

855 Confederation Street PO Box 2140 Sarnia, Ontario N7T 7L6 Tel: (519) 337-8201 Fax: (519) 332-3878

December 19, 2008

Ms. Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, Suite 2701 Toronto ON M4P 1E4

Dear Ms. Walli:

Re: <u>EB-2008-0221 Bluewater Power 2009 Rate Application</u> Interrogatory Responses from Applicants

Please find attached the Interrogatory Responses of Bluewater Power to the AMPCO interrogatories.

Two hard copies will follow via courier.

Should there be any questions please contact me at the number below.

Leslie Dugas

Manager of Regulatory Affairs Bluewater Power Distribution Corporation Email: ldugas@bluewaterpower.com

519-337-8201 ext. 255

cc: All Intervenors

Bluewater Power Distribution Corporation EB-2008-0221 Response to AMPCO Interrogatories December 22, 2008 Page 1 of 5

## Bluewater Power Distribution Corporation Response to AMPCO Interrogatories 2009 Electricity Distribution Rates EB-2008-0221

### Interrogatory #1

Ref: Exhibit 9, Tab1, Schedule 9, Page 23 of 45, Customer Bill Impact Analysis

Preamble: Bluewater is proposing a distribution rate change for the Large User customer of 42.9%. The actual dollar increase for this customer ranges from \$10,679 to \$16,468 per month or \$128,148 to \$197,616 annually.

a) Has Bluewater contacted any of their customers in these rate classes to advise them of the proposed increase outside of the notice of application?

### 1 (a) Response:

Bluewater Power published the mandatory required Notice of Application. However, we have not contacted any customers directly regarding the proposed rate change.

#### Interrogatory #1 (b)

b) Has Bluewater considered mitigating this increase to this customer?

### 1 (b) Response:

Bluewater Power did not consider mitigating the increase in rates for this customer class. Bluewater Power has relied on the most recent direction on bill impact mitigation, namely the 2006 Electricity Distribution Rate Handbook, Report of the Board dated May 11, 2005 where it is stated on page 89:

"...The first area in which the Board will provide direction concerns a threshold or action level beyond which the distributor will be obliged, as part of its rate filing, to outline its mitigation plan respecting an impacted class or group of customers.

The Board considers that the appropriate action level should be based on the total amount of the electricity bill (comprising commodity, distribution and regulatory charges) and that the threshold should be set at a 10% increase over the previous total bill."

In the case of the Large Use customers, the total bill impacts are less than 2% as noted in the table below, reproduced from Exhibit 9, Tab 1, Schedule 9, page 2.

<u>Table 1 – Proposed Bill Impacts for Large Use Customers</u>

Volume			Distribution C	Total Bill		
kWh *	kW	RPP?	\$ change	% change	\$ change	% change
7,256,000	10,389	n/a	\$12,832.36	42.9%	\$3,577.84	0.6%
11,709,000	17,801	n/a	\$16,468.69	42.9%	\$611.56	0.1%
4,446,000	6,900	n/a	\$11,120.66	42.9%	\$4,974.14	1.4%
3,465,000	6,000	n/a	\$10,679.12	42.9%	\$5,334.32	1.9%

#### **Interrogatory #2**

Ref: Exhibit 1, Tab 1, Schedule 3, Page 11 of 12, Table 1.1.3.8 Proposed Rate Riders

a) Please provide the estimated reduction of the deferral/variance accounts by customer class and over how many years.

### 2 (a) Response:

Bluewater Power has proposed to dispose of the deferral/variance accounts balances through a rate rider over a three year period. The table below details the proposed rate rider for each rate class, and the total proposed disposition per year that is anticipated for each rate class.

Table 2 - Proposed Rate Riders

Rate Classification	Proposed Rate Rider	Per kWh or kW	Proposed Amount of Disposition by Rate Category
Residential	(0.0009)	kWh	\$ (226,655)
General Service <50 kW	(0.0011)	kWh	\$ (131,838)
General Service 50 to 999 kW	(0.4555)	kW	\$ (270,345)
General Service 1,000 to 4,999 kW	(0.6174)	kW	\$ (246,212)
Large	(0.8909)	kW	\$ (439,647)
Unmetered Scattered Load	(0.0008)	kWh	\$ (1,799)
Sentinel Lighting	(0.3737)	kW	\$ (612)
Street Lighting	(0.3256)	kW	\$ (7,673)
Total Disposition per year for 3 years			\$ (1,324,781)

Bluewater Power Distribution Corporation EB-2008-0221 Response to AMPCO Interrogatories December 22, 2008 Page 4 of 5

#### **Interrogatory #3**

Please provide a copy of the Cost Allocation Study, as prepared for the OEB or the URL link.

#### 3 - Response:

Bluewater Power has attached 2 cost allocation studies:

- 1. The original Cost Allocation Informational Filing submitted to the OEB on January 15, 2007 (ATTACHMENT 3.1).
- 2. An updated version of the cost allocation model which incorporates the changes noted in the ERA report presented in Exhibit 8, Tab 1, Schedule 1, Attachment 1 (ATTACHMENT 3.2). The results of this Updated model were used for purposes of the rate application.

The attachments include sheets I1 through to O3.5 of the model. The sheets following O3.5 detail allocation and categorization details which were not deemed to be relevant to the rate application.



## **Ontario Energy Board**

## 2006 COST ALLOCATION INFORMATION FILING

## **Sheet I1 Utility Information Sheet**

Name of LDC:	Bluewater Power Distribution Corp	ooration		
License Number:	ED-2002-0517			
EDR 2006 EB Number:	EB-2005-0340	Cost Allocation EB Number:	EB-2007-0001	drop-down menu
Date of Submission:	Monday, January 15, 2007	Version	1.2	
Contact Information Name:	Leslie Dugas			
Title:	Manager, Regulatory Affairs			
Phone Number:	519-337-8201 Extension 255		1	
E-Mail Address:	ldugas@bluewaterpower.com			

#### Copyright

This cost allocation model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing an cost allocation filing. You may use and copy this cost allocation model for that purpose, and provide a copy of this cost allocation model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this cost allocation model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this cost allocation model to a person that is advising or assisting you in preparing or reviewing a cost allocation filing, you must ensure that the person understands and agrees to the restrictions noted above.



### 2006 COST ALLOCATION INFORMATION FILING

## Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

**Sheet I2 Class Selection - Second Run** 

#### Instructions:

Step 1: Pleae input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below Step 3: After all classes have been entered, Click the "Update" button in row E41

**Click for Drop-Down** 

If desired, provide a summary of this run (40 characters max.)

•		(40 Oliai aotoi 5 iliaxi)
Menu	Second Run	

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

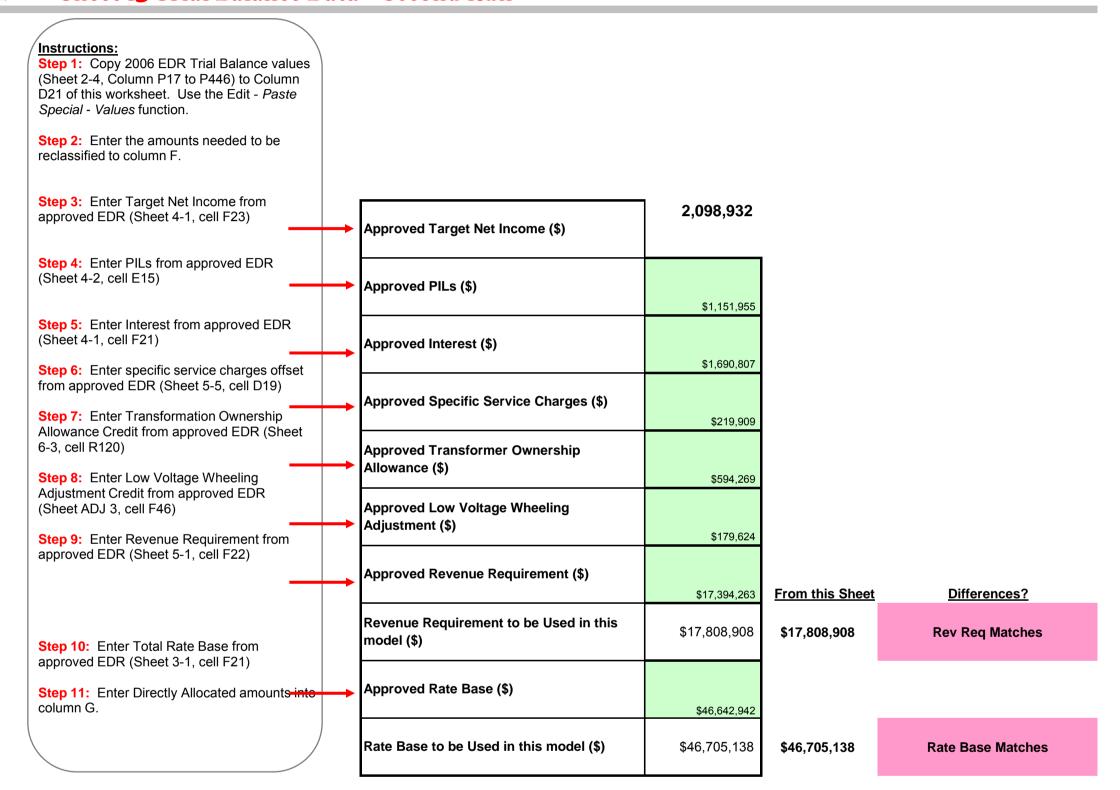


### 2006 COST ALLOCATION INFORMATION FILING

## **Bluewater Power Distribution Corporation** EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

**Sheet I3 Trial Balance Data - Second Run** 



#### **Uniform System of Accounts - Detail Accounts**

USoA Account #	Accounts	nancial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash					\$0
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
1030	Dividend Special Deposits					\$0
1040	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable					\$0

**Unclassified Asset Unclassified Asset** 

				•
1102 Accounts Receivable - Services			\$0	Unclassified Asset
1104 Accounts Receivable - Recoverable Work			\$0	Unclassified Asset
1105 Accounts Receivable - Merchandise, Jobbing, etc.			\$0	Unclassified Asset
1110 Other Accounts Receivable			\$0	Unclassified Asset
1120 Accrued Utility Revenues			\$0	Unclassified Asset
			φυ	Uliciassilled Asset
1130 Accumulated Provision for Uncollectible Accounts				
				Line also a Minal Assact
Credit			\$0	Unclassified Asset
1140 Interest and Dividends Receivable			\$0	Unclassified Asset
1150 Rents Receivable			\$0	Unclassified Asset
1170 Notes Receivable			\$0	Unclassified Asset
1180 Prepayments			\$0	Unclassified Asset
1190 Miscellaneous Current and Accrued Assets			\$0	Unclassified Asset
				Linglessified Asset
1200 Accounts Receivable from Associated Companies			\$0	Unclassified Asset
1210 Notes Receivable from Associated Companies			\$0	Unclassified Asset
1305 Fuel Stock			\$0	Unclassified Asset
1330 Plant Materials and Operating Supplies			\$0	Unclassified Asset
1340 Merchandise			\$0	Unclassified Asset
1350 Other Materials and Supplies			\$0	Unclassified Asset
1405				
Long Term Investments in Non-Associated Companies				
Long Tom Investments in Non-Associated Companies			\$0	Unclassified Asset
4400 Lang Tage Description Observation T	_			
1408 Long Term Receivable - Street Lighting Transfer			\$0	Unclassified Asset
1410 Other Special or Collateral Funds			\$0	Unclassified Asset
1415 Sinking Funds			\$0	Unclassified Asset
	_			
1425 Unamortized Debt Expense			\$0	Unclassified Asset
1445 Unamortized Discount on Long-Term DebtDebit			\$0	Unclassified Asset
			Ψ0	Oliolassilieu Asset
1455 Unamortized Deferred Foreign Currency Translation				
,			**	Lippingsified Asset
Gains and Losses			\$0	Unclassified Asset
1460 Other Non-Current Assets			\$0	Unclassified Asset
1465 O.M.E.R.S. Past Service Costs			\$0	Unclassified Asset
1470 Past Service Costs - Employee Future Benefits			\$0	Unclassified Asset
1475 Past Service Costs - Other Pension Plans			\$0	Unclassified Asset
1480 Portfolio Investments - Associated Companies			\$0	Unclassified Asset
1485 Investment in Associated Companies - Significant				
Influence			\$0	Unclassified Asset
1490 Investment in Subsidiary Companies			\$0	Unclassified Asset
				Unclassified Asset
1505 Unrecovered Plant and Regulatory Study Costs			\$0	
1508 Other Regulatory Assets			\$0	Unclassified Asset
1510 Preliminary Survey and Investigation Charges			\$0	Unclassified Asset
1515 Emission Allowance Inventory			\$0	Unclassified Asset
1516 Emission Allowances Withheld			\$0	Unclassified Asset
1518 RCVARetail			\$0	Unclassified Asset
1520 Power Purchase Variance Account			\$0	Unclassified Asset
1525 Miscellaneous Deferred Debits			\$0	Unclassified Asset
			00	Unclassified Asset
1530 Deferred Losses from Disposition of Utility Plant			\$0	
1540 Unamortized Loss on Reacquired Debt			\$0	Unclassified Asset
1545 Development Charge Deposits/ Receivables			\$0	Unclassified Asset
1548 RCVASTR			\$0	Unclassified Asset
1560 Deferred Development Costs			\$0	Unclassified Asset
1562 Deferred Payments in Lieu of Taxes			\$0	Unclassified Asset
1563 Account 1563 - Deferred PILs Contra Account			\$0	Unclassified Asset
			ļ — — — — — — — — — — — — — — — — — — —	2.10.000.1000
1565 Conservation and Demand Management Expenditures				
and Recoveries			\$315,520	CDM Expenditures and Recoveries
1570 Qualifying Transition Costs			\$0	Unclassified Asset
			1.5	
1571 Pre-market Opening Energy Variance			\$0	Unclassified Asset
1572 Extraordinary Event Costs			\$0	Unclassified Asset
1574 Deferred Rate Impact Amounts			\$0	Unclassified Asset
1580 RSVAWMS			\$0	Unclassified Asset
1582 RSVAONE-TIME		<del></del>	\$0	Unclassified Asset
1584 RSVANW			\$0	Unclassified Asset
1586 RSVACN			\$0	Unclassified Asset
1588 RSVAPOWER			\$0	Unclassified Asset
	-			
1590 Recovery of Regulatory Asset Balances			\$0	Unclassified Asset
1605 Electric Plant in Service - Control Account			\$0	Unclassified Asset
1606 Organization			\$0	Non-Distribution Asset
1608 Franchises and Consents			\$0	Other Distribution Assets
1610 Miscellaneous Intangible Plant			\$0	Non-Distribution Asset
1615 Land			\$0	Non-Distribution Asset
Land				
1010				Non Distribution Asset
1616 Land Rights			\$0	Non-Distribution Asset
1620 Buildings and Fixtures			\$0	Non-Distribution Asset
1620 Buildings and Fixtures			\$0	Non-Distribution Asset

1635 Bo	Boiler Plant Equipment				\$0	Non-Distribution Asset
1640 Eı	Engines and Engine-Driven Generators				\$0	Non-Distribution Asset
1645 Tu	urbogenerator Units				\$0	Non-Distribution Asset
	Reservoirs, Dams and Waterways			Ī	\$0	Non-Distribution Asset
	Vater Wheels, Turbines and Generators			ľ	\$0	Non-Distribution Asset
	Roads, Railroads and Bridges			-	\$0	Non-Distribution Asset
	Fuel Holders, Producers and Accessories			-	\$0	Non-Distribution Asset
	Prime Movers	l———		-	\$0 \$0	Non-Distribution Asset
				-		
	Generators				\$0	Non-Distribution Asset
	Accessory Electric Equipment			_	\$0	Non-Distribution Asset
	/liscellaneous Power Plant Equipment				\$0	Non-Distribution Asset
	and				\$0	Non-Distribution Asset
1706 La	and Rights				\$0	Non-Distribution Asset
1708 Bi	Buildings and Fixtures				\$0	Non-Distribution Asset
	easehold Improvements			Ī	\$0	Non-Distribution Asset
	Station Equipment				\$0	Non-Distribution Asset
	Towers and Fixtures			-	\$0	Non-Distribution Asset
	Poles and Fixtures			-	\$0	Non-Distribution Asset
				-		Non-Distribution Asset
	Overhead Conductors and Devices				\$0	
	Inderground Conduit				\$0_	Non-Distribution Asset
	Inderground Conductors and Devices				\$0	Non-Distribution Asset
	Roads and Trails				\$0	Non-Distribution Asset
	and				\$445,817	Land and Buildings
1806 La	and Rights			\$40,000	\$243,160	Land and Buildings
	Buildings and Fixtures				\$0	Land and Buildings
	easehold Improvements				\$0	Land and Buildings
	Transformer Station Equipment - Normally Primary					
	above 50 kV				\$0	TS Primary Above 50
		l <del></del>		-	φ0	13 Filliary Above 30
	Distribution Station Equipment - Normally Primary below		(0070.074)	0404.074	<b>#0.000.000</b>	50
	50 kV		(\$370,871)	\$421,974	\$3,628,299	DS
	Storage Battery Equipment				\$0	Other Distribution Assets
	Poles, Towers and Fixtures		\$10,928,631	\$235,204	\$10,693,427	Poles, Wires
1835 O	Overhead Conductors and Devices		(\$8,257,804)	\$422,762	\$13,848,139	Poles, Wires
1840 U	Inderground Conduit				\$0	Poles, Wires
1845 U	Inderground Conductors and Devices		(\$5,936,180)	\$223,606	\$10,176,675	Poles, Wires
	ine Transformers			\$416,080	\$10,098,347	Line Transformers
	Services		\$2,621,246	<b>*</b>	\$2,621,246	Services and Meters
	Meters		\$1,014,978	\$14,416	\$6,626,362	Services and Meters
	Other Installations on Customer's Premises		Ψ1,014,370	Ψ17,710	φ0,020,302	Non-Distribution Asset
				-	<del>Φ</del> Ο	
	eased Property on Customer Premises				\$0	Non-Distribution Asset
	Street Lighting and Signal Systems			_	\$0	Non-Distribution Asset
	and				\$0	Land and Buildings
	and Rights				\$0	Land and Buildings
1908 Bi	Buildings and Fixtures				\$3,737,050	General Plant
1910 Le	easehold Improvements				\$0	General Plant
1915 O	Office Furniture and Equipment				\$539,755	Equipment
	Computer Equipment - Hardware				\$1,985,558	IT Assets
	Computer Software				\$1,868,201	IT Assets
	ransportation Equipment			-	\$2,585,010	Equipment
	Stores Equipment	$\vdash$			\$42,585,010	
						Equipment
	ools, Shop and Garage Equipment	<u> </u>			\$546,958	Equipment
	Measurement and Testing Equipment				\$194,133	Equipment
	Power Operated Equipment				\$0	Equipment
1955 C	Communication Equipment				\$142,724	Equipment
	/liscellaneous Equipment				\$493,304	Equipment
	Vater Heater Rental Units				\$0	Non-Distribution Asset
	oad Management Controls - Customer Premises				\$418,852	Other Distribution Assets
	oad Management Controls - Utility Premises				\$0	Other Distribution Assets
	System Supervisory Equipment			-	\$985,837	Other Distribution Assets
		$\vdash$			φ900,007	
	Sentinel Lighting Rental Units	<u> </u>			\$0	Non-Distribution Asset
	Other Tangible Property	<u> </u>			\$0	Other Distribution Assets
	Contributions and Grants - Credit				(\$2,049,843)	Contributions and Grants
	Property Under Capital Leases				\$0	Other Distribution Assets
	Electric Plant Purchased or Sold				\$0	Other Distribution Assets
2020 Ex	experimental Electric Plant Unclassified				\$0	Non-Distribution Asset
	Electric Plant and Equipment Leased to Others				\$0	Non-Distribution Asset
	Electric Plant Held for Future Use				\$0	Non-Distribution Asset
2040 FI				-		
					u na	Other Distribution Assets
2050 C	Completed Construction Not ClassifiedElectric				\$0 \$0	Other Distribution Assets
2050 Co 2055 Co					\$0 \$0 \$0	Other Distribution Assets Non-Distribution Asset Unclassified Asset

2005 Other Fleetric Plant Adirectment		ФО.	Non Distribution Asset
2065 Other Electric Plant Adjustment		\$0	Non-Distribution Asset Non-Distribution Asset
2070 Other Utility Plant		\$0	
2075 Non-Utility Property Owned or Under Capital Leases		\$106,125	Non-Distribution Asset
2105 Accum. Amortization of Electric Utility Plant - Property,	(#222.074)	(#26 F7F 600)	A a compositate di Amagniti a ti an
Plant, & Equipment	(\$232,871)	(\$36,575,608)	Accumulated Amortization
2120 Accumulated Amortization of Electric Utility Plant -		(#224.640)	A a a composita de A ma a missatia na
Intangibles		(\$221,619)	Accumulated Amortization
2140 Accumulated Amortization of Electric Plant Acquisition		00	Line in a 16 and Annual
Adjustment CH and Adjust Hall to a College Hall to Bland		\$0	Unclassified Asset
2160 Accumulated Amortization of Other Utility Plant		\$14,244,092	Non-Distribution Asset
2180 Accumulated Amortization of Non-Utility Property		(\$3,538)	Non-Distribution Asset
2205 Accounts Payable		\$0	Liability
2208 Customer Credit Balances		\$0	Liability
2210 Current Portion of Customer Deposits		\$0	Liability
2215 Dividends Declared		\$0	Liability
<ul><li>2220 Miscellaneous Current and Accrued Liabilities</li><li>2225 Notes and Loans Payable</li></ul>		\$0	Liability
		\$0 \$0	Liability Liability
<ul><li>2240 Accounts Payable to Associated Companies</li><li>2242 Notes Payable to Associated Companies</li></ul>		\$0 \$0	Liability
2250 Debt Retirement Charges( DRC) Payable		\$0 \$0	Liability
2250 Debt Retirement Charges (DRC) Payable  2252 Transmission Charges Payable		\$0 \$0	Liability
2252 Transmission Charges Payable  2254 Electrical Safety Authority Fees Payable		\$0 \$0	Liability
2254 Electrical Safety Authority Fees Payable  2256 Independent Market Operator Fees and Penalties		<b>\$</b> U	Liability
Payable		\$0	Liability
2260 Current Portion of Long Term Debt		\$0 \$0	Liability
2262 Ontario Hydro Debt - Current Portion		\$0 \$0	Liability
2264 Pensions and Employee Benefits - Current Portion		\$0 \$0	Liability
2268 Accrued Interest on Long Term Debt		\$0 \$0	Liability
2270 Matured Long Term Debt		\$0 \$0	Liability
2270 Matured Interest on Long Term Debt		\$0	Liability
2285 Obligations Under Capital LeasesCurrent		\$0 \$0	Liability
2290 Commodity Taxes		\$0	Liability
2292 Payroll Deductions / Expenses Payable		\$0	Liability
2294 Accrual for Taxes, Payments in Lieu of Taxes, Etc.		\$0 \$0	Liability
2296 Future Income Taxes - Current		\$0	Liability
2305 Accumulated Provision for Injuries and Damages		\$0	Liability
2306 Employee Future Benefits		\$0 \$0	Liability
2308 Other Pensions - Past Service Liability		\$0	Liability
2310 Vested Sick Leave Liability		\$0	Liability
2315 Accumulated Provision for Rate Refunds		\$0	Liability
2320 Other Miscellaneous Non-Current Liabilities		\$0	Liability
2325 Obligations Under Capital LeaseNon-Current		\$0	Liability
2330 Development Charge Fund		\$0	Liability
2335 Long Term Customer Deposits		\$0	Liability
2340 Collateral Funds Liability		\$0	Liability
2345 Unamortized Premium on Long Term Debt		\$0	Liability
2348		40	2.62
O.M.E.R.S Past Service Liability - Long Term Portion		\$0	Liability
2350 Future Income Tax - Non-Current		\$0	Liability
2405 Other Regulatory Liabilities		\$0	Liability
2410 Deferred Gains from Disposition of Utility Plant		\$0	Liability
2415 Unamortized Gain on Reacquired Debt		\$0	Liability
2425 Other Deferred Credits		\$0	Liability
2435 Accrued Rate-Payer Benefit		\$0	Liability
2505 Debentures Outstanding - Long Term Portion		\$0	Liability
2510 Debenture Advances		\$0	Liability
2515 Reacquired Bonds		\$0	Liability
2520 Other Long Term Debt		\$0	Liability
2525 Term Bank Loans - Long Term Portion		\$0	Liability
2530 Ontario Hydro Debt Outstanding - Long Term Portion		\$0	Liability
2550 Advances from Associated Companies		\$0	Liability
3005 Common Shares Issued		\$0	Equity
3008 Preference Shares Issued		\$0	Equity
3010 Contributed Surplus		\$0	Equity
3020 Donations Received		\$0	Equity
3022 Development Charges Transferred to Equity		\$0	Equity
3026 Capital Stock Held in Treasury		\$0	Equity
3030 Miscellaneous Paid-In Capital		\$0	Equity
3035 Installments Received on Capital Stock		\$0	Equity
3040 Appropriated Retained Earnings		\$0	Equity
p pp. sp. store i totaling		ΨΟ	— ¬¬~··/

