$628,250	\$189,551	\$124,416	\$287,401	\$0	\$0 \$0	\$25,157	\$1,192	\$0 \$0	\$534	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$295,816	\$89,252	\$58,582	\$135,325	\$0 \$0	\$0 \$0	\$11,845 \$97,704	\$561	\$0 \$0	\$251 \$2,074	\$0 \$0
Total	\$2,439,990	\$736,176	\$483,205	\$1,116,204				\$4,628	• •		
Acct 1850 - Line Transformers - Gross Assets	\$45,580,859	\$13,876,533	\$9,720,765	\$21,811,743	\$0	\$0	\$0	\$139,125	\$0	\$32,693	\$0
Acct 1815 - 1855	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$0	\$0	\$9,192,094	\$435,379	\$0	\$195,134	\$0

### 2021 Cost Allocation Model

### Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Initial Application

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10
scription	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
eciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$822,604	\$208,988	\$157,214	\$394,817	\$0	\$0	\$59,101	\$2,011	\$0	\$473	\$0
eciation on Acct 1835-4 Primary Overhead Conductors	\$564,647	\$143,452	\$107,914	\$271,008	\$0	\$0	\$40,568	\$1,380	\$0	\$324	\$0
eciation on Acct 1840-4 Primary Underground Conduit	\$96,290	\$24,463	\$18,403	\$46,215	\$0	\$0	\$6,918	\$235	\$0	\$55	\$0
eciation on Acct 1845-4 Primary Underground Conductors	\$295,277	\$75,017	\$56,433	\$141,721	\$0	\$0	\$21,215	\$722	\$0	\$170	\$0
eciation on General Plant Assigned to Primary C&P	\$378,598	\$100,971	\$72,634	\$178,933	\$0	\$0	\$24,846	\$987	\$0	\$227	\$0
ary C&P Operations and Maintenance	\$755,381	\$177,908	\$141,437	\$368,737	\$0	\$0	\$64,701	\$2,201	\$0	\$395	\$0
ation of General Expenses	\$987,981	\$251,003	\$188,821	\$474,191	\$0	\$0	\$70,983	\$2,415	\$0	\$568	\$0
n and General Assigned to Primary C&P	\$335,248	\$74,905	\$61,767	\$167,696	\$0	\$0	\$29,725	\$976	\$0	\$179	\$0
on Primary C&P	\$210,723	\$53,536	\$40,273	\$101,139	\$0	\$0	\$15,140	\$515	\$0	\$121	\$0
Return on Primary C&P	\$1,177,949	\$299,266	\$225,127	\$565,368	\$0	\$0	\$84,632	\$2,879	\$0	\$677	\$0
y Return on Primary C&P	\$1,975,877	\$501,985	\$377,625	\$948,342	\$0	\$0	\$141,960	\$4,830	\$0	\$1,135	\$0
	\$7,600,574	\$1,911,496	\$1,447,647	\$3,658,168	\$0	\$0	\$559,788	\$19,152	\$0	\$4,323	\$0
ary NCP Amount stment to Customer Related Cost for PLCC	980,137 95,233 <b>\$731,918</b>	249,011 82,750 <b>\$635,222</b>	187,322 9,582 <b>\$74,054</b>	470,427 1,238 <b>\$9,630</b>	0 0 <b>\$0</b>	0 0 <b>\$0</b>	70,419 2 <b>\$13</b>	2,396 796 <b>\$6,364</b>	0 0 <b>\$0</b>	563 864 <b>\$6,635</b>	0 0 <b>\$0</b>
ral Plant - Gross Assets ral Plant - Accumulated Depreciation ral Plant - Net Fixed Assets	\$43,445,419 (\$33,049,487) \$10,395,932	\$22,586,801 (\$17,182,069) \$5,404,732	\$6,763,356 (\$5,144,972) \$1,618,384	\$12,525,339 ( <mark>\$9,528,186)</mark> \$2,997,153	\$0 \$0 \$0	\$0 \$0 \$0	\$1,158,377 ( <mark>\$881,192)</mark> \$277,185	\$263,007 (\$200,073) \$62,934	\$0 \$0 \$0	\$146,708 ( <mark>\$111,603)</mark> \$35,105	\$1,830 ( <mark>\$1,392)</mark> \$438
ral Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$0	\$0	\$43,416	\$9,857	\$0	\$5,499	\$69
Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$0	\$0	\$6,489,752	\$1,261,534	\$0	\$720,058	\$11,102
Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$0	\$0	\$103,300	\$24,808	\$0	\$12,565	\$276
0&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$0	\$0	\$224,850	\$55,955	\$0	\$27,673	\$655

Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total Primary Conductors and Poles Gross Assets	\$082,220 \$628,250 \$295,816 \$2,439,990 \$92,950,707	\$189,551 \$89,252 <b>\$736,176</b> \$23,614,771	\$124,416 \$58,582 <b>\$483,205</b> \$17,764,532	\$287,401 \$135,325 <b>\$1,116,204</b> \$44,612,625	\$0 \$0 \$0	\$0 \$0 <b>\$0</b> \$0	\$11,845 \$97,704 \$6,678,182	\$1,192 \$561 <b>\$4,628</b> \$227,207	\$0 \$0 <b>\$0</b> \$0	\$534 \$251 <b>\$2,074</b> \$53,392	
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$628,250 \$295,816	\$89,252	\$58,582	\$135,325	\$0	\$0	\$11,845	\$561	\$0	\$251	
Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense	\$628,250										
cct 5010 - Load Dispatching		\$189,551	\$124,416	\$287,401	<b>Ф</b> О	\$U	φ20,107	\$1,192	\$0	\$534	
	JU02,220				\$0	\$0	\$25,157				
cct 5005 - Operation Supervision and Engineering	\$682.220	\$205,835	\$135,104	\$312.090	\$0 \$0	\$0 \$0	\$27.318	\$1,294	\$0 \$0	\$580	
Seneral Expenses	\$833,704	\$251,539	\$165,103	\$381,388	\$0	\$0	\$33,384	\$1,581	\$0	\$709	
otal	\$1,156,753	\$332,056	\$225,222	\$531,794	\$0	\$0	\$64,701	\$2,201	\$0	\$779	
cct 5150 Maintenance of Underground Conductors & Devices	\$600	\$206	\$120	\$255	\$0	\$0	\$17	\$1	\$0	\$1	
cct 5135 Overhead Distribution Lines & Feeders - Right of Way cct 5145 Maintenance of Underground Conduit	\$243,281	\$09,037 \$0	\$47,283 \$0	\$112,321	\$0 \$0	\$0 \$0	\$13,983	\$470	\$0 \$0	\$101	
cct 5125 Maintenance of Overhead Conductors & Devices cct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$85,320 \$243,281	\$24,219 \$69.057	\$16,582 \$47,283	\$39,392 \$112,321	\$0 \$0	\$0 \$0	\$4,904 \$13.983	\$167 \$476	\$0 \$0	\$57 \$161	
cct 5120 Maintenance of Poles, Towers & Fixtures	\$190,513	\$54,078	\$37,027	\$87,958	\$0 \$0	\$0 \$0	\$10,950	\$373 \$167	\$0 \$0	\$126	
cct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
cct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
cct 5045 Underground Distribution Lines & Feeders - Other	\$18,869	\$6,481	\$3,789	\$8,022	\$0	\$0	\$542	\$18	\$0	\$16	
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$42,660	\$14,652	\$8,567	\$18,137	\$0	\$0	\$1,226	\$42	\$0	\$36	
Acct 5025 Overhead Distribution Lines & Feeders - Labour	\$171,480	\$48,676	\$33.328	\$79.171	\$0 \$0	\$0 \$0	\$9.856	\$335	\$0 \$0	\$208 \$114	
Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$404,030	\$114,687	\$78,525	\$186,538	\$0	\$0	\$23,223	\$790	\$0	\$268	
			, ., .,								
ubtotal	\$50,763,902	\$20,460,918	\$10,523,295	\$19,727,921	\$0	\$0	\$0	\$0	\$0	\$51,768	
cct 1845-5 Secondary Underground Conductors	\$22,950,692	\$9,250,514	\$4,757,650	\$8,919,122	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$23,405	
cct 1840-5 Secondary Underground Conductors	\$10,080,779	\$4,063,163	\$2,089,733	\$3.917.603	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$10,280	
cct 1830-5 Secondary Poles, Towers & Fixtures	\$11,304,488 \$6,427,944	\$4,556,391 \$2,590,850	\$2,343,407 \$1.332.505	\$4,393,162 \$2,498.034	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$11,528 \$6,555	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$11,304,488	\$4,556,391	\$2.343.407	\$4.393.162	\$0	\$0	\$0	\$0	\$0	\$11.528	
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
cct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
cct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 ©0	\$0	\$0 \$0	\$0 \$0	\$0	
cct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
many our net nou resold moraling contrain failt	φ04,100,001	ψ10, <i>111</i> , <del>1</del> 0	φ10,0 <del>1</del> 0,074	\$20,002,101	ψυ	ψŪ	\$0,01 <b>2,0</b> 40	ψ102,000	ψυ	ψ01,170	
Primary C&P Net Fixed Assets Including General Plant	\$2,417,129 \$54,109,601	\$644,642 \$13,777,473	\$463,724 \$10,343,074	\$1,142,386 \$25,952,707	\$0 \$0	\$0 \$0	\$3,872,548	\$6,304 \$132,660	\$0 \$0	\$1,448 \$31.140	
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA	\$51,692,473 \$2,417,129	\$13,132,831 \$644,642	\$9,879,350 \$463,724	\$24,810,321 \$1,142,386	\$0 \$0	\$0 \$0	\$3,713,922 \$158,626	\$126,356 \$6,304	\$0 \$0	\$29,693 \$1,448	
Subtotal	(\$41,258,235)	(\$10,481,940)	(\$7,885,182)	(\$19,802,304)	\$0	\$0	(\$2,964,259)	(\$100,851)	\$0	(\$23,699)	
Acct 1845-4 Primary Underground Conductors	(\$9,823,257)	(\$2,495,666)	(\$1,877,399)	(\$4,714,771)	\$0	\$0	(\$705,766)	(\$24,012)	\$0	(\$5,643)	
Acct 1840-4 Primary Underground Conduit	(\$3,799,284)	(\$965,234)	(\$726,111)	(\$1,823,504)	\$0 \$0	\$0 \$0	(\$272,965)	(\$9,287)	\$0 \$0	(\$2,182)	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$18,308,759) (\$9,326,935)	(\$4,651,467) (\$2,369,572)	(\$3,499,129) (\$1,782,543)	(\$4,476,556)	\$0 \$0	\$0 \$0	(\$1,315,420) (\$670,108)	(\$44,754) (\$22,799)	\$0 \$0	(\$10,517)	
Primary Conductors and Poles Accumulated Depreciation	(\$18,308,759)	(\$4,651,467)	(\$3,499,129)	(\$8,787,473)	\$0	\$0	(\$1,315,420)	(\$44,754)	\$0	(\$10.517)	
	,,.	<i>,,</i>	•••••	<i></i>			+ 0, 0 1 0, 1 0	,,		,,	
	\$92,950,707	\$23.614.771	\$17,764,532	\$44.612.625	\$0	\$0	\$6,678,182	\$227,207	\$0	\$53,392	
	\$15,300,461	\$3.887.188	\$2,924,190	\$7.343.610	\$0	\$0	\$1.099.284	\$37.400	\$0	\$8,789	
Primary Conductors and Poles Gross Assets Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors Subtotal	\$45,217,950 \$25,711,776 \$6,720,519 \$15,300,461 \$92,950,707	\$11,487,933 \$6,532,255 \$1,707,394 \$3,887,188 \$23,614,771	\$8,641,954 \$4,913,977 \$1,284,411 \$2,924,190 \$17,764,532	\$21,702,809 \$12,340,625 \$3,225,581 \$7,343,610 \$44,612,625	\$0 \$0 \$0 \$0 \$0		\$3,248,751 \$1,847,301 \$482,846 \$1,099,284 \$6,678,182	\$110,530 \$62,849 \$16,427 \$37,400 \$227,207			\$0 \$14,769 \$0 \$3,860 \$0 \$8,789

### 2021 Cost Allocation Model

### Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Initial Application

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

Allocation by Rate Classification

	Ι	1	2	3	4	5	6	7	8	9	10
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
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$205,651	\$82,890	\$42,631	\$79,920	\$0	\$0	\$0	\$0	\$0	\$210	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$235,269	\$139,207	\$35,779	\$55,487	\$0	\$0	\$0	\$3,690	\$0	\$1,106	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$240,724	\$142,435	\$36,609	\$56,774	\$0	\$0	\$0	\$3,776	\$0	\$1,131	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$738,193	\$436,784	\$112,263	\$174,099	\$0	\$0	\$0	\$11,578	\$0	\$3,469	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$174,102	\$72,580	\$35,696	\$65,644	\$0	\$0	\$0	\$0	\$0	\$182	\$0
Secondary C&P Operations and Maintenance	\$401,373	\$154,148	\$83,784	\$163,057	\$0	\$0	\$0	\$0	\$0	\$383	\$0
Allocation of General Expenses	\$539,574	\$217,481	\$111,853	\$209,690	\$0	\$0	\$0	\$0	\$0	\$550	\$0
Admin and General Assigned to Primary C&P	\$175,820	\$64,901	\$36,589	\$74,156	\$0	\$0	\$0	\$0	\$0	\$174	\$0
PILs on Secondary C&P	\$95,476	\$38,483	\$19,792	\$37,104	\$0	\$0	\$0	\$0	\$0	\$97	\$0
Debt Return on Secondary C&P	\$533,713	\$215,119	\$110,638	\$207,412	\$0	\$0	\$0	\$0	\$0	\$544	\$0
Equity Return on Secondary C&P	\$895,243	\$360,837	\$185,583	\$347,910	\$0	\$0	\$0	\$0	\$0	\$913	\$0
Total	\$4,235,138	\$1,924,864	\$811,217	\$1,471,253	\$0	\$0	\$0	\$19,044	\$0	\$8,760	\$0
Secondary NCP	552,076	222,520	114,445	214,548	0	0	0	0	0	563	0
PLCC Amount	94,435	82,750	9.582	1,238	0	0	0	0	0	864	0
Adjustment to Customer Related Cost for PLCC	\$805,675	\$715,816	\$67,923	\$8,492	\$0	\$0	\$0	\$0	\$0	\$13,444	\$0
General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$0	\$0	\$1,158,377	\$263,007	\$0	\$146,708	\$1,830
General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	\$0	\$0	(\$881,192)	(\$200,073)	\$0	(\$111,603)	(\$1,392)
General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$0	\$0	\$277,185	\$62,934	\$0	\$35,105	\$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$0	\$0	\$43,416	\$9,857	\$0	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$0	\$0	\$6,489,752	\$1,261,534	\$0	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$0	\$0	\$103,300	\$24,808	\$0	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$0	\$0	\$224,850	\$55,955	\$0	\$27,673	\$655

otal	\$2,439,990	\$736,176	\$483,205	\$1,116,204	\$0	\$0	\$97,704	\$4,628	\$0	\$2,074	
cct 5085 - Miscellaneous Distribution Expense cct 5105 - Maintenance Supervision and Engineering	\$628,250 \$295,816	\$189,551 \$89,252	\$124,416 \$58,582	\$287,401 \$135,325	\$0 \$0	\$0 \$0	\$25,157 \$11,845	\$1,192 \$561	\$0 \$0	\$534 \$251	
<u>eneral Expenses</u> cct 5005 - Operation Supervision and Engineering cct 5010 - Load Dispatching	\$833,704 \$682,220	\$251,539 \$205,835	\$165,103 \$135,104	\$381,388 \$312,090	\$0 \$0	\$0 \$0	\$33,384 \$27,318	\$1,581 \$1,294	\$0 \$0	\$709 \$580	
otal	\$1,156,753	\$332,056	\$225,222	\$531,794	\$0	\$0	\$64,701	\$2,201	\$0	\$779	
cct 5150 Maintenance of Underground Conductors & Devices	\$600	\$206	\$120	\$255	\$0	\$0	\$17	\$0 \$1	\$0	\$0 \$1	
cct 5135 Overhead Distribution Lines & Feeders - Right of Wav cct 5145 Maintenance of Underground Conduit	\$243,281 \$0	\$69,057 \$0	\$47,283 \$0	\$112,321 \$0	\$0 \$0	\$0 \$0	\$13,983 \$0	\$476 \$0	\$0 \$0	\$161 \$0	
cct 5125 Maintenance of Overhead Conductors & Devices	\$85,320	\$24,219	\$16,582	\$39,392	\$0	\$0	\$4,904	\$167	\$0	\$57	
cct 5095 Overhead Distribution Lines & Feeders - Rental Paid cct 5120 Maintenance of Poles, Towers & Fixtures	\$0 \$190.513	\$0 \$54,078	\$0 \$37.027	\$0 \$87.958	\$0 \$0	\$0 \$0	\$0 \$10.950	\$0 \$373	\$0 \$0	\$0 \$126	
cct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
cct 5040 Underground Distribution Lines & Feeders - Labour cct 5045 Underground Distribution Lines & Feeders - Other	\$42,660 \$18,869	\$14,652 \$6,481	\$8,567 \$3,789	\$18,137 \$8,022	\$0 \$0	\$0 \$0	\$1,226 \$542	\$42 \$18	\$0 \$0	\$36 \$16	
cct 5025 Overhead Distribution Lines & Feeders - Labour	\$404,030	\$48,676	\$33,328	\$79,171	\$0	\$0	\$9,856	\$335	\$0	\$114	
perations and Maintenance .cct 5020 Overhead Distribution Lines & Feeders - Labour	\$404.030	\$114,687	\$78,525	\$186,538	\$0	\$0	\$23,223	\$790	\$0	\$268	
ubtotal	\$92,950,707	\$23,614,771	\$17,764,532	\$44,612,625	\$0	\$0	\$6,678,182	\$227,207	\$0	\$53,392	
cct 1840-4 Primary Underground Conductors	\$15,300,461	\$3,887,188	\$2,924,190	\$7,343,610	\$0 \$0	\$0 \$0	\$482,846	\$37,400	\$0 \$0	\$8,789	
cct 1835-4 Primary Overhead Conductors cct 1840-4 Primary Underground Conduit	\$25,711,776 \$6,720,519	\$6,532,255 \$1,707,394	\$4,913,977 \$1,284,411	\$12,340,625 \$3,225,581	\$0 \$0	\$0 \$0	\$1,847,301 \$482,846	\$62,849 \$16,427	\$0 \$0	\$14,769 \$3,860	
cct 1830-4 Primary Poles, Towers & Fixtures	\$45,217,950	\$11,487,933	\$8,641,954	\$21,702,809	\$0	\$0	\$3,248,751	\$110,530	\$0	\$25,974	
ubtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
cct 1845-3 Bulk Underground Conductors	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	_
cct 1835-3 Bulk Overhead Conductors cct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
cct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
econdary C&P Net Fixed Assets Including General Plant	\$24,532,708	\$9,903,527	\$5,083,075	\$9,521,057	\$0	\$0	\$0	\$0	\$0	\$25,049	
econdary Conductor & Pools - Net Fixed Assets eneral Plant Assigned to Secondary C&P - NFA	\$23,421,168 \$1,111,540	\$9,440,145 \$463,382	\$4,855,180 \$227,896	\$9,101,959 \$419,098	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$23,885 \$1,164	
ubtotal	(\$27,342,734)	(\$11,020,773)	(\$5,668,116)	(\$10,625,962)	\$0	\$0	\$0	\$0	\$0	(\$27,884)	
cct 1845-5 Secondary Underground Conductors	(\$14,734,885)	(\$5,939,048)	(\$3,054,524)	(\$5,726,286)	\$0	\$0	\$0	\$0	\$0	(\$15,026)	
cct 1835-5 Secondary Overhead Conductors cct 1840-5 Secondary Underground Conduit	(\$2,331,734) (\$5,698,926)	(\$939,830) (\$2,297,011)	(\$463,366) (\$1,181,380)	(\$906,161) (\$2,214,722)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$2,378) (\$5,812)	
cct 1830-5 Secondary Poles, Towers & Fixtures	(\$4,577,190) (\$2,331,734)	(\$1,844,884) (\$939,830)	(\$948,846) (\$483,366)	(\$1,778,792) (\$906,161)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$4,668) (\$2,378)	
econdary Conductors and Poles Accumulated Depreciation	\$00,700,002	\$20,100,010	\$10,020,200	<i><i><i>v</i>ioji2ijo2i</i></i>			<i>v</i> •	<i>v</i>		<i>vo i,i oo</i>	
cct 1845-5 Secondary Underground Conductors	\$50,763,902	\$20,460,918	\$10,523,295	\$19,727,921	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$51,768	
cct 1840-5 Secondary Underground Conduit	\$10,080,779 \$22,950,692	\$4,063,163 \$9,250,514	\$2,089,733 \$4,757,650	\$3,917,603 \$8,919,122	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$10,280 \$23,405	
cct 1830-5 Secondary Poles, Towers & Fixtures cct 1835-5 Secondary Overhead Conductors	\$11,304,488 \$6,427,944	\$4,556,391 \$2,590,850	\$2,343,407 \$1,332,505	\$4,393,162 \$2,498,034	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$11,528 \$6,555	

## 2021 Cost Allocation Model

### EB-2020-0059

### Sheet 03.1 Line Transformers Unit Cost Worksheet - Initial Application

#### ALLOCATION BY RATE CLASSIFICATION

		1	2	3	6	7	9	10
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1850 Line Transformers	\$1,383,051	\$737,406	\$229,248	\$403,134	\$0	\$7,393	\$5,870	\$0
Depreciation on General Plant Assigned to Line Transformers	\$224,714	\$122,916	\$36,541	\$63,033	\$0	\$1,252	\$972	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$3,210	\$1,711	\$532	\$936	\$0	\$17	\$14	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$4,490	\$2,394	\$744	\$1,309	\$0	\$24	\$19	\$0
Acct 5160 - Maintenance of Line Transformers	\$64,554	\$34,418	\$10,700	\$18,816	\$0	\$345	\$274	\$0
Allocation of General Expenses	\$793,596	\$418,353	\$132,584	\$235,190	\$0	\$4,166	\$3,303	\$0
Admin and General Assigned to Line Transformers	\$31,339	\$16,220	\$5,230	\$9,578	\$0	\$171	\$139	\$0 \$0
PILs on Line Transformers	\$122,232	\$65,171	\$20,261	\$35,628	\$0 \$0	\$653	\$519	\$0 \$0
Debt Return on Line Transformers Equity Return on Line Transformers	\$683,281 \$1,146,127	\$364,307 \$611.085	\$113,258 \$189,977	\$199,164 \$334,075	\$0 \$0	\$3,653 \$6,127	\$2,900 \$4,864	\$0 \$0
• •		,	. ,			. ,	. ,	
Total	\$4,456,594	\$2,373,981	\$739,075	\$1,300,863	\$0	\$23,801	\$18,873	\$0
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance		0 395,056,934	-95,763 195,573,807	856,221 697,140,723	169,287 95,699,867	9,302 3,347,727		103,033 41,857,714
Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0060	-\$7.7177 \$0.0038	\$1.5193 \$0.0019	\$0.0000 \$0.0000	\$2.5587 \$0.0071		\$0.0000 \$0.0000
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$43,445,419 (\$33,049,487) \$10,395,932	\$22,586,801 (\$17,182,069) \$5,404,732	\$6,763,356 (\$5,144,972) \$1,618,384	\$12,525,339 ( <mark>\$9,528,186)</mark> \$2,997,153	\$1,158,377 ( <mark>\$881,192)</mark> \$277,185	\$263,007 ( <mark>\$200,073)</mark> \$62,934	\$146,708 ( <mark>\$111,603)</mark> \$35,105	\$1,830 ( <mark>\$1,392)</mark> \$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655

Line Transformer Rate Base								
Acct 1850 - Line Transformers - Gross Assets	\$75,968,098	\$40,504,180	\$12,592,121	\$22,143,301	\$0	\$406,093	\$322,404	\$0
Line Transformers - Accumulated Depreciation	(\$45,983,368)	(\$24,517,115)	(\$7,621,991)	(\$13,403,304)	\$0	(\$245,807)	(\$195,151)	\$0
Line Transformers - Net Fixed Assets	\$29,984,730	\$15,987,065	\$4,970,130	\$8,739,996	\$0	\$160,285	\$127,253	\$0
General Plant Assigned to Line Transformers - NFA	\$1,434,669	\$784,746	\$233,291	\$402,431	\$0	\$7,996	\$6,204	\$0
Line Transformer Net Fixed Assets Including General Plant	\$31,419,399	\$16,771,811	\$5,203,422	\$9,142,427	\$0	\$168,282	\$133,458	\$0
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Acct 1850 - Line Transformers - Gross Assets	\$75,968,098	\$40,504,180	\$12,592,121	\$22,143,301	\$0	\$406,093	\$322,404	\$0
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802