350.50   Description of Search Control Ferring   30   355.10   (32.05.35)	3045	Unappropriated Retained Earnings
3077   Apropriation of Relatined Earlings - Current Period		
3045   Divisional Playable Chromoto Shares		
3005   Application   Paycologic Common Shares   300		
3055   Adjustment to Retained Sentings		
Section   Comparison   Compar		
According Froncy States   (\$15.700.000		
(\$24,100,204)	3065	
(\$24,100,204)	4006	Residential Energy Sales
Material Energy Sales	4010	Commercial Energy Sales
1,417,716.00   1,427,145   1,437,145   1		
1,000   Sentine Lymping Finerry Sales   1,000   Sentine Lymping Finerry Sales   1,000   Sentine Lymping Finerry Sales   1,000   1,00		
(\$22,200		
4030   General Energy Sales & Dublic Authorities		
4040   Chee Energy Sales to Public Authorities		
Section		
(\$400.95)   Service Special for Reside		
Section   Company   Comp		
Microfepartmental Energy Sales	4050	
1,000   1,00	4055	Energy Sales for Resale
1,000   1,00	4060	Interdepartmental Energy Sales
1866   1884 of NY   1884   1		
1,000		
1468   Billed CN   144   145		
\$2,518,334   \$15,877,533		
Gazz		
Service Fransaction Requests (STR) Revenues   Service Services Indentity Denety Services   Services Indentity Denety Services   Se		
1990   Electric Services Indicental to Energy Sales		
1410   Transmission Charges Revenue		
\$100	4090	Electric Services Incidental to Energy Sales
\$100	4105	Transmission Charges Revenue
1,000   1,00		
Section   Sect		
1,000   1,00		
Size		
Sales of Water and Water Power		Other Fleetric Devenues
\$114,786   \$114,786   \$219,909		Lete Bermant Chara
\$114,786   \$219,909		
Provision for Rate Refunds   S0		
Solution		
Sociation   Segulatory Debits	4240	Provision for Rate Refunds
Separation   Sep	4245	Government Assistance Directly Credited to Income
### ### ### ### ### ### ### ### ### ##		,
331   Revenues from Electric Plant Leased to Others		
Age   Revenues from Merchandise, Jobbing, Etc.   (\$80.52.194		
(\$804,527   (\$804,527   \$102,104   \$102,10		
Single   S		
4340 Profits and Losses from Financial Instrument Hedges 4340 Profits and Losses from Financial Instrument 4341 Investments 4343 Gains from Disposition of Future Use Utility Plant 4350 Losses from Disposition of Future Use Utility Plant 4351 Gain on Disposition of Utility and Other Property 4365 Gain on Disposition of Utility and Other Property 4366 Gains from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4371 Losses from Disposition of Allowances for Emission 4372 Losses from Disposition of Allowances for Emission 4373 Revenues from Non-Utility Operations 4374 Revenues from Non-Utility Operations 4375 Revenues from Non-Utility Operations 4376 Rovenues from Non-Utility Operations 4377 Rovenses of Non-Utility Operations 4378 Non-Utility Pental Income 4379 Miscellaneous Non-Operating income 4370 Miscellaneous Non-Operating income 4370 Rovenues from Non-Utility Operations 4380 Rovenues from Non-Utility Operations 4380 Rovenues from Dittility Operations 4380 Rovenues from Dittilit		, 0,
### Add ### Ad		
Investments		· · · · · · · · · · · · · · · · · · ·
4345 Gains from Disposition of Future Use Utility Plant 4350 Losses from Disposition of Future Use Utility Plant 4351 Gain on Disposition of Utility and Other Property 4360 Loss on Disposition of Utility and Other Property 4360 Loss on Disposition of Allowances for Emission 4360 Loss on Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4370 Losses from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4380 Non-Utility Repatal Income 4390 Miscellaneous Non-Operating Income 4391 Aste-Payer Benefit Including Interest 4398 Rate-Payer Benefit Including Interest 4398 Foreign Exchange Gains and Losses, Including 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4505 Operation Supervision and Engineering 4515 Steam Expense 4520 Steam From Other Sources 4530 Electric Expense 4530 Electric Expense 4530 Water For Power	4340	Profits and Losses from Financial Instrument
4345 Gains from Disposition of Future Use Utility Plant 4350 Losses from Disposition of Future Use Utility Plant 4351 Gain on Disposition of Utility and Other Property 4360 Loss on Disposition of Utility and Other Property 4360 Loss on Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4370 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4381 Non-Utility Repartal Income 4390 Miscellaneous Non-Operating Income 4390 Miscellaneous Non-Operating Income 4391 Aste-Payer Benefit Including Interest 4392 Rate-Payer Benefit Including Interest 4393 Amortization 4405 Interest and Dividend Income 4406 Interest and Dividend Income 4415 Cupity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4506 Steam From Other Sources 4520 Steam From Other Sources 4520 Steam From Other Sources 4530 Electric Expense 4530 Water For Power		
4355 Cain on Disposition of Future Use Utility Plant 4365 Cain on Disposition of Utility and Other Property 4360 Loss on Disposition of Utility and Other Property 4365 Gains from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4371 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4380 Non-Utility Rental Income 4381 Non-Utility Rental Income 4390 Miscelaneous Non-Operating Income 4391 Rate-Payer Benefit Including Interest 4395 Rate-Payer Benefit Including Interest 4396 Foreign Exchange Gains and Losses, Including 4397 Amortization 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4510 Operation Supervision and Engineering 4510 Steam Expense 4520 Steam From Other Sources 4520 Steam From Other Sources 4530 Electric Expense 4533 Water For Power	4345	Gains from Disposition of Future Use Utility Plant
(\$653 4360 Loss on Disposition of Utility and Other Property 4365 Gains from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4370 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4381 Non-Utility Rental Income 4395 Non-Utility Rental Income 4390 Miscellaneous Non-Operating Income 4390 Miscellaneous Non-Operating Income 4391 Rate-Payer Benefit Including Interest 4398 Foreign Exchange Gains and Losses, Including Amortization 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4510 Fuel 4510 Steam Expense 4520 Steam From Other Sources 4525 Steam TransferredCredit 4530 Electric Expense 4535 Water For Power		
4360 Loss on Disposition of Utility and Other Property 4365 Gains from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4375 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4381 Non-Utility Rental Income 4390 Miscellaneous Non-Operating Income 4390 Miscellaneous Non-Operating Income 4391 Rate-Payer Benefit Including Interest 4392 Foreign Exchange Gains and Losses, Including 4393 Amortization 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4510 Fuel 4510 Steam Expense 4520 Steam From Other Sources 4535 Water For Power 4535 Water For Power		
4375 Gains from Disposition of Allowances for Emission 4370 Losses from Disposition of Allowances for Emission 4375 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4381 Non-Utility Rental Income 4382 Non-Utility Rental Income 4383 Rate-Payer Benefit Including Interest 4395 Rate-Payer Benefit Including Interest 4396 Foreign Exchange Gains and Losses, Including 4397 Amortization 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4510 Fuel 4515 Steam Expense 4525 Steam From Other Sources 4526 Steam From Other Sources 4530 Electric Expense 4535 Water For Power		
4370 Losses from Disposition of Allowances for Emission 4375 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4385 Non-Utility Rental Income 4390 Miscellaneous Non-Operating Income 4391 Rate-Payer Benefit Including Interest 4398 Foreign Exchange Gains and Losses, Including Amortization 4405 Interest and Dividend Income 4505 Operation Supervision and Engineering 4506 Operation Supervision and Engineering 4510 Fuel 4510 Steam Expense 4520 Steam From Other Sources 4535 Water For Power  50  50  50  50  50  50  50  50  50  5		
4375 Revenues from Non-Utility Operations 4380 Expenses of Non-Utility Operations 4381 Non-Utility Rental Income 4390 Miscellaneous Non-Operating Income 4395 Rate-Payer Benefit Including Interest 4398 Foreign Exchange Gains and Losses, Including 4398 Foreign Exchange Gains and Losses, Including 4398 Amortization 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4510 Fuel 4515 Steam Expense 4520 Steam From Other Sources 4520 Steam From Other Sources 4521 Steam TransferredCredit 4530 Electric Expense 4535 Water For Power		
4380 Expenses of Non-Utility Operations 4385 Non-Utility Rental Income 4390 Miscellaneous Non-Operating Income 4398 Rate-Payer Benefit Including Interest 4398 Foreign Exchange Gains and Losses, Including Amortization 4405 Interest and Dividend Income 4415 Equity in Earnings of Subsidiary Companies 4505 Operation Supervision and Engineering 4510 Fuel 4510 Steam Expense 4520 Steam From Other Sources 4520 Steam Transferred—Credit 4530 Electric Expense 4535 Water For Power		
4385 Non-Utility Rental Income  4390 Miscellaneous Non-Operating Income  4395 Rate-Payer Benefit Including Interest  4398 Foreign Exchange Gains and Losses, Including Amortization  4405 Interest and Dividend Income  4415 Equity in Earnings of Subsidiary Companies  4505 Operation Supervision and Engineering  4510 Fuel  4510 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4535 Water For Power		
4385 Non-Utility Rental Income  4390 Miscellaneous Non-Operating Income  4395 Rate-Payer Benefit Including Interest  4398 Foreign Exchange Gains and Losses, Including Amortization  4405 Interest and Dividend Income  4415 Equity in Earnings of Subsidiary Companies  4505 Operation Supervision and Engineering  4510 Fuel  4510 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4535 Water For Power		
4390 Miscellaneous Non-Operating Income  4395 Rate-Payer Benefit Including Interest  4398 Foreign Exchange Gains and Losses, Including Amortization  4405 Interest and Dividend Income  4415 Equity in Earnings of Subsidiary Companies  4505 Operation Supervision and Engineering  4510 Fuel  4515 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4535 Water For Power	4385	Non-Utility Rental Income
### Rate-Payer Benefit Including Interest #### Foreign Exchange Gains and Losses, Including Amortization ####################################		
Foreign Exchange Gains and Losses, Including Amortization  4405 Interest and Dividend Income  4415 Equity in Earnings of Subsidiary Companies  4505 Operation Supervision and Engineering  4510 Fuel  4515 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4531 Water For Power		
Amortization  4405 Interest and Dividend Income  4415 Equity in Earnings of Subsidiary Companies  4505 Operation Supervision and Engineering  4510 Fuel  4515 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4530 Water For Power		
4405Interest and Dividend Income(\$730,9014415Equity in Earnings of Subsidiary Companies\$04505Operation Supervision and Engineering\$04510Fuel\$04515Steam Expense\$04520Steam From Other Sources\$04525Steam TransferredCredit\$04530Electric Expense\$04535Water For Power\$0	1030	
4415 Equity in Earnings of Subsidiary Companies  4505 Operation Supervision and Engineering  4510 Fuel  4515 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4535 Water For Power	4405	
4505 Operation Supervision and Engineering  4510 Fuel  4515 Steam Expense  4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4531 Water For Power		
4510       Fuel         4515       Steam Expense         4520       Steam From Other Sources         4525       Steam TransferredCredit         4530       Electric Expense         4535       Water For Power		
4515 Steam Expense \$0 4520 Steam From Other Sources \$0 4525 Steam TransferredCredit \$0 4530 Electric Expense \$0 4535 Water For Power \$0		
4515 Steam Expense \$0 4520 Steam From Other Sources \$0 4525 Steam TransferredCredit \$0 4530 Electric Expense \$0 4535 Water For Power \$0	4510	Fuel
4520 Steam From Other Sources  4525 Steam TransferredCredit  4530 Electric Expense  4535 Water For Power  \$0		
4525       Steam TransferredCredit       \$0         4530       Electric Expense       \$0         4535       Water For Power       \$0		·
4530 Electric Expense \$0 4535 Water For Power \$0		
4535 Water For Power \$0		
4540 Water Power Taxes \$0		
	4540	IWater Power Taxes

					1
4545	Hydraulic Expenses			\$0	Non-Distribution Expenses
4550	Generation Expense			\$0	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses		ľ	\$0	Non-Distribution Expenses
					·
4560	Rents			\$0	Non-Distribution Expenses
4565	Allowances for Emissions			\$0	Non-Distribution Expenses
				·	•
4605	Maintenance Supervision and Engineering			\$0	Non-Distribution Expenses
4610	Maintenance of Structures			\$0	Non-Distribution Expenses
4615	Maintenance of Boiler Plant			\$0	Non-Distribution Expenses
					•
4620	Maintenance of Electric Plant			\$0	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways			\$0	Non-Distribution Expenses
				Ψ**	Tron Blothbatton Exponded
4630	Maintenance of Water Wheels, Turbines and				
	Generators			\$0	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant			\$0	Non-Distribution Expenses
	Maintenance of Generating and Electric Plant			ΦΟ	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant				
	IMaintenance of Miscellaneous Power Generation Plant			\$0	Non-Distribution Expenses
4705	Danier Daniel and d		•		·
4705	Power Purchased			\$51,321,442	Power Supply Expenses (Working Capital)
4708	Charges-WMS			\$5,493,007	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments			\$366,459	Power Supply Expenses (Working Capital)
4712	Charges-One-Time			\$0	Power Supply Expenses (Working Capital)
4714	Charges-NW			\$5,703,974	Power Supply Expenses (Working Capital)
	System Control and Load Dispatching			\$0	Other Power Supply Expenses
4716	Charges-CN			\$4,882,198	Power Supply Expenses (Working Capital)
4720	Other Expenses			\$0	Other Power Supply Expenses
				·	
4725	Competition Transition Expense			\$0	Other Power Supply Expenses
4730	Rural Rate Assistance Expense			\$989,890	Power Supply Expenses (Working Capital)
	·				
4805	Operation Supervision and Engineering			\$0	Non-Distribution Expenses
4810	Load Dispatching			\$0	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses			\$0	Non-Distribution Expenses
				·	
4820	Transformer Station Equipment - Operating Labour			\$0	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies				
1020				ФО.	Non Distribution Evenence
	and Expense			\$0	Non-Distribution Expenses
4830	Overhead Line Expenses			\$0	Non-Distribution Expenses
4835	Underground Line Expenses			\$0	Non-Distribution Expenses
4840	Transmission of Electricity by Others			\$0	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense			\$0	Non-Distribution Expenses
	·				·
4850	Rents			\$0	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering			\$0	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and			·	İ
4910	· ·			•	1
	Fixtures			\$0	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment			\$0	Non-Distribution Expenses
					•
4930	Maintenance of Towers, Poles and Fixtures			\$0	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices			\$0	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way			\$0	Non-Distribution Expenses
	,		•	ΨΟ	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails				
	Repairs			\$0	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from			***	
4950					
	Roads and Trails			\$0	Non-Distribution Expenses
4960	Maintenance of Underground Lines			\$0	Non-Distribution Expenses
					·
4965	Maintenance of Miscellaneous Transmission Plant			\$0	Non-Distribution Expenses
5005	Operation Supervision and Engineering		\$825,210	\$825,210	Operation (Working Capital)
5010	Load Dispatching		\$508,646	\$508,646	Operation (Working Capital)
			Ψ000,040		
5012	Station Buildings and Fixtures Expense			\$80	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour			\$0	Operation (Working Capital)
				<b>4</b> 0	- F > - (
5015	Transformer Station Equipment - Operation Supplies				
	and Expenses			\$769	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour			\$0	Operation (Working Capital)
				ΨΟ	Operation (vvolking Capital)
5017	Distribution Station Equipment - Operation Supplies and				
	Expenses			\$325	Operation (Working Capital)
5000				<del>4320</del>	alarana (a.m. a akim)
5020	Overhead Distribution Lines and Feeders - Operation				
	Labour		\$977,819	\$977,819	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation			+0.1,0.0	, J /
3025					
	Supplies and Expenses			\$201,587	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation			\$0	Operation (Working Capital)
		04.700		-	
5035	Overhead Distribution Transformers- Operation	\$1,763		\$1,885	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation				
	Labour		\$835,785	\$835,785	Operation (Working Capital)
			φυυυ, ε ου	φουσ, <i>1</i> δ5	Operation (working Capital)
5045	Underground Distribution Lines & Feeders - Operation				
	Supplies & Expenses			\$28,227	Operation (Working Capital)
5050					
5050	Underground Subtransmission Feeders - Operation			\$0	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	\$97,588		\$104,343	Operation (Working Capital)
0000	J. Carrier and C. Car	<b>401,000</b>		ψ.σ.i,σ.iσ	The state of the s

=000	24 414 41					
	Street Lighting and Signal System Expense		2007.707		Non-Distribution Expenses	
	Meter Expense		\$387,797		\$387,862 Operation (Working Capital)	
	Customer Premises - Operation Labour				\$0 Operation (Working Capital)	
	Customer Premises - Materials and Expenses				\$0 Operation (Working Capital)	
	Miscellaneous Distribution Expense				\$37,976 Operation (Working Capital)	
5090	Underground Distribution Lines and Feeders - Rental					
	Paid				\$0 Operation (Working Capital)	
5095	Overdoned Distribution Linear and Fredom Devid					
	Overhead Distribution Lines and Feeders - Rental Paid				\$4,950 Operation (Working Capital)	
5096	Other Rent				\$0 Operation (Working Capital)	
	Maintenance Supervision and Engineering		\$47,123		\$47,123 Maintenance (Working Capital)	
	Maintenance of Buildings and Fixtures - Distribution		Ψ-7,120		Waintenance (Working Capital)	
					Maintenance (Marking Capital)	
	Stations				Maintenance (Working Capital)	
	Maintenance of Transformer Station Equipment				\$0 Maintenance (Working Capital)	
	Maintenance of Distribution Station Equipment			\$3,490	\$19,987 Maintenance (Working Capital)	
5120	Maintenance of Poles, Towers and Fixtures				(\$2,273) Maintenance (Working Capital)	
5125	Maintenance of Overhead Conductors and Devices			\$5,463	\$84,843 Maintenance (Working Capital)	
	Maintenance of Overhead Services				\$0 Maintenance (Working Capital)	
5135					The state of the s	
3.00	Overhead Distribution Lines and Feeders - Right of Way				\$0 Maintenance (Working Capital)	
5145	Maintenance of Underground Conduit				\$811 Maintenance (Working Capital)	
	viaintenance or onderground Conduit				iviaintenance (vvoiking Capital)	
5150	Maintenance of Underground Conductors and Devices				004.0F0	
	· ·				\$91,053 Maintenance (Working Capital)	
	Maintenance of Underground Services				\$7,806 Maintenance (Working Capital)	
5160	Maintenance of Line Transformers	\$49	9 <mark>4,918</mark>		\$529,176 Maintenance (Working Capital)	
	Maintenance of Street Lighting and Signal Systems				\$0 Non-Distribution Expenses	
	Sentinel Lights - Labour				\$0 Non-Distribution Expenses	
	Sentinel Lights - Materials and Expenses				\$0 Non-Distribution Expenses	
	Maintenance of Meters				\$10,987 Maintenance (Working Capital)	
	Customer Installations Expenses- Leased Property				\$0 Non-Distribution Expenses	
	Water Heater Rentals - Labour				\$0 Non-Distribution Expenses	
5186	Water Heater Rentals - Materials and Expenses				\$0 Non-Distribution Expenses	
5190	Water Heater Controls - Labour				\$0 Non-Distribution Expenses	
	Water Heater Controls - Materials and Expenses				\$0 Non-Distribution Expenses	
	Maintenance of Other Installations on Customer				, , , , , , , , , , , , , , , , , , ,	
	Premises				\$0 Non-Distribution Expenses	
	Purchase of Transmission and System Services				\$0 Other Power Supply Expenses	
	,					
	Transmission Charges				Other Power Supply Expenses	
	Transmission Charges Recovered				\$0 Other Power Supply Expenses	
	Supervision		\$96,206		\$96,206 Billing and Collection (Working Capital)	
5310	Meter Reading Expense		\$67,723		\$93,429 Billing and Collection (Working Capital)	
5315	Customer Billing		\$911,204		\$1,033,078 Billing and Collection (Working Capital)	
5320	Collecting		\$231,768		\$262,579 Billing and Collection (Working Capital)	
	Collecting- Cash Over and Short				\$0 Billing and Collection (Working Capital)	
	Collection Charges				\$979 Billing and Collection (Working Capital)	
	Bad Debt Expense				\$87,712 Bad Debt Expense (Working Capital)	
	Miscellaneous Customer Accounts Expenses				\$206 Billing and Collection (Working Capital)	
	Supervision				\$0 Community Relations (Working Capital)	
	Community Relations - Sundry				\$6,565 Community Relations (Working Capital)	
	Energy Conservation				\$160,000 Community Relations - CDM (Working Ca	apital)
420	Community Safety Program				\$0 Community Relations (Working Capital)	
	Miscellaneous Customer Service and Informational					
	Expenses				\$0 Community Relations (Working Capital)	
	Supervision				\$0 Other Distribution Expenses	
	Demonstrating and Selling Expense				\$0 Other Distribution Expenses  \$0 Other Distribution Expenses	
					·	
	Advertising Expense				\$22,440 Advertising Expenses	
	Miscellaneous Sales Expense		(2-2-1-1)		\$0 Other Distribution Expenses	
	Executive Salaries and Expenses		(\$78,181)		\$518,250 Administrative and General Expenses (W	
	Management Salaries and Expenses		(\$507,075)		\$379,390 Administrative and General Expenses (W	
615	General Administrative Salaries and Expenses		(\$3,170,347)		\$1,351,086 Administrative and General Expenses (W	
620	Office Supplies and Expenses				\$15,832 Administrative and General Expenses (W	
	Administrative Expense Transferred Credit				(\$1,203,578) Administrative and General Expenses (W	
	Outside Services Employed		(\$122,418)		\$0 Administrative and General Expenses (W	
	Property Insurance		(ψ122, +10)		\$152,283 Insurance Expense (Working Capital)	. J. Killy C
						lorld
	njuries and Damages				\$0 Administrative and General Expenses (W	
	Employee Pensions and Benefits		(\$783,672)		\$845,797 Administrative and General Expenses (W	
	Franchise Requirements				\$0 Administrative and General Expenses (W	
5655	Regulatory Expenses				\$123,583 Administrative and General Expenses (W	
	General Advertising Expenses				\$0 Advertising Expenses	
	Miscellaneous General Expenses	(\$17	<del>(\$61,670)</del> (\$61,670)	\$23,780	\$827,859 Administrative and General Expenses (W	/orkina (
5665	VIISCEIIANEOUS General Expenses				A CONTRACTOR OF THE PROPERTY OF THE CONTRACTOR O	

					_	
5670	Rent					\$0
5675	Maintenance of General Plant			(\$165,918)		\$82,982
5680	Electrical Safety Authority Fees					\$1,020
5685	Independent Market Operator Fees and Penalties					\$0
5705	Amortization Expense - Property, Plant, and Equipment					\$3,130,369
5710	Amortization of Limited Term Electric Plant					\$0
5715	Amortization of Intangibles and Other Electric Plant					\$0
5720	Amortization of Electric Plant Acquisition Adjustments					\$0
5725	Miscellaneous Amortization					\$1,769
5730	Amortization of Unrecovered Plant and Regulatory Study Costs					\$0
5735	Amortization of Deferred Development Costs				ŀ	\$0 \$0
5740	Amortization of Deferred Charges				ŀ	\$0
6005	Interest on Long Term Debt		\$0		\$44,394	\$1,646,412
6010	Amortization of Debt Discount and Expense		Φυ		<b>Ф44,394</b>	\$1,040,412
6015	Amortization of Premium on Debt Credit					\$0
6020						\$0
	Amortization of Loss on Reacquired Debt					
6025	Amortization of Gain on Reacquired DebtCredit					\$0 \$0
6030	Interest on Debt to Associated Companies					
6035	Other Interest Expense					(\$16,071)
6040	Allowance for Borrowed Funds Used During ConstructionCredit					\$0
6042	Allowance For Other Funds Used During Construction					\$0
6045	Interest Expense on Capital Lease Obligations					\$0
6105	Taxes Other Than Income Taxes					\$139,687
6110	Income Taxes		(\$118,596)		\$30,246	\$1,121,709
6115	Provision for Future Income Taxes				, ,	\$0
6205	Donations					\$1,750
6210	Life Insurance					\$0
6215	Penalties					\$0
6225	Other Deductions					\$0
6305	Extraordinary Income					\$0
6310	Extraordinary Deductions					(\$221,711)
6315	Income Taxes, Extraordinary Items					\$0
6405	Discontinues Operations - Income/ Gains					\$0
6410	Discontinued Operations - Deductions/ Losses					\$0
6415	Income Taxes, Discontinued Operations					\$0
						**

\$0

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

Asset Accounts Directly Allocated	\$1,541,171
Income Statement Accounts Directly Allocated	\$107,374

Grouped Accounts as per 2006 EDR	Financial Statement (EDR Sheet 2.4, Column P	Reclassified Balance
Land and Buildings	\$728,977	\$688,977
TS Primary Above 50	\$0	\$0
DS	\$4,421,144	\$3,628,299
Poles, Wires	\$38,865,166	\$34,718,241
Line Transformers	\$10,514,427	\$10,098,347
Services and Meters	\$5,625,800	\$9,247,608
General Plant	\$3,737,050	\$3,737,050
Equipment	\$4,544,475	\$4,544,475
IT Assets	\$3,853,759	\$3,853,759
CDM Expenditures and Recoveries	\$315,520	\$315,520
Other Distribution Assets	\$1,404,689	\$1,404,689
Contributions and Grants	(\$2,049,843)	(\$2,049,843)
Accumulated Amortization	(\$37,030,097)	(\$36,797,226)

Administrative and General Expenses (Working Capital) Administrative and General Expenses (Working Capital) Administrative and General Expenses (Working Capital) Power Supply Expenses (Working Capital)

Amortization of Assets Amortization of Assets Amortization of Assets

Other Amortization - Unclassified Other Amortization - Unclassified

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

Interest Expense - Unclassifed

Interest Expense - Unclassifed
Interest Expense - Unclassifed
Other Distribution Expenses
Income Tax Expense - Unclassified
Income Tax Expense - Unclassified
Charitable Contributions
Insurance Expense (Working Capital)
Other Distribution Expenses
Other Distribution Expenses
Unclassified Expenses
Unclassified Expenses
Unclassified Expenses
Unclassified Expenses
Unclassified Expenses

Unclassified Expenses Unclassified Expenses

Non-Distribution Asset	\$14,346,680	\$14,346,680
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$2,043,822)
Sales of Electricity	(\$68,274,205)	(\$68,274,205)
Distribution Services Revenue	(\$13,359,200)	(\$15,877,533)
Late Payment Charges	(\$129,052)	(\$129,052)
Specific Service Charges	(\$114,786)	(\$219,909)
Other Distribution Revenue	(\$148,517)	(\$148,517)
Other Revenue - Unclassified	(\$107,184)	(\$107,184)
Other Income & Deductions	(\$1,433,897)	(\$1,433,897)
Power Supply Expenses (Working Capital)	\$68,756,970	\$68,756,970
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$280,856	\$3,915,463
Maintenance (Working Capital)	\$256,425	\$789,513
Billing and Collection (Working Capital)	\$179,576	\$1,486,477
Community Relations (Working Capital)	\$6,565	\$6,565
Community Relations - CDM (Working Capital)	\$160,000	\$160,000
Administrative and General Expenses (Working Capital)	\$8,034,906	\$2,942,221
Insurance Expense (Working Capital)	\$152,283	\$152,283
Bad Debt Expense (Working Capital)	\$87,712	\$87,712
Advertising Expenses	\$22,440	\$22,440
Charitable Contributions	\$1,750	\$1,750
Amortization of Assets	\$3,130,369	\$3,130,369
Other Amortization - Unclassified	\$1,769	\$1,769
Interest Expense - Unclassifed	(\$16,071)	\$1,630,341
Income Tax Expense - Unclassified	\$118,596	\$1,121,709
Other Distribution Expenses	\$139,687	\$139,687
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	(\$221,711)	(\$221,711)
Total	\$46,803,026	\$43,626,014

Bluewater Power Distribution Corporation EB-2008-0221 Response to AMPCO nterrogatory 3 Attachment 3.1 Page 11 of 41



## 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

Sheet I4 Break Out Worksheet - Second Run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

\*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12

\$34,931,066

	Γ				BALA	NCE SHEET ITE	EMS					EXPENS	E ITEMS	
RATE BA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
11565	Conservation and Demand	\$315,520		-	315,520					315,520				
	Management Land	\$445,817		(\$445,817)	<u> </u>					· · · · · · · · · · · · · · · · · · ·				
1805-1	Land Station >50 kV			\$0	-					-				
1805-2 1806	Land Station <50 kV Land Rights	\$243,160	100.00%	\$445,817 (\$243,160)	445,817					445,817				
1806-1	Land Rights Station >50 kV	φ243,100		\$0	-					-				
	Land Rights Station <50 kV	ФО.	100.00%	\$243,160	243,160				\$ (221,619)	21,541	\$13,221			
	Buildings and Fixtures Buildings and Fixtures > 50 kV	\$0		(\$0) \$0	<u>-</u>					_				
1808-2	Buildings and Fixtures < 50 KV		100.00%	\$0	0			\$ (1,426,051)		- 1,426,051	\$65,843			
	Leasehold Improvements  Leasehold Improvements >50 kV	\$0		\$0 \$0	-					_				
	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	0					0				
	Distribution Station Equipment - Normally Primary below 50 kV	\$3,628,299		(\$3,628,299)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV			\$0	-					-				
1820-2	(Bulk) Distribution Station Equipment - Normally Primary below 50 kV Primary)		99.74%	\$3,618,702	3,618,702	(\$128,596)		\$ (2,183,250)		1,306,856	\$86,005			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.26%	\$9,597	9,597					9,597				
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$10,693,427		(\$10,693,427)	-									
1830-3	Subtransmission Bulk Delivery Poles, Towers and Fixtures -			\$0	-					-				
1830-4 1830-5	Primary Poles, Towers and Fixtures -		78.00%	\$8,340,873 \$2,352,554	8,340,873 2,352,554	(\$296,405)		\$ (3,957,529)		4,086,939 1,143,439	\$329,381			
	Secondary		22.00 /0		2,332,334	(\$83,601)		\$ (1,125,514)		1,145,459	\$92,902			
1835	Overhead Conductors and Devices	\$13,848,139		(\$13,848,139)	-									
	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary Overhead Conductors and Devices -		78.00%	\$10,801,548	10,801,548	(\$383,848)		\$ (5,057,789)		5,359,912	\$426,970			
	Secondary	00	22.00%		3,046,591	(\$108,265)		\$ (1,443,250)		1,495,076	\$120,428			
1840	Underground Conduit Underground Conduit - Bulk	\$0		(\$0)	<del>-</del>									
1840-3	Delivery			\$0	-					-				
	Underground Conduit - Primary Underground Conduit - Secondary		100.00%	\$0 \$0	- 0					- 0				
1845	Underground Conductors and Devices	\$10,176,675	100.0070	(\$10,176,675)	-					Ů				
1945 3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		21.00%	\$2,137,102	2,137,102	(\$73,398)		\$ (904,622)		1,159,081	\$82,030			
	Underground Conductors and Devices - Secondary	040,000,017	79.00%	\$8,039,573	8,039,573	(\$276,118)		\$ (3,520,869)		4,242,586	\$308,588			
	Line Transformers	\$10,098,347		\$0	10,098,347	(\$370,985)		\$ (5,021,023)		4,706,339	\$413,119			
	Services	\$2,621,246		\$0 \$0	2,621,246	(\$93,150)		\$ (1,145,834)		1,382,262	\$99,100	1		
1860	Meters Total	\$6,626,362 <b>\$58,696,991</b>		\$0 <b>\$0</b>	6,626,362 <b>\$58,696,991</b>	(\$235,477) <b>(\$2,049,843)</b>	<b>\$0</b>	\$ (3,669,601) (\$29,455,331)	(\$221,619)	2,721,284 <b>26,970,198</b>	\$230,380 <b>\$2,267,967</b>	\$0	\$0	\$0
				<del>\$0</del>	φυυ,υ <del>σ</del> υ,σσ Ι	(φ <b>∠,</b> υ <del>4</del> 3,043)	ΨU	(423,433,331)	(\$221,019)	20,370,130	φ2,207,907	<b>\$</b> 0	Ψ	Ψυ
	SUB TOTAL from I3	\$58,696,991												

5705

**5710** 

5715

**5720** 



## **2006 COST ALLOCATION INFORMATION FILING**

## **Bluewater Power Distribution Corporation** EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

Sheet I4 Break Out Worksheet - Second Run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
\*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12

\$34,931,066

DATE DA	ASE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITE	EMS					EXPENS	SE ITEMS	
KAILDA	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
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			-					\$ -				
	Land Rights	\$0			- 207.050					\$ -				
	Buildings and Fixtures	\$3,737,050			3,737,050					\$ 3,737,050				
1910	Leasehold Improvements	\$0			-			\$ (470.044)		5 -	10.755			
	Office Furniture and Equipment	\$539,755			539,755			\$ (479,814)		\$ 59,941	13,755			
1920	Computer Equipment - Hardware	\$1,985,558			1,985,558			\$ (1,497,057)		\$ 488,501	172,465			
1925	Computer Software	\$1,868,201 \$2,585,010			1,868,201			\$ (643,384) \$ (2,358,972)		\$ 1,224,817 \$ 226,038	326,929 160,993			
1930 1935	Transportation Equipment Stores Equipment	\$2,585,010			2,585,010 42,591			\$ (2,358,972)		\$ 226,038	2,998			
1933	Tools, Shop and Garage Equipment				42,591			\$ (32,000)		φ 9,923	2,990			
1.0.10	Transfer and Carago =qa.p.mom	\$546,958			546,958			\$ (457,925)		\$ 89,033	20,689			
1945	Measurement and Testing Equipment	\$194,133			194,133			\$ (194,133)		\$ -	16,761			
	Power Operated Equipment	\$0			-					\$ -				
	Communication Equipment	\$142,724			142,724			\$ (112,635)		\$ 30,089	5,128			
	Miscellaneous Equipment	\$493,304			493,304			\$ (493,304)		\$ -	81,305			
1970	Load Management Controls - Customer Premises	\$418,852			418,852			\$ (390,595)		\$ 28,257	21,801			
1975	Load Management Controls - Utility Premises	\$0			-					\$ -				
1980	System Supervisory Equipment	\$985,837			985,837			\$ (459,790)		\$ 526,047	39,578			
1990	Other Tangible Property	\$0	_							\$ -				
2005	Property Under Capital Leases	\$0			-					\$ -				
	Electric Plant Purchased or Sold	\$0			-					\$ -				
	Total	\$13,539,973		\$0	\$13,539,973	\$0	\$0	(\$7,120,277)	\$0	\$6,419,696	\$862,402	\$0	\$0	\$0
	SUB TOTAL from I3	\$13,539,973			, ,,,,,,,,	***	***	(. , =,,	***	. ,	, , , , ,	***	***	***
	I3 Directly Allocated	\$1,541,171												
	Grand Total	\$73,778,135		\$0	\$72,236,964	(\$2,049,843)	\$0	(\$36,575,608)	(\$221,619)	\$33,389,894	\$3,130,369	\$0	\$0	\$0
		ψιο,τιο, 100		ΨΟ	Ψ. Ξ,200,004	(Ψ=,U=U,U=U)	ΨΟ	(\$00,010,000)	(ΨΕΕ 1,010)	\$00,000,00 <del>1</del>	ψο, 100,000	ΨΟ	ΨΟ	ΨΟ

Balanced



# 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001

\$3,130,369

Monday, January 15, 2007

Sheet I4 Break Out Worksheet - Second Run

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

\*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets from approved EDR, \$34,931,066 Sheet 3-1, cell F12

Amortization of Electric Plant

Acquisition Adjustments Total Amortization Expense

5.475.54	05 AND DIOTRIBUTION ADDETO				BALA	NCE SHEET IT	MS					EXPENS	E ITEMS	
RAIEBA	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
To be F	<u>Prorated</u>													
1995	Contributed Capital - 1995	(\$2,049,843)				\$2,049,843	Balanced							
2105	Accumulated Depreciation - 2105	(\$36,575,608)						\$36,575,608	Balanced					
2120	Accumulated Depreciation - 2120	(\$221,619)							\$221,619	Balanced				
	Total	(\$38,847,070)	1					!		•				
	Net Assets	\$34,931,065	Net Fixed Assets Do Not Match EDR											
•		variance of \$1												
<u>Amortizati</u>	on Expenses													
	Amortization Expense - Property, Plant, and Equipment	\$3,130,369									(\$3,130,369)	Balanced		
	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced



## 2006 COST ALLOCATION INFORMATION FILING

## **Bluewater Power Distribution Corporation** EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where **Distribution Lines Exist** 

567

**Deemed Equity Component** of Rate Base (%)

50%

of Rate Base (%)	30,	70						
	_							
	1	2	3	5	6	7	8	9
	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Instructions (Cont'd):	·	•						
Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column	13.92	25.45	331.21	3088.16	18042.49	1.37	1.81	12.6
W)								
Step 4: Insert Smart Meter Adder Included in Approved Monthly								
Service Charge (Please refer to Approved EDR Sheet 8-5 column	0.26	0.26	0.26	0.26	0.26			
T)								

Total kWhs	1,150,230,933
------------	---------------

**Total kWs** 1,350,421

Total Approved Distribution
Revenue (\$)

\$15,877,533

ID			1	, 1							
	г			1	2	3	5	6	7	8	9
With from approved EDR model, heek 17, CoM by Tomas proved EDR model, Sheet 1, 150, 230,933 269,172,954 126,686,633 218,392,033 170,944,306 351,679,464 8,769,187 649,471 2,956,678 1,00 S		ID	Total	Residential	GS <50	GS>50-Regular		_	Street Light	Sentinel	
Neer   F1   Co M   CEN   1,50   230,935   299,172,954   126,666,633   219,392,039   170,044,308   51,679,464   8,769,187   649,471   2,966,878   Windled in ODEM from ustomers with line transformer ustomers with line transformer with line tr	Billing Data										
W from approved EDR model. Sheet 1, 1,550 421	kWh from approved EDR model,										
1, Col S	Sheet 7-1, Col M	CEN	1,150,230,933	269,172,954	126,666,633	219,392,039	170,944,308	351,679,464	8,769,187	649,471	2,956,878
Williams											
Section   Sect	7-1, Col S	CDEM	1,350,421			467,580	294,070	563,939	23,274	1,558	
Neet 6.3, Col P   937.435   157,130   294,070   486,235	customers with line transformer										
Section   Sect	7 7										
ustomers that receive a line anaformation allowance on a kWh asis. In most cases this will not be piticable and will be left blank.  Whe excluding KWh from Wholesale larket Participants  CEN EWMP  1,007.417.414  269,172,954  126,666,633  219,392,039  170,944,308  208,665,945  8,769,187  649,471  2,956,878  Which are weather normalized mount  1,156,306,473  263,380,090  123,884,893  221,247,757  170,914,681  364,459,466  8,770,608  709,043  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,935  2,940,936  2,940,935  2,940,936  2,940			937,435			157,130	294,070	486,235			
ansformation allowance on a kWh asis. In most cases this will not be policable and will be left blank.  Wh - 30 year weather normalized mount of the formount of the foliation o											
asis. In most cases this will not be pipicable and will be left blank.  "The excluding KWh from Wholesale farket Participants  CEN EWMP  1,007,417,414  269,172,954  126,686,633  219,392,039  170,944,008  208,865,945  8,769,187  649,471  2,956,878  Wh. 30 year weather normalized mount  1,156,306,473  263,380,090  123,884,893  221,247,757  170,914,681  364,458,466  8,770,608  709,043  2,940,935  proved Distribution Rev from proved EDR, Sheet 7-1, Col AK + hieef 7-3 Col H  act Deth 3 Year Historical Average om Approved EDR Model  BDHA  \$110,633  \$53,616  \$28,891  \$20,126  \$80,098  \$14,518  \$10,000  \$1,											
ppicable and will be left blank. Wh excluding KWh from Wholesale farket Participants  CEN EWMP  1,007,417,414  269,172,954  126,666,633  219,392,039  170,944,308  208,865,945  8,769,187  649,471  2,956,878  Wh - 30 year weather normalized mount out of the provided EDR, Sheet 7-1, Col AK + heet 7-3 Col H and Delt 3 Year Historical Average on Approved EDR Model at Payment 3 Year Historical Average on Approved EDR Model Agree on Agree on Approved EDR Model Agree on Approved EDR Model Agree on Ag											
Whe excluding KWh from Wholesale larket Participants   CEN EWMP   1,007,417,414   269,172,954   126,666,633   219,392,039   170,944,308   208,865,945   8,769,187   649,471   2,956,878   Wh. 30 year weather normalized mount   1,156,306,473   263,380,090   123,884,893   221,247,757   170,914,681   364,458,466   8,770,608   709,043   2,940,935   2,940,9											
Alarket Participants   CEN EWMP   1,007,417,414   269,172,954   126,666,633   219,392,039   170,944,308   208,865,945   8,769,167   649,471   2,956,878			-								
Wh - 30 year weather normalized mount		CEN EWMD	1 007 417 414	260 172 054	126 666 633	210 202 020	170 044 209	209 965 045	9 760 197	640 471	2.056.979
Table   Tabl	Ivial ket i al licipants	CLIN LANIAIL	1,007,417,414	209,172,934	120,000,033	219,392,039	170,944,300	200,000,940	0,709,107	049,471	2,930,070
pproved EDR, Sheet 7-1, Col AK + heet 7-3 Col H a	kWh - 30 year weather normalized										
proved EDR, Sheet 7-1, Col AK + heet 7-3 Col H	amount		1,156,306,473	263,380,090	123,884,893	221,247,757	170,914,681	364,458,466	8,770,608	709,043	2,940,935
Provided EDR, Sheet 7-1, Col AK +   heet 7-3 Col H   he	Approved Distribution Rev from										
The triangle   CREV   \$15,877,533   \$8,121,495   \$2,723,492   \$2,151,562   \$868,098   \$1,681,510   \$239,699   \$14,397   \$77,282	· ·										
Seed   Debt 3 Year Historical Average om Approved EDR Model   BDHA   \$110,633   \$63,616   \$26,891   \$20,126   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	l · ·	CREV	\$15 877 <b>5</b> 33	\$8 121 <i>4</i> 95	\$2 <b>7</b> 23 <b>4</b> 92	\$2 151 562	\$868 098	\$1 681 510	\$230,600	\$1 <u>4</u> 307	\$77 282
Som Approved EDR Model   BDHA   \$110,633   \$63,616   \$26,891   \$20,126   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		ONLY	Ψ10,011,000	ψ0,121,400	ΨΖ,1 ΖΟ, 40Ζ	Ψ2, 101,002	φοσο,σσο	Ψ1,001,010	Ψ200,000	Ψ14,001	Ψ11,202
Active Computer (a)	· ·	BDHA	\$110.633	\$63,616	\$26.891	\$20.126	\$0	\$0	\$0	\$0	\$0
Veighting Factor - Services   1.0   2.0   10.0   10.0   30.0   1			<b>¥</b> 115,555	Ţ C C , C T C	<del></del>	<b>,</b>	**		**	7.0	
Veighting Factor - Billings   1.0   2.0   7.0   7.0   15.0   1.0   0.1   5.0	Average	LPHA	\$145,178	\$101,625	\$29,036	\$14,518					
Veighting Factor - Billings   1.0   2.0   7.0   7.0   15.0   1.0   0.1   5.0	Weighting Factor - Services			1.0	2.0	10.0	10.0	30.0	1.0	1.0	1.0
Ilumber of Bills         CNB         235,288         199,938         26,482         4,128         144         60         84         1,404         3,048           Iumber of Connections (Unmetered)         CCON         6,746         5,975         526         245           Octal Number of Customer from opproved EDR, Sheet 7-1, Col H xcluding connections         CCA         35,225         30,648         3,705         360         12         5         7         234         254           Full Customer Base         CCB         - <td< td=""><td>Weighting Factor - Billings</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Weighting Factor - Billings										
CCA   35,225   30,648   3,705   360   12   5   7   234   254     CCB   -	Number of Bills	CNB	235,288	199,938	26,482	4,128	144	60	84	1,404	3,048
Approved EDR, Sheet 7-1, Col H	Number of Connections (Unmetered)	CCON	6,746						5,975	526	245
Approved EDR, Sheet 7-1, Col H	Total Number of Customer from										
xcluding connections         CCA         35,225         30,648         3,705         360         12         5         7         234         254           dulk Customer Base         CCB         - <td></td>											
Bulk Customer Base         CCB         -         Sulk Customer Base         CCP         35,225         30,648         3,705         360         12         5         7         234         254           rine Transformer Customer Base         CCLT         35,172         30,648         3,704         324         -         1         7         234         254           riccondary Customer Base         CCS         35,169         30,648         3,702         324         -         -         -         7         234         254           Veighted - Services         CWCS         48,038         30,648         7,404         3,240         -         -         -         5,975         526         245           Veighted Meter - Capital         CWMC         4,086,755         1,912,575         1,334,980         669,200         120,000         50,000         - <td></td> <td>CCA</td> <td>35,225</td> <td>30.648</td> <td>3.705</td> <td>360</td> <td>12</td> <td>5</td> <td>7</td> <td>234</td> <td>254</td>		CCA	35,225	30.648	3.705	360	12	5	7	234	254
Primary Customer Base         CCP         35,225         30,648         3,705         360         12         5         7         234         254           ine Transformer Customer Base         CCLT         35,172         30,648         3,704         324         -         1         7         234         254           decondary Customer Base         CCS         35,169         30,648         3,702         324         -         -         -         7         234         254           Veighted - Services         CWCS         48,038         30,648         7,404         3,240         -         -         -         5,975         526         245           Veighted Meter - Capital         CWMC         4,086,755         1,912,575         1,334,980         669,200         120,000         50,000         - <td>Bulk Customer Base</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>	Bulk Customer Base		-					-			
decondary Customer Base         CCS         35,169         30,648         3,702         324         -         -         7         234         254           Veighted - Services         CWCS         48,038         30,648         7,404         3,240         -         -         5,975         526         245           Veighted Meter - Capital         CWMC         4,086,755         1,912,575         1,334,980         669,200         120,000         50,000         -         -         -         -           Veighted Meter Reading         CWMR         299,098         210,663         66,955         11,484         7,056         2,940         -         -         -         -	Primary Customer Base		35,225	30,648	3,705	360	12	5	7	234	254
Veighted - Services         CWCS         48,038         30,648         7,404         3,240         -         -         5,975         526         245           Veighted Meter -Capital         CWMC         4,086,755         1,912,575         1,334,980         669,200         120,000         50,000         -         -         -         -           Veighted Meter Reading         CWMR         299,098         210,663         66,955         11,484         7,056         2,940         -         -         -         -	Line Transformer Customer Base	CCLT		30,648		324	-	1	7	234	254
Veighted Meter - Capital         CWMC         4,086,755         1,912,575         1,334,980         669,200         120,000         50,000         -         -         -         -           Veighted Meter Reading         CWMR         299,098         210,663         66,955         11,484         7,056         2,940         -         -         -         -	Secondary Customer Base	CCS				324	-	-	7	234	
Veighted Meter - Capital         CWMC         4,086,755         1,912,575         1,334,980         669,200         120,000         50,000         -         -         -         -           Veighted Meter Reading         CWMR         299,098         210,663         66,955         11,484         7,056         2,940         -         -         -         -	Weighted - Services	CWCS	48.038	30.648	7.404	3.240	-	_	5.975	526	245
Veighted Meter Reading         CWMR         299,098         210,663         66,955         11,484         7,056         2,940         -         -         -	Weighted Meter -Capital						120.000	50.000	-	-	
	Weighted Meter Reading								-	-	-
	Weighted Bills		299,170	199,938	52,964	28,896	1,008	900	84	140	15,240

<b>Data Mismatch Analysis</b>									
Revenue with 30 year weather									
normalized kWh	15,723,032	7,946,713	2,663,681	2,169,761	867,947	1,742,611	239,738	15,717	76,865
	0.0=0/								

0.97%

## **Weather Normalized Data from Hydro**

Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1,191,485,445	275,126,842	129,410,159	231,115,407	176,759,963	366,098,529	9,161,777	740,667	3,072,101
	1 0446	1 0446	1 0446	1 0342	1 0045	1 0446	1 0446	1 0446

## **Bad Debt Data from EDR 2006**

kWh - 30 year weather normalized amount

2006 EDR Distribution Loss Factor

Sheet ADJ5 rows 26 - 32, column E Sheet ADJ5 rows 26 - 32, column F Sheet ADJ5 rows 26 - 32, column G Three-year average

106,097	56,821	18,078	31,198				
138,090	92,494	16,416	29,180				
87,712	41,532	46,180	-				
110 633	63 616	26 891	20 126	_	-	-	



## Bluewater Power Distribution Corpora EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

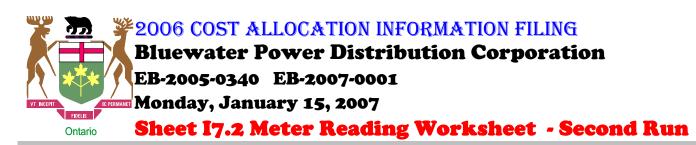
**Sheet 17.1 Meter Capital Worksheet - Second Run** 

	i		Residential			GS <50			GS>50-Regular	1
		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
	Allocation Percentage Weighted Factor			46.80%			33%			16%
	Cost Relative to Residential Average Cost			1.00			5.77			29.79
	Total	30648	1912575	62.40456147	3705	1334980	360.3184885	360	669200	1858.888889
Meter Types	Cost per Meter (Installed)									
Single Phase 200 Amp - Urban	50	28,785	1439250		1,754	87700			0	
Single Phase 200 Amp - Rural	150	0	0		0	0			0	
Central Meter Network Meter (Costs to be	250	33	8250		0	0		0	0	
updated)	225	1,119	251775		0	0		0	0	
Three-phase - No demand	210	0	0		1,358	285180		0	0	
Smart Meters	300	711	213300		0	0		0	0	
Demand without IT (usually three-phase)	500	0	0		177	88500		57	28500	
Demand with IT	2,100		0		416	873600		281	590100	
Demand with IT and Interval Capability - Secondary	2,300		0			0		22	50600	
Demand with IT and Interval	2,300		U			0		22	50000	
Capability - Primary	10,000		0			0			0	
Demand with IT and Interval										_
Capability -Special (WMP)	40,000		0			0		0	0	
LDC Specific 1 LDC Specific 2			0			0		0	0	
LDC Specific 3			0			0		0	0	