## **2021 Cost Allocation Model**

### Sheet 03.2 Substation Transformers Unit Cost Worksheet - Initial Application

#### ALLOCATION BY RATE CLASSIFICATION

Description         Total         Residential         GS-30         GS-30-Regular         Total         Residential         GS-30         GS-30-Regular         Total         Distribution           Depreciation on Acct 1820-2 Distribution Station Equipment Depreciation on Acct 1820-2 Land Station -50 kV         Sol			1	2	3	6	7	9	10
Depreciation on Acct 1825-2 Storage Battery Equipment         50         50         50         50         50         50         50           Depreciation on Acct 1805-2 Land Stition -50 kV         50         50         50         50         50           Depreciation on Acct 1805-2 Land Stition -50 kV         50         50         50         50         50         50           Depreciation on Acct 1805-2 Land Stition -50 kV         50	Description	Total	Residential	GS <50	GS>50-Regular		Street Light		Embedded Distributor
Depreciation on Acct 1905-2 Land Station -50 kV         S0         S0 <t< th=""><th>Depreciation on Acct 1820-2 Distribution Station Equipment</th><th>\$64,146</th><th>\$16,297</th><th>\$12,260</th><th>\$30,788</th><th></th><th></th><th></th><th>\$0</th></t<>	Depreciation on Acct 1820-2 Distribution Station Equipment	\$64,146	\$16,297	\$12,260	\$30,788				\$0
Depreciation on Acct 1386-2 Land Rights Station < 50 kV	Depreciation on Acct 1825-2 Storage Battery Equipment	• •					• •		\$0
Depreciation on Acct 1806-2 Buildings and Fixtures < 50 KV	Depreciation on Acct 1805-2 Land Station <50 kV	• •	• ·	• •					\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	Depreciation on Acct 1806-2 Land Rights Station <50 kV	(\$5,625)	(\$1,598)			(\$345)			\$0
Depreciation on General Plant Assigned to Substation Transformers         \$140,479         \$42,397         \$22,788         \$54,174         \$7,653         \$226         \$242           Acct 5012 Station Buildings and Fixtures Expenses         \$221,515         \$63,339         \$41,138         \$104,225         \$13,880         \$33,340           Acct 5015 - Distribution Station Equipment - Labour         \$103,998         \$26,421         \$13,876         \$49,915         \$7,472         \$224         \$600         \$16,225           Acct 5017 - Distribution Station Equipment - Cher         \$103,998         \$26,421         \$19,876         \$49,915         \$7,472         \$224         \$60         \$225           Admin and General Expenses         \$161,753         \$30,901         \$30,471         \$79,689         \$120,500         \$396         \$395           PLs on Substation Transformers         \$77,961         \$22,479         \$14,298         \$362,73         \$4,663         \$118         \$129           Total         \$2,330,455         \$820,494         \$524,2511         \$1,374,742         \$183,500         \$51,05         \$4,104           Substation Transformers         \$2,330,455         \$820,494         \$524,2511         \$1,428         \$3,340,71         \$26,086         \$69,9267         \$3,347,727         \$2,947,114	Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$736,706	\$209,287	\$135,820	\$344,110			\$1,123	\$0
Acct 5012 - Station Buildings and Fixtures Expense         \$223,135         \$63,389         \$41,138         \$104,225         \$13,880         \$363         \$340           Acct 5016 - Distributon Station Equipment - Other         \$20,011         \$55,108         \$41,456         \$104,109         \$15,584         \$530         \$125           Acct 5017 - Distributon Station Equipment - Other         \$44,173         \$11,222         \$8,442         \$21,201         \$3,174         \$108         \$25           Acct 5017 - Distributon Station Equipment - Other         \$44,173         \$11,222         \$8,442         \$21,201         \$3,174         \$108         \$25           Allocation of General Expenses         \$161,753         \$30,471         \$79,869         \$12,050         \$396         \$90           Admin and General Expenses         \$161,753         \$30,471         \$79,869         \$12,050         \$396         \$95           PLis on Substation Transformers         \$435,005         \$125,660         \$779,929         \$202,767         \$26,068         \$659         \$72.33           Equity Return on Substation Transformers         \$2,330,455         \$200,767         \$26,068         \$669,347         9,302         0         1           Billed kW without Substation Transformer Allowance         \$0         0	Depreciation on Acct 1810-2 Leasehold Improvements <50 kV								\$0
Acct 5016 - Distribution Station Equipment - Labour       \$216,911       \$55,108       \$41,456       \$104,109       \$15,584       \$530       \$125         Acct 5017 - Distribution Station Equipment - Other       \$103,998       \$26,421       \$18,876       \$40,915       \$7,472       \$254       \$50         Acct 5017 - Distribution Station Equipment - Other       \$103,998       \$26,421       \$18,876       \$40,915       \$7,472       \$254       \$50         Admin and General Assigned to Substation Transformers       \$11,222       \$30,471       \$79,629       \$12,050       \$396       \$52         PLs on Substation Transformers       \$77,961       \$22,479       \$14,298       \$36,273       \$4,663       \$118       \$129         Debt Return on Substation Transformers       \$731,013       \$210,780       \$134,071       \$340,119       \$43,726       \$1,105       \$1,213         Total       \$2,390,455       \$282,494       \$552,511       \$1,374,742       \$183,500       \$51,05       \$4,104         Billed kW without Substation Transformer Allowance       \$2,907,653       \$22,910       \$1,474,742       \$183,500       \$5,105       \$4,104         Substation Transformation Unit Cost (\$kW)       \$20,007       \$6,0000       \$0,0000       \$0,0015       \$0,0015       \$0,0014				+ -,	ŧ - ,				\$0
Acct 5017 - Distribution Station Equipment - Other Acct 5114 - Maintenance of Distribution Station Equipment Allocation of General Expenses         \$264,21         \$19,376         \$49,915         \$7,472         \$224         \$60           Acct 5114 - Maintenance of Distribution Station Equipment Allocation of General Expenses         \$31,174         \$108         \$25           Admin and General Assigned to SubstationTransformers         \$161,733         \$39,051         \$30,471         \$79,689         \$12,050         \$336         \$35           Plus on SubstationTransformers         \$77,961         \$22,479         \$14,292         \$202,767         \$22,608         \$669         \$723           Total         \$23,930,455         \$820,494         \$542,511         \$1,374,742         \$183,500         \$5,105         \$4,104           Billed kW without Substation Transformer Allowance         \$2,930,455         \$820,494         \$542,511         \$1,374,742         \$183,500         \$5,105         \$4,104           Billed kW without Substation Transformer Allowance         \$2,930,455         \$820,494         \$542,511         \$1,374,742         \$183,500         \$5,105         \$4,104           Substation Transformer Allowance         \$2,930,455         \$820,0900         \$0,0020         \$0,0019         \$0,0015         \$3,347,727         \$2,947,114         41,8 <th>Acct 5012 - Station Buildings and Fixtures Expense</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>\$0</th>	Acct 5012 - Station Buildings and Fixtures Expense								\$0
Acct 5114 - Maintenance of Distribution Station Equipment       \$44,173       \$11,222       \$8,442       \$21,201       \$3,174       \$108       \$25         Allocation of General Expenses       \$0       \$1,34,742       \$183,500       \$5,105       \$22,33       \$4,663       \$5,105       \$1,213       \$0       \$0       \$1,213 <th>Acct 5016 - Distributon Station Equipment - Labour</th> <th>\$216,911</th> <th>\$55,108</th> <th>\$41,456</th> <th>\$104,109</th> <th>\$15,584</th> <th>\$530</th> <th>\$125</th> <th>\$0</th>	Acct 5016 - Distributon Station Equipment - Labour	\$216,911	\$55,108	\$41,456	\$104,109	\$15,584	\$530	\$125	\$0
Allocation of General Expenses         S0	Acct 5017 - Distributon Station Equipment - Other	\$103,998	\$26,421	\$19,876	\$49,915	\$7,472	\$254	\$60	\$0
Admin and General Assigned to SubstationTransformers       S161.753       \$39,051       \$30,471       \$79,689       \$12,050       \$396       \$95         PILs on SubstationTransformers       \$43,5605       \$17,961       \$22,479       \$14,298       \$30,471       \$79,869       \$12,050       \$396       \$95         Debt Return on Substation Transformers       \$43,5605       \$125,660       \$77,929       \$202,767       \$26,068       \$659       \$723         Equity Return on Substation Transformers       \$43,5605       \$125,660       \$71,929       \$34,774       \$138,500       \$5,105       \$4,104         Total       \$2,930,455       \$820,494       \$542,511       \$1,764,636       169,287       9,302       0       1         Billed kW without Substation Transformer Allowance       0       0       0       1,764,636       169,287       9,302       0       1       41,8         Substation Transformation Unit Cost (\$/kW)       \$0,0000       \$0,0000       \$0,0000       \$0,0000       \$0,0000       \$0,0007       \$0,0019       \$0,0015       \$0,0001       \$0,0001       \$0,0007       \$146,708       \$6         General Plant - Gross Assets       \$6,092,133       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708	Acct 5114 - Maintenance of Distribution Station Equipment	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0
PILs on Substation Transformers       \$77,961       \$22,479       \$14,298       \$36,273       \$4,663       \$118       \$129         Debt Return on Substation Transformers       \$73,013       \$212,660       \$79,929       \$202,767       \$26,068       \$5659       \$723         Total       \$2,930,455       \$22,930,455       \$280,494       \$542,511       \$1,374,742       \$183,500       \$5,105       \$4,104         Billed kW without Substation Transformer Allowance       0       0       1,764,636       169,287       9,302       0       1         Substation Transformer Allowance       0       0       1,764,636       169,287       9,302       0       1         Substation Transformer Allowance       \$0,0000       \$0,0000       \$0,07791       \$1,0840       \$0.5488       \$0.0000       \$\$0,0001       \$0,0015       \$0,0014       \$\$         Substation Transformation Unit Cost (\$/kWh)       \$0.0484,4710       \$22,258,801       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708       \$\$         General Plant - Gross Assets       \$4,445,419       \$22,258,6801       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708       \$\$         General Plant - Net Fixed Assets       \$10,395,932	Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Substation Transformers         \$435,805         \$125,660         \$79,929         \$202,767         \$26,068         \$659         \$723           Total         \$2,930,455         \$210,780         \$134,071         \$340,119         \$43,726         \$1,105         \$1,213           Total         \$2,930,455         \$2820,494         \$542,511         \$1,374,742         \$183,500         \$5,105         \$4,104           Billed kW without Substation Transformer Allowance         0         0         1,764,636         169,287         9,302         0         1           Substation Transformer Allowance         0         0         1,764,636         169,287         9,302         0         1           Substation Transformation Unit Cost (\$/kW)         \$0,0000         \$0,0000         \$0,7791         \$1,0840         \$0,5488         \$0,0000         \$           Substation Transformation Unit Cost (\$/kWh)         \$0,00021         \$0,0028         \$0,0019         \$0,0015         \$0,0014         \$           General Plant - Gross Assets         \$43,445,419         \$22,586,801         \$6,763,356         \$12,525,339         \$1,158,377         \$263,007         \$146,708         \$           General Plant - Accumulated Depreciation         \$1,0395,932         \$5,404,732         \$1,61	Admin and General Assigned to SubstationTransformers	\$161,753	\$39,051	\$30,471	\$79,689	\$12,050	\$396	\$95	\$0
Equity Return on Substation Transformers       \$731,013       \$210,780       \$134,071       \$340,119       \$43,726       \$1,105       \$1,213         Total       \$2,930,455       \$820,494       \$542,511       \$1,374,742       \$183,500       \$5,105       \$4,104         Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance       \$0,000       \$0,0000       \$0,7791       \$1,64,636       169,287       9,302       0       1         Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kW)       \$0,0000       \$0,0000       \$0,0000       \$0,0000       \$0,0000       \$0,0015       \$1,168,377       \$263,007       \$146,708       \$0,0000       \$0,0015       \$0,0015       \$0,0014       \$1,58,377       \$263,007       \$146,708       \$0,0000       \$0,0015       \$0,0015       \$0,0014       \$1,613,304       \$0,0000       \$0,0015       \$0,0015       \$0,0015       \$0,0014       \$1,613,304       \$0,0000       \$0,0015       \$0,0015       \$0,0015       \$0,0014       \$1,61,708       \$2,753,807       \$14,67,08       \$2,930,455       \$1,7182,0690       \$1,613,844       \$2,937,153       \$277,185       \$263,007       \$146,708       \$2,930,105       \$1,613,844       \$2,937,153       \$277,185       \$263,007       \$146,708       \$2,93	PILs on SubstationTransformers	\$77,961	\$22,479	\$14,298	\$36,273	\$4,663	\$118	\$129	\$0
Total         \$2,930,455         \$820,494         \$542,511         \$1,374,742         \$183,500         \$5,105         \$4,104           Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance         0         0         1,764,636         169,287         9,302         0         1           Substation Transformer Allowance         395,056,934         195,573,807         687,140,723         95,699,867         3,347,727         2,947,114         41,8           Substation Transformation Unit Cost (\$/kW)         \$0.0000         \$0.0002         \$0.07791         \$1.0840         \$0.5488         \$0.0001         \$           General Plant - Gross Assets         General Plant - Gross Assets         \$43,445,419         \$22,586,801         \$6,763,356         \$12,525,339         \$1,158,377         \$263,007         \$146,708         \$           General Plant - Accumulated Depreciation         \$43,445,419         \$22,586,801         \$6,763,356         \$12,525,339         \$1,158,377         \$263,007         \$146,708         \$           General Plant - Accumulated Depreciation         \$43,445,419         \$22,586,801         \$6,763,356         \$12,525,339         \$1,158,377         \$263,007         \$146,708         \$           General Plant - Net Fixed Assets         \$10,395,932         \$5,404,732 <th>Debt Return on Substation Transformers</th> <th>\$435,805</th> <th>\$125,660</th> <th>\$79,929</th> <th>\$202,767</th> <th>\$26,068</th> <th>\$659</th> <th>\$723</th> <th>\$0</th>	Debt Return on Substation Transformers	\$435,805	\$125,660	\$79,929	\$202,767	\$26,068	\$659	\$723	\$0
Dital       Output	Equity Return on Substation Transformers	\$731,013	\$210,780	\$134,071	\$340,119	\$43,726	\$1,105	\$1,213	\$0
Billed kWh without Substation Transformer Allowance       395,056,934       195,573,807       697,140,723       95,699,867       3,347,727       2,947,114       41,8         Substation Transformation Unit Cost (\$/kWh)       \$0.0000       \$0.0000       \$0.07791       \$1.0840       \$0.5488       \$0.0000       \$         General Plant - Gross Assets       \$43,445,419       \$22,586,801       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708       \$         General Plant - Accumulated Depreciation       \$33,049,487       \$\$1,7182,069       \$\$5,404,732       \$\$1,618,384       \$\$2,997,153       \$\$262,3007       \$\$146,708       \$\$         General Plant - Depreciation       \$1,628,328       \$846,550       \$\$253,490       \$469,448       \$43,416       \$9,857       \$\$,499         Total Net Fixed Assets Excluding General Plant       \$218,159,958       \$110,106,690       \$34,478,689       \$66,509,2133       \$6,489,752       \$1,261,534       \$720,058       \$1         Total Administration and General Expense       \$4,897,838       \$2,930,620       \$719,099       \$1,107,171       \$103,300       \$24,808       \$12,565	Total	\$2,930,455	\$820,494	\$542,511	\$1,374,742	\$183,500	\$5,105	\$4,104	\$0
Substation Transformation Unit Cost (\$/kW)       \$0.0000       \$0.7791       \$1.0840       \$0.5488       \$0.0000       \$0.0014       \$         Substation Transformation Unit Cost (\$/kWh)       \$43,445,419       \$22,586,801       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708       \$         General Plant - Gross Assets       \$43,445,419       \$22,586,801       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708       \$			-						103,033 41,857,714
Substation Transformation Unit Cost (\$/kWh)       \$0.0021       \$0.0028       \$0.0020       \$0.0019       \$0.0015       \$0.0014       \$         General Plant - Gross Assets       \$43,445,419       \$22,586,801       \$6,763,356       \$12,525,339       \$1,158,377       \$263,007       \$146,708       \$         General Plant - Accumulated Depreciation       \$33,049,487)       \$(\$17,182,069)       \$(\$5,144,972)       \$(\$9,528,186)       \$(\$200,073)       \$(\$111,603)       \$(\$         General Plant - Net Fixed Assets       \$1,628,328       \$846,550       \$253,490       \$469,448       \$43,416       \$9,857       \$5,499         Total Net Fixed Assets Excluding General Plant       \$218,159,958       \$110,106,690       \$34,478,689       \$66,992,133       \$6,489,752       \$1,261,534       \$720,058       \$1         Total Administration and General Expense       \$4,897,838       \$2,930,620       \$719,099       \$1,107,171       \$103,300       \$24,808       \$12,565			333,030,934	195,575,007	037,140,723	35,039,007	3,347,727	2,347,114	41,007,714
General Plant - Accumulated Depreciation       (\$33,049,487)       (\$17,182,069)       (\$5,144,972)       (\$9,528,186)       (\$881,192)       (\$200,073)       (\$111,603)       (\$         General Plant - Net Fixed Assets       \$10,395,932       \$5,404,732       \$1,618,384       \$2,997,153       \$277,185       \$62,934       \$35,105       (\$         General Plant - Depreciation       \$1,628,328       \$846,550       \$253,490       \$469,448       \$43,416       \$9,857       \$5,499         Total Net Fixed Assets Excluding General Plant       \$218,159,958       \$110,106,690       \$34,478,689       \$66,092,133       \$6,489,752       \$1,261,534       \$720,058       \$1         Total Administration and General Expense       \$4,897,838       \$2,930,620       \$719,099       \$1,107,171       \$103,300       \$24,808       \$12,565					• • • •				\$0.0000 \$0.0000
General Plant - Net Fixed Assets       \$10,395,932       \$5,404,732       \$1,618,384       \$2,997,153       \$277,185       \$62,934       \$35,105         General Plant - Depreciation       \$1,628,328       \$846,550       \$253,490       \$469,448       \$43,416       \$9,857       \$5,499         Total Net Fixed Assets Excluding General Plant       \$218,159,958       \$110,106,690       \$34,478,689       \$65,092,133       \$6,489,752       \$1,261,534       \$720,058       \$1         Total Administration and General Expense       \$4,897,838       \$2,930,620       \$719,099       \$1,107,171       \$103,300       \$24,808       \$12,565	General Plant - Gross Assets	\$43,445,419	\$22,586,801	\$6,763,356	\$12,525,339	\$1,158,377	\$263,007	\$146,708	\$1,830
General Plant - Depreciation       \$1,628,328       \$846,550       \$253,490       \$469,448       \$43,416       \$9,857       \$5,499         Total Net Fixed Assets Excluding General Plant       \$218,159,958       \$110,106,690       \$34,478,689       \$65,092,133       \$6,489,752       \$1,261,534       \$720,058       \$1         Total Administration and General Expense       \$4,897,838       \$2,930,620       \$719,099       \$1,107,171       \$103,300       \$24,808       \$12,565	General Plant - Accumulated Depreciation	(\$33,049,487)	(\$17,182,069)	(\$5,144,972)	(\$9,528,186)	(\$881,192)	(\$200,073)	(\$111,603)	(\$1,392)
Total Net Fixed Assets Excluding General Plant       \$218,159,958       \$110,106,690       \$34,478,689       \$65,092,133       \$6,489,752       \$1,261,534       \$720,058       \$1         Total Administration and General Expense       \$4,897,838       \$2,930,620       \$719,099       \$1,107,171       \$103,300       \$24,808       \$12,565	General Plant - Net Fixed Assets	\$10,395,932	\$5,404,732	\$1,618,384	\$2,997,153	\$277,185	\$62,934	\$35,105	\$438
Total Administration and General Expense         \$4,897,838         \$2,930,620         \$719,099         \$1,107,171         \$103,300         \$24,808         \$12,565	General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
	Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
	Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M         \$11,350,839         \$6,960,571         \$1,646,639         \$2,434,495         \$224,850         \$55,955         \$27,673	Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655
Substation Transformer Rate Base Gross Plant									
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Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1805-2 Land Station <50 kV	\$1,601,637	\$455,002	\$295,280	\$748,113	\$98,193	\$2,606	\$2,442	\$0	
Acct 1806-2 Land Rights Station <50 kV	\$1,252,118	\$355,709	\$230,843	\$584,855	\$76,765	\$2,038	\$1,909	\$0	
Acct 1808-2 Buildings and Fixtures < 50 KV	\$26,481,970	\$7,523,144	\$4,882,261	\$12,369,540	\$1,623,558	\$43,094	\$40,373	\$0	
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$29,335,725	\$8,333,855	\$5,408,384	\$13,702,508	\$1,798,516	\$47,738	\$44,724	\$ <i>0</i>	
Substation Transformers - Accumulated Depreciation									
Acct 1820-2 Distribution Station Equipment	(\$2,708,944)	(\$688,226)	(\$517,727)	(\$1,300,185)	(\$194,628)	(\$6,622)	(\$1,556)	\$0	
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1806-2 Land Rights Station <50 kV	(\$58,465)	(\$16,609)	(\$10,779)	(\$27,309)	(\$3,584)	(\$95)	(\$89)	\$0	
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$7,443,698)	(\$2,114,647)	(\$1,372,333)	(\$3,476,898)	(\$456,359)	(\$12,113)	(\$11,348)	\$0	
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	(\$10,211,106)	(\$2,819,482)	(\$1,900,839)	(\$4,804,392)	(\$654,571)	(\$18,830)	(\$12,994)	\$0	
Substation Transformers - Net Fixed Assets	\$19,124,619	\$5,514,373	\$3,507,545	\$8,898,117	\$1,143,945	\$28,908	\$31,731	\$0	
General Plant Assigned to SubstationTransformers - NFA	\$896,880	\$270,680	\$164,640	\$409,712	\$48,859	\$1,442	\$1,547	\$0	
Substation Transformer NFA Including General Plant	\$20,021,499	\$5,785,053	\$3,672,185	\$9,307,829	\$1,192,804	\$30,350	\$33,277	\$0	
General Expenses									
Acct 5005 - Operation Supervision and Engineering	\$1.389.506	\$743.545	\$210.555	\$387.858	\$33.624	\$8.937	\$4.883	\$104	
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317.385	\$27,515	\$7,313	\$3,996	\$85	
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78	
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37	
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303	
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1825-2 Storage Battery Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
Total	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802	

## **2021 Cost Allocation Model**

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

### ALLOCATION BY RATE CLASSIFICATION

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	F	1	2	3	6	7	9	10
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,371,006	\$685,509	\$212,395	\$401,948	\$59,110	\$6,596	\$5,448	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$941,078	\$470,543	\$145,791	\$275,903	\$40,574	\$4,527	\$3,740	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$160,483	\$80,242	\$24,862	\$47,050	\$6,919	\$772	\$638	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$492,129	\$246,067	\$76,240	\$144,281	\$21,218	\$2,368	\$1,956	\$0
Depreciation on General Plant Assigned to Primary C&P	\$642,194	\$331,199	\$98,127	\$182,165	\$24,850	\$3,239	\$2,614	\$0
Primary C&P Operations and Maintenance	\$1,253,214	\$609,324	\$193,642	\$375,688	\$64,712	\$5,005	\$4,843	\$0
Allocation of General Expenses	\$1,620,074	\$800,052	\$252,697	\$482,402	\$70,972	\$7,645	\$6,306	\$0
Admin and General Assigned to Primary C&P	\$546,114	\$256,544	\$84,565	\$170,857	\$29,729	\$2,219	\$2,199	\$0
PILs on Primary C&P	\$351,205	\$175,604	\$54,408	\$102,966	\$15,142	\$1,690	\$1,396	\$0
Debt Return on Primary C&P	\$1,963,248	\$981,633	\$304,144	\$575,580	\$84,645	\$9,445	\$7,801	\$0
Equity Return on Primary C&P	\$3,293,128	\$1,646,579	\$510,168	\$965,471	\$141,982	\$15,842	\$13,086	\$0
Total	\$12,633,874	\$6,283,297	\$1,957,039	\$3,724,313	\$559,853	\$59,347	\$50,025	\$0
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$43,445,419 (\$33,049,487) \$10,395,932	\$22,586,801 (\$17,182,069) \$5,404,732	\$6,763,356 <mark>(\$5,144,972)</mark> \$1,618,384	\$12,525,339 (\$9,528,186) \$2,997,153	\$1,158,377 <mark>(\$881,192)</mark> \$277,185	\$263,007 (\$200,073) \$62,934	\$146,708 (\$111,603) \$35,105	\$1,830 ( <mark>\$1,392)</mark> \$438
General Plant - Depreciation	\$1,628,328	\$846,550	\$253,490	\$469,448	\$43,416	\$9,857	\$5,499	\$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655
Primary Conductors and Poles Gross Assets		<b>.</b>	• · · · · ·			<b>.</b>	<b>.</b>	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$75,363,250	\$37,681,966	\$11,675,192	\$22,094,815	\$3,249,257	\$362,553	\$299,466	\$0
Acct 1835-4 Primary Overhead Conductors	\$42,852,961	\$21,426,674	\$6,638,734	\$12,563,527	\$1,847,589	\$206,154	\$170,282	\$0 \$0
Acct 1840-4 Primary Underground Conduit	\$11,200,866	\$5,600,483	\$1,735,226	\$3,283,843	\$482,921	\$53,884	\$44,508	\$0 \$0
Acct 1845-4 Primary Underground Conductors	\$25,500,769	\$12,750,500	\$3,950,551	\$7,476,254	\$1,099,456	\$122,677	\$101,331	\$0
Subtotal	\$154,917,845	\$77,459,624	\$23,999,703	\$45,418,439	\$6,679,223	\$745,269	\$615,588	\$0

Primary Conductors and Poles Accumulated Depreciation								
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$30,514,598)	(\$15,257,437)	(\$4,727,288)	(\$8,946,196)	(\$1,315,625)	(\$146,798)	(\$121,254)	\$0
Acct 1835-4 Primary Overhead Conductors	(\$15,544,892)	(\$7,772,516)	(\$2,408,198)	(\$4,557,414)	(\$670,212)	(\$74,782)	(\$61,770)	\$0
Acct 1840-4 Primary Underground Conduit	(\$6,332,140)	(\$3,166,098)	(\$980,968)	(\$1,856,441)	(\$273,008)	(\$30,462)	(\$25,162)	\$0
Acct 1845-4 Primary Underground Conductors	(\$16,372,094)	(\$8,186,121)	(\$2,536,347)	(\$4,799,931)	(\$705,876)	(\$78,762)	(\$65,057)	\$0
Subtotal	(\$68,763,724)	(\$34,382,174)	(\$10,652,801)	(\$20,159,982)	(\$2,964,721)	(\$330,804)	(\$273,242)	\$0
Primary Conductor & Pools - Net Fixed Assets	\$86,154,121	\$43.077.451	\$13,346,902	\$25.258.457	\$3,714,501	\$414,465	\$342.346	\$0
General Plant Assigned to Primary C&P - NFA	\$4,100,037	\$2,114,513	\$626,486	\$1,163,020	\$158,651	\$20,676	\$16,691	\$0
Primary C&P Net Fixed Assets Including General Plant	\$90,254,158	\$45,191,964	\$13,973,388	\$26,421,477	\$3,873,152	\$435,141	\$359,036	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subiotal	ŞU	φU	<b>4</b> 0	φU	φU	<b>\$</b> 0	φu	φŪ
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$18,840,813	\$11,147,983	\$2,865,263	\$4,443,508	\$0	\$295,514	\$88,544	\$0
Acct 1835-5 Secondary Overhead Conductors	\$10,713,240	\$6,338,953	\$1,629,242	\$2,526,662	\$0	\$168,035	\$50,348	\$0
Acct 1840-5 Secondary Underground Conduit	\$16,801,298	\$9,941,216	\$2,555,099	\$3,962,499	\$0	\$263,525	\$78,960	\$0
Acct 1845-5 Secondary Underground Conductors	\$38,251,153	\$22,632,953	\$5,817,138	\$9,021,335	\$0	\$599,961	\$179,765	\$0
Subtotal	\$84,606,504	\$50,061,105	\$12,866,742	\$19,954,004	\$0	\$1,327,035	\$397,617	\$0
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$673,384	\$349,043	\$103,937	\$189,700	\$23,226	\$4,704	\$2,774	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Cabour	\$285,800	\$148.142	\$44,113	\$80.513	\$9,858	\$1,996	\$1,177	\$0 \$0
Acct 5040 Underground Distribution Lines & Feeders - Citier	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$405,469	\$210,172	\$62,584	\$114,225	\$13,985	\$2,832	\$1,670	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0 *====	\$0 \$150	\$0 \$259	\$0	\$0 \$11	\$0 \$4	\$0 \$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$1,000	\$555	\$153	• • •	\$17	•	•	· · ·
Total	\$1,927,922	\$1,003,121	\$297,458	\$540,742	\$64,712	\$13,918	\$7,971	\$0
General Expenses								
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78
Acct 5105 - Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Primary Conductors and Poles Gross Assets	\$154,917,845	\$77,459,624	\$23,999,703	\$45,418,439	\$6,679,223	\$745,269	\$615,588	\$0
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802

Grouping of Operation and Maintenance	aintenance		Total		Residential		GS <50 GS>50-Regular		Large Use >5MW		Street Light	Unmetered Scattered Load		Embedded Distributor	
1830	\$	317,521	\$	164,585	\$	49,010	\$	89,449	\$	10,952	\$	2,218	\$	1,308	\$ -
1835	\$	142,200	\$	73,708	\$	21,949	\$	40,059	\$	4,905	\$	993	\$	586	\$ -
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
1845	\$	1,000	\$	555	\$	153	\$	259	\$	17	\$	11	\$	4	\$ -
1830 & 1835	\$	1,364,653	\$	707,357	\$	210,635	\$	384,438	\$	47,069	\$	9,533	\$	5,621	\$ -
1840 & 1845	\$	102,548	\$	56,916	\$	15,712	\$	26,537	\$	1,769	\$	1,162	\$	452	\$ -
Total	\$	1,927,922	\$	1,003,121	\$	297,458	\$	540,742	\$	64,712	\$	13,918	\$	7,971	\$ -

## **2021 Cost Allocation Model**

### Sheet 03.4 Secondary Cost Pool Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

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		1	2	3	6	7	9	10
Description	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$342,752	\$202,804	\$52,125	\$80,836	\$0	\$5,376	\$1,611	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$235,269	\$139,207	\$35,779	\$55,487	\$0	\$3,690	\$1,106	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$240,724	\$142,435	\$36,609	\$56,774	\$0	\$3,776	\$1,131	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$738,193	\$436,784	\$112,263	\$174,099	\$0	\$11,578	\$3,469	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$293,805	\$177,580	\$43,645	\$66,396	\$0	\$4,784	\$1,401	\$0
Secondary C&P Operations and Maintenance	\$674,708	\$393,798	\$103,816	\$165,054	\$0	\$8,913	\$3,128	\$0
Allocation of General Expenses	\$882,162	\$517,063	\$135,476	\$211,937	\$0	\$13,613	\$4,073	\$0
Admin and General Assigned to Primary C&P	\$291,574	\$165,801	\$45,337	\$75,064	\$0	\$3,951	\$1,420	\$0
PILs on Secondary C&P	\$159,126	\$94,154	\$24,200	\$37,529	\$0	\$2,496	\$748	\$0
Debt Return on Secondary C&P	\$889,522	\$526,324	\$135,276	\$209,789	\$0	\$13,952	\$4,180	\$0
Equity Return on Secondary C&P	\$1,492,072	\$882,849	\$226,911	\$351,898	\$0	\$23,403	\$7,012	\$0
Total	Error - Please Rev	\$3,678,798	\$951,435	\$1,484,863	\$0	\$95,532	\$29,280	\$0
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets General Plant - Depreciation	\$43,445,419 (\$33,049,487) \$10,395,932 \$1,628,328	\$22,586,801 (\$17,182,069) \$5,404,732 \$846,550	\$6,763,356 (\$5,144,972) \$1,618,384 \$253,490	\$12,525,339 (\$9,528,186) \$2,997,153 \$469,448	\$1,158,377 ( <mark>\$881,192)</mark> \$277,185 \$43,416	\$263,007 (\$200,073) \$62,934 \$9,857	\$146,708 (\$111,603) \$35,105 \$5,499	\$1,830 (\$1,392) \$438 \$69
Total Net Fixed Assets Excluding General Plant	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102
Total Administration and General Expense	\$4,897,838	\$2,930,620	\$719,099	\$1,107,171	\$103,300	\$24,808	\$12,565	\$276
Total O&M	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655
Secondary Conductors and Poles Gross Plant Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$18,840,813 \$10,713,240 \$16,801,298 \$38,251,153	\$11,147,983 \$6,338,953 \$9,941,216 \$22,632,953	\$2,865,263 \$1,629,242 \$2,555,099 \$5,817,138	\$4,443,508 \$2,526,662 \$3,962,499 \$9,021,335	\$0 \$0 \$0 \$0	\$295,514 \$168,035 \$263,525 \$599,961	\$88,544 \$50,348 \$78,960 \$179,765	\$0 \$0 \$0 \$0
Subtotal	\$84,606,504	\$50,061,105	\$12,866,742	\$19,954,004	\$0	\$1,327,035	\$397,617	\$0

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Secondary Conductors and Poles Accumulated Depreciation Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$7,628,650)	(\$4,513,821)	(\$1,160,146)	(\$1,799,177)	\$0	(\$119,654)	(\$35,852)	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$3,886,223)	(\$2,299,452)	(\$591,007)	(\$916,545)	\$0 \$0	(\$60,955)	(\$18,264)	\$0 \$0
Acct 1840-5 Secondary Underground Conduit	(\$9,498,209)	(\$5,620,027)	(\$1,444,464)	(\$2,240,103)	\$0 \$0	(\$148,977)	(\$44,638)	\$0
Acct 1845-5 Secondary Underground Conductors	(\$24,558,142)	(\$14,530,889)	(\$3,734,740)	(\$5,791,910)	\$0	(\$385,189)	(\$115,414)	\$0 \$0
Subtotal	(\$45,571,224)	(\$26,964,190)	(\$6,930,356)	(\$10,747,736)	\$0	(\$714,775)	(\$214,167)	\$0
Secondary Conductor & Boole Net Fixed Acaste				\$9.206.268		\$612.260		\$0
Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA	\$39,035,280 \$1,875,777	\$23,096,916 \$1,133,743	\$5,936,386 \$278,646	\$9,206,268 \$423,901	\$0 \$0	\$612,260 \$30,544	\$183,451 \$8,944	\$0 \$0
Secondary C&P Net Fixed Assets Including General Plant	\$40,911,057	\$24,230,658	\$6,215,032	\$9,630,168	\$0 \$0	\$642,804	\$192,394	\$0 \$0
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Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
And 4000 4 Drivery Dates Trees 0 Finters	<b>#</b> 75 000 050	\$37.681.966	\$11.675.192	\$22.094.815	\$3.249.257	\$362.553	\$299.466	<b>\$</b> 0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$75,363,250 \$42,852,961	\$37,681,966 \$21,426,674	\$11,675,192 \$6.638.734	\$22,094,815 \$12.563.527	\$3,249,257 \$1.847.589	\$362,553 \$206.154	\$299,466 \$170.282	\$0 \$0
Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	\$42,852,961 \$11,200,866	\$21,426,674 \$5,600,483	\$6,638,734 \$1.735.226	\$3.283.843	\$1,847,589 \$482.921	\$206,154 \$53.884	\$170,282 \$44,508	\$0 \$0
Acct 1845-4 Primary Underground Conductors	\$25,500,769	\$12,750,500	\$3,950,551	\$7,476,254	\$1,099,456	\$122,677	\$101,331	\$0 \$0
		. , ,				. ,	. ,	\$0 \$0
Subtotal	\$154,917,845	\$77,459,624	\$23,999,703	\$45,418,439	\$6,679,223	\$745,269	\$615,588	\$U
Operations and Maintenance								
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$673,384	\$349.043	\$103,937	\$189.700	\$23,226	\$4,704	\$2,774	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$285,800	\$148,142	\$44,113	\$80,513	\$9,858	\$1,996	\$1,177	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0 \$247.524	\$0	\$0 © 10 010	\$0	\$0 \$10.050	\$0	\$0	\$0 \$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0 \$0
Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$142,200 \$405,469	\$73,708 \$210,172	\$21,949 \$62,584	\$40,059 \$114,225	\$4,905 \$13,985	\$993 \$2,832	\$586 \$1,670	\$0 \$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit	\$0 \$0	\$0	\$02,584 \$0	\$114,223	\$0 \$0	\$2,052 \$0	\$1,070	\$0 \$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0
Total	\$1,927,922	\$1,003,121	\$297,458	\$540,742	\$64,712	\$13,918	\$7,971	\$0
General Expenses	01 000 FTT		<b>A</b> A4A <b>E</b>	A007.055	<b>6</b> 00.05	<b>A</b> 0.00-	<b>A</b> 4 005	A
Acct 5005 - Operation Supervision and Engineering	\$1,389,506	\$743,545	\$210,555	\$387,858	\$33,624	\$8,937	\$4,883	\$104
Acct 5010 - Load Dispatching	\$1,137,034	\$608,444	\$172,297	\$317,385	\$27,515	\$7,313	\$3,996	\$85
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$1,047,083 \$493,027	\$560,309 \$263,826	\$158,667 \$74,710	\$292,276 \$137,621	\$25,338 \$11,931	\$6,735 \$3,171	\$3,680 \$1,733	\$78 \$37
			. ,	. ,	. ,	. ,	. ,	
Total	\$4,066,650	\$2,176,124	\$616,229	\$1,135,140	\$98,408	\$26,156	\$14,290	\$303
Secondary Conductors and Poles Gross Assets	\$84,606,504	\$50,061,105	\$12,866,742	\$19,954,004	\$0	\$1,327,035	\$397,617	\$0
Acct 1815 - 1855	\$389,324,298	\$210,688,527	\$58,525,916	\$106,873,966	\$9,261,271	\$2,549,827	\$1,394,988	\$29,802

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
1830	\$ 317,521	\$ 164,585	\$ 49,010	\$ 89,449	\$ 10,952	\$ 2,218	\$ 1,308	\$ -
1835	\$ 142,200	\$ 73,708	\$ 21,949	\$ 40,059	\$ 4,905	\$ 993	\$ 586	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -
1845	\$ 1,000	\$ 555	\$ 153	\$ 259	\$ 17	\$ 11	\$ 4	\$ -
1830 & 1835	\$ 1,364,653	\$ 707,357	\$ 210,635	\$ 384,438	\$ 47,069	\$ 9,533	\$ 5,621	\$ -
1840 & 1845	\$ 102,548	\$ 56,916	\$ 15,712	\$ 26,537	\$ 1,769	\$ 1,162	\$ 452	\$ -
Total	\$ 1,927,922	\$ 1,003,121	\$ 297,458	\$ 540,742	\$ 64,712	\$ 13,918	\$ 7,971	\$ -

## **2021 Cost Allocation Model**

## Sheet 03.5 USL Metering Credit Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	\$246,235
Depreciation on General Plant Assigned to Metering	\$10,554
Acct 5065 - Meter expense	\$102,694
Acct 5070 & 5075 - Customer Premises	\$38,904
Acct 5175 - Meter Maintenance	\$0
Acct 5310 - Meter Reading	\$48,298
Admin and General Assigned to Metering	\$82,929
PILs on Metering	\$5,852
Debt Return on Metering	\$32,711
Equity Return on Metering	\$54,869
Total	\$623,046
Number of Customers	5,989
Metering Unit Cost (\$/Customer/Month)	\$8.67
General Plant - Gross Assets	\$6,763,356
General Plant - Accumulated Depreciation	(\$5,144,972)
General Plant - Net Fixed Assets	\$1,618,384
General Plant - Depreciation	\$253,490
Total Net Fixed Assets Excluding General Plant	\$34,478,689
Total Administration and General Expense	\$719,099
Total O&M	\$1,646,639
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$3,932,383
Metering - Accumulated Depreciation	(\$2,496,904)
Metering - Net Fixed Assets	\$1,435,479
General Plant Assigned to Metering - NFA	\$67,380
Metering Net Fixed Assets Including General Plant	\$1,502,859

## **2021 Cost Allocation Model**

### EB-2020-0059

### Sheet 03.6 MicroFIT Charge Worksheet - Initial Application

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

### ALLOCATION BY RATE CLASSIFICATION

Description	Residential	onthly it Cost
Customer Premises - Operations Labour (5070)	\$ -	\$ -
Customer Premises - Materials and Expenses (5075)	\$ 335,965.26	\$ 0.54
Meter Expenses (5065)	\$ 288,394.71	\$ 0.46
Maintenance of Meters (5175)	\$ -	\$ -
Meter Reading Expenses (5310)	\$ 417,085.50	\$ 0.67
Customer Billing (5315)	\$ 1,386,867.75	\$ 2.23
Amortization Expense - General Plant Assigned to Meters	\$ 30,994.03	\$ 0.05
Admin and General Expenses allocated to O&M expenses for meters	\$ 97,503.88	\$ 0.16
Allocated PILS (general plant assigned to meters)	\$ 768.91	\$ 0.00
Interest Expense	\$ 4,298.21	\$ 0.01
Income Expenses	\$ 7,209.76	\$ 0.01
Total Cost	\$ 2,569,088.00	\$ 4.14
Number of Residential Customers	51719	

## **2021 Cost Allocation Model**

#### EB-2020-0059

Sheet 04 Summary of Allocators by Class & Accounts - Initial Application

#### ALLOCATION BY RATE CLASSIFICATION

				1	2	3	6	7	9	10
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0		\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$698,904	\$198,549	\$128,851	\$326,453	\$42,848	\$1,137	\$1,066	\$0
	Land Station <50 kV	dp	\$1,601,637	\$455,002	\$295,280	\$748,113	\$98,193	\$2,606	\$2,442	\$0
	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Land Rights Station <50 kV	dp	\$1,252,118	\$355,709	\$230,843	\$584,855	\$76,765	\$2,038	\$1,909	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Buildings and Fixtures > 50 kV	dp	\$5,108,117	\$1,451,142	\$941,741	\$2,385,965	\$313,169	\$8,312	\$7,788	\$0
	Buildings and Fixtures < 50 KV	dp	\$26,481,970	\$7,523,144	\$4,882,261	\$12,369,540	\$1,623,558	\$43,094	\$40,373	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$35,945,237	\$10,211,521	\$6,626,925	\$16,789,764	\$2,203,732	\$58,494	\$54,801	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$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	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$4,317,261	\$1,096,830	\$825,105	\$2,072,113	\$310,180	\$10,553	\$2,480	\$0
	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale	dp								
1820-3	Meters)		\$1,019,279	\$281,270	\$139,243	\$496,346	\$68,136	\$2,383	\$2,098	\$29,802
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Primary	dp	\$75,363,250	\$37,681,966	\$11,675,192	\$22,094,815	\$3,249,257	\$362,553	\$299,466	\$0
	Poles, Towers and Fixtures - Secondary	dp	\$18,840,813	\$11,147,983	\$2,865,263	\$4,443,508	\$0	\$295,514	\$88,544	\$0
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Primary	dp	\$42,852,961	\$21,426,674	\$6,638,734	\$12,563,527	\$1,847,589	\$206,154	\$170,282	\$0
	Overhead Conductors and Devices - Secondary	dp	\$10,713,240	\$6,338,953	\$1,629,242	\$2,526,662	\$0	\$168,035	\$50,348	\$0
	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conduit - Primary	dp	\$11,200,866	\$5,600,483	\$1,735,226	\$3,283,843	\$482,921	\$53,884	\$44,508	\$0
	Underground Conduit - Secondary	dp	\$16,801,298	\$9,941,216	\$2,555,099	\$3,962,499	\$0	\$263,525	\$78,960	\$0
	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$25,500,769	\$12,750,500	\$3,950,551	\$7,476,254	\$1,099,456	\$122,677	\$101,331	\$0

1845-5	Underground Conductors and Devices - Secondary	dp	\$38,251,153	\$22,632,953	\$5,817,138	\$9,021,335	\$0	\$599,961	\$179,765	\$0
1850	Line Transformers	dp	\$75,968,098	\$40,504,180	\$12,592,121	\$22,143,301	\$0	\$406,093	\$322,404	\$0
1855	Services	dp	\$32,550,073	\$31,073,996	\$1,476,077	\$0	\$0 \$00 5 4 7	\$0 \$0	\$0 \$0	\$0
1860 1905	Meters Land	dp gp	\$17,526,698 \$0	\$11,043,277 \$0	\$3,932,383 \$0	\$2,528,492 \$0	\$22,547 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1905	Land Rights	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1908	Buildings and Fixtures	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$1,939,338	\$1,008,241	\$301,906	\$559,112	\$51,708	\$11,740	\$6,549	\$82
1920 1925	Computer Equipment - Hardware Computer Software	gp	\$5,287,151 \$12,147,087	\$2,748,733 \$6,315,139	\$823,076 \$1,890,995	\$1,524,289 \$3,502,012	\$140,970 \$323,875	\$32,007 \$73,535	\$17,854 \$41,019	\$223 \$512
1925	Transportation Equipment	gp gp	\$10,336,196	\$5,373,676	\$1,609,085	\$2,979,931	\$275,592	\$62,573	\$34,904	\$435
1935	Stores Equipment	gp	\$762,911	\$396,629	\$118,766	\$219,948	\$20,341	\$4,618	\$2,576	\$32
1940	Tools, Shop and Garage Equipment	gp	\$1,743,371	\$906,359	\$271,399	\$502,615	\$46,483	\$10,554	\$5,887	\$73
1945	Measurement and Testing Equipment	gp	\$1,038,278	\$539,790	\$161,634	\$299,336	\$27,683	\$6,285	\$3,506	\$44
1950 1955	Power Operated Equipment Communication Equipment	gp	\$0 \$635,827	\$0 \$330,560	\$0 \$98,982	\$0 \$183,309	\$0 \$16,953	\$0 \$3,849	\$0 \$2,147	\$0 \$27
1955	Miscellaneous Equipment	gp gp	\$2,969,103	\$1,543,604	\$462,214	\$855.994	\$79,165	\$17.974	\$10,026	\$125
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$6,586,156	\$3,424,071	\$1,025,298	\$1,898,793	\$175,605	\$39,871	\$22,240	\$277
1990 1995	Other Tangible Property Contributions and Grants - Credit	gp co	<b>\$0</b> (\$59,880,503)	\$0 (\$35,247,781)	\$0 (\$8,709,054)	\$0 (\$14,530,914)	\$0 (\$718,250)	\$0 (\$447,797)	\$0 (\$226,707)	\$0 \$0
2005	Property Under Capital Leases	gp	(\$39,880,303) <b>\$</b> 0	(\$33,247,781) \$0	(\$0,709,034) \$0	(\$14,550,914)	(\$710,230) \$0	(\$447,797) \$0	\$0	\$0 \$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep								
			(\$187,907,627)	(\$98,814,482)	(\$29,478,620)	(\$53,100,390)	(\$4,869,039)	(\$1,042,697)	(\$582,690)	(\$19,709)
2120 3046	Accumulated Amortization of Electric Utility Plant - Intangibles Balance Transferred From Income	accum dep NI	(\$9,095,143)	(\$4,728,466)	(\$1,415,884)	(\$2,622,135)	(\$242,502)	(\$55,060)	(\$30,713)	(\$383)
3040	blank row		(\$8,338,878)	(\$4,208,684)	(\$1,317,903)	(\$2,488,061)	(\$248,062)	(\$48,220)	(\$27,523)	(\$424)
4080	Distribution Services Revenue	CREV	(***************	(004.050.047)	(05 000 007)	(010.015.00.0)	(\$050.005)	(0101100)	(\$400.007)	(00,000)
4082		mi	(\$38,826,988)	(\$21,059,017)	(\$5,982,637)	(\$10,645,084)	(\$853,605)	(\$164,136)	(\$120,207)	(\$2,302)
4082	Retail Services Revenues Service Transaction Requests (STR) Revenues	mi	(\$36,000)	(\$21,915)	(\$5,241)	(\$7,847)	(\$727)	(\$179)	(\$89)	(\$2)
4086	· · · · · · · · · · · · · · · · · · ·	mi	\$18,000	\$10,957	\$2,621	\$3,923	\$364	\$89	\$45	\$1
4080	SSS Admin Charge	mi	(\$172,012)	(\$145,612)	(\$16,862)	(\$2,179)	(\$3)	(\$5,834)	(\$1,520)	(\$3)
	Electric Services Incidental to Energy Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property		(\$520,319)	(\$265,596)	(\$80,439)	(\$149,148)	(\$19,878)	(\$3,148)	(\$2,111)	\$0
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$144,453)	(\$84,360)	(\$25,680)	(\$33,741)	\$0	(\$127)	(\$544)	\$0
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	(\$382,269)	(\$317,399)	(\$49,251)	(\$15,485)	(\$10)	(\$36)	(\$83)	(\$5)
4235-90	Miscellaneous Service Revenues - Residual	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$847,613)	(\$515,975)	(\$123,409)	(\$184,751)	(\$17,118)	(\$4,213)	(\$2,099)	(\$49)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$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	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$764,470)	(\$468,789)	(\$110,900)	(\$163,961)	(\$15,143)	(\$3,769)	(\$1,864)	(\$44)
4380	Expenses of Non-Utility Operations	mi	\$749,397	\$456,187	\$109,109	\$163,343	\$15,134	\$3,725	\$1,856	\$43
4390	Miscellaneous Non-Operating Income	mi	(\$95,929)	(\$58,396)	(\$13,967)	(\$20,909)	(\$1,937)	(\$477)	(\$238)	(\$5)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$55,000)	(\$33,481)	(\$8,008)	(\$11,988)	(\$1,111)	(\$273)	(\$136)	(\$3)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	сор	\$180,166,595	\$50,039,138	\$24,771,986	\$87,134,678	\$12,121,642	\$424,033	\$373,291	\$5,301,828
4708	Charges-WMS	сор	\$5,219,756	\$1,449,725	\$717,690	\$2,524,451	\$351,186	\$12,285	\$10,815	\$153,604
4710	Cost of Power Adjustments	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	сор	(\$724,487)	(\$201,218)	(\$99,613)	(\$350,387)	(\$48,744)	(\$1,705)	(\$1,501)	(\$21,320)
4714	Charges-NW	сор	\$9,788,482	\$2,701,134	\$1,337,202	\$4,766,580	\$654,331	\$22,890	\$20,150	\$286,195
4715	System Control and Load Dispatching	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	сор	\$3,519,327	\$971,159	\$480,774	\$1,713,764	\$235,257	\$8,230	\$7,245	\$102,898
4730	Rural Rate Assistance Expense	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750 4751	Charges-LV Charges-Smart Metering Entity	сор	\$447,000 \$394,716	\$123,350 \$353,752	\$61,065 \$40,964	\$217,670 \$0	\$29,881 \$0	\$1,045 \$0	\$920 \$0	\$13,069 \$0
5005	Operation Supervision and Engineering	cop di	\$394,716	\$353,752 \$743,545	\$40,964 \$210,555	ەن \$387,858	<sub>40</sub> \$33,624	\$0 \$8,937	\$0 \$4,883	\$0 \$104
5010	Load Dispatching	di	\$1,137,034	\$608,444	\$210,555 \$172,297	\$307,050 \$317,385	\$33,624 \$27,515	\$7,313	\$3,996	\$85
5012	Station Buildings and Fixtures Expense	di	\$223,135	\$63,389	\$41,138	\$104,225	\$13,680	\$363	\$340	\$0 \$0
5014	Transformer Station Equipment - Operation Labour	di	\$172,517	\$49,010	\$31,806	\$80,581	\$10,577	\$281	\$263	\$0 \$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$96,218	\$27,334	\$17,739	\$44,943	\$5,899	\$157	\$147	\$0 \$0
5016	Distribution Station Equipment - Operation Labour	di	\$216,911	\$55,108	\$41,456	\$104,109	\$15,584	\$530	\$125	\$0 \$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$103,998	\$26,421	\$19,876	\$49,915	\$7,472	\$254	\$60	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$673,384	\$349,043	\$103,937	\$189,700	\$23,226	\$4,704	\$2,774	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and	di	\$295 900	\$148,142	\$44,113	\$90 E12	¢0.959	\$1,996	\$1,177	\$0
5030	Expenses Overhead Subtransmission Feeders - Operation	di	\$285,800 \$0	\$146,142	\$44,113 \$0	\$80,513 \$0	\$9,858 \$0	\$1,998 \$0	\$1,177	\$0 \$0
5035	Overhead Distribution Transformers- Operation	di	\$0 \$3,210	\$0 \$1,711	\$532	\$936	\$0 \$0	\$0 \$17	\$0 \$14	\$0 \$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$71,100	\$39,462	\$10,894	\$18,399	\$1,226	\$806	\$313	\$0 \$0
5045	Underground Distribution Lines & Feeders - Operation Supplies &	di								
5050	Expenses		\$31,448	\$17,454	\$4,818	\$8,138	\$542	\$356	\$139	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di cu	\$4,490	\$2,394	\$744	\$1,309	\$0	\$24	\$19	\$0
5065 5070	Meter Expense	cu	\$457,709	\$288,395	\$102,694	\$66,031	\$589	\$0	\$0	\$0
5075	Customer Premises - Operation Labour	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense	di	\$396,878	\$335,965	\$38,904	\$5,028	\$6	\$13,460	\$3,508	\$6 \$78
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$1,047,083	\$560,309	\$158,667 \$0	\$292,276	\$25,338	\$6,735 \$0	\$3,680 \$0	\$78 \$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5096	Other Rent	di	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5105	Maintenance Supervision and Engineering	di	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$32,023	\$9,097	\$5,904	\$14,958	\$1,963	\$52	\$49	\$0
5112	Maintenance of Transformer Station Equipment	di	\$39,357	\$11,181	\$7,256	\$18,383	\$2,413	\$64	\$60	\$0 \$0
5114	Maintenance of Distribution Station Equipment	di	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0
5120	Maintenance of Poles, Towers and Fixtures	di	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0
5125	Maintenance of Overhead Conductors and Devices	di	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0
5130	Maintenance of Overhead Services	di	\$71,473	\$68,232	\$3,241	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$405,469	\$210,172	\$62,584	\$114,225	\$13,985	\$2,832	\$1,670	\$0
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0
5155	Maintenance of Underground Services	di	\$292,614	\$279,345	\$13,269	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$64,554	\$34,418	\$10,700	\$18,816	\$0	\$345	\$274	\$0
		-		-						

5175	Maintenance of Meters	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	cu	\$71,664	\$59,503	\$9,233	\$2,903	\$2	\$7	\$16	\$1
5310	Meter Reading Expense	cu	\$523,450	\$417,085	\$48,298	\$57,441	\$313	\$0	\$0	\$313
5315	Customer Billing	cu	\$1,670,315	\$1,386,868	\$215,201	\$67,662	\$42	\$156	\$364	\$22
5320	Collecting	cu	\$710,909	\$590,270	\$91,592	\$28,798	\$18	\$66	\$155	\$9
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	(\$29,331)	(\$24,354)	(\$3,779)	(\$1,188)	(\$1)	(\$3)	(\$6)	(\$0)
5335	Bad Debt Expense	cu	\$190,000	\$88,731	\$28,706	\$72,564	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$122,701	\$75,243	\$17,800	\$26,317	\$2,431	\$605	\$299	\$7
5410	Community Relations - Sundry	ad	\$238,121	\$146,021	\$34,544	\$51,072	\$4,717	\$1,174	\$581	\$14
5415	Energy Conservation	ad	\$107,280	\$65,786	\$15,563	\$23,009	\$2,125	\$529	\$262	\$6
5420	Community Safety Program	ad	\$40,462	\$21,036	\$6,299	\$11,665	\$1,079	\$245	\$137	\$2
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$857,807	\$526,025	\$124,440	\$183,980	\$16,992	\$4,229	\$2,091	\$50
5610	Management Salaries and Expenses	ad	\$169,709	\$104,069	\$24,619	\$36,399	\$3,362	\$837	\$414	\$10
5615	General Administrative Salaries and Expenses	ad	\$1,218,955	\$747,488	\$176,831	\$261,438	\$24,146	\$6,009	\$2,972	\$70
5620	Office Supplies and Expenses	ad	\$310,024	\$190,113	\$44,974	\$66,493	\$6,141	\$1,528	\$756	\$18
5625	Administrative Expense Transferred Credit	ad	(\$610,059)	(\$374,101)	(\$88,500)	(\$130,844)	(\$12,085)	(\$3,007)	(\$1,487)	(\$35)
5630	Outside Services Employed	ad	\$73,420	\$45,023	\$10,651	\$15,747	\$1,454	\$362	\$179	\$4
5635	Property Insurance	ad	\$191,605	\$99,613	\$29,828	\$55,240	\$5,109	\$1,160	\$647	\$8
5640	Injuries and Damages	ad	\$6,000	\$3,679	\$870	\$1,287	\$119	\$30	\$15	\$0
5645	Employee Pensions and Benefits	ad	\$170,986	\$104,852	\$24,805	\$36,673	\$3,387	\$843	\$417	\$10
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$516,027	\$316,438	\$74,859	\$110,676	\$10,222	\$2,544	\$1,258	\$30
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$306,332	\$187,849	\$44,439	\$65,701	\$6,068	\$1,510	\$747	\$18
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$658,849	\$404,020	\$95,578	\$141,308	\$13,051	\$3,248	\$1,606	\$38
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$10,170,457	\$5,168,545	\$1,678,664	\$2,963,587	\$275,050	\$53,722	\$30,416	\$472
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$930,071	\$483,534	\$144,789	\$268,140	\$24,798	\$5,630	\$3,141	\$39
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$4,971,349	\$2,509,071	\$785,688	\$1,483,296	\$147,886	\$28,747	\$16,408	\$253
6105	Taxes Other Than Income Taxes	ad	\$471,620 \$889,324	\$238,030 \$448,847	\$74,536 \$140,552	\$140,717 \$265,347	\$14,030 \$26,455	\$2,727 \$5,143	\$1,557 \$2,935	\$24 \$45
6110 6205-1	Income Taxes Sub-account LEAP Funding	Input ad	\$889,324 \$48,000	\$448,847 \$29,435	\$140,552 \$6,963	\$265,347 \$10,295	\$26,455 \$951	\$5,143	\$2,935 \$117	\$45 \$3
6210	Life Insurance	ad	\$48,000 \$0	\$29,435 \$0	\$0,963 \$0	\$10,295 \$0	\$951	\$237 \$0	\$117	\$3 \$0
6215	Penalties	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
6225	Other Deductions	ad	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		uu	φU	φU	Φ	φU	φυ	φυ	φυ	φU
			\$411,160,622	\$162,737,571	\$60,900,004	\$159,062,189	\$19,770,733	\$1,738,654	\$1,104,709	\$5,846,761
			¥+11,100,022	Q102,101,071	<i>\\</i> 00,000,004	÷	<i></i>	ψ1,100,00 <del>4</del>	ψ1,10 <del>4</del> ,103	ψ0,0 <del>1</del> 0,101

\$411,160,622

Grouping by Allocator		Total		Residential		GS <50	¢	GS>50-Regular	I	Large Use >5MW		Street Light		Unmetered Scattered Load		Embedded Distributor
1808	\$	255,158	\$	72,487	\$	47,041	\$	119,182	\$	15,643	\$	415	\$	389	\$	-
1815	\$	308,092	\$	87,524	\$	56,800	\$	143,908	\$	18,889	\$	501	\$	470	\$	-
1820	\$	365,082	\$	92,752	\$	69,774	\$	175,225	\$	26,230	\$	892	\$	210	\$	-
1830	\$	317,521	\$	164,585	\$	49,010	\$	89,449	\$	10,952	\$	2,218	\$	1,308	\$	-
1835	\$	142,200	\$	73,708	\$	21,949	\$	40,059	\$	4,905	\$	993	\$	586	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	1,000	\$	555	\$	153	\$	259	\$	17	\$	11	\$	4	\$	-
1850	\$	72,254	\$	38,524	\$	11,976	\$	21,061	\$	-	\$	386	\$	307	\$	-
1855	\$	364,087	\$	347,576	\$	16,511	\$	-	\$	-	\$	-	\$	-	\$	-
1860	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1815-1855	\$	4,066,650	\$	2,176,124	\$	616,229	\$	1,135,140	\$	98,408	\$	26,156	\$	14,290	\$	303
1830 & 1835	\$	1,364,653	\$	707,357	\$	210,635	\$	384,438	\$	47,069	\$	9,533	\$	5,621	\$	-
1840 & 1845	\$	102,548	\$	56,916	\$	15,712	\$	26,537	\$	1,769	\$	1,162	\$	452	\$	-
ВСР	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	190,000	\$	88,731	\$	28,706	\$	72,564	\$	-	\$	-	\$	-	\$	-
Break Out	-\$	245,782,744	-\$	133,138,650	-\$	37,780,105	-\$	67,021,711	-\$	5,529,943	-\$	1,486,201	-\$	806,553	-\$	19,580
CCA	\$	396,878	\$	335,965	\$	38,904	\$	5,028	\$	6	\$	13,460	\$	3,508	\$	6
CDMPP	\$	107,280	\$	65,786	\$	15,563	\$	23,009	\$	2,125	\$	529	\$	262	\$	6
CEN	\$	14,327,088	\$	3,953,563	\$	1,957,220	\$	6,976,690	\$	957,724	\$	33,503	\$	29,493	\$	418,894
CEN EWMP	\$	185,503,580	\$	51,764,747	\$	25,492,091	\$	89,526,412	\$	12,453,965	\$	435,659	\$	383,525	\$	5,447,181
CREV	-\$	38,999,000	-\$	21,204,629	-\$	5,999,499	-\$	10,647,263	-\$	853,608	-\$	169,970	-\$	121,728	-\$	2,304
cwcs	\$	32,550,073	\$	31,073,996	\$	1,476,077	\$	-	\$	-	\$	-	\$	-	\$	-
СММС	\$	17,984,407	\$	11,331,671	\$	4,035,077	\$	2,594,523	\$	23,136	\$	-	\$	-	\$	-
CWMR	\$	523,450	\$	417,085	\$	48,298	\$	57,441	\$	313	\$	-	\$	-	\$	313
CWNB	\$	2,405,557	\$	2,001,330	\$	309,627	\$	94,251	-\$	302	\$	137	\$	484	\$	31
DCP	\$	29,335,725	\$	8,333,855	\$	5,408,384	\$	13,702,508	\$	1,798,516	\$	47,738	\$	44,724	\$	-
LPHA	-\$	144,453	-\$	84,360	-\$	25,680	-\$	33,741	\$	-	-\$	127	-\$	544	\$	-
LTNCP	\$	75,968,098	\$	40,504,180	\$	12,592,121	\$	22,143,301	\$	-	\$	406,093	\$	322,404	\$	-
NFA	-\$	3,525,446	-\$	1,886,183	-\$	542,949	-\$	965,499	-\$	99,735	-\$	19,714	-\$	11,206	-\$	159
NFA ECC	\$	43,677,486	\$	22,707,450	\$	6,799,483	\$	12,592,244	\$	1,164,564	\$	264,412	\$	147,492	\$	1,840
O&M	\$	4,086,871	\$	2,506,155	\$	592,873	\$	876,540	\$	80,957	\$	20,147	\$	9,963	\$	236
PNCP	\$	159,235,106	\$	78,556,454	\$	24,824,808	\$	47,490,551	\$	6,989,403	\$	755,822	\$	618,068	\$	-
SNCP	\$	84,606,504	\$	50,061,105	\$	12,866,742	\$	19,954,004	\$	-	\$	1,327,035	\$	397,617	\$	-
тср	\$		\$	11,861,212	\$	7,697,517	\$	19,502,183		2,559,750	\$	67,944		63,654		-
Total	\$	411,557,964	\$	163,067,573	\$	60,951,046	\$	159,078,292	\$	19,770,752	\$	1,738,733	\$	1,104,800	\$	5,846,767

### 2021 Cost Allocation Model

#### EB-2020-0059 Shoet O5 Details of Allocators by Class and Account Workshoet - Initial Application

Uniform System of Accounts - Detail Accounts

	Categorization	Rained 1 2 3 6 7	Ratavat 9 10 1 2 3 6 7 9	Montheses 9 10 1 2 3 6 7 9 10	Plant and 1 2 3 6 7 9 10
USoA Account # Accounts 1585 Conservation and Demand Management	Reclassified Balance and Contributed Gaptian Capital Asset Break Out and Contributed Capital Capital Customer	iotai kesidentaa GS <50 GS>00-Keguar >5MW Street Light Scatt		ed Load Distributor rola Cusumen resubritikal Goldon Goldon regular >5MW Super Light Scattered Load Distributor ro	tal - Mis Residential GS -59 GS-59-Regular Large Use Street Light Scentred Lad Disributor Total - A&G
Eventuals and Recoveries     Index     In	Size:118         Size:118         So         So <thso< th="">         So         So</thso<>		50         50<	0         40         50 </th <th>S0         S0         <ths0< th="">         S0         S0         S0<!--</th--></ths0<></th>	S0         S0 <ths0< th="">         S0         S0         S0<!--</th--></ths0<>
Proteins           1975         Land Managament Controls - Ukilly Permited Statements           1980         System Statements (Catability Permited Statements)           1980         Control tracked Statements           1980         Description (Catability Permited Statements)           2010         Protective Under Catability Permited Statements           2021         Electric Permit Antonas of Statements           2020         Electric Permit Antonas of Statements           2021         Electric Permit Antonas of Statements           2020         Electric Permit Antonas of Statements           2020         Electric Permit Antonas of Electric Descriptions           2020         Electric Permit Antonas of Electric Descriptions           2020         Electric Statements Research Statements           2020         Electric Statements Research Statements           2020         Descriptions Research Research Statements           2020         Descriptions Research Research Statements           2020         Descriptions Research Research Statements           2021         Accassed Research Research Research           2022         Descriptions Research Research           2023         Research Research Research Research           2024         Accassed Research Research Research <t< th=""><th>Sec.         So         S</th><th>50         50         50         50         50         50           50         50         50         50         50         50         50           50         510         50         50         50         50         50         50         50           50</th></t<> <th>Image         Image         <th< th=""><th>0         0</th><th>n         n</th></th<></th>	Sec.         So         S	50         50         50         50         50         50           50         50         50         50         50         50         50           50         510         50         50         50         50         50         50         50           50	Image         Image <th< th=""><th>0         0</th><th>n         n</th></th<>	0         0	n         n

	5005         5014           5014         5014           5014         5014           5014         5014           5014         5014           5014         5014           5014         5014           5015         500           5050         5005           5050
Grouping by Allocator  1898 1899 1899 1899 1899 1899 1899 18	Charges Ju Charges July Charges July Char
\$ (3,525,446.33) \$ \$ 43,677,485.84 \$ \$ 4,086,871.41 \$ \$ 159,235,105.94 \$ \$ 84,606,503.97 \$ \$ 41.752,258.64 \$	530.019 520.01 500.090 500.00 510.
600.00         \$         4           4.3322.00         \$         2430.00           2.435.980.00         \$         1452.60           9.1452.60         \$         44.00           0.152.60         \$         44.00           -         \$         9           -         \$         9           -         \$         9           -         \$         9           -         \$         9           -         \$         9           -         \$         9           -         \$         1.01*27           -         \$         2.25.50.00           -         \$         2.25.50.00           -         \$         2.25.50.00           -         \$         \$           20.305.725.30         \$         \$           -         \$         \$           -         \$         \$           -         \$         \$           -         \$         \$           -         \$         \$           -         \$         \$           -         \$         \$      0.705.007.00 <t< th=""><th>Sisses Si</th></t<>	Sisses Si
\$ 225.158.00           \$ 300.092.00           \$ 360.092.00           \$ 360.092.00           \$ 360.092.00           \$ 360.092.00           \$ 360.092.00           \$ 360.092.00           \$ 17.01.02           \$ 37.00           \$ 37.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 2.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 1.000.00           \$ 2.000.00.00           \$ 1.000.00.00           \$ 1.000.00.00           \$ 2.000.00.00           \$ 2.000.00.00           \$ 2.000.00.00           \$ 2.000.00.00           \$ 2.000.00.00           \$ 2.000.00.00           \$ 2.000.00.00           \$ 2.000.0	17.76         90           17.76         90           17.85         922.135           17.85         922.135           17.85         922.135           17.85         922.135           1.891         5226.931           1.891         5210.986           1.891         510.986           1.90         510.986           1.91         5242.691           1.91         542.691           1.91         542.691           1.90         542.690           1.91         542.690           1.91         52.944           1.90         50           1.91         50           1.92         50           1.93         52.944           1.93         50           1.93         50           1.93         50           1.93         50           1.93         50           1.93         50           1.93         50           1.94         50           1.95         50           1.95         50           1.95         50           1.95         50 <tr< th=""></tr<>
S         S         44,078.45         S         24,218.73         S         24,218.73         S         24,218.73         S         24,218.73         S         24,218.73         S         24,218.73         S         S         13,198.16         S         S         13,198.17         S         S         13,198.17         S         S         22,122.42         S         S         2,122.42         S         S         2,122.42         S<	805.502 804.814 30 30 50 50 50 50 50 50 51.284 51.284 51.284 50 51.284 50 51.284 50 51.284 50 51.284 50 50 51.284 50 50 51.284 50 50 51.770 50 50 51.770 50 50 50 50 50 50 50 50 50 5
4704110         5           6807036         5           6807036         5           702828         5           702978428         5           8         5           8         7           8         5           92803828         5           10282848         8           102828488         8           102828488         8           102828488         8           102828488         8	51.385.00 S 51.385.00 S 522.15.17.04 S 522.15.17.04 S 522.15.17.04 S 522.15.17.04 S 522.15.17.04 S 521.57.05 S 50 53.210 S 50 53.210 S 50 53.210 S 50 53.210 S 50 53.210 S 50 53.210 S 50 53.210 S 50 50 50 50 50 50 50 50 50 50
143.907.98 5 143.907.98 5 39.311.95 5 39.311.95 5 20.09 5 20.46.38 5 20.46.39 5 20.46.39 5 112.03.97 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2006.835         \$11           2006.835         \$11           2006.835         \$11           2006.835         \$11           2006.835         \$11           2006.835         \$12           2006.835         \$12           2006.835         \$14           2006.835         \$14           2006.835         \$14           2006.835         \$14           2006.835         \$14           2006.835         \$15           200         \$12           200         \$12           200         \$12           200         \$15           200         \$15           200         \$15           200         \$14           200         \$14           200         \$14           200         \$14           200         \$15           200         \$15           200         \$15           200         \$15           200         \$15           200         \$15           200         \$15           200         \$15           200         \$15           200
Second Se	SD         SD           515         SD           516         SD           51703         SD           5160         SD           51703         SD           5160         SD           51703         SD           5160         SD           517         SD           518         SD           517         SD           518         SD           527         SD           530         SD           541         SD           552         SD           563         SD           564         SD           575         SD           500         SD           501         SD           502         SD           503         SD           504         SD           505         SD           506         SD           507         SD           508         SD           509         SD           500         SD           501         SD           502         SD           503         SD </th
18:400 Ee - 5 5 - 5 5	80         \$27,3113           80         \$27,3113           81         \$45,544           1         \$10,579           90         \$51,544           5         \$7,472           90         \$52,222           90         \$20           7         \$12,222           9         \$20           7         \$12,222           9         \$20           9         \$20           9         \$20           9         \$20           9         \$20           9         \$20           9         \$20           9         \$20           90         \$20           91         \$22,513           90         \$20           90         \$20           90         \$20           91         \$21,33,42           92         \$30           93         \$20           94         \$20           950         \$20           950         \$20           950         \$20           950         \$20           950         \$20           950<
Initial         Unmetter           0         5         430.0           5         430.0         5           5         430.0         5           5         5         530.0           5         5         530.0           5         5         520.0           5         5         50.0           5         5         50.0           5         5         50.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5         1.0           5         5.0         1.0           5         5.0         1.0           5         5.0         1.0	8         51,234           0         \$1235           7         \$281           9         \$157           14         \$530           2         \$254           3         \$157           14         \$530           2         \$254           3         \$700           5         \$50           5         \$50           5         \$50           50         \$50
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\$ \$	80 833,744 8422,23 \$172,577 99,249 \$103,989 \$404,000 \$103,989 \$44,680 \$0 \$142,809 \$0 \$142,809 \$0 \$244,241 \$0 \$0 \$203,220 \$0 \$0 \$0 \$203,220 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
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05-50           barrasida         5           barrasida         5 <th>20 50,470 55,254 50 50 50 50 51,142 51,142 51,142 50 51,142 50 51,142 50 51,142 50 50,50 50,50 51,141 50 50 50 50 50 50 50 50 50 50 50 50 50</th>	20 50,470 55,254 50 50 50 50 51,142 51,142 51,142 50 51,142 50 51,142 50 51,142 50 50,50 50,50 51,141 50 50 50 50 50 50 50 50 50 50 50 50 50
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Unmethed         B           0         6         6           0         6         6           1         16         6           1         5         200.02           1         1.01         5           1.01         5         202.00           2.05.55         6         2.05.55           4.03.72         5         6.07.22           9.00.074.61         6         5           2.05.75         5         5           2.05.75         5         5           2.05.74         5         5           2.05.75         5         5           2.05.74         5         5           2.05.74         5         5           2.05.74         5         5           2.05.74         5         5           2.05.74         5         5           2.05.74         5         5           2.05.74         5         5           3.05.74         5         5           3.05.74         5         5           3.05.74         5         5           3.05.74         5         5	20 27,356 27,356 27,356 20 30 50 50 50 50 50 50 50 50 50 5
Potential         2         3         5         5         5         7	80 90 90 90 90 90 90 90 90 90 9
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	\$	6,799,482.97	s	12,592,244.28	s	-	s	-	s	-	s	147,492.04	s	-	\$	-
	\$	592,872.72	s	876,540.45	s	-	s	-	s	-	s	9,963.49	s	-	\$	-
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	s	24,742,614	s	91,466,417	s		s		s		s	362.305	s		s	