(	GS >50-Intermediat	te		Large Use >5MW			Street Light			Sentinel 2			
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		
		3%			1%			0%			0%		
		160.24			160.24			-			-		
12	120000	10000	5	50000	10000	0	0	_	(	0	-		
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
0	0			0			0			0			
12	120000		5	50000			0			0			
	0			0			0			0			
	0			0			0			0			
	0			0			0			0			
				U			۱			۱			

Unn	netered Scattered L	oad		TOTAL	
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Meterina Costs	Weighted Average Costs
		0%			100%
		-			1.89
0	0	-	34730	4086755	117.6721854
	0		30,539	1526950	
	0		0	0	
	0		33	8250	
	0		1,119	251775	
	0		1,358	285180	
	0		711	213300	
	0		234	117000	
	0		697	1463700	
	0		22	50600	
	0		17	170000	
	0		0	0	
	0		0	0	
	0		0	0	
	0		0	0	

Bluewater Power Distribution Corporation EB-2008-0221 Response to AMPCO nterrogatory 3 Attachment 3.1 Page 20 of 41



### Weighting Factors based on Contractor Pricing

				1			2			3			5	
Description				Residential			GS <50			GS>50-Regular			GS >50-Intermediat	e
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Weial	on Percentage hted Factor			70.43%			22.39%			3.84%			2.36%
		ve to Residential rage Cost			1.00			2.22			2.67			43.53
		Total	187,149	210,663	1.13	26,782	2 66,955	2.50	3,828	11,484	3.00	144	7,056	49.00
		Factor												
Residential - Urban - Outside		1.00	169,803	169,803			0			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0			0	
Residential - Urban - Inside		2.00	11,178	22,356			0			0			0	
Residential - Urban - Inside -			,	0			0			0			0	
with other services		1.00												
Residential - Rural - Outside		3.00	6,168	18,504			0			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0			0	
LDC Specific 1				0			0			0			0	
LDC Specific 2				0			0			0			0	
GS - Walking		2.00		0		13,391	26,782			0			0	
GS - Walking - with other services		3.00		0			0			0			0	
GS - Vehicle with other services TOU Read		3.00		0			0			0			0	
GS - Vehicle with other services		3.00		0		13,391	40,173		3,828	11,484			0	_
LDC Specific 3				0			0			0			0	
LDC Specific 4		0.00		0			0			0			0	
Interval		49.00		0			0			0		144	7,056	
LDC Specific 5				0			0			0			0	
LDC Specific 6				0			0			0			0	

	6			7			8			9				
	Large Use >5MW			Street Light			Sentinel		Uı	nmetered Scattered	Load		TOTAL	
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
		0.98%			0.00%			0.00%			0.00%			100.00%
		43.53			0.00			0.00			0.00			92.95
60	0 2,940	49.00			0		-	- 0		-	0	217,963	299,098	105
	0			0			0			0		169,803	169,803	
	0			0			0			0			·	
	0			0			0			0		11,178	22,356	
	0			0			0			0		_		
	0			0			0			0		6,168		
	0			0			0			0		_	-	
	0			0			0			0		-	-	
	0			0			0			0		-		
	0			0			0			0		13,391		
	0			0			0			0		-	-	
	0			0			0			0		17,219	51,657	
	0			0			0			0		-		
60	0 2,940			0			0			0		204		
00	2,940			0			0			0		- 204		
	0			0			0			0		-		

										17	
	Α	В В	C	D	E	F	Н	l	J	K	L
24	Non-co-inciden	т Реак	Indicator								
25	1 NCP		NCP 1								
26 27	4 NCP 12 NCP		NCP 4 NCP 12								
28	12 NCP		NCP 12								
28 29											
30			Γ	4	•	2	-		-		0
30				1	2	3	5	6	7	8	9
	Customer Classes		Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
32 33 34											
35	CO-INCIDENT F	PEAK									
36			]								
37											
38	Transformation CP	TCP1	179,743	62,608	17,600	31,489	23,979	43,721	-	-	346
39	Bulk Delivery CP	BCP1	179,743	62,608	17,600	31,489	23,979	43,721	-	-	346
40	Total Sytem CP	DCP1	179,743	62,608	17,600	31,489	23,979	43,721	-	-	346
41											
42		TOD4	700 400	004 400	00.007	400 747	00.740	470.075	0.044	400	4.074
43	Transformation CP	TCP4 BCP4	700,496	231,160	66,987	132,717	92,742	173,375	2,011	130	1,374
44	Bulk Delivery CP	DCP4	700,496	231,160	66,987	132,717	92,742	173,375	2,011	130 130	1,374 1,374
45 46	Total Sytem CP	DCP4	700,496	231,160	66,987	132,717	92,742	173,375	2,011	130	1,374
47	12 CP										
48		TCP12	1,939,628	580,032	191,632	363,440	265,918	517,293	15,900	1,185	4,227
49	Bulk Delivery CP	BCP12	1,939,628	580,032	191,632	363,440	265,918	517,293	15,900	1,185	4,227
50	Total Sytem CP	DCP12	1,939,628	580,032	191,632	363,440	265,918	517,293	15,900	1,185	4,227
51			:,000,020		101,002	555,115		0.17,200	. 0,000	.,	.,
52	NON CO_INCIDEN	IT PEAK									
53											
54	1 NCP										
	Classification NCP from										
55	Load Data Provider	DNCP1	201,562	66,033	22,188	37,179	26,636	46,335	2,565	240	387
	Primary NCP	PNCP1	200,474	66,033	22,188	37,179	25,755	46,128	2,565	240	387
57		LTNCP1	123,885	66,033	22,174	27,102	-	5,384	2,565	240	387
	Secondary NCP	SNCP1	115,470	63,214	22,100	27,102	-	-	2,455	229	370
59	ANOD										
60											
61	Classification NCP from Load Data Provider	DNCP4	768,862	239,561	85,249	146,027	102,827	183,692	9,120	876	1 511
	Primary NCP	PNCP4	764,639	239,561	85,249 85,249	146,027	99,426	182,869	9,120	876 876	1,511 1,511
63	Line Transformer NCP	LTNCP4	464,178	239,561	85,196	106,449	99,420	21,465	9,120	876	1,511
64	Secondary NCP	SNCP4	431,706	229,333	84,909	106,449	<u>-</u>	21,703	8,731	839	1,446
65	2300		.51,700	220,000	31,000	. 30, 110			0,101		1,170
66	<b>12 NCP</b> Classification NCP from										
67	Load Data Provider	DNCP12	2,128,137	616,197	239,517	413,899	291,152	535,392	25,466	2,121	4,392
	Primary NCP	PNCP12	2,116,110	616,197	239,517	413,899	281,524	532,993	25,466	2,121	4,392
69	Line Transformer NCP	LTNCP12	1,253,391	616,197	239,369	301,719	-	64,126	25,466	2,121	4,392
70	Secondary NCP	SNCP12	1,160,783	589,888	238,562	301,719	-	-	24,379	2,030	4,205
71											
72											

Bluewater Power Distribution Corporation

				1	2	3	5	6	7	8 Resp	EB-2008-0221 onse to AMP <b>9</b> O nterrogalory 3
USoA	Accounts	Direct Allocation	Total Allocated to	Residential	GS <50	GS>50-Regular	S >50-Intermediat	Large Use >5MW	Street Light	Sentinel	netered Scattered 1 3.1 Page 24 of 41
Account			Rate								Page 24 of 41
#			Classifications?								

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

\$0 \$0 \$0 1995 Contributions and Grants - Credit \$0 Yes

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

	1										
805	Land	\$0	Yes					212.222			
806	Land Rights	\$40,000	Yes					\$40,000			
808	Buildings and Fixtures	\$0	Yes								
810	Leasehold Improvements	\$0	Yes								
815	Transformer Station Equipment -	Φ0	W								
	Normally Primary above 50 kV	\$0	Yes								
820	Distribution Station Equipment -	<b>C404 074</b>	Vaa					0404.074			
005	Normally Primary below 50 kV	\$421,974 \$0	Yes Yes					\$421,974			
825 830	Storage Battery Equipment Poles, Towers and Fixtures	\$235,204	Yes					\$235,204			
835	Overhead Conductors and Devices	\$422,762	Yes					\$422,762			
840	Underground Conduit	\$0	Yes					\$422,762			
845	Underground Conductors and Devices	\$223,606	Yes					\$223,606			
850	Line Transformers	\$416,080	Yes					\$416,080			
855	Services	\$0	Yes					φ410,000			
860	Meters	\$14,416	Yes					\$14,416			
905	Land	\$14,410	Yes					ψ14,410			
906	Land Rights	\$0 \$0	Yes								
908	Buildings and Fixtures	\$0 \$0	Yes								
910	Leasehold Improvements	\$0	Yes								
915	Office Furniture and Equipment	\$0	Yes								
920	Computer Equipment - Hardware	\$0	Yes								
925	Computer Software	\$0	Yes								
930	Transportation Equipment	\$0	Yes								
935	Stores Equipment	\$0	Yes								
940	Tools, Shop and Garage Equipment	\$0	Yes								
945	Measurement and Testing Equipment	\$0	Yes								
950	Power Operated Equipment	\$0	Yes								
955	Communication Equipment	\$0	Yes								
960	Miscellaneous Equipment	\$0	Yes								
	Load Management Controls - Customer	7.5	100								
970	Premises	\$0	Yes								
075	Load Management Controls - Utility	•									
975	Premises	\$0	Yes								
980	System Supervisory Equipment	\$0	Yes								
990	Other Tangible Property	\$0	Yes								
005	Property Under Capital Leases	\$0	Yes								
010	Electric Plant Purchased or Sold	\$0	Yes								
	Completed Construction Not Classified										
2050	Electric	\$0	Yes								
	Assum Americation of Floatric Hillity										
105	Accum. Amortization of Electric Utility										
	Plant - Property, Plant, & Equipment	(\$232,871)	Yes					(\$232,871)			
1400	Accumulated Amortization of Electric										
120	Utility Plant - Intangibles	\$0	Yes								
	Directly Allocated Net Fixed Assets			<b>\$0</b>	\$0	\$0	\$0	\$1,541,171	<b>\$0</b>	<b>\$0</b>	\$0
005	Operation Supervision and Engineering	Φ0	V								
		\$0	Yes								
010	Load Dispatching	\$0	Yes								
5012	Station Buildings and Fixtures Expense	\$0	Yes								
5014	Transformer Station Equipment -										
J 1 T	Operation Labour	\$0	Yes								

Bluewater F	Power Distribution Corpor	ation
	EB-2008-	0221
Respo	nse to AMPCO nterrogat	ory 3

							Bluewater F	Power Distribution Corpor
5015	Transformer Station Equipment -	<b>#</b> 0	Van				Respo	EB-2008- onse to AMPCO nterrogat
	Operation Supplies and Expenses  Distribution Station Equipment -	\$0	Yes				Тооро	Attachmer Page 25
5016	Operation Labour	\$0	Yes					Page 25
E017	Distribution Station Equipment -							
5017	Operation Supplies and Expenses	\$0	Yes					
5020	Overhead Distribution Lines and							
	Feeders - Operation Labour	\$0	Yes					
5025	Overhead Distribution Lines & Feeders -							
0020	Operation Supplies and Expenses	\$0	Yes					
5030	Overhead Subtransmission Feeders -							
5000	Operation	\$0	Yes					
5035	Overhead Distribution Transformers- Operation	\$0	Yes					
	Underground Distribution Lines and	Φυ	res					
5040	Feeders - Operation Labour	\$0	Yes					
	Underground Distribution Lines &	·						
5045	Feeders - Operation Supplies &							
	Expenses	\$0	Yes					
5050	Underground Subtransmission Feeders - Operation	\$0	Yes					
5055	Underground Distribution Transformers -	ΨΨ	100					
5055	Operation	\$0	Yes					
5065	Meter Expense	\$0	Yes					
5070	Customer Premises - Operation Labour	Ф.С	V					
	Customer Premises - Materials and	\$0	Yes					
5075	Expenses	\$0	Yes					
5085	Miscellaneous Distribution Expense	\$0	Yes					
5090	Underground Distribution Lines and							
5090	Feeders - Rental Paid	\$0	Yes					
5095	Overhead Distribution Lines and Feeders - Rental Paid	<b>C</b> O	Yes					
5096	Other Rent	\$0 \$0	Yes					
	Maintenance Supervision and	ΨΟ	100					
5105	Engineering	\$0	Yes					
5110	Maintenance of Buildings and Fixtures -							
	Distribution Stations	\$0	Yes					
5112	Maintenance of Transformer Station Equipment	\$0	Yes					
	Maintenance of Distribution Station	ΨΟ	163					
5114	Equipment	\$3,490	Yes			\$3,490		
5120	Maintenance of Poles, Towers and							
5120	Fixtures	\$0	Yes					
5125	Maintenance of Overhead Conductors and Devices	\$5,463	Yes			\$5,463		
5130	Maintenance of Overhead Services	\$5,463 \$0	Yes			\$5,463		
	Overhead Distribution Lines and	ΨΟ	100					
5135	Feeders - Right of Way	\$0	Yes					
5145	Maintenance of Underground Conduit	\$0	Yes					
5150	Maintenance of Underground Conductors and Devices	0.9	Voc					
		\$0	Yes					
5155	Maintenance of Underground Services	\$0	Yes					
5160	Maintenance of Line Transformers	\$0	Yes					
5175	Maintenance of Meters	\$0	Yes					
5305	Supervision Supervision	\$0 \$0	Yes					
5310 5315	Meter Reading Expense Customer Billing	\$0 \$0	Yes Yes					
5320	Collecting	\$0 \$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	ΦO	Vaa					
5405	Expenses Supervision	\$0 \$0	Yes Yes					
	Community Relations - Sundry	\$0 \$0	Yes					
15410								
5410 5415 5420	Energy Conservation Community Safety Program	\$0 \$0	Yes					

			ı		T	1	I			Bluewater F	ower Distribution Corpor
5425	Miscellaneous Customer Service and									Poone	EB-2008-
	Informational Expenses	\$0	Yes							Respo	nse to AMPCO nterrogal Attachme
5505	Supervision	\$0	Yes								EB-2008- nse to AMPCO nterrogat Attachme Page 26
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										
3013	Expenses	\$0	Yes								
5620	Office Supplies and Expenses	\$0	Yes								
5625	Administrative Expense Transferred										
3023	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	\$23,780	Yes			\$14,953	\$6,866	\$1,961			
5670	Rent	\$0	Yes								
5675	Maintenance of General Plant	\$0	Yes								
5680	Electrical Safety Authority Fees	\$0	Yes								
F70F	Amortization Expense - Property, Plant,										
5705	and Equipment	\$0	Yes								
5740	Amortization of Limited Term Electric										
5710	Plant	\$0	Yes								
F74F	Amortization of Intangibles and Other										
5715	Electric Plant	\$0	Yes								
5700	Amortization of Electric Plant										
5720	Acquisition Adjustments	\$0	Yes								
6105	Taxes Other Than Income Taxes	\$0	Yes								
6205	Donations	\$0	Yes								
6210	Life Insurance	\$0	Yes								
6215	Penalties	\$0	Yes								
6225	Other Deductions	\$0	Yes								
	Total Expenses			\$0	\$0	\$14,953	\$6,866	\$10,914	\$0	\$0	\$0
	Depreciation Expense			\$0		\$0	\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$58,696,991	Allocated	Residential	GS <50	GS>50-Regular	S >50-Intermediat	Large Use >5MW	Street Light	Sentinel	etered Scattered L
Approved Total PILs	\$1,151,955	\$30,246	\$0	\$0	\$0	\$0	\$30,246	\$0	\$0	\$0
Approved Total Return on Debt	\$1,690,807	\$44,394	\$0	\$0	\$0	\$0	\$44,394	\$0	\$0	\$0
Approved Total Return on Equity	\$2,098,932	\$55,110	\$0	\$0	\$0	\$0	\$55,110	\$0	\$0	\$0
	-	-								
		Total	\$0	<b>\$0</b>	\$14,953	\$6,866	\$140,665	<b>\$0</b>	\$0	<b>\$0</b>

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	5	6	7	8	9
Rate Base Assets	•	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue (sale)	\$15,877,533	\$8,121,495	\$2,723,492	\$2,151,562	\$868,098	\$1,681,510	\$239,699	\$14,397	\$77,282
mi	Miscellaneous Revenue (mi)	\$1,931,374	\$1,061,000	\$318,802	\$279,605	\$61,201	\$114,022	\$67,124	\$6,117	\$23,504
	Total Revenue	\$17,808,908	\$9,182,495	\$3,042,294	\$2,431,166	\$929,298	\$1,795,532	\$306,823	\$20,514	\$100,786
di cu ad dep INPUT INT	Expenses Distribution Costs (di) Customer Related Costs (cu) General and Administration (ad) Depreciation and Amortization (dep) PILs (INPUT) Interest Total Expenses	\$4,306,128 \$1,973,038 \$3,424,946 \$3,130,369 \$1,121,709 \$1,646,412 \$15,602,602	\$2,186,020 \$1,233,884 \$1,853,734 \$1,550,698 \$566,717 \$831,810		\$717,797 \$219,405 \$514,699 \$509,671 \$180,796 \$265,367	\$182,017 \$18,609 \$112,359 \$143,792 \$46,905 \$68,846	\$212,240 \$273,078 \$88,330 \$129,648	\$210,731 \$391 \$118,951 \$139,588 \$52,429 \$76,953	\$18,669 \$654 \$10,848 \$12,362 \$4,650 \$6,825	\$70,963 \$43,912 \$9,857 \$3,705 \$5,439
	Total Expenses	<del>\(\text{10,002,002}\)</del>	<del>+0,</del> ==, <del>000</del>	<del>+-,010,0-1</del>	<del></del>	<del>\</del>	<b>V</b> 1,002, 100	<del></del>	40.,000	<b>V. 10,000</b>
	Direct Allocation	\$162,484	\$0	\$0	\$14,953	\$6,866	\$140,665	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$2,043,822	\$1,032,592	\$324,650	\$329,421	\$85,464	\$160,943	\$95,528	\$8,473	\$6,751
	Revenue Requirement (includes NI)	\$17,808,908	\$9,255,455	\$2,839,671	\$2,752,110	\$664,857	\$1,384,016	\$694,571	\$62,481	\$155,747
	\$0	Revenue Red	quirement Input ed	quals Output						

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	5	6	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Rate Base Calculation									
dn	Net Assets Distribution Plant - Gross	\$58,696,991	\$28,818,022	\$9,317,305	\$9,603,806	\$2,785,370	\$5,235,594	\$2,530,783	\$224,221	\$181,890
dp gp	General Plant - Gross	\$13,539,973	\$6,829,102	\$2,151,365	\$9,003,800	\$570,504	\$5,235,594 \$1,074,314	\$2,530,763 \$629,805	\$55,855	\$44,486
	Accumulated Depreciation	(\$36,797,227)			(\$6,070,496)	(\$1,862,627)	(\$3,497,981)	(\$1,512,127)	(\$133,879)	
co	Capital Contribution	(\$2,049,843)			(\$335,065)	(\$94,981)	(\$178,767)	(\$89,267)	(\$7,911)	(\$6,255)
	Total Net Plant	\$33,389,894	\$16,863,923	\$5,304,098	\$5,382,785	\$1,398,266	\$2,633,159	\$1,559,194	\$138,286	\$110,183
	Directly Allocated Net Fixed Assets	\$1,541,171	\$0	\$0	\$0	\$0	\$1,541,171	\$0	\$0	\$0
СОР	Cost of Power (COP)	¢60.756.070	\$18,020,057	\$8,479,826	\$14,687,423	<b>611 444 040</b>	\$15,297,130	\$587,062	¢42.470	¢107.051
COP	OM&A Expenses	\$68,756,970 \$9,704,111	\$5,273,638	\$1,583,996	\$1,451,901	\$11,444,040 \$312,985	\$15,297,130 \$591,352	\$330,073	\$43,479 \$30,171	\$197,951 \$129,995
	Directly Allocated Expenses	\$32,733	\$0	\$0	\$14,953	\$6,866	\$10,914	\$0	\$0	\$0
	Subtotal	\$78,493,814	\$23,293,695	\$10,063,823	\$16,154,277	\$11,763,891	\$15,899,396	\$917,135	\$73,651	\$327,946
	- Calatetai	φ/0,493,614	φ <b>2</b> 3,293,093	φ10,003,623	φ10,13 <del>4</del> ,211	φ11,703,091	φ15,699,390	φ <del>9</del> 11,133	\$73,03T	φ321,940
	Working Capital	\$11,774,072	\$3,494,054	\$1,509,573	\$2,423,142	\$1,764,584	\$2,384,909	\$137,570	\$11,048	\$49,192
			, ,	. , ,		, ,		. ,		
	Total Rate Base	\$46,705,137	\$20,357,977	\$6,813,671	\$7,805,927	\$3,162,850	\$6,559,239	\$1,696,764	\$149,333	\$159,375
	\$1	Rate B	ase Input equals (	Output						
	Equity Component of Rate Base	\$23,352,568	\$10,178,989	\$3,406,836	\$3,902,963	\$1,581,425	\$3,279,620	\$848,382	\$74,667	\$79,687
	_4 <b>,</b>	<b>,</b> ,,	<b>,</b> , , , , , , , , , , , , , , , , , ,	<b>4</b> -,,	<b>,</b> , , , , , , , , , , , , , , , , , ,	<b>4</b> 1,00 1, 1=0	<b>*</b> -,=,	<b>4</b> 0.10,000	<b>4</b> 1 1,001	<b>4</b> : <b>2, 2</b> :
	Net Income on Allocated Assets	\$2,043,822	\$959,633	\$527,273	\$8,478	\$349,904	\$572,459	(\$292,220)	(\$33,495)	(\$48,209)
	Not become an Direct Allered on Assets	<b>**</b> **********************************	**	**	**	**	<b>\$55.440</b>	**	<b>*</b>	**
	Net Income on Direct Allocation Assets	\$55,110	\$0	\$0	\$0	\$0	\$55,110	\$0	\$0	\$0
	Net Income	\$2,098,933	\$959,633	\$527,273	\$8,478	\$349,904	\$627,569	(\$292,220)	(\$33,495)	(\$48,209)
		<b>,</b> , , , , , , , , , , , , , , , , , ,	, , , , , , , ,	<b>,</b> , ,	, , ,	<b>,</b> ,	<b>,</b> , , , , , , , , , , , , , , , , , ,	(+ - / -/	(+,,	(+ -))
	RATIOS ANALYSIS									
	DEVENUE TO EXPENSES 0/	400.000/	00.040/	107 140/	00 040/	120 770/	120 720/	44 470/	22 020/	64.740/
	REVENUE TO EXPENSES %	100.00%	99.21%	107.14%	88.34%	139.77%	129.73%	44.17%	32.83%	64.71%
	EXISTING REVENUE MINUS ALLOCATED COSTS	\$0	(\$72,959)	\$202,623	(\$320,944)	\$264,441	\$411,516	(\$387,748)	(\$41,967)	(\$54,961)
	2 12 1 2 1 2 1 2 1 2 1 2 1 2 2 3 1 3 2 3 3 3 3		(4: =,000)	, , , , , , , , , , , , , , , , , , ,	(40=0,011)	<i></i> .,	\$, <b>c</b> 1 <b>0</b>	(400.3.10)	(+,= 51 )	(+0.,001)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.99%	9.43%	15.48%	0.22%	22.13%	19.14%	-34.44%	-44.86%	-60.50%



# 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

Output sheet showing minimum and maximum level for Monthly Fixed Charge

	1	2	3	5	6	7	8	9
Summary	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$3.58	\$12.23	\$62.49	\$250.59	\$281.29	\$0.00	\$0.09	\$19.89
Customer Unit Cost per month - Directly Related	\$5.46	\$18.21	\$94.01	\$358.73	\$408.82	\$0.01	\$0.14	\$31.35
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$12.92	\$27.15	\$114.61	\$375.71	\$477.98	\$9.70	\$8.51	\$37.55
Fixed Charge per approved 2006 EDR	\$13.92	\$25.45	\$331.21	\$3,088.16	\$18,042.49	\$1.37	\$1.81	\$12.60

_		1	2	3	5	6	7	8	9
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$13,539,973 (\$7,120,277)	\$6,829,102 (\$3,591,226)	\$2,151,365 (\$1,131,340)	\$2,184,540 (\$1,148,786)	\$570,504 (\$300,012)	\$1,074,314 (\$564,950)	\$629,805 (\$331,196)	\$55,855 (\$29,373)	\$44,486 (\$23,394)
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and LO annual Frances	00.404.040	04.050.704	<b>#550.000</b>	<b>#</b> 544.000	<b>\$440.050</b>	<b>#040.040</b>	<b>#440.054</b>	040.040	<b>#40.040</b>
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O.S.M	\$6 270 166	\$3./10.005	\$1 025 704	\$037 202	\$200.626	¢370 112	¢211 122	\$10,323	\$86.082