## 2021 Cost Allocation Model

### Sheet O6 Composite Allocator Detail Worksheet - Initial Application

Details: Output Sheet Details How Various Composite Allocators are Derived

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

										_								
		Demand Allo	ators							Customer All	ocators							
			1	2	3	6	7	9	10	-	1	2	3	6	7	9	10	
		Demand Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Customer Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Total
Composi	ite allocators				· · ·			· · · · ·		<b></b>								
Rate Bas	<u>e</u>																	
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1 1805-2 1805	Land Station >50 kV Land Station <50 kV Total	\$2,300,541	\$198,549 \$455,002 \$653,551	\$128,851 \$295,280 \$424,132	\$326,453 \$748,113 \$1,074,567	\$42,848 \$98,193 \$141,042	\$1,137 \$2,606 \$3,744	\$1,066 \$2,442 \$3,507	\$0 \$0 \$0	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0		\$0 \$0 \$0	\$0 \$0 \$2,300,541
1806-1 1806-2 1806	Land Rights Station >50 kV Land Rights Station <50 kV Total	\$1,252,118	\$0 \$355,709 \$355,709	\$0 \$230,843 \$230,843	\$0 \$584,855 \$584,855	\$0 \$76,765 \$76,765	\$0 \$2,038 \$2,038	\$0 \$1,909 \$1,909	\$0 \$0 \$0	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$1,252,118
1808-1 1808-2 1808	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV Total	\$31,590,087	\$1,451,142 \$7,523,144 \$8,974,286	\$941,741 \$4,882,261 \$5,824,002	\$2,385,965 \$12,369,540 \$14,755,505	\$313,169 \$1,623,558 \$1,936,727	\$8,312 \$43,094 \$51,407	\$7,788 \$40,373 \$48,161	\$0 \$0 \$0	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$31,590,087
1810-1 1810-2 1810	Leasehold Improvements >50 kV Leasehold Improvements <50 kV Total	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$35,945,237	\$10,211,521	\$6,626,925	\$16,789,764	\$2,203,732	\$58,494	\$54,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,945,237
1820-1	Distribution Station Equipment - Normally 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
1820-2	Primary below 50 kV (Primary) Distribution Station Equipment - Normally	\$4,317,261	\$1,096,830	\$825,105	\$2,072,113	\$310,180	\$10,553	\$2,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,317,261
1820-3 1820	Primary below 50 kV (Wholesale Meters) Total	\$0 \$4,317,261	\$0 \$1,096,830	\$0 \$825,105	\$0 \$2,072,113	\$0 \$310,180	\$0 \$10,553	\$0 \$2,480	\$0 \$0	\$1,019,279 \$1,019,279	\$281,270 \$281,270	\$139,243 \$139,243	\$496,346 \$496,346	\$68,136 \$68,136	\$2,383 \$2,383	\$2,098 \$2,098	\$29,802 \$29,802	<b>\$1,019,279</b> \$5,336,540
1815 & 182	20 Total	\$40,262,498	\$11,308,351	\$7,452,030	\$18,861,877	\$2,513,912	\$69,047	\$57,281	\$0	\$1,019,279	\$281,270	\$139,243	\$496,346	\$68,136	\$2,383	\$2,098	\$29,802	\$41,281,777
1825-1 1825-2 1825	Storage Battery Equipment > 50 kV Storage Battery Equipment <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	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
1830-3 1830-4 1830-5 1830	Poles, Towers and Fixtures - Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Total	\$56,522,438	\$0 \$11,487,933 \$4,556,391 \$16,044,324	\$0 \$8,641,954 \$2,343,407 \$10,985,360	\$0 \$21,702,809 \$4,393,162 \$26,095,971	\$0 \$3,248,751 \$0 \$3,248,751	\$0 \$110,530 \$0 \$110,530	\$0 \$25,974 \$11,528 \$37,502	\$0 \$0 \$0 \$0	\$30,145,300 \$7,536,325	\$0 \$26,194,033 \$6,591,592 \$32,785,625	\$0 \$3,033,239 \$521,856 \$3,555,095	\$0 \$392,006 \$50,346 \$442,352	\$0 \$506 \$0 \$506	\$0 \$252,023 \$295,514 \$547,537	\$0 \$273,493 \$77,016 \$350,509	\$0 \$0 \$0 \$0	\$0 \$30,145,300 \$7,536,325 \$94,204,063
1835-3 1835-4	Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary		\$0 \$6,532,255	\$0 \$4,913,977	\$0 \$12,340,625	\$0 \$1,847,301	\$0 \$62,849	\$0 \$14,769	\$0 \$0		\$0 \$14,894,420	\$0 \$1,724,756	\$0 \$222,902	\$0 \$288	\$0 \$143,305	\$0 \$155,513	\$0 \$0	\$0 \$17,141,184
1835-5 1835	Overhead Conductors and Devices - Secondary Total	\$32,139,721	\$2,590,850 \$9,123,104	\$1,332,505 \$6,246,482	\$2,498,034 \$14,838,659	\$0 \$1,847,301	\$0 \$62,849	\$6,555 \$21,324	\$0 \$0	\$4,285,296 \$21,426,480	\$3,748,103 \$18,642,523	\$296,737 \$2,021,494	\$28,628 \$251,530	\$0 \$288	\$168,035 \$311,340	\$43,793 \$199,306	\$0 \$0	\$4,285,296 \$53,566,201
1830 & 183	5 Total	\$88,662,158	\$25,167,429	\$17,231,843	\$40,934,630	\$5,096,052	\$173,379	\$58,826	\$0	\$59,108,106	\$51,428,148	\$5,576,589	\$693,882	\$794	\$858,877	\$549,815	\$0	\$147,770,264

1840-3 1840-4 1840-5 1840	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Total	\$16,801,298	\$0 \$1,707,394 \$4,063,163 \$5,770,557	\$0 \$1,284,411 \$2,089,733 \$3,374,144	\$0 \$3,225,581 \$3,917,603 \$7,143,184	\$0 \$482,846 \$0 \$482,846	\$0 \$16,427 \$0 \$16,427	\$0 \$3,860 \$10,280 \$14,141	\$0 \$0 \$0 \$0	\$0 \$4,480,346 \$6,720,519 \$11,200,866	\$0 \$3,893,089 \$5,878,054 \$9,771,143	\$0 \$450,815 \$465,366 \$916,181	\$0 \$58,262 \$44,896 \$103,158	\$0 \$75 \$0 \$75	\$0 \$37,457 \$263,525 \$300,982	\$0 \$40,648 \$68,679 \$109,327	\$0 \$0 \$0 \$0	\$0 \$4,480,346 \$6,720,519 \$28,002,164
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary Underground Conductors and Devices -		\$3,887,188	\$2,924,190	\$7,343,610	\$1,099,284	\$37,400	\$8,789	\$0	\$10,200,307	\$8,863,312	\$1,026,361	\$132,644	\$171	\$85,277	\$92,542	\$0	\$10,200,307
1845-5 1845	Secondary Total	\$38,251,153	\$9,250,514 \$13,137,703	\$4,757,650 \$7,681,840	\$8,919,122 \$16,262,732	\$0 \$1,099,284	\$0 \$37,400	\$23,405 \$32,194	\$0 \$0	\$15,300,461 \$25,500,769	\$13,382,438 \$22,245,750	\$1,059,488 \$2,085,849	\$102,213 \$234,857	\$0 \$171	\$599,961 \$685,239	\$156,361 \$248,903	\$0 \$0	\$15,300,461 \$63,751,921
1840 & 1845	Total	\$55,052,451	\$18,908,260	\$11,055,984	\$23,405,915	\$1,582,130	\$53,828	\$46,334	\$0	\$36,701,634	\$32,016,893	\$3,002,030	\$338,015	\$247	\$986,220	\$358,230	\$0	\$91,754,085
1850	Line Transformers	\$45,580,859	\$13,876,533	\$9,720,765	\$21,811,743	\$0	\$139,125	\$32,693	\$0	\$30,387,239	\$26,627,647	\$2,871,356	\$331,558	\$0	\$266,967	\$289,711	\$0	\$75,968,098
1815- 1850	Total	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$9,192,094	\$435,379	\$195,134	\$0	\$127,216,258	\$110,353,958	\$11,589,218	\$1,859,801	\$69,177	\$2,114,448	\$1,199,854	\$29,802	\$356,774,224
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,550,073	\$31,073,996	\$1,476,077	\$0	\$0	\$0	\$0	\$0	\$32,550,073
1815- 1855	Total	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$9,192,094	\$435,379	\$195,134	\$0	\$159,766,331	\$141,427,954	\$13,065,295	\$1,859,801	\$69,177	\$2,114,448	\$1,199,854	\$29,802	\$389,324,298
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,526,698	\$11,043,277	\$3,932,383	\$2,528,492	\$22,547	\$0	\$0	\$0	\$17,526,698
1815-1860	Total	\$229,557,966	\$69,260,573	\$45,460,621	\$105,014,165	\$9,192,094	\$435,379	\$195,134	\$0	\$177,293,030	\$152,471,231	\$16,997,678	\$4,388,293	\$91,724	\$2,114,448	\$1,199,854	\$29,802	\$406,850,996
1565-1860	Total	\$264,700,713	\$79,244,118	\$51,939,597	\$121,429,092	\$11,346,627	\$492,567	\$248,711	\$0	\$177,293,030	\$152,471,231	\$16,997,678	\$4,388,293	\$91,724	\$2,114,448	\$1,199,854	\$29,802	\$441,993,743
Distribution Plant	GFA - Distribution plant (credit to contributed capital) GFA - Distribution plant (exclude credit for contributed capital)	\$382,113,240 \$441,993,743	\$196,467,568 \$231,715,349	\$60,228,222 \$68,937,276	\$111,286,471 \$125,817,385	\$10,720,101 \$11,438,351	\$2,159,218 \$2,607,015	\$1,221,858 \$1,448,565	\$29,802 \$29,802									
	Accum Depreciation - NFA	(\$163,953,282)	(\$86,360,879)	(\$25,749,533)	(\$46,194,338)	(\$4,230,349)	(\$897,684)	(\$501,800)	(\$18,700)									
	Accum Depreciation - NFA ECC	(\$178,455,246)	(\$94,704,547)	(\$27,910,978)	(\$49,839,085)	(\$4,411,676)	(\$1,011,623)	(\$558,637)	(\$18,700)									
NFA	Net Fixed Assets Net Fixed Assets Excluding credit for Capital	\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102									
NFA ECC	Contribution	\$263,538,497	\$137,010,802	\$41,026,297	\$75,978,300	\$7,026,675	\$1,595,392	\$889,928	\$11,102									
1830-4 1830-5 POLE	Primary Poles Demand and Customer Secondary Poles Demand and Customer	\$75,363,250 \$18,840,813	\$37,681,966 \$11,147,983	\$11,675,192 \$2,865,263	\$22,094,815 \$4,443,508	\$3,249,257 \$0	\$362,553 \$295,514	\$299,466 \$88,544	\$0 \$0									
PP&E		\$218,159,958	\$110,106,690	\$34,478,689	\$65,092,133	\$6,489,752	\$1,261,534	\$720,058	\$11,102									

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

**Operating and Maintenance** 

Acccounts													
5005	Operation Supervision and Engineering	\$833,704	\$251,539	\$165,103	\$381,388	\$33,384	\$1,581	\$709	\$0	\$555,802	\$492,006	\$45,452	\$6,470
5010	Load Dispatching	\$682,220	\$205,835	\$135,104	\$312,090	\$27,318	\$1,294	\$580	\$0	\$454,814	\$402,609	\$37,194	\$5,294
5012	Station Buildings and Fixtures Expense	\$223,135	\$63,389	\$41,138	\$104,225	\$13,680	\$363	\$340	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$172,517	\$49,010	\$31,806	\$80,581	\$10,577	\$281	\$263	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$96,218	\$27,334	\$17,739	\$44,943	\$5,899	\$157	\$147	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$216,911	\$55,108	\$41,456	\$104,109	\$15,584	\$530	\$125	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$103,998	\$26,421	\$19,876	\$49,915	\$7,472	\$254	\$60	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$404,030	\$114,687	\$78,525	\$186,538	\$23,223	\$790	\$268	\$0	\$269,354	\$234,356	\$25,412	\$3,162
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$171,480	\$48,676	\$33,328	\$79,171	\$9,856	\$335	\$114	\$0	\$114,320	\$99,466	\$10,786	\$1,342
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$1,926	\$586	\$411	\$922	\$0	\$6	\$1	\$0	\$1,284	\$1,125	\$121	\$14
5040	Underground Distribution Lines and Feeders - Operation Labour	\$42,660	\$14,652	\$8,567	\$18,137	\$1,226	\$42	\$36	\$0	\$28,440	\$24,810	\$2,326	\$262
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$18,869	\$6,481	\$3,789	\$8,022	\$542	\$18	\$16	\$0	\$12,579	\$10,974	\$1,029	\$116
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$2,694	\$820	\$575	\$1,289	\$0	\$8	\$2	\$0	\$1,796	\$1,574	\$170	\$20
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$457,709	\$288,395	\$102,694	\$66,031
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$241	\$7,356	\$4,174	\$104
\$197	\$6,019	\$3,416	\$85
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$4	\$3,914	\$2,505	\$0
\$2	\$1,661	\$1,063	\$0
\$0	\$0	\$0	\$0
\$0	\$11	\$12	\$0
\$0	\$764	\$278	\$0
\$0	\$338	\$123	\$0
\$0	\$0	\$0	\$0
\$0	\$16	\$17	\$0
\$589	\$0	\$0	\$0
\$0	\$0	\$0	\$0

5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396,878	\$335,965	\$38,904	\$5,028
5085	Miscellaneous Distribution Expense	\$628,250	\$189,551	\$124,416	\$287,401	\$25,157	\$1,192	\$534	\$0	\$418,833	\$370,758	\$34,251	\$4,876
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$295,816	\$89,252	\$58,582	\$135,325	\$11,845	\$561	\$251	\$0	\$197,211	\$174,574	\$16,127	\$2,296
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$32,023	\$9,097	\$5,904	\$14,958	\$1,963	\$52	\$49	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$39,357	\$11,181	\$7,256	\$18,383	\$2,413	\$64	\$60	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and	\$190,513	\$54,078	\$37,027	\$87,958	\$10,950	\$373	\$126	\$0	\$127,008	\$110,506	\$11,983	\$1,491
5125	Devices	\$85,320	\$24,219	\$16,582	\$39,392	\$4,904	\$167	\$57	\$0	\$56,880	\$49,490	\$5,366	\$668
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,473	\$68,232	\$3,241	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$243,281	\$69,057	\$47,283	\$112,321	\$13,983	\$476	\$161	\$0	\$162,188	\$141,114	\$15,302	\$1,904
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and	\$600	\$206	\$120	\$255	\$17	\$1	\$1	\$0	\$400	\$349	\$33	\$4
5155	Devices Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$292,614	\$279,345	\$13,269	\$0
5160	Maintenance of Line Transformers	\$38,732	\$11,792	\$8,260	\$18,535	\$0 \$0	\$118	\$28	\$0 \$0	\$25,822	\$22,627	\$2,440	\$282
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0 ©	\$0 \$0	\$0 ©	\$0 \$0	\$0 \$0	\$0 \$0	\$0 ©	\$0 \$0	\$71,664 \$522,450	\$59,503	\$9,233	\$2,903
5310 5315	Meter Reading Expense Customer Billing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$523,450 \$1,670,315	\$417,085 \$1,386,868	\$48,298 \$215,201	\$57,441 \$67,662
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710,909	\$590,270	\$91,592	\$28,798
5325	Collecting- Cash Over and Short	\$0 ©	\$0 \$0	\$0 ©	\$0 \$0	\$0	\$0 \$0	\$0 ©0	\$0 \$0	\$0 (*00.004)	\$0	\$0	\$0
5330 5335	Collection Charges Bad Debt Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$29,331) \$190,000	(\$24,354) \$88,731	<mark>(\$3,779)</mark> \$28,706	<mark>(\$1,188)</mark> \$72,564
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M DC	Total (not including directly allocated amounts)	\$4,568,427	\$1,334,193	\$891,287	\$2,107,058	\$223,167	\$8,770	\$3,952	\$0	\$6,782,411	\$5,626,378	\$755,352	\$327,437
	Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M	Total Demand and Customer	\$11,350,839	\$6,960,571	\$1,646,639	\$2,434,495	\$224,850	\$55,955	\$27,673	\$655				
Accounts													
4705	Power Purchased	\$180,166,595	\$50,039,138	\$24,771,986	\$87,134,678	\$12,121,642	\$424,033	\$373,291	\$5,301,828	\$180,166,595			
4708	Charges-WMS	\$5,219,756	\$1,449,725	\$717,690	\$2,524,451	\$351,186	\$12,285	\$10,815	\$153,604	\$5,219,756			
	Cost of Power Adjustments	02	02	02	\$0	¢0	¢0	\$0					
4710 4712	Cost of Power Adjustments Charges-One-Time	<mark>\$0</mark> (\$724,487)	\$0 (\$201,218)	\$0 (\$99,613)	\$0 (\$350,387)	\$0 (\$48,744)	\$0 (\$1,705)	\$0 (\$1,501)	\$0	\$0			
4712 4714	Charges-One-Time Charges-NW	(\$724,487) \$9,788,482	(\$201,218) \$2,701,134	<mark>(\$99,613)</mark> \$1,337,202	(\$350,387) \$4,766,580	<mark>(\$48,744)</mark> \$654,331	(\$1,705) \$22,890	<mark>(\$1,501)</mark> \$20,150	\$0 (\$21,320) \$286,195	\$0 (\$724,487) \$9,788,482			
4712 4714 4716	Charges-One-Time Charges-NW Charges-CN	<b>(\$724,487)</b> \$9,788,482 \$3,519,327	(\$201,218) \$2,701,134 \$971,159	<mark>(\$99,613)</mark> \$1,337,202 \$480,774	(\$350,387) \$4,766,580 \$1,713,764	<mark>(\$48,744)</mark> \$654,331 \$235,257	(\$1,705) \$22,890 \$8,230	<mark>(\$1,501)</mark> \$20,150 \$7,245	\$0 (\$21,320) \$286,195 \$102,898	\$0 (\$724,487) \$9,788,482 \$3,519,327			
4712 4714 4716 4730	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense	(\$724,487) \$9,788,482 \$3,519,327 \$0	<mark>(\$201,218)</mark> \$2,701,134 \$971,159 \$0	(\$99,613) \$1,337,202 \$480,774 \$0	(\$350,387) \$4,766,580 \$1,713,764 \$0	<mark>(\$48,744)</mark> \$654,331 \$235,257 \$0	(\$1,705) \$22,890 \$8,230 \$0	<mark>(\$1,501)</mark> \$20,150 \$7,245 \$0	\$0 (\$21,320) \$286,195 \$102,898 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0			
4712 4714 4716	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670	(\$48,744) \$654,331 \$235,257 \$0 \$29,881	(\$1,705) \$22,890 \$8,230 \$0 \$1,045	(\$1,501) \$20,150 \$7,245 \$0 \$920	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000			
4712 4714 4716 4730 4750 5685	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0		OTE: Charges for a	
4712 4714 4716 4730 4750 5685 4751	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670	(\$48,744) \$654,331 \$235,257 \$0 \$29,881	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$0	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u>	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$0 \$466,778	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u>	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$0 \$466,778	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$4,883 \$3,996 \$340	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883 \$3,996	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$4466,778 \$8,937 \$7,313 \$363	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$410,920 \$410,920 \$4,883 \$3,996 \$340	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$466,778 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$44,883 \$3,996 \$340 \$263 \$147	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218	N	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014 5015	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$113,343,553 \$33,624 \$27,515 \$13,680 \$10,577	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$0 \$410,920 \$410,920 \$44,883 \$3,996 \$340 \$263	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$5,836,274	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014 5015 5016 5017	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$466,778 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$44,883 \$3,996 \$340 \$263 \$147	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014 5015 5016	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders -	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014 5015 5016 5017 5020	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour	(\$724,487) \$9,788,482 \$3,519,320 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$44,883 \$3,996 \$340 \$263 \$147 \$125	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP <u>Acccounts</u> 5005 5010 5012 5014 5015 5016 5017 5020	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders -	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$177,739 \$41,456 \$19,876 \$103,937 \$44,113	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858	(\$1,705) \$22,890 \$8,230 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5035	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876 \$103,937	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$44,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$0 \$3,210	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$117,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0 \$532	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$1,996 \$0 \$1,045 \$254 \$4,704 \$1,996 \$0 \$1,045 \$0 \$1,045 \$0 \$2,00 \$1,045 \$0 \$0 \$1,045 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$1,045 \$0 \$1,045 \$0 \$1,045 \$0 \$1,045 \$1,045 \$0 \$1,045 \$0 \$1,045 \$0 \$0 \$2,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,046 \$0 \$1,046	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$418,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5025 5030 5035 5030	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$0	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$13,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$0	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5025 5030 5035 5040 5045	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Labour	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$0 \$3,210	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$117,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0 \$532	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$1,996 \$0 \$1,045 \$254 \$4,704 \$1,996 \$0 \$1,045 \$0 \$1,045 \$0 \$2,00 \$1,045 \$0 \$0 \$1,045 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$1,045 \$0 \$0 \$0 \$1,045 \$0 \$0 \$1,045 \$0 \$1,045 \$0 \$1,045 \$0 \$1,045 \$1,045 \$0 \$1,045 \$0 \$1,045 \$0 \$0 \$2,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,045 \$1,046 \$0 \$1,046	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$418,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5025 5030 5035 5030	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders -	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711 \$39,462 \$17,454	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$177,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0 \$532 \$10,894 \$4,818	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936 \$18,399 \$8,138	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0 \$1,226 \$542	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$17 \$806 \$356	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$418,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14 \$313 \$139	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4730 4750 5685 4751 COP Acccounts 5010 5012 5014 5015 5016 5017 5020 5025 5030 5025 5030 5035 5040 5045	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Labour Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Supplies & Expenses	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711 \$39,462	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0 \$532 \$10,894	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936 \$18,399	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$13,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0 \$0 \$0 \$1,226	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$466,778 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$17 \$806	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14 \$313	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5035 5030 5035 5040 5045	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Distribution Transformers - Operation Underground Distribution Transformers - Operation	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711 \$39,462 \$17,454 \$0 \$2,394	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0 \$532 \$10,894 \$4,818 \$0 \$744	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936 \$18,399 \$8,138 \$0 \$1,309	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$13,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0 \$1,226 \$542 \$0 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$17 \$806 \$356 \$0 \$24	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14 \$1,177 \$0 \$14 \$313 \$139 \$0 \$19	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448 \$0 \$4,490	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4716 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5025 5030 5035 5040 5045 5050 5055 5065	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Distribution Transformers - Operation Underground Distribution Transformers - Operation Meter Expense	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$0 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448 \$0 \$4,490 \$457,709	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711 \$39,462 \$17,454 \$0 \$2,394 \$288,395	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$177,739 \$41,456 \$19,876 \$103,937 \$44,4113 \$0 \$532 \$10,894 \$4,818 \$0 \$744 \$102,694	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936 \$18,399 \$8,138 \$0 \$1,309 \$66,031	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$33,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0 \$1,226 \$5,42 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$17 \$806 \$356 \$0 \$254 \$4,704 \$1,996 \$0 \$1,045 \$254 \$4,704 \$1,996 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$1,775 \$2,56 \$0 \$0 \$2,56 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$1,775 \$2,56 \$0 \$1,775 \$2,56 \$0 \$0 \$1,775 \$2,56 \$0 \$1,775 \$0 \$0 \$1,775 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$2,56 \$0 \$0 \$0 \$2,56 \$0 \$0 \$0 \$0 \$2,56 \$0 \$0 \$0 \$2,56 \$0 \$0 \$0 \$0 \$2,56 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$410,920 \$4410,920 \$44,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14 \$313 \$139 \$0 \$19 \$0	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448 \$0 \$4,490 \$457,709	Ν	OTE: Charges for a	ccount 4751 are alloc
4712 4714 4714 4730 4750 5685 4751 COP Acccounts 5005 5010 5012 5014 5015 5016 5017 5020 5025 5030 5025 5030 5035 5040 5045 5050	Charges-One-Time Charges-NW Charges-CN Rural Rate Assistance Expense Charges-LV Independent Market Operator Fees and Penalties Charges-Smart Metering Entity Cost of Power Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Labour Overhead Distribution Lines & Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies and Expenses Overhead Distribution Lines and Feeders - Operation Supplies & Expenses Underground Distribution Lines & Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Supplies & Expenses Underground Subtransmission Feeders - Operation Distribution Transformers - Operation Underground Distribution Transformers - Operation	(\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448 \$0 \$4,490	(\$201,218) \$2,701,134 \$971,159 \$0 \$123,350 \$0 \$353,752 \$55,437,040 \$743,545 \$608,444 \$63,389 \$49,010 \$27,334 \$55,108 \$26,421 \$349,043 \$148,142 \$0 \$1,711 \$39,462 \$17,454 \$0 \$2,394	(\$99,613) \$1,337,202 \$480,774 \$0 \$61,065 \$0 \$40,964 \$27,310,067 \$210,555 \$172,297 \$41,138 \$31,806 \$17,739 \$41,456 \$19,876 \$103,937 \$44,113 \$0 \$532 \$10,894 \$4,818 \$0 \$744	(\$350,387) \$4,766,580 \$1,713,764 \$0 \$0 \$217,670 \$0 \$0 \$96,006,756 \$387,858 \$317,385 \$104,225 \$80,581 \$44,943 \$104,109 \$44,943 \$104,109 \$49,915 \$189,700 \$80,513 \$0 \$936 \$18,399 \$8,138 \$0 \$1,309	(\$48,744) \$654,331 \$235,257 \$0 \$29,881 \$0 \$0 \$13,343,553 \$13,624 \$27,515 \$13,680 \$10,577 \$5,899 \$15,584 \$7,472 \$23,226 \$9,858 \$0 \$0 \$1,226 \$542 \$0 \$0	(\$1,705) \$22,890 \$8,230 \$0 \$1,045 \$0 \$0 \$466,778 \$8,937 \$7,313 \$363 \$281 \$157 \$530 \$254 \$4,704 \$1,996 \$0 \$17 \$806 \$356 \$0 \$24	(\$1,501) \$20,150 \$7,245 \$0 \$920 \$0 \$0 \$410,920 \$4,883 \$3,996 \$340 \$263 \$147 \$125 \$60 \$2,774 \$1,177 \$0 \$14 \$1,177 \$0 \$14 \$313 \$139 \$0 \$19	\$0 (\$21,320) \$286,195 \$102,898 \$0 \$13,069 \$0 \$0 \$5,836,274 \$104 \$85 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 (\$724,487) \$9,788,482 \$3,519,327 \$0 \$447,000 \$394,716 \$198,811,389 \$1,389,506 \$1,137,034 \$223,135 \$172,517 \$96,218 \$216,911 \$103,998 \$673,384 \$285,800 \$3,210 \$71,100 \$31,448 \$0 \$4,490	Ν	OTE: Charges for a	ccount 4751 are alloc

8 6	\$6 \$181	\$13,460 \$5,543	\$3,508 \$3,145	\$6 \$78	
0	\$0	\$0	\$0	\$0	
0	\$0	\$0	\$0	\$0	
0	\$0	\$0	\$0	\$0	
6	\$85	\$2,610	\$1,481	\$37	
0	\$0	\$0	\$0	\$0	
0	\$0	\$0	\$0	\$0	
0	\$0	\$0	\$0	\$0	
1	\$2	\$1,846	\$1,181	\$0	
8	\$1	\$827	\$529	\$0	
0	\$0	\$0	\$0	\$0	
4	\$2	\$2,357	\$1,509	\$0	
0	\$0	\$0	\$0	\$0	
4	\$0	\$11	\$4	\$0	
0	\$0	\$0	\$0	\$0	
2	\$0	\$227	\$246	\$0	
0	\$0	\$0	\$0	\$0	
3	\$2	\$7	\$16	\$1	
1	\$313	\$0	\$0	\$313	
2 8	\$42	\$156	\$364	\$22	
	\$18	\$66	\$155	\$9	
0	\$0	\$0	\$0	\$0	
8)	(\$1)	(\$3)	(\$6)	(\$0)	
4	\$0	\$0	\$0	\$0	
0	\$0	\$0	\$0	\$0	
-	<b>0</b> 4 004	A 17 405	000 700	<b>*</b> 255	
7	\$1,684	\$47,185	\$23,720	\$655	
0	\$0	\$0	\$0	\$0	

allocated on the basis of the SME allocator 4751 C

5075	Customer Premises - Materials and Expenses	\$396,878	\$335,965	\$38,904	\$5,028	\$6	\$13,460	\$3,508	\$6	\$396,878
5085	Miscellaneous Distribution Expense	\$1,047,083	\$560,309	\$158,667	\$292,276	\$25,338	\$6,735	\$3,680	\$78	\$1,047,083
5090	Underground Distribution Lines and Feeders -	•	•••	**	<b>\$</b> 0	<b>*</b> 2	•••	•••	•••	•••
5005	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0
5096	Other Rent	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5105	Maintenance Supervision and Engineering	\$493,027	\$263,826	\$74,710	\$137,621	\$11,931	\$3,171	\$1,733	\$37	\$493,027
5110	Maintenance of Buildings and Fixtures -	\$100,021	φ200,020	φ1-1,1 TO	ψ101,021	φ11,001	ψ0,111	ψ1,700	φοη	Q100,021
0110	Distribution Stations	\$32,023	\$9,097	\$5,904	\$14,958	\$1,963	\$52	\$49	\$0	\$32,023
5112					• ,	• ,	• -	•		
	Maintenance of Transformer Station Equipment	\$39,357	\$11,181	\$7,256	\$18,383	\$2,413	\$64	\$60	\$0	\$39,357
5114	Maintenance of Distribution Station Equipment	\$44,173	\$11,222	\$8,442	\$21,201	\$3,174	\$108	\$25	\$0	\$44,173
5120	Maintenance of Poles, Towers and Fixtures	\$317,521	\$164,585	\$49,010	\$89,449	\$10,952	\$2,218	\$1,308	\$0	\$317,521
5125	Maintenance of Overhead Conductors and									
	Devices	\$142,200	\$73,708	\$21,949	\$40,059	\$4,905	\$993	\$586	\$0	\$142,200
5130	Maintenance of Overhead Services	\$71,473	\$68,232	\$3,241	\$0	\$0	\$0	\$0	\$0	\$71,473
5135	Overhead Distribution Lines and Feeders - Right	£405.400	¢040.470	<b>CO 504</b>	<b>©444005</b>	Ê40.005	¢0,000	¢4.070	¢0	CAOE 400
5145	of Way	\$405,469 \$0	\$210,172 \$0	\$62,584 \$0	\$114,225 \$0	\$13,985 \$0	\$2,832 \$0	\$1,670 \$0	\$0 \$0	\$405,469 \$0
5145 5150	Maintenance of Underground Conduit Maintenance of Underground Conductors and	φU	φU	φU	<b>4</b> 0	φU	φU	<b>4</b> 0	φU	φυ
5150	Devices	\$1,000	\$555	\$153	\$259	\$17	\$11	\$4	\$0	\$1,000
5155	Maintenance of Underground Services	\$292,614	\$279,345	\$13,269	\$0	\$0	\$0	\$0	\$0	\$292,614
5160	Maintenance of Line Transformers	\$64,554	\$34,418	\$10,700	\$18,816	\$0 \$0	\$345	\$274	\$0	\$64,554
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$71,664	\$59,503	\$9,233	\$2,903	\$2	\$7	\$16	\$1	\$71,664
5310	Meter Reading Expense	\$523,450	\$417,085	\$48,298	\$57,441	\$313	\$0	\$0	\$313	\$523,450
5315	Customer Billing	\$1,670,315	\$1,386,868	\$215,201	\$67,662	\$42	\$156	\$364	\$22	\$1,670,315
5320	Collecting	\$710,909	\$590,270	\$91,592	\$28,798	\$18	\$66	\$155	\$9	\$710,909
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	(\$29,331)	(\$24,354)	(\$3,779)	(\$1,188)	(\$1)	(\$3)	(\$6)	(\$0)	(\$29,331)
5335	Bad Debt Expense	\$190,000	\$88,731	\$28,706	\$72,564	\$0	\$0	\$0	\$0	\$190,000
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$122,701	\$75,243	\$17,800	\$26,317	\$2,431	\$605	\$299	\$7	\$122,701
5410 5415	Community Relations - Sundry	\$238,121	\$146,021 \$65,786	\$34,544 \$15,563	\$51,072 \$23,009	\$4,717 \$2,125	\$1,174 \$529	\$581 \$262	\$14 \$6	\$238,121 \$107,280
5415 5420	Energy Conservation Community Safety Program	\$107,280 \$40,462	\$05,700 \$21,036	\$6,299	\$23,009 \$11,665	\$2,125	\$245	\$137	\$0 \$2	\$40,462
5420	Miscellaneous Customer Service and	φ <del>4</del> 0,402	φz1,030	φ0,299	φ11,005	\$1,079	φ <b>2</b> 40	\$15 <i>1</i>	φz	\$ <del>4</del> 0,402
5425	Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$857,807	\$526,025	\$124,440	\$183,980	\$16,992	\$4,229	\$2,091	\$50	\$857,807
5610	Management Salaries and Expenses	\$169,709	\$104,069	\$24,619	\$36,399	\$3,362	\$837	\$414	\$10	\$169,709
5615	General Administrative Salaries and Expenses	\$1,218,955	\$747,488	\$176,831	\$261,438	\$24,146	\$6,009	\$2,972	\$70	\$1,218,955
5620	Office Supplies and Expenses	\$310,024	\$190,113	\$44,974	\$66,493	\$6,141	\$1,528	\$756	\$18	\$310,024
5625	Administrative Expense Transferred Credit	(\$610,059)	(\$374,101)	(\$88,500)	(\$130,844)	(\$12,085)	(\$3,007)	(\$1,487)	(\$35)	(\$610,059)
5630	Outside Services Employed	\$73,420	\$45,023	\$10,651	\$15,747	\$1,454	\$362	\$179	\$4	\$73,420
5635	Property Insurance	\$191,605	\$99,613	\$29,828 \$870	\$55,240	\$5,109	\$1,160 \$30	\$647 \$15	\$8 \$0	\$191,605
5640 5645	Injuries and Damages	\$6,000 \$170,986	\$3,679 \$104,852	\$870 \$24,805	\$1,287 \$36,673	\$119 \$3,387	\$30 \$843	\$15	\$0 \$10	\$6,000 \$170,986
5650	Employee Pensions and Benefits Franchise Requirements	\$170,980	\$104,852	\$24,805 \$0	\$30,073 \$0	\$3,387 \$0	\$043 \$0	\$0	\$0	\$170,980
5655	Regulatory Expenses	\$516.027	\$316,438	\$74,859	\$110,676	\$10,222	\$2,544	\$1,258	\$30	\$516.027
5660	General Advertising Expenses	\$010,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$306,332	\$187,849	\$44,439	\$65,701	\$6,068	\$1,510	\$747	\$18	\$306,332
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$658,849	\$404,020	\$95,578	\$141,308	\$13,051	\$3,248	\$1,606	\$38	\$658,849
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$471,620	\$238,030	\$74,536	\$140,717	\$14,030	\$2,727	\$1,557	\$24	\$471,620
6205-1	Sub-Account LEAP Funding	\$48,000	\$29,435	\$6,963	\$10,295	\$951	\$237	\$117	\$3	\$48,000
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OM&A Expenses	\$46 040 677	¢0 004 404	\$3 36E 730	\$2 544 667	\$220 4E0	¢00 763	\$40.000	£034	\$16 049 677
	Owick Expenses	\$16,248,677	\$9,891,191	\$2,365,738	\$3,541,667	\$328,150	\$80,763	\$40,238	\$931	\$16,248,677