# 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation

EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

Sheet 02.1 Line Transformer Worksheet - Second Run

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

		1	2	3	4	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$289,183	\$138,315	\$57,547	\$76,902	\$0	\$0	\$15,582	\$0	\$25	\$812
Depreciation on General Plant Assigned to Line Transformers	\$105,333	\$50,299	\$20,969	\$28,042	\$0	\$0	\$5,719	\$0	\$9	\$294
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,319	\$631	\$263	\$351	\$0	\$0	\$71	\$0	\$0	\$4
Acct 5055 - Underground Distribution Transformers - Operation	\$73,040	\$34,935	\$14,535	\$19,424	\$0	\$0	\$3,936	\$0	\$6	\$205
Acct 5160 - Maintenance of Line Transformers	\$370,423	\$177,171	\$73,714	\$98,507	\$0	\$0	\$19,959	\$0	\$32	\$1,040
Allocation of General Expenses	\$196,056	\$93,773	\$39,015	\$52,137	\$0	\$0	\$10,564	\$0	\$17	\$551
Admin and General Assigned to Line Transformers	\$242,511	\$115,313	\$48,165	\$64,958	\$0	\$0	\$13,417	\$0	\$22	\$637
PILs on Line Transformers	\$137,018	\$65,535	\$27,266	\$36,437	\$0	\$0	\$7,383	\$0	\$12	\$385
Debt Return on Line Transformers	\$201,111	\$96,190	\$40,021	\$53,481	\$0	\$0	\$10,836	\$0	\$17	\$565
Equity Return on Line Transformers	\$249,655	\$119,409	\$49,681	\$66,391	\$0	\$0	\$13,452	\$0	\$22	\$701
Total	\$1,865,651	\$891,570	\$371,177	\$496,630	\$0	\$0	\$100,918	\$0	\$161	\$5,194
Line Tranformer NCP	398,341	190,524	79,270	105,931	n	Λ	21,463	0	34	1,119
PLCC Amount	65,837	49,037	5,926	518	0	0	21,400	9,120	842	
Adjustment to Customer Related Cost for PLCC	\$265,435	\$229,471	\$27,750	\$2,430	\$0	\$0	\$8	<b>\$0</b>	\$3,9 <b>5</b> 6	\$1,820
A Capacimon to Castomor Rolated Cost 15: 1 200	<b>\$250,100</b>	<b>4220,</b> 171	Ψ21,100	Ψ2,100	Ψ0	Ψ0	40	Ψ0	ψ0,000	Ψ1,020
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$0	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,591,226)	(\$1,131,340)	(\$1,148,786)	\$0	(\$300,012)	(\$564,950)	(\$331,196)	(\$29,373)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$0	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$0	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$0	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$0	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$0	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$7,068,843	\$3,380,988	\$1,406,696	\$1,879,814	\$0	\$0	\$380,883	\$0	\$609	\$19,853
Line Transformers - Accumulated Depreciation	(\$3,774,406)	(\$1,805,277)	(\$751,105)	(\$1,003,726)	\$0	\$0	(\$203,372)	\$0	(\$325)	(\$10,600)
Line Transformers - Net Fixed Assets	\$3,294,437	\$1,575,711	\$655,591	\$876,088	\$0	\$0	\$177,511	\$0	\$284	\$9,252
General Plant Assigned to Line Transformers - NFA	\$784,095	\$374,427	\$156,094	\$208,743	\$0	\$0	\$42,574	\$0	\$67	\$2,190
Line Transformer Net Fixed Assets Including General Plant	\$4,078,533	\$1,950,138	\$811,686	\$1,084,831	\$0	\$0	\$220,084	\$0	\$351	\$11,443
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$536,387	\$200,642	\$85,028	\$129,664	\$0	\$40,045	\$79,807	\$0	\$24	\$1,176
Acct 5010 - Load Dispatching	\$330,620	\$123,673	\$52,410	\$79,923	\$0	\$24,683	\$49,192	\$0	\$15	\$725
Acct 5085 - Miscellaneous Distribution Expense	\$24,684	\$9,234	\$3,913	\$5,967	\$0	\$1,843	\$3,673	\$0	\$1	\$54
Acct 5105 - Maintenance Supervision and Engineering	\$30,630	\$11,458	\$4,855	\$7,404	\$0	\$2,287	\$4,557	\$0	\$1	\$67
Total	\$922,321	\$345,006	\$146,206	\$222,959	\$0	\$68,858	\$137,229	\$0	\$41	\$2,023
Acct 1850 - Line Transformers - Gross Assets	\$7,068,843	\$3,380,988	\$1,406,696	\$1,879,814	\$0	\$0	\$380,883	\$0	\$609	\$19,853
Acct 1815 - 1855	\$33,254,401	\$12,439,233	\$5,271,468	\$8,038,800	\$0	\$2,482,680	\$4,947,819	\$0	\$1,467	\$72,935



## 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

**Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Second Run** 

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
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$214,097	\$58,380	\$24,305	\$44,568	\$0	\$30,460	\$56,031	\$0	\$11	\$343
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$277,531	\$75,676	\$31,506	\$57,773	\$0	\$39,485	\$72,632	\$0	\$14	\$444
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$53,319	\$14,539	\$6,053	\$11,099	\$0	\$7,586	\$13,954	\$0	\$3	\$85
Depreciation on General Plant Assigned to Primary C&P	\$221,065	\$60,006	\$25,032	\$45,934	\$0	\$31,601	\$58,129	\$0	\$11	\$351
Primary C&P Operations and Maintenance	\$861,720	\$253,052	\$105,772	\$189,218	\$0	\$109,932	\$202,222	\$0	\$38	\$1,485
Allocation of General Expenses	\$383,626	\$104,606	\$43,551	\$79,859	\$0	\$54,579	\$100,399	\$0	\$19	\$614
Admin and General Assigned to Primary C&P	\$474,196	\$137,165	\$57,558	\$103,916	\$0	\$61,567	\$113,211	\$0	\$21	\$758
PILs on Primary C&P	\$286,720	\$78,182	\$32,549	\$59,686	\$0	\$40,792	\$75,037	\$0	\$14	\$459
Debt Return on Primary C&P	\$420,840	\$114,753	\$47,775	\$87,606	\$0	\$59,873	\$110,138	\$0	\$21	\$674
Equity Return on Primary C&P	\$522,422	\$142,453	\$59,307	\$108,752	\$0	\$74,325	\$136,723	\$0	\$26	\$836
Total	\$3,715,536	\$1,038,813	\$433,408	\$788,412	\$0	\$510,200	\$938,477	\$0	\$176	\$6,050
Primary NCP	698,717	190,524	79,321	145,451	0	99,407	182,861	0	34	
PLCC Amount	65,922	49,037	5,928	576	0	19	8	9,120	842	392
Adjustment to Customer Related Cost for PLCC	\$309,457	\$267,368	\$32,391	\$3,122	\$0	\$99	\$41	\$0	\$4,317	\$2,120
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$0	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,591,226)	(\$1,131,340)		\$0	(\$300,012)	(\$564,950)	(\$331,196)	(\$29,373)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$0	\$270,493	\$509,364	\$298,609	\$26,483	· · · · · · · · · · · · · · · · · · ·
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$0	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$0	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$0	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$0	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,421,567	\$1,478,338	\$615,475	\$1,128,600	\$0	\$771,330	\$1,418,877	\$0	\$266	\$8,681
Acct 1835-4 Primary Overhead Conductors	\$7,021,006	\$1,914,469	\$797,049	\$1,461,553	\$0	\$998,884	\$1,837,465	\$0	\$345	\$11,241
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$1,389,116	\$378,780	\$157,697	\$289,170	\$0	\$197,631	\$363,545	\$0	\$68	\$2,224
Subtotal	\$13,831,690	\$3,771,588	\$1,570,221	\$2,879,324	\$0	\$1,967,845	\$3,619,887	\$0	\$680	\$22,146
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$2,765,057)	(\$753,968)	(\$313,899)		\$0	(\$393,387)	(\$723,642)	\$0	(\$136)	• • • • • • • • • • • • • • • • • • • •
Acct 1835-4 Primary Overhead Conductors	(\$3,537,064)	(\$964,477)	(\$401,540)	(\$736,306)	\$0	(\$503,221)	(\$925,684)	\$0	(\$174)	
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1845-4 Primary Underground Conductors	(\$635,713)	(\$173,345)	(\$72,168)	(\$132,336)	\$0	(\$90,443)	(\$166,372)	\$0	(\$31)	(\$1,018)
Subtotal	(\$6,937,834)	(\$1,891,790)	(\$787,607)	(\$1,444,239)	\$0	(\$987,051)	(\$1,815,698)	\$0	(\$341)	(\$11,108)
Primary Conductor & Pools - Net Fixed Assets	\$6,893,856	\$1,879,798	\$782,614	\$1,435,084	\$0	\$980,794	\$1,804,189	\$0	\$339	\$11,038
General Plant Assigned to Primary C&P - NFA	\$1,645,601	\$446,685	\$186,338	\$341,933	\$0	\$235,240	\$432,710	\$0	\$80	\$2,613
Primary C&P Net Fixed Assets Including General Plant	\$8,539,457	\$2,326,483	\$968,952	\$1,777,018	\$0	\$1,216,034	\$2,236,899	\$0	\$419	\$13,651
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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
Subtotal	<b>\$0</b>	<b>\$0</b>	\$ <i>o</i>	<b>\$0</b>	<b>\$0</b>	\$0	<b>\$0</b>	<i>\$0</i>	\$ <i>o</i>	\$ <i>o</i>
Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit	\$1,529,160 \$1,980,284 \$0	\$752,735 \$974,802 \$0	\$329,764 \$427,049 \$0	\$442,260 \$572,733 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$4,401 \$5,700 \$0
Acct 1845-5 Secondary Underground Conductors	\$5,225,722	\$2,572,382	\$1,126,930	\$1,511,370	\$0	\$0	\$0	\$0	\$0	\$15,041
Subtotal	\$8,735,166	\$4,299,919	\$1,883,743	\$2,526,362	\$0	\$0	\$0	<b>\$0</b>	\$0	\$25,142
Operations and Maintenance  Acct 5020 Overhead Distribution Lines & Feeders - Labour  Acct 5025 Overhead Distribution Lines & Feeders - Other  Acct 5040 Underground Distribution Lines & Feeders - Labour  Acct 5045 Underground Distribution Lines & Feeders - Other	\$635,582 \$131,031 \$543,260 \$18,348	\$204,012 \$42,059 \$242,372 \$8,186	\$86,434 \$17,819 \$105,503 \$3,563	\$143,641 \$29,613 \$147,874 \$4,994	\$0 \$0 \$0 \$0	\$70,531 \$14,541 \$16,231 \$548	\$129,744 \$26,748 \$29,857 \$1,008	\$0 \$0 \$0 \$0	\$24 \$5 \$6 \$0	\$1,196 \$247 \$1,418 \$48
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$3,218 (\$1,478) \$55,148 \$0	\$1,033 ( <mark>\$474)</mark> \$17,702 \$0	\$438 ( <mark>\$201)</mark> \$7,500 \$0	\$727 ( <mark>\$334</mark> ) \$12,463 \$0	\$0 \$0 \$0 \$0	\$357 ( <mark>\$164</mark> ) \$6,120 \$0	\$657 ( <mark>\$302</mark> ) \$11,257 \$0	\$0 \$0 \$0 \$0	\$0 ( <mark>\$0</mark> ) \$2 \$0	\$6 ( <mark>\$3</mark> ) \$104 \$0
Acct 5145 Maintenance of Underground Conduit	\$527	\$259	\$114	\$152	\$0	\$0	\$0	\$0	\$0	\$2
Acct 5150 Maintenance of Underground Conductors & Devices	\$59,185	\$26,405	\$11,494	\$16,110	\$0	\$1,768	\$3,253	\$0	\$1	\$154
Total	\$1,444,821	\$541,552	\$232,663	\$355,241	\$0	\$109,932	\$202,222	\$0	\$38	\$3,172
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$536,387 \$330,620 \$24,684 \$30,630	\$200,642 \$123,673 \$9,234 \$11,458	\$85,028 \$52,410 \$3,913 \$4,855	\$129,664 \$79,923 \$5,967 \$7,404	\$0 \$0 \$0 \$0	\$40,045 \$24,683 \$1,843 \$2,287	\$79,807 \$49,192 \$3,673 \$4,557	\$0 \$0 \$0 \$0	\$24 \$15 \$1 \$1	\$1,176 \$725 \$54 \$67
Total	\$922,321	\$345,006	\$146,206	\$222,959	\$0	\$68,858	\$137,229	\$0	\$41	\$2,023
Primary Conductors and Poles Gross Assets	\$13,831,690	\$3,771,588	\$1,570,221	\$2,879,324	\$0	\$1,967,845	\$3,619,887	\$0	\$680	\$22,146
Acct 1815 - 1855	\$33,254,401	\$12,439,233	\$5,271,468	\$8,038,800	\$0	\$2,482,680	\$4,947,819	\$0	\$1,467	\$72,935



## 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001

Monday, January 15, 2007

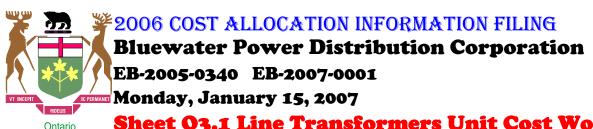
Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

**Secondary 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
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$60,386	\$29,725	\$13,022	\$17,465	\$0	\$0		\$0	\$0	\$174
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$120,428	\$69,720	\$20,648	\$22,969	\$0	\$0		\$6,080	\$535	\$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$308,588	\$178,655	\$52,909	\$58,857	\$0	\$0		\$15,580	\$1,372	\$1,216
Depreciation on General Plant Assigned to Secondary C&P	\$142,948	\$70,282	\$30,851	\$41,405	\$0 \$0	\$0		\$0 ***	\$0	\$409
Secondary C&P Operations and Maintenance	\$583,101 \$242,272	\$288,500 \$119,260	\$126,891 \$52,246	\$166,023 \$70,069	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$1,686 \$697
Allocation of General Expenses Admin and General Assigned to Primary C&P	\$317,467	\$119,200 \$156,379	\$69,050	\$70,009 \$91,178	\$0 \$0	\$0 \$0	•	\$0 \$0	\$0 \$0	\$860
PILs on Secondary C&P	\$186,023	\$91,571	\$40,116	\$53,801	\$0 \$0	\$0 \$0	•	\$0 \$0	\$0 \$0	\$535
Debt Return on Secondary C&P	\$273,040	\$134,405	\$58,881	\$78,968	\$0	\$0	·	\$0	\$0 \$0	\$786
Equity Return on Secondary C&P	\$338,946	\$166,847	\$73,094	\$98,029	\$0	\$0	·	\$0	\$0	\$976
Total	\$2,573,200	\$1,305,345	\$537,709	\$698,764	\$0	\$0		\$21,661	\$1,907	\$7,815
Secondary NCP	366,266	180,296	78,986	,	0	0		0	0	.,
PLCC Amount	65,502	49,037	5,928		0	0	-	8,731	839	
Adjustment to Customer Related Cost for PLCC	\$402,088	\$355,027	\$40,356	\$3,800	\$0	\$0	\$0	\$0	\$0	\$2,906
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$0	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,591,226)	(\$1,131,340)		\$0	(\$300,012)		(\$331,196)	(\$29,373)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$0	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$0	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$0	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$0	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$0	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,529,160	\$752,735	\$329,764	\$442,260	\$0	\$0	\$0	\$0	\$0	\$4,401
Acct 1835-5 Secondary Overhead Conductors	\$1,980,284	\$974,802	\$427,049	\$572,733	\$0	\$0		\$0	\$0	\$5,700
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$5,225,722	\$2,572,382	\$1,126,930	\$1,511,370	\$0	\$0	\$0	\$0	\$0	\$15,041
Subtotal	\$8,735,166	\$4,299,919	\$1,883,743	\$2,526,362	\$0	\$0	\$0	\$0	\$0	\$25,142
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$785,925)	(\$386,874)	(\$169,485)		\$0	\$0		\$0	\$0	(\$2,262)
Acct 1835-5 Secondary Overhead Conductors	(\$1,008,484)	(\$496,430)	(\$217,480)	* * * * * * * * * * * * * * * * * * * *	\$0	\$0		\$0	\$0	(\$2,903)
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$2,468,041)	(\$1,214,903)	(\$532,234)	(\$713,800)	\$0	\$0	\$0	\$0	\$0	(\$7,104)
Subtotal	(\$4,262,451)	(\$2,098,207)	(\$919,200)	(\$1,232,775)	\$0	\$0	\$0	\$0	\$0	(\$12,269)
Secondary Conductor & Pools - Net Fixed Assets	\$4,472,716	\$2,201,711	\$964,544	\$1,293,587	\$0	\$0		\$0	\$0	\$12,874
General Plant Assigned to Secondary C&P - NFA	\$1,064,102	\$523,180	\$229,655	\$308,219	\$0	\$0		\$0	\$0	\$3,048
Secondary C&P Net Fixed Assets Including General Plant	\$5,536,817	\$2,724,891	\$1,194,199	\$1,601,806	\$0	\$0	\$0	\$0	\$0	\$15,922
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$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

Subtotal	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	<b>\$0</b>
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	\$5,421,567 \$7,021,006 \$0 \$1,389,116	\$1,478,338 \$1,914,469 \$0 \$378,780	\$615,475 \$797,049 \$0 \$157,697	\$1,128,600 \$1,461,553 \$0 \$289,170	\$0 \$0 \$0 \$0	\$771,330 \$998,884 \$0 \$197,631	\$1,418,877 \$1,837,465 \$0 \$363,545	\$0 \$0 \$0 \$0	\$266 \$345 \$0 \$68	\$8,681 \$11,241 \$0 \$2,224
Subtotal	\$13,831,690	\$3,771,588	\$1,570,221	\$2,879,324	\$0	\$1,967,845	\$3,619,887	<b>\$0</b>	\$680	\$22,146
Operations and Maintenance  Acct 5020 Overhead Distribution Lines & Feeders - Labour  Acct 5025 Overhead Distribution Lines & Feeders - Other  Acct 5040 Underground Distribution Lines & Feeders - Labour  Acct 5045 Underground Distribution Lines & Feeders - Other  Acct 5090 Underground Distribution Lines & Feeders - Rental Paid  Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid  Acct 5120 Maintenance of Poles, Towers & Fixtures  Acct 5125 Maintenance of Overhead Conductors & Devices  Acct 5135 Overhead Distribution Lines & Feeders - Right of Way  Acct 5145 Maintenance of Underground Conduit	\$635,582 \$131,031 \$543,260 \$18,348 \$0 \$3,218 (\$1,478) \$55,148 \$0 \$527 \$59,185	\$204,012 \$42,059 \$242,372 \$8,186 \$0 \$1,033 (\$474) \$17,702 \$0 \$259 \$26,405	\$86,434 \$17,819 \$105,503 \$3,563 \$0 \$438 (\$201) \$7,500 \$0 \$114 \$11,494	\$143,641 \$29,613 \$147,874 \$4,994 \$0 \$727 (\$334) \$12,463 \$0 \$152 \$16,110	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$70,531 \$14,541 \$16,231 \$548 \$0 \$357 (\$164) \$6,120 \$0 \$0 \$1,768	\$129,744 \$26,748 \$29,857 \$1,008 \$0 \$657 (\$302) \$11,257 \$0 \$0 \$3,253	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$24 \$5 \$6 \$0 \$0 \$0 (\$0) \$2 \$0 \$0 \$1	\$1,196 \$247 \$1,418 \$48 \$0 \$6 (\$3) \$104 \$0 \$2 \$154
Acct 5150 Maintenance of Underground Conductors & Devices Total	\$1,444,821	\$541,552	\$232,663	\$355,241	\$ <b>0</b>	\$109,932	\$202,222	\$ <b>0</b>	\$38	\$3,172
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering Total	\$536,387 \$330,620 \$24,684 \$30,630 <b>\$922,321</b>	\$200,642 \$123,673 \$9,234 \$11,458 <b>\$345,006</b>	\$85,028 \$52,410 \$3,913 \$4,855 <b>\$146,206</b>	\$129,664 \$79,923 \$5,967 \$7,404 <b>\$222,959</b>	\$0 \$0 \$0 \$0 \$0	\$40,045 \$24,683 \$1,843 \$2,287 <b>\$68,858</b>	\$79,807 \$49,192 \$3,673 \$4,557 <b>\$137,229</b>	\$0 \$0 \$0 \$0 \$0	\$24 \$15 \$1 \$1 <b>\$41</b>	\$1,176 \$725 \$54 \$67 <b>\$2,023</b>
Secondary Conductors and Poles Gross Assets	\$8,735,166	\$4,299,919	\$1,883,743	\$2,526,362	\$0	\$0	\$0	\$0	\$0	\$25,142
Acct 1815 - 1855	\$33,254,401	\$12,439,233	\$5,271,468	\$8,038,800	\$0	\$2,482,680	\$4,947,819	\$0	\$1,467	\$72,935



### Sheet 03.1 Line Transformers Unit Cost Worksheet - Second Run

		1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$413,119	\$230,012	\$68,630	\$77,872	\$0	\$15,585	\$17,877	\$1,599	\$1,545
Depreciation on General Plant Assigned to Line Transformers	\$150,389	\$83,646	\$25,007	\$28,395	\$0	\$5,720	\$6,481	\$580	\$560
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,885	\$1,049	\$313	\$355	\$0	\$71	\$82	\$7	\$7
Acct 5055 - Underground Distribution Transformers - Operation	\$104,343	\$58,095	\$17,334	\$19,668	\$0	\$3,936	\$4,515	\$404	\$390
Acct 5160 - Maintenance of Line Transformers	\$529,176	\$294,629	\$87,910	\$99,748	\$0	\$19,963	\$22,899	\$2,048	\$1,979
Allocation of General Expenses	\$280,647	\$156,362	\$46,590	\$52,805	\$0	\$10,566	\$12,184	\$1,090	\$1,051
Admin and General Assigned to Line Transformers	\$346,482	\$191,760	\$57,440	\$65,777	\$0	\$13,419	\$15,492	\$1,380	\$1,212
PILs on Line Transformers	\$195,740	\$108,982	\$32,517	\$36,896	\$0	\$7,384	\$8,470	\$757	\$732
Debt Return on Line Transformers	\$287,301	\$159,961	\$47,728	\$54,155	\$0	\$10,838	\$12,432	\$1,112	\$1,075
Equity Return on Line Transformers	\$356,650	\$198,572	\$59,249	\$67,227	\$0	\$13,454	\$15,433	\$1,380	\$1,334
Less: Transformer Ownership Allowance Credit	(\$594,269)	(\$330,871)	(\$98,723)	(\$112,018)	\$0	(\$22,419)	(\$25,716)	(\$2,300)	(\$2,223)
Total	\$2,071,463	\$1,152,197	\$343,995	\$390,882	\$0	\$78,519	\$90,150	\$8,057	\$7,663
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance		0 269,172,954	0 126,666,633	310,450 219,392,039	0 170,944,308	77,704 351,679,464	23,274 8,769,187	1,558 649,471	0 2,956,878
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$1.2591	\$0.0000	\$1.0105	\$3.8734	\$5.1713	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0043	\$0.0000 \$0.0027	\$0.0018	\$0.000	\$0.0002	\$0.0103	\$0.0124	\$0.0006 \$0.0026
Line Transformation Offic Cost (\$7,0001)		\$0.0043	\$0.0027	φυ.υυ16	\$0.0000	φ0.0002	φυ.υ103	\$0.0124	\$0.0020
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,591,226)	(\$1,131,340)	(\$1,148,786)	(\$300,012)	(\$564,950)	(\$331,196)	(\$29,373)	(\$23,394)
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
Line Transformer Rate Base									
Acct 1850 - Line Transformers - Gross Assets	\$10,098,347	\$5,622,454	\$1,677,591	\$1,903,510	\$0	\$380,956	\$436,986	\$39,079	\$37,771
Line Transformers - Accumulated Depreciation	(\$5,392,008)	(\$3,002,107)	(\$895,749)	(\$1,016,378)	\$0	(\$203,411)	(\$233,329)	(\$20,866)	(\$20,168)
Line Transformers - Net Fixed Assets	\$4,706,339	\$2,620,347	\$781,842	\$887,131	\$0	\$177,545	\$203,658	\$18,213	\$17,603
General Plant Assigned to Line Transformers - NFA	\$1,119,492	\$622,657	\$186,154	\$211,374	\$0	\$42,582	\$48,243	\$4,314	\$4,168
Line Transformer Net Fixed Assets Including General Plant	\$5,825,831	\$3,243,005	\$967,996	\$1,098,506	\$0	\$220,127	\$251,900	\$22,527	\$21,771
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense									
Acct 5105 - Maintenance Supervision and Engineering	\$47,123	\$23,402	\$6,487	\$7,686	\$2,290	\$4,561	\$2,328	\$206	\$163
Total	\$1,418,955	\$704,684	\$195,325	\$231,428	\$68,958	\$137,338	\$70,111	\$6,213	\$4,898
Acct 1850 - Line Transformers - Gross Assets	\$10,098,347	\$5,622,454	\$1,677,591	\$1,903,510	\$0	\$380,956	\$436,986	\$39,079	\$37,771
Acct 1815 - 1855	\$51,066,133	\$25,339,048	\$7,033,123	\$8,342,558	\$2,486,261	\$4,951,724	\$2,514,527	\$222,829	\$176,063

Ontario Sheet 03.2 Substation Transformers Unit Cost Worksheet - Second Run

### ALLOCATION BY RATE CLASSIFICATION

Acct 1815 - 1855

		1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$86,005	\$23,452	\$9,764	\$17,904	\$12,236	\$22,508	\$0	\$4	\$138
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$13,221	\$3,954	\$1,306	\$2,477	\$1,813	\$3,526	\$108	\$8	\$29
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$65,843	\$19,690	\$6,505	\$12,337	\$9,027	\$17,560	\$540	\$40	\$144
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$104,873)	The second secon	(\$11,424)	(\$21,154)	(\$14,832)		(\$250)	(\$22)	(\$184)
Acct 5012 - Station Buildings and Fixtures Expense	\$80	\$24	\$8	\$15	\$11	\$21	\$1	\$0	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$0	\$0 #80	\$0 \$3.7	\$0 *60	\$0 \$46	\$0 *05	\$0 \$0	\$0 \$0	\$0 \$4
Acct 5017 - Distributon Station Equipment - Other	\$325 \$19,987	\$89 \$5,450	\$37 \$2,269	\$68 \$4,161	\$46 \$2,844	\$85 \$5,231	\$0 \$0	\$0 \$1	\$1 \$32
Acct 5114 - Maintenance of Distribution Station Equipment Allocation of General Expenses	\$19,987	\$5,450 \$0	\$0	\$4,101	\$0	\$5,231 \$0	\$0 \$0	\$0	\$32 \$0
Admin and General Assigned to SubstationTransformers	\$11,191	\$3,002	\$1,255	\$2,322	\$1,618	\$2,976	\$0 \$0	\$0 \$1	\$17
PILs on SubstationTransformers	(\$136,024)	(\$38,142)	(\$14,855)	ψz,322 (\$27,487)	(\$19,146)		(\$327)	(\$29)	(\$241)
Debt Return on Substation Transformers	(\$199,652)	(\$55,984)	(\$21,803)	(\$40,344)	(\$28,102)	V	(\$480)	(\$43)	(\$354)
Equity Return on Substation Transformers	(\$247,844)	(\$69,497)	(\$27,066)	(\$50,083)	(\$34,885)		(\$596)	(\$53)	(\$439)
Total	(\$491,741)		(\$54,005)	(\$99,784)			(\$1,003)	(\$93)	(\$858)
Total	(\$ 10 1,1 11)	(\$137,237)	(\$54,005)	(\$99,764)	(\$69,371)	(\$129,369)	(\$1,003)	(\$93)	(\$000)
Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance		0 269,172,954	0 126,666,633	467,580 219,392,039	,	,	23,274 8,769,187	1,558 649,471	0 2,956,878
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 -\$0.0005	\$0.0000 -\$0.0004	-\$0.2134 -\$0.0005			-\$0.0431 -\$0.0001	-\$0.0596 -\$0.0001	\$0.0000 -\$0.0003
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)		(\$1,131,340)	(\$1,148,786)	(\$300,012)	•	(\$331,196)	(\$29,373)	(\$23,394)
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
Substation Transformer Rate Base Gross Plant									
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$445,817	\$133,318	\$44,046	\$83,535	\$61,120	\$118,898	\$3,655	\$272	\$972
Acct 1806-2 Land Rights Station <50 kV	\$243,160	\$72,715	\$24,024	\$45,562	\$33,337	\$64,850	\$1,993	\$149	\$530
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$688,977	\$206,034	\$68,070	\$129,098	\$94,457	\$183,748	\$5,648	\$421	\$1,502
Substation Transformers - Accumulated Depreciation	(\$0.244.046)	(#C20, 200)	(#262.440)	(#404.0E4)	(#220 OOO)	(#COE 022)	¢Ω	(0111)	(#2. <b>7</b> 02)
Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment	(\$2,311,846) \$0	(\$630,388) \$0	(\$262,449) \$0	(\$481,254) \$0	(\$328,908) \$0	(\$605,032) \$0	\$0 \$0	(\$114) \$0	(\$3,702) \$0
Acct 1805-2 Land Station <50 kV	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Acct 1806-2 Land Station <50 kV	(\$221,619)		(\$21,896)	(\$41,526)	(\$30,383)		(\$1,817)	(\$135)	(\$483)
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$1,426,051)		(\$140,892)	(\$267,208)	(\$195,508)	· · · · · · · · · · · · · · · · · · ·	(\$11,690)	(\$871)	(\$3,108)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$3,959,516)	(\$1,123,112)	(\$425,236)	(\$789,988)	(\$554,800)	(\$1,044,461)	(\$13,507)	(\$1,120)	(\$7,293)
Substation Transformers - Net Fixed Assets	(\$3,270,539)		(\$357,166)	(\$660,890)			(\$7,859)	(\$699)	(\$5,791)
General Plant Assigned to SubstationTransformers - NFA	(\$780,669)	(\$217,920)	(\$85,040)	(\$157,468)	(\$110,412)		(\$1,862)	(\$166)	(\$1,371)
Substation Transformer NFA Including General Plant	(\$4,051,208)	(\$1,134,998)	(\$442,206)	(\$818,358)	(\$570,754)	(\$1,067,143)	(\$9,721)	(\$865)	(\$7,162)
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering									
Total	\$1,418,955	\$704,684	\$195,325	\$231,428	\$68,958	\$137,338	\$70,111	\$6,213	\$4,898
Appl 1000 2 Distribution Station Fundament			40	40	<b>#</b> 2	Φ.	40	00	<b>***</b>
Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment	\$0 \$0	\$0 \$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
Appt 1915 - 1955	¢51 066 133	¢25 330 049	¢7 022 122	¢Q 2/2 55Q	¢2.496.261	¢4 051 724	¢2 514 527	¢222 820	¢176.062

**\$51,066,133 \$25,339,048 \$7,033,123 \$8,342,558 \$2,486,261 \$4,951,724 \$2,514,527 \$222,829** 

\$176,063



## 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

**Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run** 

		1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$329,381	\$143,566	\$34,603	\$45,569	\$30,493	\$56,045	\$16,608	\$1,473	\$1,024
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$426,970	\$186,102	\$44,856	\$59,070	\$39,528	\$72,651	\$21,528	\$1,909	\$1,327
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$82,030	\$35,754	\$8,618	\$11,349	\$7,594	\$13,958	\$4,136	\$367	\$255
Depreciation on General Plant Assigned to Primary C&P	\$339,524	\$147,567	\$35,638	\$46,966	\$31,636	\$58,143	\$17,017	\$1,509	\$1,048
Primary C&P Operations and Maintenance	\$1,340,916	\$607,336	\$148,805	\$193,347	\$110,053	\$202,273	\$68,700	\$6,088	\$4,315
Allocation of General Expenses	\$591,165	\$257,941	\$62,085	\$81,668	\$54,639	\$100,424	\$29,916	\$2,652	\$1,840
Admin and General Assigned to Primary C&P	\$735,560	\$329,202	\$80,975	\$106,184	\$61,634	\$113,239	\$38,708	\$3,418	\$2,201
PILs on Primary C&P	\$441,108	\$192,264	\$46,341	\$61,026	\$40,837	\$75,056	\$22,241	\$1,972	\$1,371
Debt Return on Primary C&P	\$647,446	\$282,200	\$68,018	\$89,572	\$59,939	\$110,165	\$32,645	\$2,895	\$2,012
Equity Return on Primary C&P	\$803,726	\$350,317	\$84,436	\$111,193	\$74,407	\$136,757	\$40,524	\$3,593	\$2,498
Total	\$5,737,825	\$2,532,249	\$614,374	\$805,944	\$510,759	\$938,710	\$292,023	\$25,875	\$17,892
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,591,226)	(\$1,131,340)	(\$1,148,786)	(\$300,012)	(\$564,950)	(\$331,196)	(\$29,373)	(\$23,394)
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
	, , , , , , , , , ,	<b>4</b> - <b>1 1</b>	¥ :,==;,==	<b>,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b>,</b> -, -, -, -, -, -, -, -, -, -, -, -, -,	<b>,</b> ,	<b>,</b>	<b>,</b> ,	<b>+</b> ,
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,340,873	\$3,635,511	\$876,253	\$1,153,939	\$772,175	\$1,419,228	\$420,553	\$37,289	\$25,925
Acct 1835-4 Primary Overhead Conductors	\$10,801,548	\$4,708,038	\$1,134,760	\$1,494,367	\$999,977	\$1,837,921	\$544,622	\$48,290	\$33,573
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$2,137,102	\$931,492	\$224,514	\$295,663	\$197,847	\$363,635	\$107,754	\$9,554	\$6,643
Subtotal	\$21,279,523	\$9,275,040	\$2,235,527	\$2,943,969	\$1,969,999	\$3,620,785	\$1,072,929	\$95,134	\$66,141
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$4,253,934)	(\$1,854,149)	(\$446,898)	(\$588,521)	(\$393,817)	(\$723,822)	(\$214,486)	(\$19,018)	(\$13,222)
Acct 1835-4 Primary Overhead Conductors	(\$5,441,637)	(\$2,371,829)	(\$571,673)	(\$752,837)	(\$503,772)	(\$925,913)	(\$274,371)	(\$24,328)	(\$16,914)
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$978,020)	(\$426,287)	(\$102,746)	(\$135,307)	(\$90,542)	(\$166,414)	(\$49,312)	(\$4,372)	(\$3,040)
Subtotal	(\$10,673,591)	(\$4,652,265)	(\$1,121,317)	(\$1,476,665)	(\$988,131)	(\$1,816,149)	(\$538,170)	(\$47,718)	(\$33,175)
Primary Conductor & Pools - Net Fixed Assets	\$10,605,932	\$4,622,775	\$1,114,209	\$1,467,304	\$981,868	\$1,804,636	\$534,759	\$47,416	\$32,965
General Plant Assigned to Primary C&P - NFA	\$2,527,408	\$1,098,483	\$265,290	\$349,610	\$235,498	\$432,818	\$126,674	\$11,231	\$7,804
Primary C&P Net Fixed Assets Including General Plant	\$13,133,340	\$5,721,258	\$1,379,499	\$1,816,915	\$1,217,366	\$2,237,454	\$661,433	\$58,647	\$40,770
Acet 1920 2 Pulk Polos Towers & Fintures	ФО	<b>ድ</b> ለ	<b>6</b> 0	<b>e</b> 0	<b>#</b> 0	<b>ው</b> ስ	<b>ድ</b> ለ	<b>6</b> 0	<b>#</b> O
Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
ACCU 1053-3 DUIK OVERHEAU COHUUCTOIS	<b>\$</b> 0	ΦΟ	Φ0	Φ0	\$0	\$0	φυ	Φ0	φυ

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
Subtotal	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 Subtotal	\$2,352,554 \$3,046,591 \$0 \$8,039,573 <b>\$13,438,717</b>	\$1,361,991 \$1,763,797 \$0 \$4,654,441 <b>\$7,780,229</b>	\$403,357 \$522,353 \$0 \$1,378,424 <b>\$2,304,133</b>	\$448,701 \$581,073 \$0 \$1,533,381 <b>\$2,563,155</b>	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$118,778 \$153,819 \$0 \$405,909 <b>\$678,506</b>	\$10,456 \$13,541 \$0 \$35,734 <b>\$59,731</b>	\$9,272 \$12,007 \$0 \$31,685 <b>\$52,964</b>
Operations and Maintenance  Acct 5020 Overhead Distribution Lines & Feeders - Labour  Acct 5025 Overhead Distribution Lines & Feeders - Other  Acct 5040 Underground Distribution Lines & Feeders - Labour  Acct 5045 Underground Distribution Lines & Feeders - Other  Acct 5090 Underground Distribution Lines & Feeders - Rental Paid  Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid  Acct 5120 Maintenance of Poles, Towers & Fixtures  Acct 5125 Maintenance of Overhead Conductors & Devices  Acct 5135 Overhead Distribution Lines & Feeders - Right of Way  Acct 5145 Maintenance of Underground Conductors & Devices									
Total	\$2,222,802	\$1,116,790	\$302,177	\$361,684	\$110,053	\$202,273	\$112,146	\$9,911	\$7,770
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering									
Total	\$1,418,955	\$704,684	\$195,325	\$231,428	\$68,958	\$137,338	\$70,111	\$6,213	\$4,898
Primary Conductors and Poles Gross Assets	\$21,279,523	\$9,275,040	\$2,235,527	\$2,943,969	\$1,969,999	\$3,620,785	\$1,072,929	\$95,134	\$66,141
Acct 1815 - 1855	\$51,066,133	\$25,339,048	\$7,033,123	\$8,342,558	\$2,486,261	\$4,951,724	\$2,514,527	\$222,829	\$176,063

Grouping of Operation and Maintenance		Total	Residential		GS <50	G	SS>50-Regular		GS >50- Intermediate	Large Use >5MW		Street Light	Sentinel	Unmet Scattered	
1830	-\$	2,273 -\$	1,062	-\$	272	-\$	341	-\$	164 -\$	302	-\$	115 -\$	10 -	\$	7
1835	\$	84,843 \$	39,651	\$	10,153	\$	12,715	\$	6,127 \$	11,260	\$	4,279 \$	379	\$	279
1840	\$	811 \$	469	\$	139	\$	155	\$	- \$	-	\$	41 \$	4	\$	3
1845	\$	91,053 \$	49,979	\$	14,342	\$	16,365	\$	1,770 \$	3,254	\$	4,596 \$	405	\$	343
1830 & 1835	\$	1,184,356 \$	553,501	\$	141,724	\$	177,501	\$	85,523 \$	157,187	\$	59,734 \$	5,288	\$ 3	,898
1840 & 1845	\$	864,012 \$	474,252	\$	136,091	\$	155,288	\$	16,797 \$	30,873	\$	43,611 \$	3,845	\$ 3	,254
Total	\$	2,222,802 \$	1,116,790	\$	302,177	\$	361,684	\$	110,053 \$	202,273	\$	112,146 \$	9,911	\$ 7	,770



## 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

**Sheet 03.4 Secondary Cost Pool Worksheet - Second Run** 

		1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$92,902	\$53,785	\$15,929	\$17,719	\$0	\$0	\$4,691	\$413	\$366
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$120,428	\$69,720	\$20,648	\$22,969	\$0	\$0	\$6,080	\$535	\$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$308,588	\$178,655	\$52,909	\$58,857	\$0	\$0	\$15,580	\$1,372	\$1,216
Depreciation on General Plant Assigned to Secondary C&P	\$219,804	\$127,168	\$37,736	\$42,008	\$0	\$0	\$11,056	\$973	\$863
Secondary C&P Operations and Maintenance	\$881,886	\$509,454	\$153,372	\$168,337	\$0	\$0	\$43,445	\$3,822	\$3,455
Allocation of General Expenses	\$373,521	\$216,370	\$63,991	\$71,104	\$0	\$0	\$18,918	\$1,665	\$1,474
Admin and General Assigned to Primary C&P	\$480,441	\$276,146	\$83,460	\$92,448	\$0	\$0	\$24,478	\$2,146	\$1,763
PILs on Secondary C&P	\$286,190	\$165,687	\$49,069	\$54,585	\$0	\$0	\$14,449	\$1,272	\$1,128
Debt Return on Secondary C&P	\$420,061	\$243,191	\$72,021	\$80,118	\$0	\$0	\$21,208	\$1,867	\$1,656
Equity Return on Secondary C&P	\$521,455	\$301,892	\$89,406	\$99,457	\$0	\$0	\$26,328	\$2,318	\$2,055
Total	\$3,705,275	\$2,142,068	\$638,540	\$707,601	\$0	\$0	\$186,234	\$16,384	\$14,449
General Plant - Gross Assets	\$13,539,973	\$6,829,102	\$2,151,365	\$2,184,540	\$570,504	\$1,074,314	\$629,805	\$55,855	\$44,486
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,591,226)	(\$1,131,340)	(\$1,148,786)	(\$300,012)	(\$564,950)	(\$331,196)	(\$29,373)	(\$23,394)
General Plant - Net Fixed Assets	\$6,419,696	\$3,237,876	\$1,020,025	\$1,035,754	\$270,493	\$509,364	\$298,609	\$26,483	\$21,092
General Plant - Depreciation	\$862,402	\$434,966	\$137,027	\$139,140	\$36,337	\$68,426	\$40,114	\$3,558	\$2,833
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,626,046	\$4,284,073	\$4,347,031	\$1,127,774	\$2,123,795	\$1,260,585	\$111,803	\$89,091
Total Administration and General Expense	\$3,424,946	\$1,853,734	\$558,202	\$514,699	\$112,359	\$212,240	\$118,951	\$10,848	\$43,912
Total O&M	\$6,279,166	\$3,419,905	\$1,025,794	\$937,202	\$200,626	\$379,112	\$211,122	\$19,323	\$86,082
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	\$2,352,554 \$3,046,591 \$0 \$8,039,573	\$1,361,991 \$1,763,797 \$0 \$4,654,441	\$403,357 \$522,353 \$0 \$1,378,424	\$448,701 \$581,073 \$0 \$1,533,381	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$118,778 \$153,819 \$0 \$405,909	\$10,456 \$13,541 \$0 \$35,734	\$9,272 \$12,007 \$0 \$31,685
Subtotal	\$13,438,717	\$7,780,229	\$2,304,133	\$2,563,155	\$0	\$0	\$678,506	\$59,731	\$52,964
Secondary Conductors and Poles Accumulated Depreciation 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	(\$1,209,115) (\$1,551,515) \$0 (\$3,796,987)	(\$700,007) (\$898,236) \$0 (\$2,198,233)	(\$207,309) (\$266,015) \$0 (\$651,012)	(\$230,613) (\$295,919) \$0 (\$724,196)	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	(\$61,047) (\$78,334) \$0 (\$191,706)	(\$5,374) (\$6,896) \$0 (\$16,877)	
Subtotal	(\$6,557,616)	(\$3,796,475)	(\$1,124,335)	(\$1,250,728)	\$0	\$0	(\$331,087)	(\$29,147)	(\$25,845)
Secondary Conductor & Pools - Net Fixed Assets	\$6,881,101	\$3,983,754	\$1,179,798	\$1,312,426	\$0	\$0	\$347,419	\$30,585	\$27,119
General Plant Assigned to Secondary C&P - NFA	\$1,636,212	\$946,636	\$280,906	\$312,708	\$0	\$0	\$82,297	\$7,245	\$6,420
Secondary C&P Net Fixed Assets Including General Plant	\$8,517,313	\$4,930,389	\$1,460,705	\$1,625,134	\$0	\$0	\$429,716	\$37,829	\$33,540
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1	4-5	+•	+0	+0	+0	+3	+0	+-

Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	<b>\$0</b>	\$0	\$0	\$0	\$0	<b>\$0</b>	\$0	\$0	\$ <i>o</i>
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	\$8,340,873 \$10,801,548 \$0 \$2,137,102 <b>\$21,279,523</b>	\$3,635,511 \$4,708,038 \$0 \$931,492 <b>\$9,275,040</b>	\$876,253 \$1,134,760 \$0 \$224,514 <b>\$2,235,527</b>	\$1,153,939 \$1,494,367 \$0 \$295,663 <b>\$2,943,969</b>	\$772,175 \$999,977 \$0 \$197,847 <b>\$1,969,999</b>	\$1,419,228 \$1,837,921 \$0 \$363,635 <b>\$3,620,785</b>	\$420,553 \$544,622 \$0 \$107,754 <b>\$1,072,929</b>	\$37,289 \$48,290 \$0 \$9,554 <b>\$95,134</b>	\$25,925 \$33,573 \$0 \$6,643
Operations and Maintenance  Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices									
Total	\$2,222,802	\$1,116,790	\$302,177	\$361,684	\$110,053	\$202,273	\$112,146	\$9,911	\$7,770
General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering									
Total	\$1,418,955	\$704,684	\$195,325	\$231,428	\$68,958	\$137,338	\$70,111	\$6,213	\$4,898
Secondary Conductors and Poles Gross Assets	\$13,438,717	\$7,780,229	\$2,304,133	\$2,563,155	\$0	\$0	\$678,506	\$59,731	\$52,964
Acct 1815 - 1855	\$51,066,133	\$25,339,048	\$7,033,123	\$8,342,558	\$2,486,261	\$4,951,724	\$2,514,527	\$222,829	\$176,063

<b>Grouping of Operation and Maintenance</b>		Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1830	-\$	2,273 -\$	1,062 -\$	272 -	\$ 341 -	\$ 164 -\$	302 -\$	115 -\$	10 -\$	7
1835	\$	84,843 \$	39,651 \$	10,153	\$ 12,715	\$ 6,127 \$	11,260 \$	4,279 \$	379 \$	279
1840	\$	811 \$	469 \$	139	\$ 155	\$ - \$	- \$	41 \$	4 \$	3
1845	\$	91,053 \$	49,979 \$	14,342	\$ 16,365	\$ 1,770 \$	3,254 \$	4,596 \$	405 \$	343
1830 & 1835	\$	1,184,356 \$	553,501 \$	141,724	\$ 177,501	\$ 85,523 \$	157,187 \$	59,734 \$	5,288 \$	3,898
1840 & 1845	\$	864,012 \$	474,252 \$	136,091	\$ 155,288	\$ 16,797 \$	30,873 \$	43,611 \$	3,845 \$	3,254
Total	\$	2,222,802 \$	1,116,790 \$	302,177	\$ 361,684	\$ 110,053 \$	202,273 \$	112,146 \$	9,911 \$	7,770



## 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 Monday, January 15, 2007

**Sheet 03.5 USL Metering Credit Worksheet - Second Run** 

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$75,256
Depreciation on General Plant Assigned to Metering	\$28,433
Acct 5065 - Meter expense	\$126,699
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$3,589
Acct 5310 - Meter Reading	\$20,915
Admin and General Assigned to Metering	\$82,279
PILs on Metering	\$36,971
Debt Return on Metering	\$54,266
Equity Return on Metering	\$67,364
Total	\$495,772
Number of Customers	3,705
Metering Unit Cost (\$/Customer/Month)	\$11.15
General Plant - Gross Assets	\$2,151,365
General Plant - Accumulated Depreciation	(\$1,131,340)
General Plant - Net Fixed Assets	\$1,020,025
General Plant - Depreciation	\$137,027
Total Net Fixed Assets Excluding General Plant	\$4,284,073
Total Administration and General Expense	\$558,202
Total O&M	\$1,025,794
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$2,164,568
Metering - Accumulated Depreciation	(\$1,275,633)
Metering - Net Fixed Assets	\$888,935
General Plant Assigned to Metering - NFA	\$211,653
Metering Net Fixed Assets Including General Plant	\$1,100,588



### **Ontario Energy Board**

### 2006 COST ALLOCATION INFORMATION FILING

### **Sheet I1 Utility Information Sheet**

Name of LDC: Bluewater Power Distribution Corporation

**License Number:** ED-2002-0517

EDR 2006 EB Number: | EB-2005-0340 | EB Number: | EB-2007-0001 | EB-2007-down menu

**Date of Submission:** UPDATED FOR 2009 EDR **Version:** 1.2

**Contact Information** 

Name: Leslie Dugas

**Title:** Manager, Regulatory Affairs

**Phone Number:** 519-337-8201 Extension 255

E-Mail Address: | Idugas@bluewaterpower.com



#### 2006 COST ALLOCATION INFORMATION FILING

#### **Bluewater Power Distribution Corporation** EB-2005-0340 EB-2007-0001 **UPDATED FOR 2009 EDR Sheet I2 Class Selection** -**Second Run**

#### **Instructions:**

Step 1: Pleae input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below Step 3: After all classes have been entered, Click the "Update" button in row E41

> If desired, provide a summary of this run (40 characters may )

Click for Drop-Down

Onon ioi	Diop Down		(40 Characters max.)
Menu	$\rightarrow$	Second Run	
	'		