	Der	mand Allocat	ors							C	ustomer Allocat	ors						
Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	D	Demand Total	Residential	GS <50 G	S>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded C Distributor	ustomer Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Total
1808	\$	255,158 \$	72,487 \$	47,041 \$	119,182 \$	15,643 \$	415 \$	389 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1815	\$	308,092 \$	87,524 \$	56,800 \$	143,908 \$	18,889 \$	501 \$	\$ 470 <b>\$</b>	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1820	\$	365,082 \$	92,752 \$	69,774 \$	175,225 \$	26,230 \$	892 \$	\$ 210 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1830	\$	190,513 \$	54,078 \$	37,027 \$	87,958 \$	10,950 \$	373 \$	5 126 \$	- \$	127,008 \$	110,506 \$	11,983 \$	1,491 \$	2 \$	1,846 \$	1,181 \$	- \$	-
1835	\$	85,320 \$	24,219 \$	16,582 \$	39,392 \$	4,904 \$	167 \$	57 \$	- \$	56,880 \$	49,490 \$	5,366 \$	668 \$	1 \$	827 \$	529 \$	- \$	-
1840	\$	- \$	- \$	- \$	- \$	- \$	- 9	5 - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
1845	\$	600 \$	206 \$	120 \$	255 \$	17 \$	1 \$	S 1 \$	- \$	400 \$	349 \$	33 \$	4 \$	0 \$	11 \$	4 \$	- \$	-

	¢	4,568,427 \$	1,334,193 \$	891,287 \$	2,107,058 \$	223,167 \$	8,770 \$	3,952 \$	- \$	6,782,411 \$	5,626,378 \$	755,352 \$	327,437 \$	1,684 \$	47,185 \$	23,720 \$	655 \$	
	Þ	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
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	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	2,423,557 \$	2,012,287 \$	312,247 \$	98,174 \$	61 \$	226 \$	528 \$	32 \$	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	523,450 \$	417,085 \$	48,298 \$	57,441 \$	313 \$	- \$	- \$	313 \$	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	457,709 \$	288,395 \$	102,694 \$	66,031 \$	589 \$	- \$	- \$	- \$	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
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MP	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
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ut	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	190,000 \$	88,731 \$	28,706 \$	72,564 \$	- \$	- \$	- \$	- \$	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
845	\$	61,529 \$	21,133 \$	12,357 \$	26,159 \$	1,768 \$	60 \$	52 \$	- \$	41,019 \$	35,783 \$	3,355 \$	378 \$	0\$	1,102 \$	400 \$	- \$	
835	\$	818,792 \$	232,420 \$	159,135 \$	378,030 \$	47,062 \$	1,601 \$	543 \$	- \$	545,861 \$	474,937 \$	51,500 \$	6,408 \$	7 \$	7,932 \$	5,078 \$	- \$	
5	\$	2,439,990 \$	736,176 \$	483,205 \$	1,116,204 \$	97,704 \$	4,628 \$	2,074 \$	- \$	1,626,660 \$	1,439,948 \$	133,024 \$	18,936 \$	704 \$	21,528 \$	12,216 \$	303 \$	
	ŝ	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	364,087 \$	347,576 \$	16,511 \$	- \$	- \$	- \$	- \$	- \$	

	Demand Alloca	tors								Customer Alloca	tors						
ing of OM&A	Demand Total	Residential	GS <50 G	S>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded 0 Distributor	Customer Total	Residential		GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	-
168 - 240)																	
1808	\$ 255,158 \$	72,487 \$	47,041 \$	119,182 \$	15,643 \$	415 \$	389 \$	- \$	255,158	s - s	- \$	- \$	- \$	-	s - s	- \$	
1815	\$ 308,092 \$	87,524 \$	56,800 \$	143,908 \$	18,889 \$	501 \$	470 \$	- \$	308,092		- \$	- \$	- \$	-	\$-\$	- \$	
1820	\$ 365,082 \$	92,752 \$	69,774 \$	175,225 \$	26,230 \$	892 \$	210 \$	- \$	365,082		- \$	- \$	- \$	-	\$ - \$	- \$	
1830	\$ 317,521 \$	164,585 \$	49,010 \$	89,449 \$	10,952 \$	2,218 \$	1,308 \$	- \$	317,521		- \$	- \$	- \$	-	\$ - \$	- \$	
1835	\$ 142,200 \$	73,708 \$	21,949 \$	40,059 \$	4,905 \$	993 \$	586 \$	- \$	142,200		- \$	- \$	- \$	-	\$ - \$	- \$	
1840	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-		- \$		- \$	-	\$-\$	- \$	
1845	\$ 1,000 \$	555 \$	153 \$	259 \$	17 \$	11 Š	4 \$	- \$	1,000	• •	- \$	- \$	- \$		\$-\$	- \$	
1850	\$ 72,254 \$	38,524 \$	11,976 \$	21,061 \$	- \$	386 \$	307 \$	- \$	72,254		- \$	- \$	- \$	-	\$-\$	- \$	
1855	\$ 364,087 \$	347,576 \$	16,511 \$	- \$	- \$	- \$	- \$	- \$	364,087		- \$	- \$	- \$	-	\$-\$	- \$	
1860	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	ş - ş	- \$	Ŷ	- \$	-	\$-\$	- \$	
1815-1855	\$ 4,066,650 \$	2,176,124 \$	616,229 \$	1,135,140 \$	98,408 \$	26,156 \$	14,290 \$	303 \$	4,066,650	• •	- \$	- \$	- \$	-	\$-\$	- \$	
1830 & 1835	\$ 1,364,653 \$	707,357 \$	210,635 \$	384,438 \$	47,069 \$	9,533 \$	5,621 \$	- \$	1,364,653		- \$	Ų	- \$	_	\$-\$	- \$	
1840 & 1845	\$ 102,548 \$	56,916 \$	15,712 \$	26,537 \$	1,769 \$	1,162 \$	452 \$	- \$	102,548		- \$	- \$	- \$		\$-\$	- \$	
BCP	\$ 102,348 \$	- \$	- \$	- \$	- \$	- \$	- \$	- 4	102,040	s - s	- 4	- \$	- 5		φ - φ \$-\$	- \$	
BDHA	\$ 190,000 \$	88,731 \$	28,706 \$	72,564 \$	- \$	- \$	- \$	- \$	190,000	ş - ş	- \$	- \$	- \$	-	φ φ \$-\$	- \$	
Break Out	\$ 150,000 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	s - s	- \$	Ų	- \$	-	φ φ \$-\$	- \$	
CCA	\$ 396.878 \$	335,965 \$	38,904 \$	5,028 \$	6 \$	13,460 \$	3.508 \$	6 \$	396.878	φ φ	- 4	- 5	- \$	-	υ - υ S - S	- \$	
CDMPP	\$ 107,280 \$	65,786 \$	15,563 \$	23,009 \$	2,125 \$	529 \$	262 \$	6 \$	107,280		- 4	Ψ	- \$	-	υ - υ S - S	- \$	
CEN	\$ 107,200 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	107,200	s - s	- 4	- \$	- \$	-	φ - φ \$ - \$	- \$	
CEN EWMP	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		s - s	- \$	Ų	- \$		φ φ \$-\$	- \$	
CREV	φ - φ \$ - \$	- \$	- 5	- 9	- \$	- 4	- \$	- 4	-	s - s	- 4	- 5	- \$	-	υ - υ S - S	- \$	
CWCS	φ - φ \$ - \$	- \$	- \$	- \$	- \$	- 4	- 9	- 4	-	s - s	- 4	- 5	- J	-	υ - υ S - S	- \$	
CWMC	\$ 457.709 \$	288,395 \$	102,694 \$	66,031 \$	- " 589 \$	- 3	- 5	- 5	457.709	Ψ Ψ	- 3	- 5		-	σ - σ 8 - 8	- 5	
CWMC	\$ 457,709 \$ \$ 523,450 \$	200,395 \$ 417,085 \$	48,298 \$	57,441 \$	313 \$		Ų	- 5 313 \$	457,709 523,450	• •	- 5	Ŷ	- ⊅ - \$	-	σ-σ ε-ε	- 5 - \$	
CWMR	\$ 525,450 \$ \$ 2,423,557 \$	2,012,287 \$	40,290 \$ 312,247 \$	98,174 \$	61 \$	- \$ 226 \$	- \$ 528 \$	313 \$	2.423.557	\$-\$ \$-\$	- 5	- \$	- ⊅ - \$	-	φ - φ \$ - \$	- p - \$	
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NFA	\$ - \$ \$ 474.600 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$-\$	- \$	- \$	- 5	-	\$-\$	- \$	
NFA NFA ECC	\$ 471,620 \$ \$ 232,067 \$	238,030 \$ 120,649 \$	74,536 \$ 36,127 \$	140,717 \$	14,030 \$	2,727 \$	1,557 \$	24 \$ 10 \$	471,620 232,067		- \$	- \$	- \$	-	\$-\$	- \$	
				66,905 \$	6,188 \$	1,405 \$	784 \$		,		- \$		- \$	-	\$-\$	- \$	
O&M	\$ 4,086,871 \$	2,506,155 \$	592,873 \$	876,540 \$	80,957 \$	20,147 \$	9,963 \$	236 \$	4,086,871	\$-\$	- \$		- \$	-	\$-\$	- \$	
PNCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$-\$	- \$	- \$	- \$	-	\$ - \$	- \$	
SNCP	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$-\$	- \$	- \$	- \$	-	\$ - \$	- \$	
ТСР	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$-\$	- \$	- \$	- \$	-	\$-\$	- \$	
Total	\$ 16,248,677 \$	9,891,191 \$	2,365,738 \$	3,541,667 \$	328,150 \$	80,763 \$	40,238 \$	Q31 \$	16,248,677	s - s	- \$	- \$	- \$	-	\$ - \$	- \$	

Electric Plant Purchased or Sold

2021 Cost Allocation Model

#### Sheet 07 Amortization Output Worksheet - Initial Application

Categorization and Allocation of Contributed Capital Contributed Capital - 1995 Demand Allocation 1 Customer Allocation 1 A & G Allocatio 1 9 10 Sub -total 9 10 Sub -total Embedded Distributor Unmetered Scattered Load Embedded Distributor Contributed Capital Large Use >5MW Unmetered Scattered Load GS>50-Regular Large Use >5MW Account Description Custome Total GS <50 GS>50-Regular Street Light Total GS <50 Street Light Sub -total Residential Demand Residentia Conservation and Demand Mana Land Station >50 kV Land Station >50 kV Land Station <50 kV Land Rights Station -50 kV Land Rights Station -50 kV Buildings and Fixtures > 50 kV Buildings and Fixtures > 50 kV Leasehold Improvements 1565 1805 1805-1 1805-2 1806 1806-1 1806-2 1808 1808-1 1808-2 1810 \$0 \$0 \$0 \$0 \$0 (\$140,630) (\$214 \$0 \$0 140,630 \$0 \$0 \$39,951 \$0 \$0 (\$8,622) \$0 \$0 65,687 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$23,468) \$0 (\$23,468) \$0 (\$6,667 \$0 \$4,327 \$0 (\$1,439) \$0 (\$38) \$0 (\$36 \$0 \$0 \$0 \$0 \$0 (\$23,468) \$0 (\$10,962) \$0 (\$23,468) \$0 Leasehold Improvements 1810-1 Leasehold Improvements >50 kV (Wholesa Leasehold Improvements <50 kV (Other) Transformer Station Equipment - Normally Primary above 50 kV \$0 \$0 \$0 \$0 **\$**0 \$0 1810-2 1815 (\$8,088) (\$8,088) \$0 (\$8,088) (\$2,298) (\$1.491) (\$3,778) (\$496) (\$13) (\$12) \$0 (\$8,088) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Distribution Station Equipment - Normally 1820 Primary below 50 kV Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary) Distribution Station Equipment - Normally Primary below 50 kV (Wholease Meters) Storage Battery Equipment - 50 kV Primary below 50 kV \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 \$0 **\$**0 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 \$0 1820-1 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 \$0 **\$**0 **\$**0 **\$**0 \$0 \$0 **\$**0 **\$**0 \$0 \$0 **\$**0 \$0 1820-2 \$0 1820-3 \$0 **\$**0 \$0 \$0 \$0 \$0 1825 1825-1 1825-2 1830 \$0 Poles, Towers and Fixtures Poles, Towers and Fixtures ŝn 1830-3 Poles, Towers and Fixtures -Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Overhead Conductors and Devices Overhead Conductors and Devices -Subtransmission Bulk Delivery \$0 (\$13,942) (\$3,926) \$0 \$0 (\$1,324) (\$588) \$0 \$0 (\$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 1830-4 1830-5 1835 \$0 (\$3,841,921) (\$960,480) \$0 \$0 (\$2,305,152) (\$576,288) \$0 \$0 (\$1,536,768) (\$384,192) \$0 \$0 (\$3,841,921) (\$960,480) \$0 \$0 (\$585,640) (\$232,279) \$0 \$0 (\$1,335,338) (\$336,031) \$0 (\$19,984) (\$2,567) \$0 (\$2,305,152) (\$576,288) \$0 (\$154,631) (\$26,604) \$0 (\$12,848) (\$15,065) \$0 (\$1,536,768) (\$384,192) \$0 (\$1,106,381) (\$440,556) (\$119,464) \$0 (\$165,617) \$0 \$0 (\$5,635) \$0 \$0 (\$223,958) \$0 \$0 \$0 \$0 \$0 1835-3 \$0 1835-4 Overhead Conductors and Devices - Primary (\$2,288,885) (\$1,373,331) (\$915.554) (\$2,288,885) (\$348.904) (\$262.468) (\$659.144) (\$98,669) (\$3,357) (\$789) \$0 (\$1,373,331) (\$795.549) (\$92,124) (\$11,906) (\$15) (\$7,654) (\$8,306) \$0 (\$915.554) 1835-5 Overhead Conductors and Devices (\$138,384) \$0 \$0 (\$350) \$0 \$0 (\$1,529) \$0 \$0 (\$8,975) \$0 \$0 (\$2,339) \$0 \$0 Secondary (\$572.221) (\$343,333) (\$228.888) (\$572.221) (\$71,172) (\$133,426) \$0 \$0 \$0 \$0 \$0 \$0 **(\$343,333)** \$0 (\$200,196) (\$15.849) \$0 \$0 \$0 \$0 (\$228,888) Secondary Underground Conduit 1840 1840-3 1840-4 1840-5 1845 (\$343,333) \$0 \$0 (\$1,565,962) (\$2,348,943) \$0 (\$372,221) \$0 \$0 (\$2,609,937) (\$3,914,905) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Underground Conduit I Underground Conduit - Pirinary Underground Conduit - Pirinary Underground Conduit - Secondary Underground Conductors and Devices - Bulk Delivery Underground Conductors and Devices - Pirinary \$0 یں (\$907,137) (\$1,369,657) \$0 \$0 \$0 (\$18 \$0 (\$2,609,937) (\$3,914,905) \$0 \$U (\$1,043,975) (\$1,565,962) \$0 \$0 (\$397,844) (\$946,766) \$0 (\$112,509) (\$13,576) (\$10,461) \$0 (\$9,471) (\$16,003) \$0 (\$3,828 (\$900) (\$2,395) \$0 (\$1,565,962) (\$105,045) (\$108,436) \$0 (\$1,043,975) (\$1,565,962) \$0 (\$299,283) (\$751,599) (\$8,728) (\$2,348,943) \$0 (\$61,404 \$0 (\$486,933) \$0 (\$912,849) \$0 \$0 \$0 \$0 \$0 \$0 \$0 1845-3 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 \$0 \$0 \$0 \$0 \$0 \$0 **\$**0 \$0 \$0 \$0 1845-4 (\$7,665,527) (\$4,599,316) (\$3,066,211) (\$7,665,527) (\$1,168,488) (\$879.011) (\$2,207,488) (\$330.445) (\$11,242) (\$2,642) \$0 (\$4,599,316) (\$2,664,310) (\$308.524) (\$39,873) (\$52) (\$25,634) (\$27,818) \$0 (\$3,066,211) Primary Underground Conductors and Devices -Secondary Line Transformers Services 1845-5 (\$11,498,290) (\$19,230,540) (\$6,858,140) (\$6,898,974) (\$11,538,324) \$0 (\$4,599,316) (\$7,692,216) (\$6,858,140) (\$11,498,290) (\$19,230,540) (\$6,858,140) (\$318,482) (\$726,854) (\$311,002) (\$30,725) (\$83,930) \$0 (\$4,599,316) (\$7,692,216) (\$6,858,140) (\$2,780,703) (\$3,512,701) (\$1,430,149) (\$2,460,711) (\$2,681,087) (\$5,521,418) \$0 \$0 \$0 (\$7,035) (\$8,276) \$0 \$0 (\$6,898,974) (\$11,538,324) (\$4,022,759) (\$6,740,514) \$0 \$0 (\$180,348) (\$67,580) (\$47,002) (\$73,337) \$0 \$0 1850 1855 (\$35,218) 
 1855
 Services

 1860
 Meters

 1960
 Land

 1906
 Land Rights

 1906
 Land Rights

 1908
 Buildings and Fixtures

 1910
 Leand Rights

 1910
 Leasehold Improvements

 1910
 Leasehold Improvements

 1912
 Computer Equipment

 1920
 Computer Software

 1930
 Transportation Equipment

 1933
 Stores Equipment

 1940
 Tools, Shop and Garage Equipment

 1950
 Power Operated Equipment

 1955
 Communication Equipment

 1950
 Mescellaneous Equipment

 1950
 Load Management Controls - Cust Premises
 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$6,547,138) \$0 (\$267,471) \$0 Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Measurement and Testing Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Laad Management Controls - Customer Premises \$0 \$0 1975 Load Management Controls - Utility Premises \$0 1980 1990 2005 2010 System Supervisory Equipment Other Tangible Property Property Under Capital Leases



on							
	2	3	6	7	9	10	Sub -total
	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	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
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$U	φU	φU	¢U	φU	φU	şυ

on							
	2	3	6	7	9	10	Sub -total
I	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total

		\$14,501,964	\$7,975,845	\$6,526,119	\$14,501,964	\$2,564,655	\$1,628,402	\$3,580,704	\$181,204	\$14,636	\$6,245	\$0	\$7,975,845	\$5,779,013	\$533,043	\$64,043	\$123	\$99,304	\$50,593	\$0	\$6,526,119	\$0
	Sub - Total	\$0																				\$0
2005	Electric Plant Purchased or Sold	\$0																				\$0
1990 2005	Other Tangible Property Property Under Capital Leases	\$0 \$0																				\$0 \$0
1980	System Supervisory Equipment	\$0																				\$0
1975	Load Management Controls - Utility Premises	\$0																				\$0
1970	Load Management Controls - Customer Premises	\$0																				\$0
1960	Miscellaneous Equipment	\$0																				\$0
1950 1955	Power Operated Equipment Communication Equipment	\$0 \$0																				\$0 \$0
1945	Measurement and Testing Equipment	\$0																				\$0
1935	Tools, Shop and Garage Equipment	\$0																				\$0
1930 1935	Transportation Equipment Stores Equipment	\$0 \$0																				\$0 \$0
1925	Computer Software	\$0																				\$0
1920	Computer Equipment - Hardware	\$0																				\$0
1910 1915	Leasehold Improvements Office Furniture and Equipment	\$0 \$0																				\$0 \$0
1908 1910	Buildings and Fixtures	\$0 \$0																				\$0 \$0
1906	Land Rights	\$0																				\$0
1905	Land	\$0																				\$0
Genera	Sub - Total	\$14,501,964	\$7,975,845	\$6,526,119	\$14,501,964	\$2,564,655	\$1,628,402	\$3,580,704	\$181,204	\$14,636	\$6,245	\$0	\$7,975,845	\$5,779,013	\$533,043	\$64,043	\$123	\$99,304	\$50,593	\$0	\$6,526,119	
1860	Meters	\$74,407	\$0	\$74,407	\$74,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,883	\$16,694	\$10,734	\$96	\$0	\$0	\$0	\$74,407	
1855	Services	\$1,193,293	\$0	\$1,193,293	\$1,193,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,139,180	\$54,113	\$0	\$0	\$0	\$0	\$0	\$1,193,293	
1850	Line Transformers	\$4,647,547	\$2,788,528	\$1,859,019	\$4,647,547	\$848,933	\$594,693	\$1,334,390	\$0	\$8,511	\$2,000	\$0	\$2,788,528	\$1,629,016	\$175,663	\$20,284	\$0	\$16,332	\$17,724	\$0	\$1,859,019	
1845-5	Underground Conductors and Devices - Secondary	\$3,354,533	\$2,012,720	\$1,341,813	\$3,354,533	\$811,248	\$417,234	\$782,185	\$0	\$0	\$2,053	\$0	\$2,012,720	\$1,173,607	\$92,914	\$8,964	\$0	\$52,615	\$13,712	\$0	\$1,341,813	
1845-4	Underground Conductors and Devices - Primary	\$2,236,356	\$1,341,813	\$894,542	\$2,236,356	\$340,897	\$256,444	\$644,017	\$96,405	\$3,280	\$771	\$0	\$1,341,813	\$777,291	\$90,009	\$11,633	\$15	\$7,479	\$8,116	\$0	\$894,542	
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845	Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1840-5		\$726,611	\$435,967	\$290,645	\$726,611	\$175,721	\$90,375	\$169,426	\$0	\$0	\$445	\$0	\$435,967	\$254,210	\$20,126	\$1,942	\$0	\$11,397	\$2,970	\$0	\$290,645	
1840-4	Underground Conduit - Primary	\$484,408	\$290,645	\$193,763	\$484,408	\$73,840	\$55,547	\$139,498	\$20,882	\$710	\$167	\$0	\$290,645	\$168,366	\$19,497	\$2,520	\$3	\$1,620	\$1,758	\$0	\$193,763	
1840 1840-3	Underground Conduit Underground Conduit - Bulk Delivery	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	Secondary	\$0	\$0	\$0,375	\$127,437	\$0	\$13,031	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0,402	\$0	\$0,550 \$0	\$041 \$0	\$0 \$0	\$0	\$0	\$0	\$00,375	
1835-5	Overhead Conductors and Devices -	\$127,437	\$76,462	\$50,975	\$127,437	\$30,819	\$15,851	\$29,715	\$0	\$0	\$78	\$0	\$76,462	\$44,585	\$3,530	\$341	\$0	\$1,999	\$521	\$0	\$50,975	
1835-4		\$509,750	\$305,850	\$203,900	\$509,750	\$77,703	\$58,453	\$146,796	\$21,974	\$748	\$176	\$0	\$305,850	\$177,174	\$20,517	\$2,651	\$3	\$1,705	\$1,850	\$0	\$203,900	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-5	Overhead Conductors and Devices	\$211,881	\$127,129 \$0	\$84,752 \$0	\$211,881	\$01,241	\$26,354 \$0	\$49,405	\$0	\$0 \$0	\$0	\$0 \$0	\$127,129 \$0	\$74,128	\$5,869 \$0	\$000 \$0	\$0 \$0	\$3,323 \$0	\$000	\$0 \$0	\$84,752	
1830-4 1830-5		\$847,524 \$211,881	\$508,514 \$127,129	\$339,010 \$84,752	\$847,524 \$211,881	\$129,192 \$51,241	\$97,186 \$26,354	\$244,067 \$49,405	\$36,535 \$0	\$1,243 \$0	\$292 \$130	\$0 \$0	\$508,514 \$127,129	\$294,574 \$74,128	\$34,111 \$5,869	\$4,408 \$566	\$6 \$0	\$2,834 \$3,323	\$3,076 \$866	\$0 \$0	\$339,010 \$84,752	
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$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 -	3U	\$0	**	\$0	**	**			**	3U		**		**	**		**	**	3U 00	\$0	
1825-2 1830	Storage Battery Equipment <50 kV	\$0 80	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 80	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1825	Primary below 50 kV (Wholesale Meters) Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-3	Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Primary above 50 kV		\$2,032	\$0	\$2,032	\$577	\$375	\$949	\$125	\$3	\$3	\$0	\$2,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Accumulated Depreciation - 2105 Fixed Assets Only

1805         Lan           1805-1         Lan           1805-2         Lan           1805-3         Lan           1805-4         Lan           1806-6         Lan           1806-7         Lan           1806-8         Lan           1806-1         Lan           1806-2         Lan           1808-8         Lan           1808-8         Lan           1810-1         Lan           1810-2         Lan           1810-1         Lan           1820-2         Dis           1820-3         Dis           Prir         Stoo           1820-3         Dis           Prir         Stoo           1820-3         Stoo						Demand Allocation								Customer								A & G Allocation
1565         Cor           1805         Lan           1805-1         Lan           1805-2         Lan           1805-4         Lan           1805-5         Lan           1806-5         Lan           1806-6         Lan           1806-8         Buil           1808-1         Lan           1808-2         Buil           1810-1         Lea           1810-1         Lea           1810-1         Lea           1810-1         Lea           1810-1         Lea           1810-2         Lea           1820-4         Disi           1820-5         Disi           1820-1         Disi           1820-2         Disi           1820-3         Disi           1825         Sto																						
1565         Cor           1805         Lan           1805-1         Lan           1805-2         Lan           1805-4         Lan           1805-5         Lan           1806-5         Lan           1806-6         Lan           1806-8         Buil           1808-1         Lan           1808-2         Buil           1810-1         Lea           1810-1         Lea           1810-1         Lea           1810-1         Lea           1810-1         Lea           1810-2         Lea           1820-4         Disi           1820-5         Disi           1820-1         Disi           1820-2         Disi           1820-3         Disi           1825         Sto							2	3	6	7	9	10	Sub -total	Allocation 1	2	3	6	7	9	10	Sub -total	4
1805         Lan           1805-1         Lan           1805-2         Lan           1805-3         Lan           1805-4         Lan           1806-6         Lan           1806-7         Lan           1806-8         Lan           1806-1         Lan           1806-2         Lan           1808-8         Lan           1808-8         Lan           1810-1         Lan           1810-2         Lan           1810-1         Lan           1820-2         Dis           1820-3         Dis           Prir         Stoo           1820-3         Dis           Prir         Stoo           1820-3         Stoo	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	/ Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	7 Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential
1805-1         Lan           1805-2         Lan           1805-1         Lan           1806-4         Lan           1806-5         Lan           1806-8         Lan           1808-9         Buil           1808-8         Buil           1808-9         Buil           1808-1         Hain           1810-1         Lea           1820-1         Prir           1820-2         Dis           1820-3         Dis           1820-4         Prir           1820-5         Sto	onservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1805-2         Lan           1806         Lan           1806         Lan           1806-1         Lan           1806-1         Lan           1806-2         Lan           1806-2         Lan           1806-2         Lan           1806-2         Lan           1808-3         Buil           1808-4         Buil           1808-5         Buil           1810-1         Lea           1810-1         Lea           1810-1         Lea           1820-1         Prir           1820-2         Prii           1820-2         Dis           1820-3         Dis           1820-3         Dis           1820-3         Dis		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1806         Lan           1806-1         Lan           1806-2         Lan           1808         Bui           1808-4         Bui           1808-5         Bui           1808-6         Lea           1810-1         Lea           1810-2         Lea           1810-1         Lea           1810-2         Lea           1810-3         Prir           1820         Disi           1820-2         Disi           1820-3         Disi           1825         Sto	nd Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1806-1         Lan           1806-2         Lan           1808         Buil           1808         Buil           1808-1         Buil           1808-2         Buil           1808-2         Buil           1810-2         Lea           1810-1         Lea           1810-2         Lea           1810-2         Lea           1810-3         Prir           1820-1         Disi           1820-2         Disi           1820-2         Disi           1820-3         Prir           1820-3         Sto	nd Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	
1806-2         Lan           1808         Buil           1808-1         Buil           1808-2         Buil           1808-2         Buil           1808-2         Buil           1810         Lea           1810-1         Lea           1810-2         Lea           1810-1         Lea           1810-2         Lea           1810-1         Lea           1810-1         Lea           1810-2         Lea           1820-3         Prir           1820-2         Disis           1820-3         Disis           1820-3         Sto	ind 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	
1808         Buil           1808-1         Buil           1808-2         Buil           1808-2         Buil           1810-1         Lea           1810-2         Lea           1810-1         Lea           1810-2         Lea           1810-2         Disi           1820-1         Disi           1820-2         Disi           1820-3         Prir           1820-3         Sto	nd Rights Station >50 kV Ind Rights Station <50 kV	\$U ©0	\$0 \$0	\$U 60	\$0 \$0	\$U 60	\$U 60	\$0 \$0	\$U \$0	\$0 \$0	\$U ©0	\$U 60	\$U 60	\$0 \$0	\$U 60	\$U \$0	\$U ©0	\$U 60	\$0 \$0	\$0 \$0	\$U \$0	
1808-1         Buil           1808-2         Buil           1808-2         Buil           1810         Lea           1810         Lea           1810-2         Lea           1815         Prin           1820-1         Disi           1820-2         Disi           1820-3         Drin           1820-3         Drin           1820-5         Sto	uildings and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$U \$0	\$0	\$U \$0	\$0 \$0	\$U \$0	\$U \$0	\$0 \$0	\$0 \$0	\$U \$0	
1808-2         Buil           1810         Lea           1810-1         Lea           1810-2         Lea           1810-3         Trai           1810-4         Disi           1820         Disi           1820-2         Disi           1820-2         Disi           1820-3         Disi           1820-5         Sto	uildings and Fixtures > 50 kV	(\$1,432,066)	(\$1,432,066)	\$0 \$0	(\$1,432,066)	(\$406.829)	(\$264.018)	(\$668,908)	(\$87,797)	(\$2,330)	(\$2,183)	\$0 \$0	(\$1,432,066)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1810         Lea           1810-1         Lea           1810-2         Lea           1810-2         Lea           1815         Tra           1820         Pisi           1820-1         Disi           1820-2         Disi           1820-3         Print           1820-3         Sto	uildings and Fixtures < 50 KV	(\$7,424,250)	(\$7,424,250)	\$0	(\$7,424,250)	(\$2,109,122)	(\$1,368,747)	(\$3,467,814)	(\$455,166)	(\$12,082)	(\$11.319)	\$0	(\$7,424,250)	ŝõ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1810-2         Lea           1815         Tra           1815         Dist           1820         Prin           1820-1         Dist           1820-2         Dist           1820-3         Prin           1825         Sto	asehold Improvements	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1815         Train           1820         Dising           1820-1         Dising           1820-2         Dising           1820-3         Pring           1825         Sto	asehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1815         Prir           1820         Prir           1820-1         Dist           1820-2         Prir           1820-3         Dist           1825         Sto	asehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820         Prir           1820-1         Dis           1820-2         Dis           1820-3         Dis           1825         Sto	ansformer Station Equipment - Normally imary above 50 kV	(\$19,313,439)	(\$19,313,439)	\$0	(\$19,313,439)	(\$5,486,668)	(\$3,560,658)	(\$9,021,170)	(\$1,184,069)	(\$31,429)	(\$29,444)	\$0	(\$19,313,439)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-1 Prir 1820-2 Dist 1820-3 Dist 1825 Sto	stribution Station Equipment - Normally imary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-2 Prir 1820-3 Dist 1825 Sto	stribution Station Equipment - Normally imary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1820-3 Prin 1825 Sto	stribution Station Equipment - Normally imary below 50 kV (Primary)	(\$2,708,944)	(\$2,708,944)	\$0	(\$2,708,944)	(\$688,226)	(\$517,727)	(\$1,300,185)	(\$194,628)	(\$6,622)	(\$1,556)	\$0	(\$2,708,944)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	stribution Station Equipment - Normally imary below 50 kV (Wholesale Meters)	(\$639,565)	\$0	(\$639,565)	(\$639,565)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$176,488)	(\$87,371)	(\$311,441)	(\$42,753)	(\$1,496)	(\$1,317)	(\$18,700)	(\$639,565)	
	orage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	orage Battery Equipment > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	
	orage Battery Equipment <50 kV oles. Towers and Fixtures	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
Dol	oles, Towers and Fixtures	φu	**	ψu	**	φu	\$U	ψu	ψū	<i>4</i> 0	\$0	<i>40</i>	\$U	ψu	40	<b>*</b> *	ψu	\$U	**	**		
1830-3 Sub	ubtransmission Bulk Delivery bles. Towers and Fixtures - Primary	\$0 (\$27.520.202)	\$0 (\$16.512.121)	\$0 (\$11.008.081)	\$0 (\$27.520.202)	\$0 (\$4.195.019)	\$0 (\$3,155,760)	\$0 (\$7.925.158)	\$0 (\$1,186,338)	\$0 (\$40,362)	\$0 (\$9,485)	\$0 \$0	\$0 (\$16.512.121)	\$0 (\$9.565.207)	\$0 (\$1.107.640)	\$0 (\$143.148)	\$0 (\$185)	\$0 (\$92.031)	\$0 (\$99.871)	\$0 \$0	\$0 (\$11.008.081)	
1830-5 Pol	oles, Towers and Fixtures - Secondary verhead Conductors and Devices	(\$6.880.050) \$0	(\$4,128,030) \$0	(\$2,752,020) \$0	(\$6,880,050) \$0	(\$1,663,845)	(\$855,736)	(\$1,604,239) \$0	\$0 \$0	\$0 \$0	(\$4,210)	\$0 \$0 \$0	(\$4,128,030) \$0	(\$2,407,035) \$0	(\$190,565) \$0	(\$18,385) \$0	\$0 \$0	(\$107,912)	(\$28,124)	\$0 \$0 \$0	(\$2,752,020) \$0	
1835-3 Ove	verhead Conductors and Devices - ubtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4 Ove	verhead Conductors and Devices - Primary	(\$13,765,757)	(\$8,259,454)	(\$5,506,303)	(\$13,765,757)	(\$2,098,372)	(\$1,578,528)	(\$3,964,208)	(\$593,413)	(\$20,189)	(\$4,744)	\$0	(\$8,259,454)	(\$4,784,569)	(\$554,048)	(\$71,603)	(\$93)	(\$46,034)	(\$49,956)	\$0	(\$5,506,303)	
	verhead Conductors and Devices - econdary	(\$3,441,439)	(\$2,064,864)	(\$1,376,576)	(\$3,441,439)	(\$832,265)	(\$428,044)	(\$802,449)	\$0	\$0	(\$2,106)	\$0	(\$2,064,864)	(\$1,204,012)	(\$95,322)	(\$9,196)	\$0	(\$53,978)	(\$14,068)	\$0	(\$1,376,576)	
	nderground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	nderground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	nderground Conduit - Primary	(\$4,206,610)	(\$2,523,966)	(\$1,682,644)	(\$4,206,610)	(\$641,231)	(\$482,375)	(\$1,211,403)	(\$181,338)	(\$6,170)	(\$1,450)	\$0	(\$2,523,966)	(\$1,462,093)	(\$169,309)	(\$21,881)	(\$28)	(\$14,067)	(\$15,266)	\$0	(\$1,682,644)	
	nderground Conduit - Secondary	(\$6,309,916)	(\$3,785,949)	(\$2,523,966)	(\$6,309,916)	(\$1,525,966)	(\$784,823)	(\$1,471,300)	\$0	\$0	(\$3,861)	\$0	(\$3,785,949)	(\$2,207,569)	(\$174,773)	(\$16,861)	\$0	(\$98,970)	(\$25,793)	\$0	(\$2,523,966)	
	nderground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-3 Del	nderground Conductors and Devices - Bulk elivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Prin	nderground Conductors and Devices - imary	(\$10,942,923)	(\$6,565,754)	(\$4,377,169)	(\$10,942,923)	(\$1,668,075)	(\$1,254,832)	(\$3,151,299)	(\$471,726)	(\$16,049)	(\$3,771)	\$0	(\$6,565,754)	(\$3,803,436)	(\$440,433)	(\$56,920)	(\$74)	(\$36,594)	(\$39,712)	\$0	(\$4,377,169)	
1845-5 Sec	nderground Conductors and Devices -	(\$16,414,385)	(\$9,848,631)	(\$6,565,754)	(\$16,414,385)	(\$3,969,593)	(\$2,041,609)	(\$3,827,385)	\$0	\$0	(\$10,044)	\$0	(\$9,848,631)	(\$5,742,689)	(\$454,649)	(\$43,862)	\$0	(\$257,456)	(\$67,098)	\$0	(\$6,565,754)	
	econdary																					
	ne Transformers	(\$31,400,375)	(\$18,840,225)	(\$12,560,150)	(\$31,400,375)	(\$5,735,675)	(\$4,017,945)	(\$9,015,586)	\$0	(\$57,506)	(\$13,513)	\$0	(\$18,840,225)	(\$11,006,174)	(\$1,186,836)	(\$137,045)	\$0	(\$110,347)	(\$119,748)	\$0	(\$12,560,150)	
1860 Met	ne Transformers ervices	(\$31,400,375) (\$15,119,646) (\$10,935,679)	(\$18,840,225) \$0 \$0	(\$12,560,150) (\$15,119,646) (\$10,935,679)	(\$31,400,375) (\$15,119,646) (\$10,935,679)	(\$5,735,675) \$0 \$0	(\$4,017,945) \$0 \$0	(\$9,015,586) \$0 \$0	\$0 \$0 \$0	(\$57,506) \$0 \$0	(\$13,513) \$0 \$0	\$0 \$0 \$0	(\$18,840,225) \$0 \$0	(\$11,006,174) (\$14,434,002) (\$6,890,387)	(\$1,186,836) (\$685,644) (\$2,453,587)	(\$137,045) \$0 (\$1,577,637)	\$0 \$0 (\$14.068)	(\$110,347) \$0 \$0	(\$119,748) \$0 \$0	\$0 \$0 \$0	(\$12,560,150) (\$15,119,646) (\$10,935,679)	

lential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total
1	2	3	6	7	9	10	Sub -total
location							
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
U	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0 0 0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	Sub - Total	(\$178,455,246)	(\$103,407,693)	(\$75,047,553)	(\$178,455,246)	(\$31,020,886)	(\$20,310,802)	(\$47,431,105)	(\$4,354,476)	(\$192,738)	(\$97,686)	\$0	(\$103,407,693)	(\$63,683,660)	(\$7,600,176)	(\$2,407,980)	(\$57,200)	(\$818,886)	(\$460,951)	(\$18,700)	(\$75,047,553)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	Plant																												
	Land	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$1,671,020)																				(\$868,745)	(\$260,136)	(\$481,756)	(\$44,554)	(\$10,116)	(\$5,643)	(\$70)	(\$1,671,020)
1920	Computer Equipment - Hardware	(\$4,808,111)																				(\$2,499,685)	(\$748,502)	(\$1,386,181)	(\$128,198)	(\$29,107)	(\$16,236)	(\$203)	(\$4,808,111)
1925	Computer Software	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	(\$6,783,745)																				(\$3,526,795)	(\$1,056,058)	(\$1,955,758)	(\$180,874)	(\$41,067)	(\$22,908)	(\$286)	(\$6,783,745)
1935	Stores Equipment	(\$622,209)																				(\$323,480)	(\$96,862)	(\$179,383)	(\$16,590)	(\$3,767)	(\$2,101)	(\$26)	(\$622,209)
1940	Tools, Shop and Garage Equipment	(\$1,629,923)																				(\$847,379)	(\$253,738)	(\$469,908)	(\$43,458)	(\$9,867)	(\$5,504)	(\$69)	(\$1,629,923)
1945	Measurement and Testing Equipment	(\$986,978)																				(\$513,119)	(\$153,648)	(\$284,546)	(\$26,316)	(\$5,975)	(\$3,333)	(\$42)	(\$986,978)
1950	Power Operated Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	(\$469,102)																				(\$243,881)	(\$73,027)	(\$135,242)	(\$12,508)	(\$2,840)	(\$1,584)	(\$20)	(\$469,102)
1960	Miscellaneous Equipment	(\$2,674,283)																				(\$1,390,330)	(\$416,318)	(\$770,997)	(\$71,304)	(\$16,189)	(\$9,031)	(\$113)	(\$2,674,283)
1970	Load Management Controls - Customer	80																				¢0	¢0	<b>6</b> 0	\$0	\$0	\$0	\$0	¢0
1370	Premises	ψŪ																				40	ψŪ	40	<b>4</b> 0	40	40	40	40
1975	Load Management Controls - Utility Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	(\$4,308,974)																				(\$2,240,189)	(\$670,799)	(\$1,242,280)	(\$114,889)	(\$26,085)	(\$14,551)	(\$182)	(\$4,308,974)
1990	Other Tangible Property	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub - Total	(\$23,954,344)																				(\$12,453,603)	(\$3,729,087)	(\$6,906,051)	(\$638,690)	(\$145,013)	(\$80,890)	(\$1,009)	(\$23,954,344)
-	TOTAL - 2105 FA	(\$202,409,591)	(\$103,407,693)	(\$75,047,553)	(\$178,455,246)	(\$31,020,886)	(\$20,310,802)	(\$47,431,105)	(\$4,354,476)	(\$192,738)	(\$97,686)	\$0	(\$103,407,693)	(\$63,683,660)	(\$7,600,176)	(\$2,407,980)	(\$57,200)	(\$818,886)	(\$460,951)	(\$18,700)	(\$75,047,553)	(\$12,453,603)	(\$3,729,087)	(\$6,906,051)	(\$638,690)	(\$145,013)	(\$80,890)	(\$1,009)	(\$23,954,344)

### Accumulated Depreciation - 2120

Accum	ulated Depreciation - 2120																												
						Demand Allocation								Customer Allocation								A & G Allocation							
						1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total
Account		Accumulated Depreciation	Dema	nd Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total
1565 1805	Conservation and Demand Managemen	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Land Station <50 kV Land Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0								
	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$U \$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	\$0	\$0								
1810	Leasehold Improvements	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1810-1 1810-2	Leasehold Improvements >50 kV Leasehold Improvements <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1815	Transformer Station Equipment - Norma	ly so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Primary above 50 kV Distribution Station Equipment - Normal										**			**	<b>4</b> -		**				**								
1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-1	Distribution Station Equipment - Normal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Primary below 50 kV (Bulk) Distribution Station Equipment - Normal																												
1820-2	Primary below 50 kV (Primary)	40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-3	Distribution Station Equipment - Normal 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								
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1825-2 1830	Storage Battery Equipment <50 kV Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	50	50 50	50 50	\$0	\$0 \$0	50 50	¢0	\$0 80	\$0 80	50 50	50 60	¢0	50 60	\$0 \$0	50	\$0	50	\$0 \$0								
	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	30	\$0 \$0	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30								
	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	\$U \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1025 4	Overhead Conductors and Devices - Pr	nary \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	£0.	\$0	\$0	\$0	£0	\$0	\$0	\$0	50	\$0								
		nary 50		50	\$0	20	\$0	\$0	\$0	\$0	\$0	50	\$0	**	\$0	\$0	\$0	\$0		\$0	\$0								
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840-3	Underground Conduit - Bulk Delivery Underground Conduit - Primary	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1840-4	Underground Conduit - Finnary 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								
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-3	Underground Conductors and Devices - Delivery	Bulk \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-4	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Primary Underground Conductors and Devices				40	40	**	ç.		40	40	40	40	**	ψu	40	40	40	**	40	40								
1845-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Services Meters	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1000			ψũ		<b>Q</b>	ţ	<b>\$</b> 0	¢0	<b>Q</b>	<b>\$</b> 0	¢0	<b>\$</b> 0	ţ.	<b>\$</b> 0	¢0	<b>\$</b> 0	<b>\$</b> 0	<b>Q</b>	<b>\$</b> 0	ţ.	¢0								
General	Sub - Total Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906 1908	Land Rights Buildings and Fixtures	\$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
1915	Office Furniture and Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920 1925	Computer Equipment - Hardware Computer Software	\$0 (\$9,095,143)																				\$0 (\$4,728,466)	\$0 (\$1,415,884)	(\$2.622.135)	\$0 (\$242.502)	(\$55,060)	(\$30,713)	\$0 (\$383)	\$0 (\$9,095,143)
1930	Transportation Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935 1940	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	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
	Communication Equipment Miscellaneous Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Load Management Controls - Customer																					ψu	<b>\$</b> 0	<b>~</b> ~	ΨŬ	ΨŬ	<b>4</b> 0	÷.	<b>4</b> 0
	Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Pre	nises \$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990 2005	Other Tangible Property Property Under Capital Leases	\$U \$0																				\$U \$0	\$U \$0	50 \$0	\$U \$0	ֆՍ \$0	\$U \$0	\$0 \$0	\$U \$0
	Electric Plant Purchased or Sold	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub - Total	(\$9,095,143)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,728,466)	(\$1,415,884)	(\$2,622,135)	(\$242,502)	(\$55,060)	(\$30,713)	(\$383)	(\$9,095,143)
	TOTAL - 2120	(\$9,095,143)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,728,466)	(\$1,415,884)	(\$2,622,135)	(\$242,502)	(\$55,060)	(\$30,713)	(\$383)	(\$9,095,143)

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

		ſ				Demand Allocation								Customer Allocation								A & G Allocation							
						1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total

1565 Conservation and Demand Management 1805 Land	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1805-1 Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1805-2 Land Station <50 kV 1806 Land Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0								
1806-1 Land Rights Station >50 kV	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0								
1806-2 Land Rights Station <50 kV	(\$5,625)	(\$5,625)	\$0	(\$5,625)	(\$1,598)	(\$1,037)	(\$2,627)	(\$345) \$0	(\$9)	(\$9)	\$0	(\$5,625) \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808 Buildings and Fixtures 1808-1 Buildings and Fixtures > 50 kV	\$0 \$142,103	\$0 \$142,103	\$0 \$0	\$0 \$142,103	\$0 \$40,370	\$0 \$26,198	\$0 \$66,375	\$8,712	\$0 \$231	\$0 \$217	\$0 \$0	\$U \$142,103	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1808-2 Buildings and Fixtures < 50 KV	\$736,706	\$736,706	\$0	\$736,706	\$209,287	\$135,820	\$344,110	\$45,166	\$1,199	\$1,123	\$0	\$736,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1810 Leasehold Improvements 1810-1 Leasehold Improvements >50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	\$0	\$0								
1815 Transformer Station Equipment - Normally Primary above 50 kV	\$1.109.884	\$1.109.884	\$0	\$1.109.884	\$315,302	\$204.620	\$518.419	\$68.045	\$1,806	\$1,692	\$0	\$1,109,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820 Distribution Station Equipment - Normally							4010,413				40		**		40	40				40								
Primary below 50 kV Distribution Station Equipment - Normally	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-1 Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-2 Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$64,146	\$64,146	\$0	\$64.146	\$16,297	\$12,260	\$30,788	\$4.609	\$157	\$37	\$0	\$64,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
Distribution Station Equipment Normally	\$04,140	\$04,140	\$0	\$64,146	\$16,297	\$12,200	\$30,788	\$4,609	\$157	\$37	\$0	\$04,140	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0								
Primary below 50 kV (Wholesale Meters)	\$15,145	\$0	\$15,145	\$15,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,179	\$2,069	\$7,375	\$1,012	\$35	\$31	\$443	\$15,145								
1825 Storage Battery Equipment 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	\$0 \$0	\$0 \$0								
1825-2 Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830 Poles, Towers and Fixtures Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830-3 Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary	\$1,371,006 \$342,752	\$822,604 \$205,651	\$548,403 \$137,101	\$1,371,006 \$342,752	\$208,988 \$82,890	\$157,214 \$42,631	\$394,817 \$79,920	\$59,101 \$0	\$2,011 \$0	\$473 \$210	\$0 \$0	\$822,604 \$205,651	\$476,521 \$119,914	\$55,181 \$9,494	\$7,131 \$916	\$9 \$0	\$4,585 \$5,376	\$4,975 \$1,401	\$0 \$0	\$548,403 \$137,101								
1835 Overhead Conductors and Devices	\$0	\$0	\$137,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835-3 Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835-4 Overhead Conductors and Devices - Primary		\$0 \$564.647	\$376,431	\$0 \$941.078	\$U \$143,452	\$107,914	\$271,008	\$40,568	\$1,380	\$324	30 S0	\$564,647	\$327,091	\$37,877	\$4,895	30 \$6	\$3,147	\$3,415	30 S0	\$376,431								
1835-5 Secondary	\$235,269	\$141.162	\$94,108	\$235,269	\$56,897	\$29,263	\$54,858	\$40,500 \$0	\$1,300	\$324	30 S0	\$141,162	\$82.311	\$6,517	\$4,090 \$629	30 \$0	\$3,147	\$962	30 \$0	\$94,108								
1840 Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840-3 Underground Conduit - Bulk Delivery 1840-4 Underground Conduit - Primary	\$0 \$160,483	\$0 \$96,290	\$0 \$64,193	\$0 \$160,483	\$0 \$24,463	\$0 \$18,403	\$0 \$46,215	\$0 \$6,918	\$0 \$235	\$0 \$55	\$0 \$0	\$0 \$96,290	\$0 \$55,779	\$0 \$6,459	\$0 \$835	\$0 \$1	\$0 \$537	\$0 \$582	\$0 \$0	\$0 \$64,193								
1840-5 Underground Conduit - Secondary	\$240,724	\$144,435	\$96,290	\$240,724	\$58,216	\$29,941	\$56,130	\$0	\$0	\$147	\$0	\$144,435	\$84,219	\$6,668	\$643	\$0	\$3,776	\$984	\$0	\$96,290								
1845 Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-3 Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-4 Underground Conductors and Devices - Primary	\$492,129	\$295,277	\$196.852	\$492,129	\$75,017	\$56,433	\$141.721	\$21,215	\$722	\$170	\$0	\$295,277	\$171.049	\$19,807	\$2,560	\$3	\$1,646	\$1,786	\$0	\$196,852								
1845-5 Underground Conductors and Devices -			,				• /		<i>Q122</i>		40					40												
1840-5 Secondary 1850 Line Transformers	\$738,193 \$1,383,051	\$442,916 \$829,830	\$295,277 \$553,220	\$738,193 \$1,383,051	\$178,522 \$252,632	\$91,816 \$176,973	\$172,126 \$397,098	\$0 \$0	\$0 \$2,533	\$452 \$595	\$0 \$0	\$442,916 \$829,830	\$258,262 \$484,774	\$20,447 \$52,275	\$1,973 \$6,036	\$0 \$0	\$11,578 \$4,860	\$3,018 \$5,274	\$0 \$0	\$295,277 \$553,220								
1855 Services	\$407,683	\$029,830	\$407,683	\$407,683	\$252,052	\$170,973	\$397,098 \$0	\$0	\$2,535	\$0	\$0 \$0	\$029,830	\$389,195	\$18,488	\$0,030	\$0	\$0	\$0,274	\$0 \$0	\$407,683								
1860 Meters	\$1,097,473	\$0	\$1,097,473	\$1,097,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691,499	\$246,235	\$158,327	\$1,412	\$0	\$0	\$0	\$1,097,473		**	**	**	\$0	\$0	\$0	\$0
Sub - Total	\$9,472,200	\$5,590,026	\$3,882,174	\$9,472,200	\$1,660,735	\$1,088,449	\$2,570,959	\$253,989	\$10,265	\$5,630	\$0	\$5,590,026	\$3,144,794	\$481,514	\$191,320	\$2,444	\$39,230	\$22,429	\$443	\$3,882,174	\$0	\$0	\$0	\$0	\$0	\$U	\$U	\$0
General Plant 1905 Land	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905 Land Rights	\$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
1908 Buildings and Fixtures 1910 Leasehold Improvements	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1910 Leasehold Improvements 1915 Office Furniture and Equipment	\$85,533																				\$44,468	\$13,315	\$24,659	\$2,281	\$518	\$289	\$0 \$4	\$85,533
1920 Computer Equipment - Hardware	\$211,298																				\$109,852	\$32,894	\$60,917	\$5,634	\$1,279	\$714	\$9	\$211,298
1925 Computer Software 1930 Transportation Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1935 Stores Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940 Tools, Shop and Garage Equipment 1945 Measurement and Testing Equipment	\$0 \$15,154																				\$0 \$7.878	\$0 \$2,359	\$0 \$4,369	\$0 \$404	\$0 \$92	\$0 \$51	\$0 \$1	\$0 \$15,154
1950 Power Operated Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955 Communication Equipment 1960 Miscellaneous Equipment	\$32,553 \$52,396																				\$16,924 \$27,240	\$5,068 \$8,157	\$9,385 \$15,106	\$868 \$1,397	\$197 \$317	\$110 \$177	\$1 \$2	\$32,553 \$52,396
1970 Load Management Controls - Customer																												
Premises 1975	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Load Management Controls - Utility Premises 1980 System Supervisory Equipment	\$0 \$301,323																				\$0 \$156,654	\$0 \$46,908	\$0 \$86,872	\$0 \$8,034	\$0 \$1,824	\$0 \$1,018	\$0 \$13	\$0 \$301,323
1990 Other Tangible Property	\$001,525																				\$130,034	\$0	\$00,872	\$0,034	\$0	\$0	\$0	\$0
2005 Property Under Capital Leases 2010 Electric Plant Purchased or Sold	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
2010 Electric Plant Purchased or Sold Sub - Total	\$698,257				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363,016	\$108,701	\$201,308	\$18,617	\$4,227	\$2,358	\$29	\$698,257
TOTAL - 5705	\$10,170,457	\$5,590,026	\$3,882,174	\$9,472,200	\$1,660,735	\$1,088,449	\$2,570,959	\$253,989	\$10,265	\$5,630	\$0	\$5,590,026	\$3,144,794	\$481,514	\$191,320	\$2,444	\$39,230	\$22,429	\$443	\$3,882,174	\$363,016	\$108,701	\$201,308	\$18,617	\$4,227	\$2,358	\$29	\$698,257
Categorization and Allocation of Amortizati	ion of Limited 1	Ferm Electric P	lant - 5710																									

		Γ				Demand								Customer								A & G Allocation							
						Allocation								Allocation								A & G Allocation							
						1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	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	\$0	\$0								
	Land	\$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	\$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	\$0	\$0								
	Land Rights	\$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	\$0	\$0								
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Distribution Station Equipment - Normally		**		**				**	**	**	**				**	**	**	**		**								
1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1620-1	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	\$0	\$0								
1020=2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	SO	\$0								
	Storage Battery Equipment	\$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	\$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	\$0	\$0								
	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
4000.0	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		<b>5</b> 0		e0	<b>5</b> 0	¢0	50		<b>5</b> 0	50 50	50 50	<b>6</b> 0	<b>5</b> 0	<b>6</b> 0		e0	<b>6</b> 0		<b>5</b> 0									
		\$U \$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	φU	\$U	9U	3U	3U	\$U	30	3U	\$0	3Ú	3U	<b>3</b> 0	\$U	\$U	3U	30 90	\$0	3U	3U	3U								
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	50	\$0								
4005.0	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	50	20	50	\$0	\$0	\$0	\$0	50	20	\$0	\$0	\$0	30	\$0	\$0	30	50	\$0								
	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								

	Overhead Conductors and Devices -																												
1835-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1046	Linderground Conductors and Douisse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
40.45.0	Underground Conductors and Devices - Bulk																												
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
40.45.4	Us deserve a Constructions and Devices																												
1845-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
40.45 5	Underground Conductors and Devices -																												
1845-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	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
	al Plant																												
1905	Land	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906		\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer																												
	Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975																													
	Load Management Controls - Utility Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0																			**	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub - Total	\$U				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$U	\$Ú	\$0	\$0	\$0	\$0
	TOTAL - 5710	\$0	¢0	\$0	<b>\$</b> 0	<b>\$</b> 0	¢0	<b>5</b> 0	<b>\$</b> 0	<b>\$</b> 0	<b>\$</b> 0	<b>6</b> 0	\$0	<b>\$</b> 0	<b>\$</b> 0	<b>5</b> 0	<b>\$</b> 0	03	03	03	<b>\$</b> 0	\$0	\$0	\$0	03	\$0	\$0	\$0	\$0
_	101AL - 3/10	φU	φÚ	φU	φU	ψU	şu	ŞU	φU	φU	φU	φU	ψU	φŰ	φU	φU	لې	φU	φU	φU	φU	φU	φŰ	QU.	φU	φU	φU	φU	φυ

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

		Г				Demand								Customer															
						Allocation	2	2		7	•	10	Sub -total	Allocation 1	2	•		7	•	10	Sub -total	A & G Allocation	2	2	e	7	0	10	Sub -total
Account	Description	Depreciation	Demand	Customer	Total	Residential	2 GS <50	GS>50-Regular	Large Use >5MW	7 Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total
1565 0	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				1	1	1 1		
	and and 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								
1805-2 L	and Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1806 L		\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0								
1806-1 L 1806-2 I	and Rights Station >50 kV and Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0								
1808 E	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808-1 E	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1808-2 E 1810 I	Buildings and Fixtures < 50 KV easehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1810-1 L	easehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
-	easehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	ransformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820	Distribution Station Equipment - Normally		**																										
1020 F	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1920.2	Distribution Station Equipment - Normally		**		÷0				÷2				20				20												
1020°2 F	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$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								
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								
	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	\$0 \$0	\$0 \$0								
	Poles, Towers and Fixtures -	40	40	90	40	40	90	40	40	40	20	20	40	40	40	90	40	40	40	40	90								
1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830-4 F	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	\$0 \$0	\$0 \$0								
	Overhead Conductors and Devices	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1925.2	Overhead Conductors and Devices -																												
1000 0	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1025 5	Overhead Conductors and Devices -																												
	Secondary Inderground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
	Jnderground Conduit - Bulk Delivery	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0								
1840-4 l	Inderground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Inderground Conduit - Secondary Inderground 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								
	Inderground Conductors and Devices	30	30	50	30	30	50	30	30	30	50	50	50	30	30	30	50	\$0	30	50	50								
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Inderground Conductors and Devices -		\$0	\$0			\$0	••		\$0	\$0				\$0	\$0		\$0	\$0		•								
	Primary Inderground Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1040-0	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	ine 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								
	Services Neters	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0								
	Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Pla 1905 L	ant and	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	and Rights	\$0																				\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
1908 E	Buildings and Fixtures	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	easehold Improvements Office Furniture and Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1915 (	Computer Equipment - Hardware	\$0																				\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
1925 0	Computer Software	\$930,071																				\$483,534	\$144,789	\$268,140	\$24,798	\$5,630	\$3,141	\$39	\$930,071
	Transportation Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1935 S	Stores Equipment Tools, Shop and Garage Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1945 1	leasurement and Testing Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Power Operated Equipment Communication Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Jommunication Equipment Aiscellaneous Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1970 l	oad Management Controls - Customer																												
	Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975 L	oad Management Controls - Utility Premises	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	System Supervisory Equipment	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	ther Tangible Property	\$0																				\$0	\$0	\$0			\$0		\$0
2005 P	roperty Under Capital Leases	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010 E	lectric Plant Purchased or Sold	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
S	ub - Total	\$930,071				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$483,534	\$144,789	\$268,140	\$24,798	\$5,630	\$3,141	\$39	\$930,071
	TOTAL - 5715	\$930,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$483,534	\$144,789	\$268,140	\$24,798	\$5,630	\$3,141	\$39	\$930,071

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

					Demand Allocation								Customer Allocation								A & G Allocation							
					1	2	3	6 Large Use	7	9 Unmetered	10 Embedded	Sub -total	1	2	3	6 Large Use	7	9 Unmetered	10 Embedded	Sub -total	1	2	3	6 Large Use	7	9 Unmetered	10 Embedded	Sub -total
Account Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	>5MW	Street Light	Scattered Load	Distributor	Sub -total	Residential	GS <50	GS>50-Regular	>5MW	Street Light	Scattered Load	Distributor	Sub -total	Residential	GS <50	GS>50-Regular	>5MW	Street Light	Scattered Load	Distributor	Sub -total
1565 Conservation and Demand Management 1805 Land 1805-1 Land Station >50 kV	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0								
1805-2 Land Station <50 kV 1806 Land Rights	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1806-1 Land Rights Station >50 kV 1806-2 Land Rights Station <50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1808 Buildings and Fixtures 1808-1 Buildings and Fixtures > 50 kV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1808-2 Buildings and Fixtures < 50 KV 1810 Leasehold Improvements	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1810-1 Leasehold Improvements >50 kV 1810-2 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								
1815 Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1820 Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
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	\$0	\$0								
1820-2 Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0								
1825 Storage Battery Equipment 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	\$0 \$0	\$0 \$0								
1825-2 Storage Battery Equipment <50 kV 1830 Poles, Towers and Fixtures	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1830-3 Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1830-4 Poles, Towers and Fixtures - Primary 1830-5 Poles, Towers and Fixtures - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1835 Overhead Conductors and Devices 1835-3 Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1835.5 Overhead Conductors and Devices - Printary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1840 Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1840-3 Underground Conduit - Bulk Delivery 1840-4 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	\$0 \$0	\$0 \$0								
1840-5 Underground Conduit - Secondary 1845 Underground Conductors and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1845-3 Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-4 Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1845-5 Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1850 Line Transformers 1855 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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0								
1860 Meters Sub - Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant 1905 Land	\$0																				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906     Land Rights       1908     Buildings and Fixtures	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1910 Leasehold Improvements 1915 Office Furniture and Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1920 Computer Equipment - Hardware 1925 Computer Software	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1930 Transportation Equipment 1935 Stores Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1940         Tools, Shop and Garage Equipment           1945         Measurement and Testing Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1950         Power Operated Equipment           1955         Communication Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1960 Miscellaneous Equipment 1970 Load Management Controls - Customer	\$0																				\$0	\$0	şo	\$0	\$0	\$0	\$0	\$0
Premises 1975	\$0																				\$0	\$0	şo	\$0	\$0	\$0	\$0	\$0
Load Management Controls - Utility Premises 1980 System Supervisory Equipment	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1990 Other Tangible Property 2005 Property Under Capital Leases	\$0 \$0																				\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	ֆՍ \$0 ՏՐ	ֆՍ \$0	50 50	\$U \$0
2010 Electric Plant Purchased or Sold Sub - Total	\$0 <b>\$0</b>				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 <b>\$0</b>	\$0 \$0	\$0 \$0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$0 <b>\$0</b>
TOTAL - 5720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
					Demand								Customer								A & G Allocation							
					Allocation 1	2	3	6	7	9	10	Sub -total	Allocation 1	2	3	6	7	9	10	Sub -total	1	2	3	6	7	9	10	Sub -total
Account Description		Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Sub -total
1565 Conservation and Demand Management 1805 Land	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	61.32% 0.00%	14.51% 0.00%	21.45% 0.00%	1.98% 0.00%	0.49%	0.24% 0.00%	0.01% 0.00%	100.00% 0.00%								
1805-1 Land Station >50 kV 1805-2 Land Station <50 kV	100% 100%	100% 100%	0% 0%	100% 100%	28.41% 28.41%	18.44%	46.71% 46.71%	6.13% 6.13%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1806-1 Land Rights 1806-1 Land Rights Station >50 kV	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1806-2 Land Rights Station <50 kV 1808 Buildings and Fixtures	100%	100%	0%	100%	28.41%	18.44%	46.71%	6.13% 0.00%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1808-1 Buildings and Fixtures > 50 kV 1808-2 Buildings and Fixtures > 50 kV	100% 100%	100% 100%	0% 0%	100% 100%	28.41% 28.41%	18.44% 18.44%	46.71% 46.71%	6.13% 6.13%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1810         Leasehold Improvements           1810-1         Leasehold Improvements >50 kV	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1810-2 Leasehold Improvements <50 kV	100%	100%	0%	100%	28.41%	18.44%	46.71%	6.13%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
Primary above 50 kV	100%	100%	0%	100%	28.41%	18.44%	46.71%	6.13%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1820 Distribution Station Equipment - Normality Primary below 50 kV Distribution Station Equipment - Normally					28.41%	18.44%	46.71%	6.13%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1820-1 Primary below 50 kV (Bulk) Distribution Station Equipment - Normally	100%	100%	0%	100%	28.41%	18.44%	46.71%	6.13%	0.16%	0.15%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
Primary below 50 kV (Primary)	100%	100%	0%	100%	25.41%	19.11%	48.00%	7.18%	0.24%	0.06%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
1820-3 Primary below 50 kV (Wholesale Meters) 1825 Storage Battery Equipment	100%	0%	100%	100%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	27.60% 0.00%	13.66% 0.00%	48.70% 0.00%	6.68% 0.00%	0.23% 0.00%	0.21% 0.00%	2.92% 0.00%	100.00% 0.00%								
					0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070								