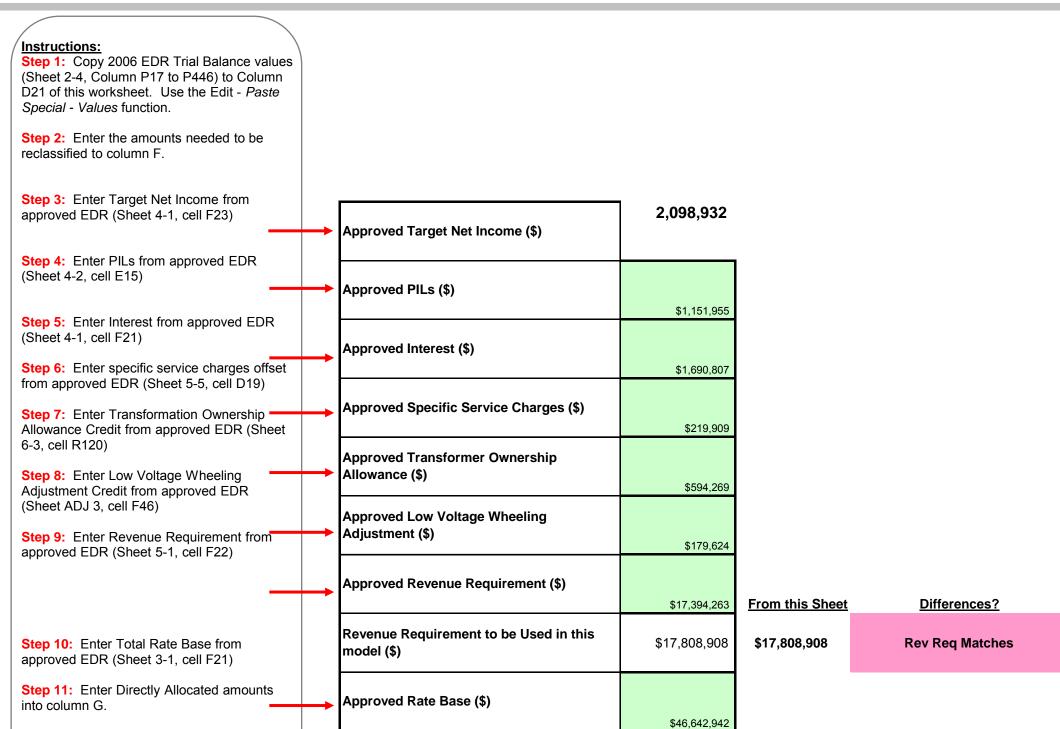
		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		YES
6	Large Use >5MW		YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13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



#### **\$2006 COST ALLOCATION INFORMATION FILING**

### Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 UPDATED FOR 2009 EDR

#### **Sheet I3 Trial Balance Data - Second Run**



Rate Base to be Used in this model (\$) \$46,705,138 <b>\$46,705,138</b> Rate Base Matches	Rate Base to be Used in this model (\$)	\$46,705,138	\$46,705,138	Rate Base Matches
--	---	--------------	--------------	-------------------

### <u>Uniform System of Accounts - Detail Accounts</u>

1010	USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1000   Interest Special Deposits   \$0		Cash						Unclassifie
1030   Dividend Special Deposits   \$0	1010	Cash Advances and Working Funds	\$0				\$0	Unclassifie
1040	1020	Interest Special Deposits	\$0				\$0	Unclassifie
1000   Term Deposits	1030		\$0				\$0	Unclassifie
1070   Current Investments	1040	Other Special Deposits	\$0				\$0	Unclassifie
1100								Unclassifie
1102			\$0					
1104   Accounts Receivable - Receivable Work   \$0   Unclassifie   \$0	1100	Customer Accounts Receivable	\$0				\$0	Unclassifie
1110	1102	Accounts Receivable - Services	\$0				\$0	Unclassifie
1110	1104		\$0				\$0	Unclassifie
1120   Accrued Utility Revenues   \$0	1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0	Unclassifie
So	1110		\$0				\$0	Unclassifie
Credit	1120	Accrued Utility Revenues	\$0				\$0	Unclassifie
1140   Interest and Dividends Receivable   \$0	1130		\$0				\$0	Unclassifie
1150   Rents Receivable   50   10   1170   Notes Receivable   50   1180   Fpreayments   50   1180   Fpreayments   50   1190   Miscellaneous Current and Accrued Assets   50   1200   Accounts Receivable from Associated Companies   50   1210   Notes Receivable from Associated Com	1140							Unclassifie
1170   Notes Receivable   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$								Unclassifie
1180   Prepayments   \$0								Unclassifie
1190   Miscellaneous Current and Accrued Assets   \$0								Unclassifie
1200   Accounts Receivable from Associated Companies   \$0								Unclassifie
1210   Notes Receivable from Associated Companies   \$0								Unclassifie
1305   Fuel Stock								Unclassifie
1330 Plant Materials and Operating Supplies   \$0								Unclassifie
1340   Merchandise   \$0   Unclassifie   \$0   Uncl								Unclassifie
1350 Other Materials and Supplies  1405 Long Term Investments in Non-Associated Companies  1408 Long Term Receivable - Street Lighting Transfer  1410 Other Special or Collateral Funds  1415 Sinking Funds  1425 Unamortized Debt Expense  1445 Unamortized Debt Expense  1445 Unamortized Deferred Foreign Currency Translation Gains and Losses  1460 Other Non-Current Assets  1460 Other Non-Current Assets  1470 Past Service Costs - Employee Future Benefits  1475 Past Service Costs - Other Pension Plans  S0 Unclassifie  1470 Unclassifie  1475 Unclassifie  1476 Past Service Costs - Other Pension Plans  S0 Unclassifie  1470 Unclassifie  1475 Unclassifie  1476 Other Non-Current Assets  1477 Past Service Costs - Other Pension Plans								Unclassifie
1405 Long Term Investments in Non-Associated Companies  1408 Long Term Receivable - Street Lighting Transfer  1410 Other Special or Collateral Funds  1410 Sinking Funds  1425 Unamortized Debt Expense  1445 Unamortized Discount on Long-Term Debt-Debit  1445 Unamortized Deferred Foreign Currency Translation  Gains and Losses  1460 Other Non-Current Assets  1465 O.M.E.R.S. Past Service Costs  1470 Past Service Costs - Employee Future Benefits  1475 Past Service Costs - Other Pension Plans  \$0 Unclassifie								Unclassifie
1408 Long Term Receivable - Street Lighting Transfer  1410 Other Special or Collateral Funds  1415 Sinking Funds  1425 Unamortized Debt Expense  1445 Unamortized Discount on Long-Term DebtDebit  1450 Unamortized Deferred Foreign Currency Translation Gains and Losses  1460 Other Non-Current Assets  1465 O.M.E.R.S. Past Service Costs  1470 Past Service Costs - Employee Future Benefits  1475 Past Service Costs - Other Pension Plans  S0 Unclassifies  \$0 Unclassifies								Unclassifie
1410 Other Special or Collateral Funds   \$0 Unclassifie	1408	Long Term Receivable - Street Lighting Transfer						
1415 Sinking Funds 1425 Unamortized Debt Expense 1445 Unamortized Discount on Long-Term DebtDebit 1445 Unamortized Discount on Long-Term DebtDebit 1455 Unamortized Deferred Foreign Currency Translation Gains and Losses  1460 Other Non-Current Assets 1465 O.M.E.R.S. Past Service Costs 1470 Past Service Costs - Employee Future Benefits 1475 Past Service Costs - Other Pension Plans  S0 Unclassifie  \$0 Unclassifie								
1425Unamortized Debt Expense\$0Unclassifie1445Unamortized Discount on Long-Term DebtDebit\$0Unclassifie1455Unamortized Deferred Foreign Currency Translation Gains and Losses\$0\$01460Other Non-Current Assets\$0Unclassifie1465O.M.E.R.S. Past Service Costs\$0Unclassifie1470Past Service Costs - Employee Future Benefits\$0Unclassifie1475Past Service Costs - Other Pension Plans\$0Unclassifie								
1445Unamortized Discount on Long-Term DebtDebit\$01455Unamortized Deferred Foreign Currency Translation Gains and Losses\$01460Other Non-Current Assets\$01465O.M.E.R.S. Past Service Costs\$01470Past Service Costs - Employee Future Benefits\$01475Past Service Costs - Other Pension Plans\$0								
1455Unamortized Deferred Foreign Currency Translation Gains and Losses\$0Unclassifie1460Other Non-Current Assets\$0Unclassifie1465O.M.E.R.S. Past Service Costs\$0Unclassifie1470Past Service Costs - Employee Future Benefits\$0Unclassifie1475Past Service Costs - Other Pension Plans\$0Unclassifie								
Gains and Losses \$0 Unclassified   1460 Other Non-Current Assets \$0 Unclassified   1465 O.M.E.R.S. Past Service Costs \$0 Unclassified   1470 Past Service Costs - Employee Future Benefits \$0 Unclassified   1475 Past Service Costs - Other Pension Plans \$0 Unclassified   1476 Unclassified   1477 Past Service Costs - Other Pension Plans \$0 Unclassified   1478 Unclassified   1479 Past Service Costs - Other Pension Plans \$0 Unclassified   1479 Unclassified   1479 Unclassified   1470 Past Service Costs - Other Pension Plans \$0 Unclassified   1479			ΨΟ				ΨΟ	O HOIGGOING!
1460Other Non-Current Assets\$0Unclassifie1465O.M.E.R.S. Past Service Costs\$0Unclassifie1470Past Service Costs - Employee Future Benefits\$0Unclassifie1475Past Service Costs - Other Pension Plans\$0Unclassifie	. 100	•	\$0				\$0	Unclassifie
1465O.M.E.R.S. Past Service Costs\$0Unclassifie1470Past Service Costs - Employee Future Benefits\$0\$01475Past Service Costs - Other Pension Plans\$0Unclassifie	1460							
1470Past Service Costs - Employee Future Benefits\$0Unclassifie1475Past Service Costs - Other Pension Plans\$0Unclassifie								
1475 Past Service Costs - Other Pension Plans \$0 Unclassifie								
THOU II OHIOHO HIVEOHIGHE - GOODGIEU OUHIOHIGO II UU UU II U	1480	Portfolio Investments - Associated Companies	\$0				\$0	Unclassifie

1405	Investment in Associated Companies Significant	1				
1485	Investment in Associated Companies - Significant Influence		\$0		<b>6</b> 0	Unclassifie
1490	Investment in Subsidiary Companies	-	\$0 \$0		\$0 \$0	Unclassifie
1505	Unrecovered Plant and Regulatory Study Costs		\$0 \$0		\$0 \$0	Unclassifie
1508	Other Regulatory Assets		\$0 \$0		\$0 \$0	Unclassifie
1510	Preliminary Survey and Investigation Charges	1	\$0 \$0		\$0	Unclassifie
1515	Emission Allowance Inventory		\$0 \$0		\$0	Unclassifie
1516	Emission Allowances Withheld		\$0 \$0		\$0	Unclassifie
1518	RCVARetail		\$0 \$0		\$0	Unclassifie
1520	Power Purchase Variance Account		\$0 \$0		\$0	Unclassifie
1525	Miscellaneous Deferred Debits	1	\$0		\$0	Unclassifie
1530	Deferred Losses from Disposition of Utility Plant		\$0		\$0	Unclassifie
1540	Unamortized Loss on Reacquired Debt		\$0		\$0	Unclassifie
1545	Development Charge Deposits/ Receivables		\$0		\$0	Unclassifie
1548	RCVASTR		\$0		\$0	Unclassifie
1560	Deferred Development Costs		\$0		\$0	Unclassifie
1562	Deferred Payments in Lieu of Taxes		\$0		\$0	Unclassifie
1563	Account 1563 - Deferred PILs Contra Account		\$0		\$0	Unclassifie
1565	Conservation and Demand Management Expenditures		**		**	
	and Recoveries		\$315,520		\$315,520	CDM Exper
1570	Qualifying Transition Costs		\$0		\$0	Unclassifie:
1571	Pre-market Opening Energy Variance		\$0		\$0	Unclassifie
1572	Extraordinary Event Costs		\$0		\$0	Unclassifie
1574	Deferred Rate Impact Amounts		\$0		\$0	Unclassifie
1580	RSVAWMS		\$0		\$0	Unclassifie
1582	RSVAONE-TIME		\$0		\$0	Unclassifie
1584	RSVANW		\$0		\$0	Unclassifie
1586	RSVACN		\$0		\$0	Unclassifie
1588	RSVAPOWER		\$0		\$0	Unclassifie
1590	Recovery of Regulatory Asset Balances		\$0		\$0	Unclassifie
1605	Electric Plant in Service - Control Account		\$0		\$0	Unclassifie
1606	Organization		\$0		\$0	Non-Distrib
1608	Franchises and Consents		\$0		\$0	Other Distri
1610	Miscellaneous Intangible Plant		\$0		\$0	Non-Distrib
1615	Land		\$0		\$0	Non-Distrib
1616	Land Rights		\$0		\$0	Non-Distrib
1620	Buildings and Fixtures		\$0		\$0	Non-Distrib
1630	Leasehold Improvements	_	\$0		\$0	Non-Distrib
1635	Boiler Plant Equipment	_	\$0		\$0	Non-Distrib
1640	Engines and Engine-Driven Generators		\$0		\$0_	Non-Distrib
1645	Turbogenerator Units		\$0		\$0	Non-Distrib
1650	Reservoirs, Dams and Waterways	-	\$0		\$0	Non-Distrib
1655	Water Wheels, Turbines and Generators	-	\$0		\$0	Non-Distrib
1660	Roads, Railroads and Bridges	_	\$0		\$0	Non-Distrib
1665	Fuel Holders, Producers and Accessories	-	\$0		\$0	Non-Distrib
1670	Prime Movers	-	\$0		\$0	Non-Distrib
1675	Generators	-	\$0		\$0	Non-Distrib
1680	Accessory Electric Equipment		\$0		\$0	Non-Distrib
1685	Miscellaneous Power Plant Equipment	-	\$0 \$0		\$0 \$0	Non-Distrib
1705 1706	Land Rights	+	\$0 \$0		\$0 \$0	Non-Distrib Non-Distrib
1708	Buildings and Fixtures		\$0 \$0		\$0 \$0	Non-Distrib
1710	Leasehold Improvements	1	\$0 \$0		\$0 \$0	Non-Distrib
1710	Leasenolu iiriprovements		Ψ		ΦΟ	ואטוו-טופוווט

1715	Station Equipment		\$0			\$0	Non-Distrib
1720	Towers and Fixtures	Н	\$0			\$0	Non-Distrib
1725	Poles and Fixtures	1	\$0			\$0	Non-Distrib
1730	Overhead Conductors and Devices	1	\$0			\$0	Non-Distrib
1735	Underground Conduit	-	\$0			\$0	Non-Distrib
1740	Underground Conductors and Devices	1	\$0			\$0	Non-Distrib
1745	Roads and Trails	1	\$0			\$0	Non-Distrib
1805	Land		\$445,817			\$445,817	Land and B
1806	Land Rights		\$283,160		\$40,000	\$243,160	Land and B
1808	Buildings and Fixtures	-	\$0		φ+0,000	\$0	Land and B
1810	Leasehold Improvements	-	\$0			\$0	Land and B
1010	Transformer Station Equipment - Normally Primary	-	ΨΟ			ΨΟ	Edila dila E
1815	above 50 kV	Ш	\$0			\$0	TS Primary
4000	Distribution Station Equipment - Normally Primary below			(00=0.0=4)	<b>*</b> • • • • • • • • • • • • • • • • • • •		5.0
1820	50 kV		\$4,421,144	(\$370,871)	\$421,974	\$3,628,299	DS
1825	Storage Battery Equipment		\$0			\$0	Other Distri
1830	Poles, Towers and Fixtures		\$0	\$10,928,631	\$235,204	\$10,693,427	Poles, Wire
1835	Overhead Conductors and Devices		\$22,528,705	(\$8,257,804)	\$422,762	\$13,848,139	Poles, Wire
1840	Underground Conduit		\$0	(0= 000 400)	****	\$0	Poles, Wire
1845	Underground Conductors and Devices		\$16,336,461	(\$5,936,180)	\$223,606	\$10,176,675	Poles, Wire
1850	Line Transformers		\$10,514,427	40.004.040	\$416,080	\$10,098,347	Line Transf
1855	Services		\$0	\$2,621,246	<b>644440</b>	\$2,621,246	Services ar
1860	Meters	_	\$5,625,800	\$1,014,978	\$14,416	\$6,626,362	Services ar
1865	Other Installations on Customer's Premises	-	\$0			\$0	Non-Distrib
1870	Leased Property on Customer Premises	-	\$0			\$0	Non-Distrib Non-Distrib
1875 1905	Street Lighting and Signal Systems  Land	-	\$0 \$0			\$0 \$0	Land and B
1905	Land Rights	+	\$0			\$0	Land and B
1908	Buildings and Fixtures	+	\$3,737,050			\$3,737,050	General Pla
1910	Leasehold Improvements	1	\$0			\$0	General Pla
1915	Office Furniture and Equipment	-	\$539,755			\$539,755	Equipment
1920	Computer Equipment - Hardware	1 1	\$1,985,558			\$1,985,558	IT Assets
1925	Computer Software		\$1,868,201			\$1,868,201	IT Assets
1930	Transportation Equipment		\$2,585,010			\$2,585,010	Equipment
1935	Stores Equipment		\$42,591			\$42,591	Equipment
1940	Tools, Shop and Garage Equipment		\$546,958			\$546,958	Equipment
1945	Measurement and Testing Equipment		\$194,133			\$194,133	Equipment
1950	Power Operated Equipment		\$0			\$0	Equipment
1955	Communication Equipment		\$142,724			\$142,724	Equipment
1960	Miscellaneous Equipment		\$493,304			\$493,304	Equipment
1965	Water Heater Rental Units		\$0			\$0	Non-Distrib
1970	Load Management Controls - Customer Premises	Ш	\$418,852			\$418,852	Other Distri
1975	Load Management Controls - Utility Premises	Ш	\$0			\$0	Other Distri
1980	System Supervisory Equipment		\$985,837			\$985,837	Other Distri
1985	Sentinel Lighting Rental Units	$\square$	\$0			\$0	Non-Distrib
1990	Other Tangible Property	$\square$	\$0			\$0	Other Distri
1995	Contributions and Grants - Credit	$\blacksquare$	(\$2,049,843)			(\$2,049,843)	Contribution
2005	Property Under Capital Leases	$\vdash$	\$0 \$0			\$0	Other Distri
2010	Electric Plant Purchased or Sold		\$0 \$0			\$0 \$0	Other Distri
2020 2030	Experimental Electric Plant Unclassified Electric Plant and Equipment Leased to Others	$\vdash$	\$0 \$0			\$0 \$0	Non-Distrib Non-Distrib
2030	Electric Plant and Equipment Leased to Others  Electric Plant Held for Future Use	$\vdash$	\$0 \$0			\$0 \$0	Non-Distrib
2050	Completed Construction Not ClassifiedElectric		\$0 \$0			\$0 \$0	Other Distri
2000	Completed Construction Not ClassifiedElectric		ΦΟ			Ψ0	Other Distri

2055	Construction Work in ProgressElectric		\$0		\$0	Non-Distrib
2060	Electric Plant Acquisition Adjustment		\$0 \$0		\$0	Unclassifie
2065	Other Electric Plant Adjustment		\$0 <u> </u>		\$0	Non-Distrib
2070	Other Utility Plant		\$0 \$0		\$0_	Non-Distrib
2075	Non-Utility Property Owned or Under Capital Leases		\$106,125		\$106,125	Non-Distrib
2105	, , ,	_	\$100,125		\$100,125	Non-Distrib
2105	Accum. Amortization of Electric Utility Plant - Property,		(\$26,000,470)	(#222.074 <u>)</u>	(#26 F7F 600)	A
0400	Plant, & Equipment	_	(\$36,808,479)	(\$232,871)	(\$36,575,608)	Accumulate
2120	Accumulated Amortization of Electric Utility Plant -		(0004.040)		(\$004.040)	
0.1.10	Intangibles		(\$221,619)		(\$221,619)	Accumulate
2140	Accumulated Amortization of Electric Plant Acquisition		00			
	Adjustment		\$0		\$0	Unclassifie
2160	Accumulated Amortization of Other Utility Plant		\$14,244,092		\$14,244,092	Non-Distrib
2180	Accumulated Amortization of Non-Utility Property		(\$3,538)		(\$3,538)	Non-Distrib
2205	Accounts Payable		\$0		\$0	Liability
2208	Customer Credit Balances		\$0		\$0	Liability
2210	Current Portion of Customer Deposits		\$0		\$0	Liability
2215	Dividends Declared		\$0		\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities		\$0		\$0	Liability
2225	Notes and Loans Payable		\$0		\$0	Liability
2240	Accounts Payable to Associated Companies		\$0		\$0	Liability
2242	Notes Payable to Associated Companies		\$0		\$0	Liability
2250	Debt Retirement Charges( DRC) Payable		\$0		\$0	Liability
2252	Transmission Charges Payable		\$0		\$0	Liability
2254	Electrical Safety Authority Fees Payable		\$0		\$0	Liability
2256	Independent Market Operator Fees and Penalties					•
	Payable		\$0		\$0	Liability
2260	Current Portion of Long Term Debt		\$0		\$0	Liability
2262	Ontario Hydro Debt - Current Portion		\$0		\$0	Liability
2264	Pensions and Employee Benefits - Current Portion		\$0		\$0	Liability
2268	Accrued Interest on Long Term Debt		\$0		\$0	Liability
2270	Matured Long Term Debt		\$0		\$0	Liability
2272	Matured Interest on Long Term Debt		\$0		\$0	Liability
2285	Obligations Under Capital LeasesCurrent		\$0		\$0	Liability
2290	Commodity Taxes		\$0 \$0		\$0	Liability
2292	Payroll Deductions / Expenses Payable		\$0 \$0		\$0 \$0	Liability
	Accrual for Taxes, Payments in Lieu of Taxes, Etc.		\$0		\$0 \$0	Liability
2296	Future Income Taxes - Current		\$0		\$0 \$0	Liability
	Accumulated Provision for Injuries and Damages		\$0 \$0		<del>50</del>	Liability
2305	, ,		\$0 \$0		\$0 \$0	Liability
2306	Employee Future Benefits Other Pensions - Past Service Liability				\$0 \$0	Liability
2308 2310	Vested Sick Leave Liability		\$0			
			\$0		\$0	Liability
2315	Accumulated Provision for Rate Refunds		\$0		\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities	-	\$0	•	\$0	Liability
2325	Obligations Under Capital LeaseNon-Current		\$0		\$0	Liability
2330	Development Charge Fund		\$0		\$0	Liability
2335	Long Term Customer Deposits		\$0		\$0	Liability
2340	Collateral Funds Liability		\$0		\$0	Liability
2345	Unamortized Premium on Long Term Debt		\$0		\$0	Liability
2348	O.M.E.R.S Past Service Liability - Long Term Portion		\$0		\$0	Liability
2350	Future Income Tax - Non-Current		\$0		\$0	Liability
2405	Other Regulatory Liabilities		\$0 \$0		\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant		\$0 \$0		\$0 \$0	Liability
2710	Deserted Gains from Disposition of Othicy Flant		ΨΟ		ΨΟ	Liability