5-1 Storage Battery Equipment > 50 kV 5-2 Storage Battery Equipment <50 kV	100% 100%	100% 100%	0% 0%	100% 100%	28.41% 28.41%	18.44% 18.44%	46.71% 46.71%	6.13% 6.13%	0.16% 0.16%	0.15%	0.00%	100.00% 100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0 Poles, Towers and Fixtures	100%	100%	0%	100%	0.00%	0.00%	46.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Bolos, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0-3 Subtransmission Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0-4 Poles, Towers and Fixtures - Primary	100%	60%	40%	100%	25.41%	19.11%	48.00%	7.18%	0.24%	0.06%	0.00%	100.00%	86.89%	10.06%	1.30%	0.00%	0.84%	0.91%	0.00%	100.00%	
0-5 Poles, Towers and Fixtures - Secondary	100%	60%	40%	100%	40.31%	20.73%	38.86%	0.00%	0.00%	0.10%	0.00%	100.00%	87.46%	6.92%	0.67%	0.00%	3.92%	1.02%	0.00%	100.00%	
Overhead Conductors and Devices	10070	0070	4070	10070	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Overhead Conductors and Devices -					0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070	
Subtransmission Bulk Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4 Overhead Conductors and Devices - Primary	100%	60%	40%	100%	25.41%	19.11%	48.00%	7.18%	0.24%	0.06%	0.00%	100.00%	86.89%	10.06%	1.30%	0.00%	0.84%	0.91%	0.00%	100.00%	
-5 Overhead Conductors and Devices -																					
Secondary	100%	60%	40%	100%	40.31%	20.73%	38.86%	0.00%	0.00%	0.10%	0.00%	100.00%	87.46%	6.92%	0.67%	0.00%	3.92%	1.02%	0.00%	100.00%	
Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<ul> <li>-3 Underground Conduit - Bulk Delivery</li> </ul>	100%	100%	0%	100%	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4 Underground Conduit - Primary	100%	60%	40%	100%	25.41%	19.11%	48.00%	7.18%	0.24%	0.06%	0.00%	100.00%	86.89%	10.06%	1.30%	0.00%	0.84%	0.91%	0.00%	100.00%	
5 Underground Conduit - Secondary	100%	60%	40%	100%	40.31%	20.73%	38.86%	0.00%	0.00%	0.10%	0.00%	100.00%	87.46%	6.92%	0.67%	0.00%	3.92%	1.02%	0.00%	100.00%	
Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
-3 Underground Conductors and Devices - Bulk																					
Delivery	100%	100%	0%	100%	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4 Underground Conductors and Devices -																					
Primary	100%	60%	40%	100%	25.41%	19.11%	48.00%	7.18%	0.24%	0.06%	0.00%	100.00%	86.89%	10.06%	1.30%	0.00%	0.84%	0.91%	0.00%	100.00%	
Underground Conductors and Devices -																					
Secondary	100%	60%	40%	100%	40.31%	20.73%	38.86%	0.00%	0.00%	0.10%	0.00%	100.00%	87.46%	6.92%	0.67%	0.00%	3.92%	1.02%	0.00%	100.00%	
Line Transformers	100%	60%	40%	100%	30.44%	21.33%	47.85%	0.00%	0.31%	0.07%	0.00%	100.00%	87.63%	9.45%	1.09%	0.00%	0.88%	0.95%	0.00%	100.00%	
Services Meters	100% 100%	0% 0%	100% 100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.47% 63.01%	4.53% 22.44%	0.00% 14.43%	0.00% 0.13%	0.00%	0.00%	0.00%	100.00%	
Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.01%	22.44%	14.43%	0.13%	0.00%	0.00%	0.00%	100.00%	
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# **2021 Cost Allocation Model**

### EB-2020-0059

**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
41	58504	1434

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

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

	_		Categorization	I
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	TOD		00/
	Primary above 50 kV Distribution Station Equipment - Normally	TCP		0%
1820	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	CEN	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	40%
1830-3	Poles, Towers and Fixtures -	BCP		0%
1830-4	Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary	PNCP	ССР	40%
1830-4	Poles, Towers and Fixtures - Philling Poles, Towers and Fixtures - Secondary	SNCP	CCS	40%
1835	Overhead Conductors and Devices	DNCP	CCA	40%
1055	Overhead Conductors and Devices -	DINCI		4070
1835-3	Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices -			
1000 4	Primary	PNCP	CCP	40%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	40%
1840	Underground Conduit	DNCP	CCA	40%
1840-3	Underground Conduit - Bulk Delivery	BCP	00/1	0%
1840-4	Underground Conduit - Primary	PNCP	CCP	40%
1840-5	Underground Conduit - Secondary	SNCP	CCS	40%
1845	Underground Conductors and Devices	DNCP	CCA	40%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		
1845-4	Underground Conductors and Devices -			0%
1045-4	Primary Underground Conductors and Devices -	PNCP	CCP	40%
1845-5	Secondary	SNCP	CCS	40%
1850	Line Transformers	LTNCP	CCLT	40%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Asse	ts and O7	
5005	Operation		4045 4055 0	400/
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5010 5012	Load Dispatching	1815-1855 D	1815-1855 C	40%
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	40%

5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	40%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
	Overhead Distribution Transformers-			070
5035	Operation	1850 D	1850 C	40%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	40%
		1040 & 1040 D	1040 & 1040 0	4070
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	40%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers -			
	Operation	1850 D	1850 C	40%
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	40%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	40%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	40%
	Maintenance_			
4751			4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	40%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	40%
5125	Maintenance of Overhead Conductors and			
5130	Devices Maintenance of Overhead Services	1835 D	1835 C 1855 C	<u>40%</u> 100%
	Overhead Distribution Lines and Feeders -			10070
5135	Right of Way	1830 & 1835 D	1830 & 1835 C	40%
5145	Maintenance of Underground Conduit	1840 D	1840 C	40%
5150	Maintenance of Underground Conductors	1845 D	1845 C	40%
5155	and Devices Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1855 C	40%
5175	Maintenance of Meters	1000 D	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%
-				100%
5335	Bad Debt Expense		BDHA	100%

	А	В	С	D	E	F	I	J	L	М	
	Contario Energy B	oard									
	2021 Cost Allocation Model										
1	2021	Lost	AIIO	catic	on iv	lode	- /				
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4	EB-2020-005	•									
5	Sheet E2 A	llocato	r Work	sheet - I	nitial A	pplicat	ion				
7 8 9 10 11	Details: The worksheet below details how derived.	allocators are									
12 13 14					2	3	6	7	9	10	
14					۷	3	U		9 Unmetered	10	
15	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Large Use >5MW	Street Light	Scattered Load	Embedded Distributor	
16 17	Demand Allocators		4	łł		<u>.</u>		I			
18	1 cp	-									
20	Transformation CP	TCP1	100.00%	25.34%	20.50%	<b>47.86%</b>	6.17%	0.00%	0.13%	0.00%	
22 23	Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	BCP1 DCP1	- 100.00%	0 25.34%	0 20.50%	0 47.86%	0 6.17%	0 0.00%	0 0.13%	0 0.00%	
	4 cp Transformation CP	TCP4	100.00%	28.60%	18.67%	46.21%	6.22%	0.17%	0.15%	0.00%	
	Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	BCP4 DCP4	- 100.00%	0 28.60%	0 18.67%	0 46.21%	0 6.22%	0 0.17%	0 0.15%	0 0.00%	
30	12 cp Transformation CP	TCP12	100.00%	<b>28.41%</b>	18.44%	<b>46.71%</b>	6.13%	0.16%	0.15%	0.00%	
32 33	Bulk Delivery (SubTransmission) CP Distribution CP (Total System)	BCP12 DCP12	- 100.00%	0 28.41%	0 18.44%	0 46.71%	0 6.13%	0 0.16%	0 0.15%	0 0.00%	
35	NON CO_INCIDENT PEAK	DNOD									
37	Distribution NCP (Total System) Primary NCP	DNCP1 PNCP1	100.00% 100.00%	30.66% 25.31%	18.73% 19.46%	43.85% 47.63%	6.71% 7.31%	0.00% 0.24%	0.05% 0.06%	0.00% 0.00%	
	Line Transformer NCP Secondary NCP	LTNCP1 SNCP1	100.00% 100.00%	30.36% 40.19%	21.73% 21.12%	47.54% 38.59%	0.00% 0.00%	0.29% 0.00%	0.07% 0.10%	0.00% 0.00%	
	4 NCP										
	Distribution NCP ( Total System) Primary NCP	DNCP4 PNCP4	100.00% 100.00%	30.97% 25.41%	18.38% 19.11%	44.03% 48.00%	6.57% 7.18%	0.00% 0.24%	0.05% 0.06%	0.00% 0.00%	
	Line Transformer NCP Secondary NCP	LTNCP4 SNCP4	100.00% 100.00%	30.44% 40.31%	21.33% 20.73%	47.85% 38.86%	0.00% 0.00%	0.31% 0.00%	0.07% 0.10%	0.00% 0.00%	
46 47	12 NCP										
	Distribution NCP (Total System) Primary NCP	DNCP12 PNCP12	100.00% 100.00%	30.27% 24.08%	17.83% 18.58%	45.45% 49.97%	6.40% 7.05%	0.00% 0.26%	0.05% 0.06%	0.00% 0.00%	
	Line Transformer NCP Secondary NCP	LTNCP12 SNCP12	100.00% 100.00%	28.92% 38.63%	20.77% 20.37%	49.91% 40.90%	0.00% 0.00%	0.32% 0.00%	0.07% 0.10%	0.00% 0.00%	
52	Demand Allocators - Composite	-				• • •	* •			* *	
54	DEMAND 1815-1855	1815-1855 D	100.00%	30.17%	19.80%	45.75%	4.00%	0.19%	0.09%	0.00%	
56	DEMAND 1815-1855 DEMAND 1808 DEMAND 1815	1808 D 1815 D	100.00% 100.00%	<b>28.41%</b>	18.44%	<b>46.71%</b>	6.13%	0.16%	<b>0.15%</b>	0.00% 0.00%	
	DEMAND 1815 DEMAND 1820	1815 D 1820 D 1815 & 1820	100.00%	28.41% 25.41%	18.44% 19.11%	46.71% 48.00%	6.13% 7.18%	0.16% 0.24%	0.15% 0.06%	0.00%	
	DEMAND 1815 & 1820 DEMAND 1830	D 1830 D	100.00% 100.00%	28.09% 28.39%	18.51% 19.44%	46.85% 46.17%	6.24% 5.75%	0.17% 0.20%	0.14% 0.07%	0.00% 0.00%	
	DEMAND 1835	1830 D 1835 D	100.00%	28.39%	19.44%	46.17%	5.75%	0.20%	0.07%	0.00%	

	•					-				
	A	В	C	D	E	F		J	L	М
		1830 & 1835								
62	DEMAND 1830 & 1835	D	100.00%	28.39%	<b>19.44%</b>	<b>46.17%</b>	5.75%	0.20%	0.07%	0.00%
63	DEMAND 1840	1840 D	100.00%	34.35%	20.08%	42.52%	2.87%	0.10%	0.08%	0.00%
64	DEMAND 1845	1845 D	100.00%	34.35%	20.08%	42.52%	2.87%	0.10%	0.08%	0.00%
		1840 & 1845								
6F	DEMAND 1940 9 1945	D	100.00%	34.35%	20.000/	42.52%	2 979/	0.109/	0.000/	0.00%
	DEMAND 1840 & 1845				20.08%		2.87%	0.10%	0.08%	
	DEMAND 1850	1850 D	100.00%	30.44%	21.33%	47.85%	0.00%	0.31%	0.07%	0.00%
	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69										
70	CUSTOMER ALLOCATORS									
71										
	Billing Data									
			400.000/	07.000/	40.000/	40 70%	0.000/	0.000/	0.040/	0.000/
	kWh	CEN	100.00%	27.60%	13.66%	48.70%	6.68%	0.23%	0.21%	2.92%
	kW	CDEM	100.00%	0.00%	0.00%	86.24%	8.27%	0.45%	0.00%	<b>5.04%</b>
	kWh - Excl WMP	CEN EWMP	100.00%	27.77%	13.75%	<b>48.36%</b>	<b>6.73%</b>	0.24%	0.21%	<b>2.94%</b>
76										
77	Dollar Billed	CREV	100.00%	54.24%	15.41%	27.42%	2.20%	0.42%	0.31%	0.01%
	Bad Debt 3 Year Historical Average	BDHA	100.00%	46.70%	15.11%	38.19%	0.00%	0.00%	0.00%	0.00%
10	Late Payment 3 Year Historical	DDIIA	100.0070	40.1070	10.1170	00.1070	0.0070	0.0070	0.0070	0.0070
70			400.000/	50 400/	47 700/		0.000/	0.000/	0.000/	0.000/
	Average	LPHA	100.00%	58.40%	17.78%	23.36%	0.00%	0.09%	0.38%	0.00%
80										
81	Number of Bills	CNB	100.00%	<b>88.40%</b>	10.24%	1.32%	0.00%	<b>0.01%</b>	0.02%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	79.33%	20.67%	0.00%
	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
85		20	.00.00 /0	0.00 /0	0.00 /0	0.00 /0	0.00 /0	0.00 /0	0.0070	100.00 /0
			400.000/	04.05%	0.000/	4.070/	0.000/	0.000/	0.000/	0.000/
	Total Number of Customer	CCA	100.00%	84.65%	9.80%	1.27%	0.00%	3.39%	0.88%	0.00%
	Subtransmission Customer Base	ССВ	1 <b>00.00%</b>	0.00%	0.00%	0.00%	0.00%	<b>79.33%</b>	<b>20.67%</b>	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	86.89%	<b>10.06%</b>	1.30%	0.00%	0.84%	0.91%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	87.63%	9.45%	1.09%	0.00%	0.88%	0.95%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	87.46%	6.92%	0.67%	0.00%	3.92%	1.02%	0.00%
91				•••••						
	Waightad Sanvisos	CWCS	100 00%	05 479/	4 520/	0.00%	0.009/	0.009/	0.00%	0.00%
	Weighted - Services	CWCS	100.00%	95.47%	4.53%	0.00%	0.00%	0.00%	0.00%	0.00%
	Weighted Meter -Capital	CWMC	100.00%	<b>63.01%</b>	22.44%	14.43%	0.13%	0.00%	0.00%	0.00%
	Weighted Meter Reading	CWMR	100.00%	<b>79.68%</b>	9.23%	10.97%	0.06%	0.00%	0.00%	0.06%
95	Weighted Bills	CWNB	100.00%	<b>83.03%</b>	12.88%	4.05%	0.00%	0.01%	0.02%	0.00%
96										
	CUSTOMER ALLOCATORS -									
	Composite									
98	Composito									
		4045 4055 0	400.000/	00 500/	0.400/	4 4 9 9 4	0.0494	4.000/	0 75%	0.000/
	CUSTOMER 1815-1855	1815-1855 C	100.00%	88.52%	8.18%	1.16%	0.04%	1.32%	0.75%	0.02%
	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	<b>27.60%</b>	13.66%	<b>48.70%</b>	6.68%	0.23%	0.21%	<b>2.92%</b>
		1815 & 1820								
103	CUSTOMER 1815 & 1820	С	1 <b>00.00%</b>	27.60%	13.66%	48.70%	6.68%	0.23%	0.21%	2.92%
	CUSTOMER 1830	1830 C	100.00%	87.01%	9.43%	1.17%	0.00%	1.45%	0.93%	0.00%
	CUSTOMER 1835									
105	CUSTOWER 1000	1835 C	100.00%	87.01%	9.43%	1.17%	0.00%	1.45%	0.93%	0.00%
		1830 & 1835								
	CUSTOMER 1830 & 1835	С	1 <b>00.00%</b>	<b>87.01%</b>	9.43%	1.17%	0.00%	1.45%	0.93%	0.00%
107	CUSTOMER 1840	1840 C	100.00%	87.24%	8.18%	0.92%	0.00%	2.69%	0.98%	0.00%
	CUSTOMER 1845	1845 C	100.00%	87.24%	8.18%	0.92%	0.00%	2.69%	0.98%	0.00%
		1840 & 1845								
100	CUSTOMER 1840 & 1845	C	100.00%	87.24%	8.18%	0.92%	0.00%	2.69%	0.98%	0.00%
	CUSTOMER 1850	1850 C	100.00%	87.63%	9.45%	1.09%	0.00%	0.88%	0.95%	0.00%
	CUSTOMER 1855	1855 C	100.00%	95.47%	4.53%	0.00%	0.00%	0.00%	0.00%	0.00%
	CUSTOMER 1860	1860 C	100.00%	<b>63.01%</b>	22.44%	14.43%	<b>0.13%</b>	0.00%	0.00%	0.00%
113										
114	Composite Allocators									
	Net Fixed Assets	NFA	100.00%	50.47%	15.80%	29.84%	2.97%	0.58%	0.33%	<b>0.01%</b>
	Net Fixed Assets Excluding Capital									
	0 1		100 009/	54 00%	46 670/	20 020/	2 670/	0 649/	0 3 49/	0.009/
	Contribution	NFA ECC	100.00%	51.99%	15.57%	28.83%	2.67%	0.61%	0.34%	0.00%
	5005-5340	O&M	100.00%	61.32%	14.51%	21.45%	1.98%	0.49%	0.24%	0.01%
	Account Setup	Acct	1 <b>00.00%</b>	<b>61.32%</b>	14.51%	21.45%	1.98%	0.49%	0.24%	<b>0.01%</b>
119	Access to Poles	POLE	100.00%	<b>51.04%</b>	15.46%	28.66%	3.82%	0.60%	0.41%	0.00%
120	5005-6225	OM&A	100.00%	60.87%	14.56%	<b>21.80%</b>	2.02%	0.50%	0.25%	0.01%
121										
122	SME Allocator	4751 C		89.62%	10%	0%	0%	0%	0%	0%
123										
124										

	А	В	С	D	E	н	1	К	L
		tario Energy	Board						
	-	2021	Cost A	llacat	ian NA	adal			
1			LUSLA	nocat		ouer			
2									
3									
4	EB-2020								
5	Sheet 1	E3 Demand	l Allocator	Workshee	et - Initial	Application	1		
5 7 8 9	Instructions:								
9	Input sheet for	or Demand Allocat	ors.						
10 11									
12	PL CC	WATTS	l						
13 14		400							
15			I 			,		· · · · · ·	
16	Customer		1	2	3	6	7	9 Unmetered	10 Embedded
17	Classes	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Scattered Load	Distributor
18 19	CCA	61,096	51,719	5,989	774	1	2,072	540	1
20	CCB	2,612	0	0	0		2,072	540	0
21 22	CCP CCLT	59,521 56,640	51,719 49,632	5,989 5,352	774 618		498 498	540 540	0 0
22 23	CCS	52,841	46,217	3,659	353	0	2,072	540	0
24 25	PLCC-CCA	24,438	20,688	2,396	310	0	829	216	0
26	PLCC-CCB	1,045	0	0	0	0	829	216	0
27 28	PLCC-CCP PLCC-CCLT	23,808 22,656	20,688 19,853	2,396 2,141	310 247	0	199 199	216 216	0 0
29	PLCC-CCS	21,136	18,487	1,464	141	0	829	216	0
30 31									
32 33	1NCP DNCP1	270.059	95 500	50 005	100 000	18 700	803	262	0
33	PNCP1	279,958 279,958	85,523 85,523	52,235 52,235	122,306 122,306		803 803	362 362	0 0
35 36	LTNCP1 SNCP1	227,571 164,480	82,072 76,425	46,679 31,913	97,655 55,780		803 0	362 362	0 0
37			70,425	51,915	55,760	0	0	302	0
38 39	PLCC - 1NCP DNCP1A	278,939	85,523	52,235	122,306	18,729	0	146	0
40	PNCP1A	256,150	64,835	49,839	121,996	18,729	604	146	0
41 42	LTNCP1A SNCP1A	204,915 144,172	62,219 57,938	44,538 30,449	97,408 55,639		604 0	146 146	0
43		· · · · · ·	0.,000	00,110	00,000	Ŭ	Ŭ	. 10	Ű
44 45	4 NCP								
46	DNCP4	1,075,370	331,761	196,904	471,665		3,192	1,427	0
47 48	PNCP4 LTNCP4	1,075,370 875,555	331,761 318,374	196,904 175,961	471,665 376,601	70,421 0	3,192 3,192	1,427 1,427	0 0
49	SNCP4	633,306	296,467	120,299	215,113		0	1,427	0
50 51	PLCC - 4NCP								
52	DNCP4A PNCP4A	1,071,314	331,761	196,904 187 322	471,665		0	563 563	0
53 54	LTNCP4A	980,137 784,932	249,011 238,963	187,322 167,398	470,427 375,612	0	2,396 2,396	563 563	0 0
55	SNCP4A	552,076	222,520	114,445	214,548	0	0	563	0
56 57 58	12NCP								
59	DNCP12	2,960,279	892,415	525,689	1,340,079		9,302	4,114	0
60 61	PNCP12 LTNCP12	2,960,279 2,409,582	892,415 856,404	525,689 469,776	1,340,079 1,069,986		9,302 9,302	4,114 4,114	0 0
62	SNCP12	2,409,582 1,733,936	856,404 797,478	469,776 321,171	611,173		9,302 0	4,114 4,114	0
63 64	PLCC - 12NC	P							
65	DNCP12A	2,948,385	892,415	525,689	1,340,079		0	1,522	0
66 67	PNCP12A LTNCP12A	2,674,580 2,137,712	644,164 618,170	496,942 444,086	1,336,364 1,067,020		6,913 6,913	1,522 1,522	0
68	SNCP12A	2,137,712 1,490,245	575,636	444,086 303,608	609,479		6,913	1,522	0
69									

## **2021 Cost Allocation Model**

### EB-2020-0059

### Sheet E4 Trial Balance Allocation Detail Worksheet - Initial Application

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M		
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC	
1805	Land		dp	DDCP							
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12			
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12			
1806	Land Rights		dp	DDCP							
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12			
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12			
1808	Buildings and Fixtures		dp	DDCP							
1808-1	Buildings and Fixtures > 50 kV		dp	ТСР	TCP12			TCP12			
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12			
1810	Leasehold Improvements		dp	DDCP							
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12			
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12			
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	ТСР	TCP12			TCP12			
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN		
1825	Storage Battery Equipment		dp	DDCP							
1825-1	Storage Battery Equipment > 50 kV		dp	ТСР	TCP12			TCP12			
1825-2	Storage Battery Equipment		dp	DCP	DCP12			DCP12			
1830	Poles, Towers and Fixtures		dp	DDNCP							
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	ВСР	BCP12			BCP12			
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1835	Overhead Conductors and Devices		dp	DDNCP							

Uniform											
System of					Classifian	tion and Allo	nation	Allocation	Allocation	Allocation	Allocation
Accounts - Detail					Classification and Allocation		Demand Related	Customer Related	A&G Related	Misc Related	
Accounts:							-		liolatoa	lioialou	lioiaioa
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
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12			
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1840	Underground Conduit		dp	DDNCP							
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12			
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP							
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	ВСР	BCP12			BCP12			
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	ССР	x	PNCP4	ССР		
1845-5	Underground Conductors	Other Distribution	dp	SNCP	SNCP4	ccs	x	SNCP4	ccs		
1850	and Devices - Secondary Line Transformers	Assets Poles, Wires	dp	LTNCP	LTNCP4	CCLT	×	LTNCP4	CCLT		
1855	Services	Services and Meters	dp	LING	2.11014	CWCS	^	2.11014	CWCS		
1860	Meters	Services and Meters	dp			СММС			СММС		
1905	Land	Land and Buildings	gp							NFA ECC	
1906	Land Rights	Land and Buildings	gp							NFA ECC	
1908	Buildings and Fixtures	General Plant	gp							NFA ECC	
1910 1915	Leasehold Improvements Office Furniture and	General Plant Equipment	gp gp							NFA ECC	
1920	Equipment Computer Equipment -	IT Assets	gp							NFA ECC	
1925	Hardware Computer Software	IT Assets	gp							NFA ECC	
1930	Transportation Equipment	Equipment	gp							NFA ECC	
1935	Stores Equipment Tools, Shop and Garage	Equipment	gp							NFA ECC	
1940	Equipment Measurement and Testing	Equipment	gp							NFA ECC	
1945	Equipment	Equipment	gp							NFA ECC	
1950	Power Operated Equipment	Equipment	gp							NFA ECC	
1955	Communication Equipment	Equipment	gp							NFA ECC	
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC	
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC	
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC	
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC	
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC	
1995	Contributions and Grants - Credit	Contributions and Grants	со		Break out	Breakout		Break out	Breakout		
2005	Property Under Capital Leases	Other Distribution Assets Other Distribution	gp							NFA ECC	
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC	
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout		
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout		
3046	Balance Transferred From Income	Equity	NI								NFA
4090	blank row Distribution Services	Distribution	CREV							CREV	
4080 4082	Revenue Retail Services Revenues	Services Revenue Other Distribution	CREV							CREV	OM&A
	Service Transaction	Revenue Other Distribution									
4084	Requests (STR) Revenues	Revenue	mi								OM&A
Uniform System of Accounts - Detail Accounts:					Classifica	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
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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
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE
4215	Other Utility Operating	Other Distribution	mi								OM&A
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A
4225	Late Payment Charges	Late Payment	mi								LPHA
4235	Miscellaneous Service	Charges Specific Service	mi								
4235-1	Revenues Account Set Up Charges	Charges Specific Service	mi								CWNB
4235-90	Miscellaneous Service	Charges Specific Service	mi								OM&A
4240	Revenues - Residual Provision for Rate Refunds	Charges Other Distribution	mi								OM&A
1210	Government Assistance	Revenue Other Distribution									
4245	Directly Credited to Income	Revenue	mi								OM&A
4305	Regulatory Debits	Other Income & Deductions	mi								OM&A
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A
4325		Other Income & Deductions	mi								O&M
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A
4355		Other Income & Deductions	mi								O&M
4360		Other Income & Deductions	mi								OM&A
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A
4390	Miscellaneous Non- Operating Income	Other Income & Deductions	mi								OM&A
4395	Rate-Payer Benefit Including	Other Income &	mi								OM&A
4398	Interest Foreign Exchange Gains and Losses, Including Amortization	Deductions 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 Capital)	сор							CEN EWMP	
4708	Charges-WMS	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	сор							CEN EWMP	

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
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4714	Charges-NW	Power Supply Expenses (Working Capital)	сор							CEN	
4715	System Control and Load Dispatching	Other Power Supply Expenses	сор							CEN EWMP	
4716	Charges-CN	Power Supply Expenses (Working Capital)	сор							CEN	
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	сор							CEN EWMP	
4750	Charges-LV	Power Supply Expenses (Working Capital)	сор							CEN	
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	сор			4751 C			4751 C		
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (	x	830 & 1835	1830 & 1835 C	:	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 I	830 & 1835	1830 & 1835 (	x	830 & 1835	1830 & 1835 C	:	
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 [	830 & 1835	1830 & 1835 (		830 & 1835	1830 & 1835 C	;	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 [	840 & 1845	1840 & 1845 (	x	840 & 1845	1840 & 1845 C		
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 I	840 & 1845	1840 & 1845 (	x	840 & 1845	1840 & 1845 C	:	
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 [	840 & 1845	1840 & 1845 (		840 & 1845	1840 & 1845 C	:	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5065	Meter Expense	Operation (Working Capital)	cu			сммс			сммс		
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA		
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA		
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 [	840 & 1845	1840 & 1845 (	x	840 & 1845	1840 & 1845 C	;	
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 [	830 & 1835	1830 & 1835 (	x	830 & 1835	1830 & 1835 C	;	
5096	Other Rent	Operation (Working Capital)	di							O&M	
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C		
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C		

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
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C		
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C		
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C		
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C		
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C		
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 [	830 & 1835	1830 & 1835 (	x	830 & 1835	1830 & 1835 C	;	
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C		
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C		
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C		
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C		
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C		
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR		
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB		
5405	Supervision	Community Relations (Working Capital)	ad							O&M	
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M	
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M	
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC	
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M	
5505	Supervision	Other Distribution Expenses	ad							O&M	
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M	
5515	Advertising Expense	Advertising Expenses	ad							O&M	
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M	
5605	Executive Salaries and Expenses	Administrative and General Expenses	ad							O&M	
5610	Management Salaries and Expenses	(Working Capital) Administrative and General Expenses	ad							O&M	
5615	General Administrative Salaries and Expenses	(Working Capital) Administrative and General Expenses (Working Capital)	ad							O&M	

Uniform											
System of Accounts - Detail					Classificat	tion and Allo	cation	Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related
Accounts:							_				
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
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M	
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M	
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC	
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M	
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M	
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M	
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5660	General Advertising Expenses	Advertising Expenses	ad							O&M	
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M	
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M	
5675	Maintenance of General Plant	(Working Capital)	ad							O&M	
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M	
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	сор							NFA ECC	
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout		
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout		
	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout		
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M	
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M	
5740	Amortization of Deferred Charges	Amortization of Assets Interest Expense -	dep							O&M	
6005	Interest on Long Term Debt Taxes Other Than Income	Unclassifed Other Distribution	INT							NFA	
6105	Taxes	Expenses Income Tax Expense	ad							NFA	
6110	Income Taxes	- Unclassified Charitable	Input							NFA	
6205-1	Sub-account LEAP Funding	Contributions Insurance Expense	ad							O&M	
6210 6215	Life Insurance Penalties	(Working Capital) Other Distribution	ad							O&M O&M	
6225	Other Deductions	Expenses Other Distribution	ad							O&M	
		Expenses	au							Cam	

Ontario Energy Board

## **2021 Cost Allocation Model**

#### EB-2020-0059

### **Sheet E5 Reconciliation Worksheet - Initial Application**

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management										
	Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$698,904	\$698,904		\$0	\$698,904	\$698,904	\$0	\$698,904	\$0
1805-2	Land Station <50 kV		\$1,601,637	\$1,601,637		\$0	\$1,601,637	\$1,601,637	\$0	\$1,601,637	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$1,252,118	\$1,252,118		\$0	\$1,252,118	\$1,252,118	\$0	\$1,252,118	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$5,108,117	\$5,108,117		\$0	\$5,108,117	\$5,108,117	\$0	\$5,108,117	\$0
1808-2	Buildings and Fixtures < 50 KV		\$26,481,970	\$26,481,970		\$0	\$26,481,970	\$26,481,970	\$0	\$26,481,970	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally										
1815	Primary above 50 kV		\$35,945,237	\$35,945,237		\$0	\$35,945,237	\$35,945,237	\$0	\$35,945,237	\$0
	Distribution Station Equipment - Normally										
1820	Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-1	Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally										
1820-2	Primary below 50 kV (Primary)		\$4,317,261	\$4,317,261		\$0	\$4,317,261	\$4,317,261	\$0	\$4,317,261	\$0
	Distribution Station Equipment - Normally						• • • • • • • • • •			• • • • • • • • • •	
1820-3	Primary below 50 kV (Wholesale Meters)		\$1,019,279	\$1,019,279		\$0	\$1,019,279	\$1,019,279	\$0	\$1,019,279	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -		••	•		<b>A a</b>		<b>^</b>			00
1830-3	Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary			\$75,363,250		\$0	\$75,363,250	\$75,363,250		\$75,363,250	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$18,840,813	\$18,840,813		\$0	\$18,840,813	\$18,840,813	\$0	\$18,840,813	\$0

1835	Overhead Conductors and Devices		\$0	\$0	\$	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$(	\$0	\$0	\$0	\$0	\$0
1000 0	Subtransmission Buik Beivery		φυ	φυ	Ű,	φυ	ψυ	φυ	φυ	φυ
1835-4	Overhead Conductors and Devices - Primary Overhead Conductors and Devices -		\$42,852,961	\$42,852,961	\$	\$42,852,961	\$42,852,961	\$0	\$42,852,961	\$0
1835-5	Secondary		\$10,713,240	\$10,713,240	\$0	\$10,713,240	\$10,713,240	\$0	\$10,713,240	\$0
1840	Underground Conduit		\$0	\$0	\$0		\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary			\$11,200,866	\$0	• //	\$11,200,866	\$0	\$11,200,866	\$0
1840-5	Underground Conduit - Secondary		\$16,801,298	\$16,801,298	\$0		\$16,801,298	\$0	\$16,801,298	\$0
1845	Underground Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4045.0	Underground Conductors and Devices - Bulk Delivery		\$0	<b>\$</b> 0	¢.	\$0	\$0	\$0	<b>*</b> 0	\$0
1845-3	Underground Conductors and Devices -		<b>2</b> 0	\$0	\$0	<b>\$</b> 0	\$U	\$0	\$0	<b>\$</b> 0
1845-4	Primary		\$25,500,769	\$25,500,769	\$	\$25,500,769	\$25,500,769	\$0	\$25,500,769	\$0
1043-4	Underground Conductors and Devices -		ψ20,000,709	φ23,300,703	ψı	\$23,300,703	φ20,000,709	ψυ	φ23,300,703	ψυ
1845-5	Secondary		\$38,251,153	\$38,251,153	\$0	\$38,251,153	\$38,251,153	\$0	\$38,251,153	\$0
1850	Line Transformers			\$75,968,098	\$		\$75,968,098	\$0	\$75,968,098	\$0
1855	Services		\$32,550,073	\$32,550,073	\$0	\$32,550,073	\$32,550,073	\$0	\$32,550,073	\$0
1860	Meters		\$17,526,698	\$17,526,698	\$0	\$17,526,698	\$17,526,698	\$0	\$17,526,698	\$0
1905	Land	\$0	\$0	\$0	\$	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$1,939,338	\$1,939,338	\$0		\$1,939,338	\$0	\$1,939,338	\$0
1920	Computer Equipment - Hardware	\$0 \$0	\$5,287,151	\$5,287,151	\$0	+ - / - / -	\$5,287,151	\$0 \$0	\$5,287,151	\$0 \$0
1925 1930	Computer Software Transportation Equipment	\$0 \$0	\$12,147,087 \$10,336,196	\$12,147,087 \$10,336,196	\$0 \$0		\$12,147,087 \$10,336,196	\$0 \$0	\$12,147,087 \$10,336,196	\$0 \$0
1930	Stores Equipment	\$0 \$0	\$762,911	\$762,911	\$		\$762,911	\$0 \$0	\$762,911	\$0 \$0
1933	Tools, Shop and Garage Equipment	\$0 \$0	\$1,743,371	\$1,743,371	\$		\$1,743,371	\$0 \$0	\$1,743,371	\$0 \$0
1945	Measurement and Testing Equipment	\$0	\$1,038,278	\$1,038,278	\$		\$1,038,278	\$0	\$1,038,278	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$		\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$635,827	\$635,827	\$0	\$635,827	\$635,827	\$0	\$635,827	\$0
1960	Miscellaneous Equipment	\$0	\$2,969,103	\$2,969,103	\$	\$2,969,103	\$2,969,103	\$0	\$2,969,103	\$0
1970	Load Management Controls - Customer									
	Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975										
1000	Load Management Controls - Utility Premises	\$0 ©	\$0	\$0	\$0		\$0	\$0	\$0	\$0
1980	System Supervisory Equipment Other Tangible Property	\$0 \$0	\$6,586,156 \$0	\$6,586,156 \$0	\$0 \$0		\$6,586,156 \$0	\$0 \$0	\$6,586,156 \$0	\$0 \$0
1990 1995	Contributions and Grants - Credit	<del>۵</del> ۵ (\$59,880,503)	\$0 \$0	\$U (\$59,880,503)	\$		\$0 (\$59,880,503)	\$0 \$0	\$0 (\$59,880,503)	\$0 (\$0)
2005	Property Under Capital Leases	(\$03,000,003) \$0	\$0 \$0	(\$39,000,003) \$0	\$		(\$39,000,003) \$0	\$0 \$0	(\$39,000,003) \$0	\$0
2000	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$		\$0 \$0	\$0	\$0 \$0	\$0 \$0
2105	Accum. Amortization of Electric Utility Plant -	**	φυ	φυ	Ű.	ΨŬ	φυ	φυ	ψŪ	ψŪ
	Property, Plant, & Equipment	(\$187,907,627)		#######################################	\$0	» <del>##########</del>	(\$187,907,627)	\$0	#######################################	(\$1)
2120	Accumulated Amortization of Electric Utility									
	Plant - Intangibles	(\$9,095,143)		(\$9,095,143)	\$0	(\$9,095,143)	(\$9,095,143)	\$0	(\$9,095,143)	\$0
3046	Balance Transferred From Income	(\$8,338,878)		(\$8,338,878)	\$0	(\$8,338,878)	(\$8,338,878)	\$0	(\$8,338,878)	\$0
	blank row									
4080	Distribution Services Revenue	(\$38,826,988)		(\$38,826,988)	\$0		(\$38,826,988)	\$0		\$0
4082	Retail Services Revenues	(\$36,000)		(\$36,000)	\$0	(\$36,000)	(\$36,000)	\$0	(\$36,000)	\$0
4084	Service Transaction Requests (STR) Revenues	\$18,000		\$18,000	\$	\$18,000	\$18,000	\$0	\$18,000	\$0
4086	SSS Admin Charge	(\$172.012)		(\$172.012)	50 \$0		(\$172,012)	\$0 \$0	(\$172.012)	\$0 \$0
4086	Electric Services Incidental to Energy Sales	\$0		(\$172,012) \$0	\$		(\$172,012) \$0	\$0 \$0	(\$172,012) \$0	\$0 \$0
4205	Interdepartmental Rents	\$0 \$0		\$0 \$0	\$		\$0 \$0	\$0	\$0 \$0	\$0 \$0
4210	Rent from Electric Property	(\$520,319)		(\$520,319)	\$		(\$520,319)	\$0	(\$520,319)	\$0
4215	Other Utility Operating Income	\$0		\$0			\$0	\$0		\$0
		•				-				

4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$144,453)	(\$144,453)	\$0 \$0	(\$144,453)	(\$144,453)	\$0 \$0	(\$144,453)	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to	ΨŬ	<b>\$</b> 0	ΨŬ	ΨŬ	ψu	ΨŬ	ΨŬ	ΨŬ
1210	Income	(\$847,613)	(\$847,613)	\$0	(\$847,613)	(\$847,613)	\$0	(\$847,613)	\$0
4305	Regulatory Debits	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to	<b>\$</b> 0	<b>\$</b> 0	ΨŬ	Ψũ	ψu	ΨŬ	Ψů	ΨŬ
1010	Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320		**	••			**	**		+-
.020	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325		• •	• -						
	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising,	• •	• -						
	Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument								
	Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument								
	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility								
	Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility								
	Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other								
	Property	\$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	(\$764,470)	(\$764,470)	\$0	(\$764,470)	(\$764,470)	\$0	(\$764,470)	\$0
4380	Expenses of Non-Utility Operations	\$749,397	\$749,397	\$0	\$749,397	\$749,397	\$0	\$749,397	\$0
4390	Miscellaneous Non-Operating Income	(\$95,929)	(\$95,929)	\$0	(\$95,929)	(\$95,929)	\$0	(\$95,929)	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses,								
	Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$55,000)	(\$55,000)	\$0	(\$55,000)	(\$55,000)	\$0	(\$55,000)	\$0
4415		<b>*</b> 0	•	<b>*</b> 0	<b>\$</b> 0	<b>*</b> 0	<b>*</b> 0	<b>\$</b> 0	<b>\$</b> 0
4705	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0
4705	Power Purchased	\$180,166,595	######################################	\$0 \$0	######################################	\$180,166,595 \$5,210,756	\$0 \$0	######################################	\$0 \$0
4708	Charges-WMS	\$5,219,756 \$0	\$5,219,756 \$0	\$0 \$0	\$5,219,756 \$0	\$5,219,756 \$0	\$0 \$0	\$5,219,756 \$0	\$0 \$0
4710 4712	Cost of Power Adjustments Charges-One-Time	\$0 (\$724,487)	\$0 (\$724,487)	\$0 \$0	\$0 (\$724,487)	\$0 (\$724,487)	\$0 \$0	\$0 (\$724,487)	\$0 \$0
4712 4714	Charges-One-Time Charges-NW	(\$724,487) \$9,788,482	(\$724,487) \$9,788,482	\$0 \$0	A State of the sta	(\$724,487) \$9,788,482	\$0 \$0	(\$724,487) \$9,788,482	\$0 \$0
4714 4715	System Control and Load Dispatching	\$9,788,482 \$0	\$9,788,482 \$0	\$0 \$0	\$9,788,482 \$0	\$9,788,482 \$0	\$0 \$0	\$9,788,482 \$0	\$0 \$0
4715 4716	Charges-CN	\$0 \$3,519,327	\$0 \$3,519,327	\$0 \$0	ەن \$3,519,327	\$3,519,327	\$0 \$0	\$3,519,327	\$0 \$0
4710	Rural Rate Assistance Expense	\$3,519,327 \$0	\$3,519,327 \$0	\$0 \$0	\$3,519,327 \$0	\$3,519,327 \$0	\$0 \$0	\$3,519,327	\$0 \$0
4750 4750	Charges-LV	\$447,000	\$0 \$447,000	\$0 \$0	\$447,000	\$447,000	\$0 \$0	\$447,000	\$0 \$0
4751	Charges - Smart Metering Entity	\$394,716	\$394,716	\$0 \$0	\$394,716	\$394,716	\$0 \$0	\$394,716	\$0 \$0
5005	Operation Supervision and Engineering	\$1,389,506	\$1,389,506	\$0 \$0	\$1,389,506	\$1,389,506	\$0 \$0	\$1,389,506	\$0 \$0
5010	Load Dispatching	\$1,137,034	\$1,137,034	\$0 \$0	\$1,137,034	\$1,137,034	\$0	\$1,137,034	\$0
5012	Station Buildings and Fixtures Expense	\$223,135	\$223,135	\$0 \$0	\$223,135	\$223,135	\$0 \$0	\$223,135	\$0
5012	Transformer Station Equipment - Operation	+==0,100	<i> </i>	Ψ0	<i> </i>	<i> </i>	¢0	<i> </i>	<b>4</b> 5
	Labour	\$172,517	\$172,517	\$0	\$172,517	\$172,517	\$0	\$172,517	\$0
5015	Transformer Station Equipment - Operation	+ 2,0	÷,o	Ψ0	<b>,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i></i> ,	¢0	<u>.</u> ,	<b>\$</b> 5
	Supplies and Expenses	\$96,218	\$96,218	\$0	\$96,218	\$96,218	\$0	\$96,218	\$0
		+=0, <b>=</b> .0	\$55,210	φ0	¢00,2.0	\$00, <b>2</b> 10	ΨŪ	÷50,2.0	Ψ3

5040	Distribution Otation Equipment Organities		1	1					
5016	Distribution Station Equipment - Operation Labour	\$216,911	\$216,911	\$0	\$216,911	\$216,911	\$0	\$216,911	\$0
5017	Distribution Station Equipment - Operation	\$216,911	\$210,911	<b>D</b>	\$210,911	\$210,911	φU	¢210,911	φU
5017	Supplies and Expenses	\$103,998	\$103,998	\$0	\$103,998	\$103,998	\$0	\$103,998	\$0
5020	Overhead Distribution Lines and Feeders -	\$103,998	\$103,590	<b>4</b> 0	\$103,330	ψ103,330	ψŪ	φ103,330	φυ
3020	Operation Labour	\$673,384	\$673,384	\$0	\$673,384	\$673,384	\$0	\$673,384	\$0
5025	Overhead Distribution Lines & Feeders -	\$073,304	\$073,304	40	ψ07 0,00 <del>4</del>	ψ010,004	ΨΟ	ψ070,004	ΨΟ
0020	Operation Supplies and Expenses	\$285,800	\$285,800	\$0	\$285,800	\$285,800	\$0	\$285,800	\$0
5030	Overhead Subtransmission Feeders -	\$200,000	\$200,000	ψũ	<i>\</i> 200,000	\$200,000	φu	<i><b>Q</b>200,000</i>	φũ
0000	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers-	• -	• -			• •	•••		
	Operation	\$3,210	\$3,210	\$0	\$3,210	\$3,210	\$0	\$3,210	\$0
5040	Underground Distribution Lines and Feeders -								
	Operation Labour	\$71,100	\$71,100	\$0	\$71,100	\$71,100	\$0	\$71,100	\$0
5045	Underground Distribution Lines & Feeders -								
	Operation Supplies & Expenses	\$31,448	\$31,448	\$0	\$31,448	\$31,448	\$0	\$31,448	\$0
5050	Underground Subtransmission Feeders -								
	Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers -								
	Operation	\$4,490	\$4,490	\$0	\$4,490	\$4,490	\$0	\$4,490	\$0
5065	Meter Expense	\$457,709	\$457,709	\$0	\$457,709	\$457,709	\$0	\$457,709	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and	<b>*</b> 000 070	<b>\$</b> 200.070	<b>*</b> 2	<b>#000 070</b>	<b>*</b> ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	<b>\$</b> 0	<b>#</b> 000.070	<b>*</b> 0
5005	Expenses	\$396,878	\$396,878	\$0	\$396,878	\$396,878	\$0	\$396,878	\$0 \$0
5085	Miscellaneous Distribution Expense	\$1,047,083	\$1,047,083	\$0	\$1,047,083	\$1,047,083	\$0	\$1,047,083	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	<b>C</b>	<b>\$</b> 0	\$0	¢0.	\$0	\$0	\$0	\$0
E00E	Overhead Distribution Lines and Feeders -	\$0	\$0	<b>D</b>	\$0	<b>\$</b> U	φU	<b>Ф</b> О	φU
5095	Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5105	Maintenance Supervision and Engineering	\$493,027	\$493,027	\$0 \$0	\$493,027	\$493,027	\$0 \$0	\$493,027	\$0 \$0
5110	Maintenance of Buildings and Fixtures -	φ <del>1</del> 55,027	φ <del>+</del> 55,627	<b>\$</b> 0	φ <del>+</del> 33,027	ψ+33,021	ΨΟ	ψ <del>1</del> 00,027	ΨΟ
0110	Distribution Stations	\$32,023	\$32,023	\$0	\$32,023	\$32,023	\$0	\$32,023	\$0
5112	Maintenance of Transformer Station	<b>~</b> ~~,~~~	•,		<i> </i>	+,		<i><b>4</b>0-,0-0</i>	
	Equipment	\$39,357	\$39,357	\$0	\$39,357	\$39,357	\$0	\$39,357	\$0
5114	Maintenance of Distribution Station		. ,						
	Equipment	\$44,173	\$44,173	\$0	\$44,173	\$44,173	\$0	\$44,173	\$0
5120									
	Maintenance of Poles, Towers and Fixtures	\$317,521	\$317,521	\$0	\$317,521	\$317,521	\$0	\$317,521	\$0
5125	Maintenance of Overhead Conductors and								
	Devices	\$142,200	\$142,200	\$0	\$142,200	\$142,200	\$0	\$142,200	\$0
5130	Maintenance of Overhead Services	\$71,473	\$71,473	\$0	\$71,473	\$71,473	\$0	\$71,473	\$0
5135	Overhead Distribution Lines and Feeders -								
	Right of Way	\$405,469	\$405,469	\$0	\$405,469	\$405,469	\$0	\$405,469	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and								
	Devices	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
5155	Maintenance of Underground Services	\$292,614	\$292,614	\$0	\$292,614	\$292,614	\$0 \$0	\$292,614	\$0 \$0
5160	Maintenance of Line Transformers Maintenance of Meters	\$64,554	\$64,554	\$0	\$64,554	\$64,554	\$0 \$0	\$64,554	\$0 \$0
5175 5305	Maintenance of Meters Supervision	\$0 \$71,664	\$0 \$71,664	\$0 \$0	\$0 \$71,664	\$0 \$71,664	\$0 \$0	\$0 \$71,664	\$0 \$0
5305 5310	Meter Reading Expense	\$71,664 \$523,450	\$71,664 \$523,450	\$0 \$0	\$71,664 \$523,450	\$71,664 \$523,450	\$0 \$0	\$71,664 \$523,450	\$0 \$0
5310 5315	Customer Billing	\$523,450	\$1,670,315	\$0 \$0	\$1,670,315	\$523,450 \$1,670,315	\$0 \$0	\$523,450 \$1,670,315	\$0 \$0
5320	Collecting	\$710,909	\$710,909	\$0 \$0	\$710,909	\$710,909	\$0 \$0	\$710,909	\$0 \$0
5320 5325	Collecting Collecting- Cash Over and Short	\$710,909 \$0	\$710,909 \$0	\$0 \$0	\$710,909	\$710,909 \$0	\$0 \$0	\$710,909	\$0 \$0
5330	Collection Charges	(\$29,331)	(\$29,331)	\$0 \$0	(\$29,331)	(\$29,331)	\$0 \$0	(\$29,331)	\$0 \$0
5335	Bad Debt Expense	\$190,000	\$190,000	\$0 \$0	\$190,000	\$190,000	\$0 \$0	\$190,000	\$0 \$0
3333	Due Dobt Experiou	ψ100,000	ψ100,000	φ0	φ100,000	ψ130,000	φυ	φ130,000	ψυ

5340										
5540	Miscellaneous Customer Accounts Expenses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$122.701	\$0 \$122.701		\$0 \$0	\$122.701	\$122.701	\$0 \$0	\$122.701	\$0 \$0
		\$238,121	\$122,701 \$238,121		\$0 \$0	\$238,121	\$238,121	\$0 \$0	\$238,121	\$0 \$0
5410	Community Relations - Sundry									
5415	Energy Conservation	\$107,280	\$107,280		\$0	\$107,280	\$107,280	\$0	\$107,280	\$0
5420	Community Safety Program	\$40,462	\$40,462		\$0	\$40,462	\$40,462	\$0	\$40,462	\$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	\$857,807	\$857,807		\$0	\$857,807	\$857,807	\$0	\$857,807	\$0
5610	Management Salaries and Expenses	\$169,709	\$169,709		\$0	\$169,709	\$169,709	\$0	\$169,709	\$0
5615	General Administrative Salaries and	•••••	÷···;···			•••••	÷···,··		<b>.</b> ,	
0010	Expenses	\$1,218,955	\$1,218,955		\$0	\$1,218,955	\$1,218,955	\$0	\$1,218,955	\$0
5620	Office Supplies and Expenses	\$310,024	\$310,024		\$0 \$0	\$310,024	\$310,024	\$0	\$310,024	\$0
	Administrative Expense Transferred Credit		(\$610,059)		\$0 \$0	(\$610,059)	(\$610,059)	\$0 \$0	(\$610,059)	\$0 \$0
5625	Outside Services Employed	<mark>(\$610,059)</mark> \$73,420	(\$610,059) \$73,420		\$0 \$0	\$73,420	\$73,420	\$0 \$0	\$73,420	\$0 \$0
5630										
5635	Property Insurance	\$191,605	\$191,605		\$0	\$191,605	\$191,605	\$0	\$191,605	\$0
5640	Injuries and Damages	\$6,000	\$6,000		\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
5645	Employee Pensions and Benefits	\$170,986	\$170,986		\$0	\$170,986	\$170,986	\$0	\$170,986	\$0
5650	Franchise Requirements	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$516,027	\$516,027		\$0	\$516,027	\$516,027	\$0	\$516,027	\$0
5660	General Advertising Expenses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$306,332	\$306,332		\$0	\$306,332	\$306,332	\$0	\$306,332	\$0
5670	Rent	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$658,849	\$658,849		\$0	\$658,849	\$658,849	\$0	\$658,849	\$0
5680	Electrical Safety Authority Fees	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and	• -	•••				• -			• •
	Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and	40	φe		φυ	φυ	φυ	φυ	ΨΟ	φυ
5705	Equipment	\$10,170,456	\$10,170,456		\$0	\$10,170,456	\$10,170,456	\$0	\$10,170,457	(\$1)
E710	Equipment	\$10,170,450	\$10,170,430		ψυ	\$10,170,430	φ10,170, <del>4</del> 30	ψυ	φ10,170, <del>4</del> 37	(ψ1)
5710	Assessing at Limited Tamp Flagteric Direct	<b>\$</b> 0	¢0.		¢0	¢o	¢o	¢0	¢0.	¢o
	Amortization of Limited Term Electric Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric	<b>.</b>	•							
	Plant	\$930,071	\$930,071		\$0	\$930,071	\$930,071	\$0	\$930,071	\$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	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$4.971.349	\$4.971.349		\$0 \$0	\$4.971.349	\$4.971.349	\$0	\$4.971.349	\$0
6105	Taxes Other Than Income Taxes	\$471,620	\$471,620		\$0 \$0	\$471,620	\$471,620	\$0 \$0	\$471,620	\$0 \$0
	Income Taxes				\$0 \$0	\$471,620	\$471,620 \$889.324	\$0 \$0		\$0 \$0
6110		\$889,324	\$889,324			* / -	+ / -		\$889,324	
6205-1	Sub-account LEAP funding	\$48,000	\$48,000		\$0	\$48,000	\$48,000	\$0	\$48,000	\$0
6210	Life Insurance	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total	(\$73,896,273)	\$485,439,162 ############		\$0	############	\$411,542,889	\$0	#######################################	(\$2)
				Control	\$411,542,889					
					. ,,					

Grouping by Allocator	Adjusted TB	E	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ 255,158	\$	-	\$ -	\$ 255,158	\$ 255,158	\$ -	\$ 255,158	\$ -
1815	\$ 308,092	\$	-	\$ -	\$ 308,092	\$ 308,092	\$ -	\$ 308,092	\$ -
1820	\$ 365,082	\$	-	\$ -	\$ 365,082	\$ 365,082	\$ -	\$ 365,082	\$ -
1830	\$ 317,521	\$	-	\$ -	\$ 317,521	\$ 317,521	\$ -	\$ 317,521	\$ -
1835	\$ 142,200	\$	-	\$ -	\$ 142,200	\$ 142,200	\$ -	\$ 142,200	\$ -
1840	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 1,000	\$	-	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
1850	\$ 72,254	\$	-	\$ -	\$ 72,254	\$ 72,254	\$ -	\$ 72,254	\$ -
1855	\$ 364,087	\$	-	\$ -	\$ 364,087	\$ 364,087	\$ -	\$ 364,087	\$ -
1860	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 4,066,650	\$	-	\$ -	\$ 4,066,650	\$ 4,066,650	\$ -	\$ 4,066,650	\$ -
1830 & 1835	\$ 1,364,653	\$	-	\$ -	\$ 1,364,653	\$ 1,364,653	\$ -	\$ 1,364,653	\$ -
1840 & 1845	\$ 102,548	\$	-	\$ -	\$ 102,548	\$ 102,548	\$ -	\$ 102,548	\$ -
BCP	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 190,000	\$	-	\$ -	\$ 190,000	\$ 190,000	\$ -	\$ 190,000	\$ -
Break Out	\$ (245,782,746)	\$	-	\$ -	\$ (245,782,746)	\$ (245,782,746)	\$ -	\$ (245,782,744)	\$ (2)
CCA	\$ 396,878	\$	-	\$ -	\$ 396,878	\$ 396,878	\$ -	\$ 396,878	\$ -
CDMPP	\$ 107,280	\$	-	\$ -	\$ 107,280	\$ 107,280	\$ -	\$ 107,280	\$ -
CEN	\$ 14,327,088	\$	-	\$ -	\$ 14,327,088	\$ 14,327,088	\$ -	\$ 14,327,088	\$ -
CEN EWMP	\$ 184,661,864	\$	-	\$ -	\$ 184,661,864	\$ 184,661,864	\$ -	\$ 184,661,864	\$ -
CREV	\$ (38,826,988)	\$	-	\$ -	\$ (38,826,988)	\$ (38,826,988)	\$ -	\$ (38,826,988)	\$ -
CWCS	\$ 32,550,073	\$	-	\$ -	\$ 32,550,073	\$ 32,550,073	\$ -	\$ 32,550,073	\$ -
CWMC	\$ 17,984,407	\$	-	\$ -	\$ 17,984,407	\$ 17,984,407	\$ -	\$ 17,984,407	\$ -
CWMR	\$ 523,450	\$	-	\$ -	\$ 523,450	\$ 523,450	\$ -	\$ 523,450	\$ -
CWNB	\$ 2,405,557	\$	-	\$ -	\$ 2,405,557	\$ 2,405,557	\$ -	\$ 2,405,557	\$ -
DCP	\$ 29,335,725	\$	-	\$ -	\$ 29,335,725	\$ 29,335,725	\$ -	\$ 29,335,725	\$ -
LPHA	\$ (144,453)		-	\$ -	\$ (144,453)	\$ (144,453)	\$ -	\$ (144,453)	\$ -
LTNCP	\$ 75,968,098		-	\$ -	\$ 75,968,098	\$ 75,968,098	\$ -	\$ 75,968,098	\$ -
NFA	\$ , ,	\$	-	\$ -	\$ (3,525,446)	\$ (3,525,446)	\$ -	\$ (3,525,446)	\$ -
NFA ECC	\$ 43,677,486		-	\$ -	\$ 43,677,486	\$ 43,677,486	\$ -	\$ 43,677,486	\$ -
O&M	\$ , ,	\$	-	\$ -	\$ 4,086,871	\$ 4,086,871	\$ -	\$ 4,086,871	\$ -
PNCP	\$ 159,235,106	\$	-	\$ -	\$ 159,235,106	\$ 159,235,106	\$ -	\$ 159,235,106	\$ -
SNCP	\$ 84,606,504			\$ -	\$ 84,606,504	\$ 84,606,504	\$ -	\$ 84,606,504	\$ -
ТСР	\$ 41,752,259			\$ -	\$ 41,752,259	\$ 41,752,259	\$ -	\$ 41,752,259	\$ -
Total	\$ 410,888,258	\$	-	\$ -	\$ 410,888,258	\$ 410,888,258	\$ -	\$ 410,888,260	\$ (2)



# **2021 Cost Allocation Model**

### **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 <u>two</u> saving options. The 2021 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"



## **ATTACHMENT 7-2**

## LOAD PROFILE MODEL 2004 HYDRO ONE DATA SCALED TO 2021

From OEB Cost Allocation Model	sheet "I6.1 Reve	enue", row 25						
		1	2	3	6	7	9	10
ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
kWh - 30 year weather normalized amount	1,431,623,886	395,056,934	195,573,807	697,140,723	95,699,867	3,347,727	2,947,114	41,857,714
Ratio to 2016		0.9662	0.9941	0.9569	1.0080	0.4408	0.9385	1.3339

Feed into OEB Cost	t Allocation Mo	odel sheet "I8 De	mand Data", ro	w 40, 45, 50, 55,	61 and 67					
			1	2	3	6	7	9	10	
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	С
CO-INCIDENT PEAK (kW	/)									
1 CP										
Total Sytem CP	DCP1	248,436	62,960	50,930	118,895	15,327	-	324		
4 CP										
Total Sytem CP	DCP4	939,625	268,690	175,395	434,194	58,398	1,582	1,366		
12 CP										
Total Sytem CP	DCP12	2,637,484	749,271	486,251	1,231,950	161,699	4,292	4,021		
NON CO_INCIDENT PEA	K (kW)									
1 NCP										
Classification NCP from Load Data Provider	DNCP1	279,958	85,523	52,235	122,306	18,729	803	362		
4 NCP										
Classification NCP from Load Data Provider	DNCP4	1,075,371	331,761	196,904	471,665	70,421	3,192	1,427		
		.,,								
12 NCP Classification NCP from										
Load Data Provider	DNCP12	2,960,279	892,415	525,689	1,340,079	188,680	9,302	4,114		

I.	Take 2004 # (WNI	H 2011 #) and mu	Itiple by N8826 w	hich is the ratio of 2	2016 / 2011 Weat	her Normalized Purc	hases (per															
ALL UNITS IN GWh			Lo	ad Forecast Model)					Conv	ert to kWh - This is	the weather norn	nalized load profile	scaled to 2016 va	lues		0.9662	0.9941	0.9569	1.0080	0.4408	0.9385	
Year Month Day (EST)	Residential	GS>50kW	Street Lighting	GS<50kW	USL	Large User TO	TAL LDC sales		Residential	GS>50 + Kraus + MP	Street Lighting	GS<50kW	USL	LU less Kraus	TOTAL LDC sales	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Total
Total Per 2004 Hrly Load Shape - :	<b>407.12060</b> 407.12060 0.00000	632.88128 602.57978 -30.30150	7.26057 7.26057 0.00000	<b>189.37747</b> 189.37747 0.00000	3.40779 3.40779 0.00000	68.39176 68.39176 0.00000	1308.43947	1,308,439,473.23	408,868,804.33 407,120,601.82	728,547,534.39 632,881,276.14	7,594,659.60 7,260,573.20	196,732,916.30 189,377,470.31	3,140,372.00 3,407,791.83	94,944,936.58 68,391,759.93	1,439,829,223.19	395,056,934.00 See Model Input 202	195,573,807.00 1	697,140,723.00	95,699,867.00	3,347,727.00	2,947,114.00	1,389,766,172.00
Jan Feb Mar					М	ax in Mos Jan Feb Mar			88,237.45 84,627.87 81,981.57 69.475.84	114,151.05 112,457.45 111,691.11	1,812.40 1,737.18 1,698.54 1,664.94	39,376.26 38,533.54 41,681.33 40,793.12	383.14 380.08 342.48	14,388.02 14,229.98 14,969.35 13,197.96	234,228.69 230,785.18 All hig 225,651.56 209,928.56	85,256.73 81,769.08 79,212.17	39,144.26 38,306.50 41,435.76	109,230.14 107,609.54 106,876.24 107,447.07	14,502.42 14,343.13 15,088.38 13,302.90	798.91 765.75 748.71	359.56 356.69 321.40	225,870.74 222,681.71 218,696.58 203.451.15
Apr May Jun						Apr May Jun Jul			60,471.28 78,925.17	112,287.65 112,563.00 124,251.42 127,816.21	1,004.94 1,765.83 1,708.57 1.821.07	40,793.12 46,701.82 51,231.87 52,544.92	332.32 385.38 359.92 371.18	13,197.96 16,333.13 18,580.76 17,955.07	209,928.56 206,727.61 256,195.30 249,708.15	67,128.90 58,428.52 76,259.02	40,552.77 46,426.66 50,930.02 52,235.33	107,447.07 107,710.54 118,895.09 122,306.21	13,302.90 16,462.99 18,728.50 18,097,84	733.91 778.38 753.14 802.73	311.87 361.67 337.77	203,451.15 200,554.20 248,435.61 242,083.96
Jul Aug Sep Oct						Aug Sep Oct			72,530.28 73,803.14 73,044.04 71,565.89	127,816.21 119,261.08 121,584.96 118,548.40	1,821.07 1,803.40 1,748.02 1,804.04	52,544.92 47,592.75 46,454.46 39,106.32	367.55 365.67 366.11	16,863.55 15,313.61 14,876.51	249,708.15 228,220.04 220,572.42 206,933.12	70,080.16 71,310.02 70,576.56 69,148.34	47,312.34 46,180.76 38,875.92	122,306.21 114,119.88 116,343.58 113,437.92	18,097.84 16,997.64 15,435.37 14,994.79	794.94 770.53 795.22	348.33 344.93 343.17 343.58	242,083.96 220,978.55 213,484.33 199,721.96
Nov Dec						Nov Dec			80,439.68 88,513.43	114,272.93 111,565.09	1,776.15 1,762.45	44,605.09 40,183.41	372.20 357.31	16,466.35 14,017.41	231,122.69 226,422.47	77,722.37 85,523.39	44,342.28 39,946.66	109,346.76 106,755.66	16,597.27 16,128.87	782.92 776.89	349.30 335.32	223,234.68 218,291.04
1NCP 4NCP 12NCP						1NCI 4NCI 12NC	•		88,513.43 343,360.32 923,615.64	127,816.21 492,913.67 1,400,450.36	1,821.07 7,240.91 21,102.58	52,544.92 197,823.99 528,804.87	385.38 1,520.81 4,383.35	18,580.76 69,865.74 187,191.70	289,661.77 1,112,725.43 3,065,548.51	85,523.39 331,761.37 892,415.27	52,235.33 196,904.35 525,689.26	122,306.21 471,664.76 1,340,078.63	18,728.50 70,421.26 188,680.11	802.73 3,191.79 9,302.02	361.67 1,427.22 4,113.60	279,957.82 1,075,370.75 2,960,278.89
Jan Feb Mar Apr May						Jan Feb Mar Apr May			83,968.17 82,783.94 63,219.18 51,620.53 39,744.13	101,749.42 97,484.80 108,092.28 106,281.73 107,448.88	1,812.40 1,737.18 - -	33,688.10 35,723.80 41,100.90 39,265.27 46,701.82	383.14 380.08 327.72 317.85 370.04	12,627.46 12,675.38 12,911.48 12,443.18 12,462.75	234,228.69 230,785.18 225,651.56 209,928.56 206,727.61	81,131.66 79,987.44 61,083.60 49,876.75 38,401.55	33,489.62 35,513.32 40,858.74 39,033.93 46,426.66	97,363.12 93,282.34 103,432.55 101,700.06 102,816.88	12,727.86 12,776.16 13,014.14 12,542.12 12,561.84	798.91 765.75 - -	359.56 356.69 307.55 298.29 347.27	225,870.74 222,681.71 218,696.58 203,451.15 200,554.20
Jun Jul Aug Sep Oct						Jun Jul Aug Sep Oct			65,161.13 57,733.12 59,601.48 56,387.25 61,925.23	124,251.42 127,816.21 119,032.54 104,757.20 91,702.24	- - 845.02 1,804.04	51,231.87 46,909.43 33,705.64 45,925.22 39,106.32	345.08 355.35 351.87 357.83 366.11	15,205.81 16,894.03 15,528.51 12,299.90 12,029.18	256,195.30 249,708.15 228,220.04 220,572.42 206,933.12	62,959.94 55,782.86 57,588.10 54,482.45 59,833.35	50,930.02 46,633.05 33,507.06 45,654.64 38,875.92	118,895.09 122,306.21 113,901.19 100,241.24 87,749.06	15,326.72 17,028.36 15,651.98 12,397.70 12,124.82	- - 372.48 795.22	323.84 333.48 330.22 335.81 343.58	248,435.61 242,083.96 220,978.55 213,484.33 199,721.96
Nov Dec 1CP						Nov Dec 1CP			71,221.79 82,101.21 65.161.13	99,937.57 98,896.21 124,251.42	1,776.15 1,762.45 -	44,605.09 31,169.09 51,231.87	372.20 357.31 345.08	13,209.89 12,136.21 15,205.81	231,122.69 226,422.47 256,195.30	68,815.87 79,327.77 62,959.94	44,342.28 30,985.44 50,930.02	95,629.38 94,632.91 118.895.09	13,314.93 12,232.71 15,326.72	782.92 776.89 -	349.30 335.32 323.84	223,234.68 218,291.04 248,435.61
4CP 12CP						4CP 12CF			278,084.21 775,467.16	453,754.61 1,287,450.48	3,588.55 9,737.22	176,434.49 489,132.55	1,455.78 4,284.59	57,937.19 160,423.78	971,254.82 2,726,495.78	268,690.34 749,271.35	175,394.97 486,250.68	434,193.79 1,231,950.03	58,397.86 161,699.35	1,581.83 4,292.17	1,366.19 4,020.91	939,624.98 2,637,484.49
Per 2004 Hrly Load Shape - 20	-	e adjusted to kW	h			2004		dj for 2011	407,120,601.82	632,881,276.14	7,260,573.20	189,377,470.31	3,407,791.83	68,391,759.93	1,308,439,473.23							
From Load Forecast Model, S Purchases Col O 2016 Weather						2016	In	put (Col Y)	408,868,804.33	728,547,534.39	7,594,659.60	196,732,916.30	3,140,372.00	94,944,936.58	1,439,829,223.19							
									1.00429407	1.15115988	1.04601378	1.03884013	0.92152694	1.38825111	1.10041714							
									(0.00)	0.00	(0.00)	(0.00)	0.00	(0.00)	(0.00)							

Per 2011 COS As required by the Board's Filing Requirements, WNH modeled the Embedded Distributor rate class as part of the study. WNH became a Host Distributor in May 2006, however, WNH's costs are extremely minimal. WNH does not have any capital costs as the Embedded Distributor owns its own circuits. WNH, thus, did not include load data in 1-8 for this customer, as no plant capital costs or O&M costs were to be assigned to this class. The Embedded Distributor's wires are attached to WNH poles and the Embedded



408,868,804.33	3 728,547,534.39	7,594,659.60	196,732,916.30	3,140,372.00	94,944,936.58	1,439,829,223.19
-	#REF!				#REF!	#REF!