2425   Accord Riber Paper Brettin   50   1. Lapolity   2650   2	2415	Unamortized Gain on Reacquired Debt		\$0			\$0	Liability
2458   Accrued Rate-Paper Benefit   50   50   50   50   50   50   50   5				<u> </u>			<u> </u>	
2500   Debentures Culdatancing Ling Term Portion   50   1.							·	
2515   Debenture Advances   90   93   Liability   2525   Company   2525				<u> </u>				•
250   Development Change   Same   S								
2500   Other Long Term Piction   So								
2525   Term Bank Loans - Long Term Proton   \$0				<u> </u>				
2500   Common Shares Issued   S0							•	
250   Advances from Associated Companies   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		· · · · · · · · · · · · · · · · · · ·					·	
Sociation   Soci				<u> </u>				
Sociation   Soci			-			•		
Sociation   Soci				<u> </u>				
3022   Donations Received   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$				<u> </u>				Equity
S02   September   Charges Transferred Deguity   S0   S0   S0   Squity							•	
Sociation   Soci				<u> </u>				
3030   Miscellaneous Prid-In Capital   50   50   50   50   50   50   50   5								
3036   Installments Received on Capital Stock   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$				<u> </u>				
3040   Appropriated Retained Earnings   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$				<u> </u>				
3046   Unapropriated Retained Earnings   \$0   \$0   \$0   \$0   \$55,110   \$(\$2,043,22)   \$20   \$20   \$20   \$3			_				·	
\$0.00   \$0.0			_	<u> </u>			·	
Solid				<u> </u>			•	
South   Sout					\$0	\$55,110		
Solid   Soli				<u> </u>				
3055   Adjustment to Retained Earnings   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$		· · · · · · · · · · · · · · · · · · ·					·	Equity
306				<u> </u>			·	
4006   Residential Energy Sales   (\$15,070,699)   (\$15,070,699)   Sales of Elix				<u> </u>			·	
4010   Commercial Energy Sales   (\$24,130,284)   Sales of Eli				The state of the s			·	
4015   Industrial Energy Sales				1				
4020   Energy Sales to Large Users   (\$11,076,509)   (\$11,076,509)   Sales of Elit								
4025   Street Lighting Energy Sales   (\$467,845)   (\$32,909)   (\$32,909)   Sales of Elik							·	
4030   Sentinel Lighting Energy Sales   (\$32,909)   Sales of Eli				The state of the s				
4035   General Energy Sales   \$0   \$0   \$3   \$3   \$3   \$3   \$3   \$3				· · · · · · · · · · · · · · · · · · ·				
4040   Other Energy Sales to Public Authorities   \$0   \$0   \$3   \$0   \$0   \$3   \$0   \$0							(\$32,909)	
\$   \$   \$   \$   \$   \$   \$   \$   \$   \$				<u> </u>			·	
A050   Revenue Adjustment   (\$400,561)   Sales of Ele				_			<u> </u>	
\$0   \$0   \$0   \$0   \$0   \$0   \$0   \$0		Energy Sales to Railroads and Railways					·	
\$0								
\$\ \text{4062} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				<u> </u>			·	
\$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				The state of the s			·	
4066 Billed NW  4088 Billed CN  4080 Distribution Services Revenue  4081 Service Transaction Requests (STR) Revenues  4080 Electric Services Incidental to Energy Sales  4105 Transmission Charges Revenue  4110 Transmission Services Revenue  4201 Rent from Electric Property  4215 Other Utility Operating Income  4086 Billed NW  (\$5,671,920)  (\$4,982,539)  (\$13,359,200)  \$2,421,667  (\$13,359,200)  \$2,421,667  (\$62,619)  (\$62,619)  (\$62,619)  (\$85,392)  (\$85,392)  Other Distri  \$0  Other Distri  \$0  Other Poistri  \$0  Other Distri				•			· ·	
4068 Billed CN  4080 Distribution Services Revenue  4081 Retail Services Revenues  4084 Service Transaction Requests (STR) Revenues  4090 Electric Services Indicated to Energy Sales  4105 Transmission Charges Revenue  4110 Transmission Services Revenue  4110 Transmission Services Revenue  4110 Rent from Electric Property  420 Other Utility Operating Income  \$0  \$0  Other Distri							<b>4.</b>	
4080Distribution Services Revenue(\$15,780,867)Distribution4082Retail Services Revenues(\$62,619)Other Distri4084Service Transaction Requests (STR) Revenues(\$506)Other Distri4090Electric Services Incidental to Energy Sales(\$506)Other Distri4105Transmission Charges Revenue\$0S0Other Reve4110Transmission Services Revenue\$0S0Other Reve4205Interdepartmental Rents\$0Other Distri4210Rent from Electric Property(\$1)Other Distri4215Other Utility Operating Income\$0S04220Other Electric Revenues\$0S0				the state of the s				
4082Retail Services Revenues(\$62,619)(\$62,619)Other Distri4084Service Transaction Requests (STR) Revenues(\$506)(\$506)Other Distri4090Electric Services Incidental to Energy Sales(\$85,392)(\$85,392)Other Distri4105Transmission Charges Revenue\$0\$0Other Reve4110Transmission Services Revenue\$0\$0Other Reve4205Interdepartmental Rents\$0\$0Other Distri4210Rent from Electric Property(\$1)(\$1)Other Distri4215Other Utility Operating Income\$0\$0Other Distri4220Other Electric Revenues\$0\$0Other Distri				• • • • • • • • • • • • • • • • • • •			· · · · · · · · · · · · · · · · · · ·	
4084 Service Transaction Requests (STR) Revenues  (\$506)  4090 Electric Services Incidental to Energy Sales  (\$85,392)  4105 Transmission Charges Revenue  \$0  4110 Transmission Services Revenue  \$0  4205 Interdepartmental Rents  4210 Rent from Electric Property  4215 Other Utility Operating Income  \$0  Cher Distri					\$2,421,667			
4090Electric Services Incidental to Energy Sales(\$85,392)Other Distri4105Transmission Charges Revenue\$0Other Reve4110Transmission Services Revenue\$0Other Reve4205Interdepartmental Rents\$0Other Distri4210Rent from Electric Property(\$1)(\$1)4215Other Utility Operating Income\$0Other Distri4220Other Electric Revenues\$0Other Distri								
4105Transmission Charges Revenue\$0Other Reve4110Transmission Services Revenue\$0Other Reve4205Interdepartmental Rents\$0Other Distri4210Rent from Electric Property(\$1)Other Distri4215Other Utility Operating Income\$0Other Distri4220Other Electric Revenues\$0Other Distri				`				
4110Transmission Services Revenue\$0Other Reve4205Interdepartmental Rents\$0Other Distri4210Rent from Electric Property(\$1)Other Distri4215Other Utility Operating Income\$0Other Distri4220Other Electric Revenues\$0Other Distri				· · · · · · · · · · · · · · · · · · ·				
4205Interdepartmental Rents\$0Other Distri4210Rent from Electric Property(\$1)Other Distri4215Other Utility Operating Income\$0Other Distri4220Other Electric Revenues\$0Other Distri				<u> </u>			<u> </u>	
4210Rent from Electric Property(\$1)Other Distri4215Other Utility Operating Income\$0Other Distri4220Other Electric Revenues\$0Other Distri								
4215 Other Utility Operating Income \$0 Other Distri 4220 Other Electric Revenues \$0 Other Distri								
4220 Other Electric Revenues \$0 Other Distri		·		1 1			· · · · ·	
4225   Late Payment Charges (\$129,052) Late Payme							•	
	4225	Late Payment Charges		(\$129,052)			(\$129,052)	Late Payme

4230	Sales of Water and Water Power	(\$107,184)		(\$107,184)	Other Reve
4235	Miscellaneous Service Revenues	(\$114,786)	\$114,786	(\$219,909)	Specific Se
4240	Provision for Rate Refunds	\$0	Ψ111,700	\$0	Other Distri
4245	Government Assistance Directly Credited to Income	\$0		\$0	Other Distri
4305	Regulatory Debits	\$0		\$0	Other Incor
4310	Regulatory Credits	\$0		\$0	Other Incor
4315	Revenues from Electric Plant Leased to Others	\$0		\$0	Other Incor
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	Other Incor
4325	Revenues from Merchandise, Jobbing, Etc.	(\$804,527)		(\$804,527)	Other Incor
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$102,184		\$102,184	Other Incor
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	Other Incor
4340	Profits and Losses from Financial Instrument				
	Investments	\$0		\$0	Other Incor
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	Other Incor
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	Other Incor
4355	Gain on Disposition of Utility and Other Property	(\$653)		(\$653)	Other Incor
4360	Loss on Disposition of Utility and Other Property	\$0		\$0	Other Incor
4365	Gains from Disposition of Allowances for Emission	\$0		\$0	Other Incor
4370	Losses from Disposition of Allowances for Emission	\$0		\$0	Other Incor
4375	Revenues from Non-Utility Operations	\$0		\$0	Other Reve
4380	Expenses of Non-Utility Operations	\$0		\$0	Other Reve
4385	Non-Utility Rental Income	\$0		\$0	Other Reve
4390	Miscellaneous Non-Operating Income	\$0		\$0	Other Incor
4395	Rate-Payer Benefit Including Interest	\$0		\$0	Other Incor
4398	Foreign Exchange Gains and Losses, Including				
	Amortization	\$0		\$0	Other Incor
4405	Interest and Dividend Income	(\$730,901)		(\$730,901)	Other Incor
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0	Other Incor
4505	Operation Supervision and Engineering	\$0		\$0	Non-Distrib
4510	Fuel	\$0		\$0	Non-Distrib
4515	Steam Expense	\$0		\$0	Non-Distrib
4520	Steam From Other Sources	\$0		\$0	Non-Distrib
4525	Steam TransferredCredit	\$0		\$0	Non-Distrib
4530	Electric Expense	\$0		\$0	Non-Distrib
4535	Water For Power	\$0		\$0	Non-Distrib
4540	Water Power Taxes	\$0		\$0	Non-Distrib
4545	Hydraulic Expenses	\$0		\$0	Non-Distrib
4550	Generation Expense	\$0		\$0	Non-Distrib
4555	Miscellaneous Power Generation Expenses	\$0		\$0	Non-Distrib
4560	Rents	\$0		\$0	Non-Distrib
4565	Allowances for Emissions	\$0		\$0	Non-Distrib
4605	Maintenance Supervision and Engineering	\$0		\$0	Non-Distrib
4610	Maintenance of Structures	\$0		\$0	Non-Distrib
4615	Maintenance of Boiler Plant	\$0		\$0	Non-Distrib
4620	Maintenance of Electric Plant	\$0		\$0	Non-Distrib
4625	Maintenance of Reservoirs, Dams and Waterways	\$0		\$0	Non-Distrib
4630	Maintenance of Water Wheels, Turbines and Generators	\$0		\$0	Non-Distrib
4635	Maintenance of Generating and Electric Plant	\$0		\$0	Non-Distrib
4640	Maintenance of Miscellaneous Power Generation Plant				Non-Distrib
4705	Dower Durchaged	\$0 \$51,321,442		\$0 \$51,321,442	Power Sup
4705 4708	Power Purchased Charges-WMS	\$51,321,442		\$51,321,442 \$5,493,007	Power Sup
4/08	Charges-Wivio	და, <del>4</del> 9ა,007		<b>Φ</b> 5,493,007	Fower Sup

4710	Cost of Power Adjustments	\$366,459			\$366,459	Power Sup
4712	Charges-One-Time	\$0			\$0	Power Sup
4714	Charges-NW	\$5,703,974			\$5,703,974	Power Sup
4715	System Control and Load Dispatching	\$0			\$0	Other Powe
4716	Charges-CN	\$4,882,198			\$4,882,198	Power Sup
4720	Other Expenses	\$0			\$0	Other Powe
4725	Competition Transition Expense	\$0			\$0	Other Powe
4730	Rural Rate Assistance Expense	\$989,890			\$989,890	Power Sup
4805	Operation Supervision and Engineering	\$0			\$0	Non-Distrib
4810	Load Dispatching	\$0			\$0	Non-Distrib
4815	Station Buildings and Fixtures Expenses	\$0			\$0	Non-Distrib
4820	Transformer Station Equipment - Operating Labour	\$0			\$0	Non-Distrib
4825	Transformer Station Equipment - Operating Supplies				,	
	and Expense	\$0			\$0	Non-Distrib
4830	Overhead Line Expenses	\$0			\$0	Non-Distrib
4835	Underground Line Expenses	\$0			\$0	Non-Distrib
4840	Transmission of Electricity by Others	\$0			\$0	Non-Distrib
4845	Miscellaneous Transmission Expense	\$0			\$0	Non-Distrib
4850	Rents	\$0			\$0	Non-Distrib
4905	Maintenance Supervision and Engineering	\$0			\$0	Non-Distrib
4910	Maintenance of Transformer Station Buildings and					
	Fixtures	\$0			\$0	Non-Distrib
4916	Maintenance of Transformer Station Equipment	\$0			\$0	Non-Distrib
4930	Maintenance of Towers, Poles and Fixtures	\$0			\$0	Non-Distrib
4935	Maintenance of Overhead Conductors and Devices	\$0			\$0	Non-Distrib
4940	Maintenance of Overhead Lines - Right of Way	\$0			\$0	Non-Distrib
4945	Maintenance of Overhead Lines - Roads and Trails					
	Repairs	\$0			\$0	Non-Distrib
4950	Maintenance of Overhead Lines - Snow Removal from					
	Roads and Trails	\$0			\$0	Non-Distrib
4960	Maintenance of Underground Lines	\$0			\$0	Non-Distrib
4965	Maintenance of Miscellaneous Transmission Plant	\$0			\$0	Non-Distrib
5005	Operation Supervision and Engineering	\$0		\$825,210	\$825,210	Operation (
5010	Load Dispatching	\$0		\$508,646	\$508,646	Operation (
5012	Station Buildings and Fixtures Expense	\$80			\$80	Operation (
5014	Transformer Station Equipment - Operation Labour	\$0			\$0	Operation (
5015	Transformer Station Equipment - Operation Supplies	¢760			<b>#760</b>	Operation (
F046	and Expenses	\$769			\$769	Operation (
5016	Distribution Station Equipment - Operation Labour	\$0			\$0	Operation (
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$325			\$325	Operation (
5020	Overhead Distribution Lines and Feeders - Operation	\$325			\$325	Operation (
3020	Labour	\$0		\$977,819	\$977,819	Operation (
5025	Overhead Distribution Lines & Feeders - Operation	ΨΟ		Ψ977,019	ψ977,019	Operation (
0020	Supplies and Expenses	\$201,587			\$201,587	Operation (
5030	Overhead Subtransmission Feeders - Operation	\$0			\$0	Operation (
5035	Overhead Distribution Transformers- Operation	\$122	\$1,763		\$1,885	Operation (
5040	Underground Distribution Lines and Feeders - Operation	¥122	Ψ.,. σσ		<b>\$1,000</b>	0 00.00011 (
5515	Labour	\$0		\$835,785	\$835,785	Operation (
5045	Underground Distribution Lines & Feeders - Operation	Ų Ū			<del>+333,100</del>	- Po. 2
	Supplies & Expenses	\$28,227			\$28,227	Operation (
5050	Underground Subtransmission Feeders - Operation	\$0			\$0	Operation (
5055	Underground Distribution Transformers - Operation	\$6,755	\$97,588		\$104,343	Operation (
			. ,			' '

5060	Street Lighting and Signal System Expense	\$0				\$0	Non-Distrib
5065	Meter Expense	\$65		\$387,797		\$387,862	Operation (
5070	Customer Premises - Operation Labour	\$0		\$667,767		\$0	Operation (
5075	Customer Premises - Materials and Expenses	\$0				\$0	Operation (
5085	Miscellaneous Distribution Expense	\$37,976				\$37,976	Operation (
5090	Underground Distribution Lines and Feeders - Rental	Ψ01,510				ΨΟΤ,ΘΤΟ	Operation (
3090	Paid	\$0				\$0	Operation (
5095	l aid	Ψ0				ΨΟ	Operation (
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$4,950				\$4,950	Operation (
5096	Other Rent	\$0				\$0	Operation ( Operation (
5105	Maintenance Supervision and Engineering	\$0		\$47,123		\$47,123	Maintenanc
5110	Maintenance of Buildings and Fixtures - Distribution	ΨΟ		φ47,123		Ψ47,125	Walltelland
3110	Stations	\$0				\$0	Maintenanc
5112	Maintenance of Transformer Station Equipment	\$0				\$0	Maintenanc
5114	Maintenance of Distribution Station Equipment	\$23,477			\$3,490	\$19,987	Maintenanc
5120	Maintenance of Poles, Towers and Fixtures	(\$2,273)			ψ5,490	(\$2,273)	Maintenanc
5125	Maintenance of Overhead Conductors and Devices	\$90,306			\$5,463	\$84,843	Maintenanc
5130	Maintenance of Overhead Services	\$0,300			ψ5,405	\$0	Maintenanc
5135	Ividifice of Overflead Services	Ψ0				Ψ0	Waintenanc
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0				\$0	Maintenanc
5145	Maintenance of Underground Conduit	\$811				\$811	Maintenanc
5150	Maintenance of Underground Conductors and Devices						
	Maintenance of Underground Conductors and Devices	\$91,053				\$91,053	Maintenanc
5155	Maintenance of Underground Services	\$7,806				\$7,806	Maintenanc
5160	Maintenance of Line Transformers	\$34,258	\$494,918			\$529,176	Maintenanc
5165	Maintenance of Street Lighting and Signal Systems	\$0				\$0	Non-Distrib
5170	Sentinel Lights - Labour	\$0				\$0	Non-Distrib
5172	Sentinel Lights - Materials and Expenses	\$0				\$0	Non-Distrib
5175	Maintenance of Meters	\$10,987				\$10,987	Maintenanc
5178	Customer Installations Expenses- Leased Property	\$0				\$0	Non-Distrib
5185	Water Heater Rentals - Labour	\$0				\$0	Non-Distrib
5186	Water Heater Rentals - Materials and Expenses	\$0				\$0	Non-Distrib
5190	Water Heater Controls - Labour	\$0				\$0	Non-Distrib
5192	Water Heater Controls - Materials and Expenses	\$0				\$0	Non-Distrib
5195	Maintenance of Other Installations on Customer						
	Premises	\$0				\$0	Non-Distrib
5205	Purchase of Transmission and System Services	\$0				\$0	Other Powe
5210	Transmission Charges	\$0				\$0	Other Powe
5215	Transmission Charges Recovered	\$0				\$0	Other Powe
5305	Supervision	\$0		\$96,206		\$96,206	Billing and
5310	Meter Reading Expense	\$25,706		\$67,723		\$93,429	Billing and
5315	Customer Billing	\$121,874		\$911,204		\$1,033,078	Billing and
5320	Collecting	\$30,811		\$231,768		\$262,579	Billing and
5325	Collecting- Cash Over and Short	\$0				\$0	Billing and
5330	Collection Charges	\$979				\$979	Billing and
5335	Bad Debt Expense	\$87,712				\$87,712	Bad Debt E
5340	Miscellaneous Customer Accounts Expenses	\$206				\$206	Billing and
5405	Supervision	\$0				\$0	Community
5410	Community Relations - Sundry	\$6,565				\$6,565	Community
5415	Energy Conservation	\$160,000				\$160,000	Community
5420	Community Safety Program	\$0				\$0	Community
5425	Miscellaneous Customer Service and Informational						
	Expenses	\$0				\$0	Community

5505	Supervision	\$0				\$0	Other Distri
5510	Demonstrating and Selling Expense	\$0				\$0	Other Distri
5515	Advertising Expense	\$22,440				\$22,440	Advertising
5520	Miscellaneous Sales Expense	\$0				\$0	Other Distri
5605	Executive Salaries and Expenses	\$596,431		(\$78,181)		\$518,250	Administrat
5610	Management Salaries and Expenses	\$886,465		(\$507,075)		\$379,390	Administrat
5615	General Administrative Salaries and Expenses	\$4,521,433		(\$3,170,347)		\$1,351,086	Administrat
5620	Office Supplies and Expenses	\$15,832		(\$3,170,347)		\$15,832	Administrat
5625	Administrative Expense Transferred Credit	(\$1,203,578)				(\$1,203,578)	Administrat
5630	Outside Services Employed	\$122,418		(\$122 A10)		(\$1,203,376)	Administrat
				(\$122,418)		\$0 \$152,283	
5635 5640	Property Insurance Injuries and Damages	\$152,283 \$0				\$132,263	Insurance E Administrat
	,			( <b>#7</b> 02 672)		\$0 \$845,797	
5645	Employee Pensions and Benefits	\$1,629,469 \$0		(\$783,672)		\$645,797 \$0	Administrat Administrat
5650	Franchise Requirements					·	
5655	Regulatory Expenses	\$123,583				\$123,583	Administrat
5660	General Advertising Expenses	\$0	(0470.004)	( <b>0.64</b> , 670)	<b>#</b> 00 700	\$0	Advertising
5665	Miscellaneous General Expenses	\$1,092,933	(\$179,624)	(\$61,670)	\$23,780	\$827,859	Administrat
5670	Rent National State of Control Plant	\$0		(#46E 040)		\$0	Administrat
5675	Maintenance of General Plant	\$248,900		(\$165,918)		\$82,982	Administrat
5680	Electrical Safety Authority Fees	\$1,020				\$1,020	Administrat
5685	Independent Market Operator Fees and Penalties	\$0				\$0	Power Sup
5705	Amortization Expense - Property, Plant, and Equipment	#2 420 2C0				Ф2 420 260	A ma a uti — a ti a
5740	Asserting the efficient Term Florida Plant	\$3,130,369				\$3,130,369	Amortizatio
5710	Amortization of Limited Term Electric Plant	\$0				\$0	Amortizatio
5715	Amortization of Intangibles and Other Electric Plant	\$0				\$0	Amortizatio
5720	Amortization of Electric Plant Acquisition Adjustments	<b>C</b> O				<b>#</b> 0	Other Area
F70F	Missallanasus Amartination	\$0				\$0	Other Amo
5725	Miscellaneous Amortization	\$1,769				\$1,769	Other Amo
5730	Amortization of Unrecovered Plant and Regulatory Study	<b>#</b> 0				<b>#</b> 0	A
F72F	Costs  Amentication of Deferred Development Costs	\$0				\$0	Amortizatio
5735	Amortization of Deferred Development Costs	\$0				\$0	Amortizatio
5740	Amortization of Deferred Charges	\$0	<b></b>		<b>#44.204</b>	\$0 \$1,646,412	Amortizatio
6005	Interest on Long Term Debt	\$0	\$0		\$44,394		Interest Exp
6010	Amortization of Debt Discount and Expense	\$0				\$0	Interest Exp
6015 6020	Amortization of Premium on Debt Credit	\$0				\$0	Interest Exp
	Amortization of Loss on Reacquired Debt	\$0 \$0				\$0 \$0	Interest Exp
6025	Amortization of Gain on Reacquired DebtCredit						Interest Exp
6030	Interest on Debt to Associated Companies	\$0 (\$16.071)				\$0 (\$16,071)	Interest Exp
6035 6040	Other Interest Expense Allowance for Borrowed Funds Used During	(\$16,071)				(\$10,071)	Interest Exp
0040	ConstructionCredit	\$0				0.0	Interest Exp
6042	ConstructionCredit	Φ0				\$0	interest Exp
0042	Allowance For Other Funds Used During Construction	0.2				0.0	Interest Evr
6045	Interest Expense on Capital Lease Obligations	\$0 \$0				\$0 \$0	Interest Exp Interest Exp
	Taxes Other Than Income Taxes	\$139,687				\$139,687	Other Distri
6105			(\$110 EOE)		¢20.246		
6110	Income Taxes	\$118,596 \$0	(\$118,596)		\$30,246	\$1,121,709 \$0	Income Tax Income Tax
6115	Provision for Future Income Taxes	\$1,750				\$1,750	Charitable
6205 6210	Donations Life Insurance	\$1,750					Insurance E
6215	Penalties	\$0				\$0 \$0	Other Distri
6225	Other Deductions	\$0				\$0	Other Distri
		\$0 \$0				\$0	Unclassifie
6305 6310	Extraordinary Income	(\$221,711)				(\$221,711)	Unclassifie
0310	Extraordinary Deductions	(ΦΖΖ 1, / 1 1 )				(\$ZZ1,711)	Unclassine

6315 Income Taxes, Extraordinary Items	\$0	\$0	Unclassifie
6405 Discontinues Operations - Income/ Gains	\$0	\$0	Unclassifie
6410 Discontinued Operations - Deductions/ Losses	\$0	\$0	Unclassifie
6415 Income Taxes, Discontinued Operations	\$0	\$0	Unclassifie

\$0

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

Asset Accounts Directly Allocated	\$1,541,171
Income Statement Accounts Directly Allocated	\$107,374

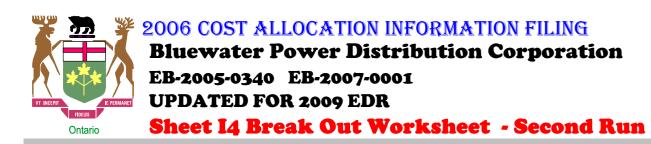
# Financial Statement (EDR Sheet 2.4, Reclassified Balance Column P

TS Primary Above 50         \$0         \$0           DS         \$4,421,144         \$3,628,299           Poles, Wires         \$38,865,166         \$34,718,241           Line Transformers         \$10,514,427         \$10,098,347           Services and Meters         \$5,625,800         \$9,247,608           General Plant         \$3,737,050         \$3,737,050           Equipment         \$4,544,475         \$4,544,475           IT Assets         \$3,853,759         \$3,853,759           CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         \$2,049,843         \$2,049,843           Accumulated Amortization         \$37,030,097         \$36,797,226           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         \$0           Equity         \$0         \$0           Equity         \$0         \$2,043,822           Sales of Electricity         \$68,274,205         \$68,274,205           Distribution Services Revenue	Land and Buildings	\$728,977	\$688,977
Poles, Wires         \$33,865,166         \$34,718,241           Line Transformers         \$10,514,427         \$10,098,347           Services and Meters         \$5,625,800         \$9,247,608           General Plant         \$3,737,050         \$3,737,050           Equipment         \$4,544,475         \$4,544,475           IT Assets         \$3,853,759         \$3,853,759           CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         <	TS Primary Above 50	\$0	\$0
Line Transformers         \$10,514,427         \$10,099,347           Services and Meters         \$5,625,800         \$9,247,608           General Plant         \$3,737,050         \$3,737,050           Equipment         \$4,544,475         \$4,544,475           IT Assets         \$3,853,759         \$3,853,759           CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Power Unclassified         (\$107,184) </td <td>DS</td> <td>\$4,421,144</td> <td>\$3,628,299</td>	DS	\$4,421,144	\$3,628,299
Services and Meters         \$5,625,800         \$9,247,608           General Plant         \$3,737,050         \$3,737,050           Equipment         \$4,544,475         \$4,544,475           IT Assets         \$3,853,759         \$3,853,759           CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$1129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Inco	Poles, Wires	\$38,865,166	\$34,718,241
General Plant         \$3,737,050         \$3,737,050           Equipment         \$4,544,475         \$4,544,475           IT Assets         \$3,853,759         \$3,853,759           CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         \$0           Sales of Electricity         \$68,274,205)         \$68,274,205)           Distribution Services Revenue         \$13,359,200         \$15,780,867)           Late Payment Charges         \$114,786         \$219,092           Specific Service Charges         \$114,786         \$219,092	Line Transformers	\$10,514,427	\$10,098,347
Equipment         \$4,544,475         \$4,544,475           IT Assets         \$3,853,759         \$3,853,759           CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         \$0           Equity         \$0         \$0           Equity         \$0         \$0           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756	Services and Meters	\$5,625,800	\$9,247,608
IT Assets	General Plant	\$3,737,050	\$3,737,050
CDM Expenditures and Recoveries         \$315,520         \$315,520           Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3	Equipment	\$4,544,475	\$4,544,475
Other Distribution Assets         \$1,404,689         \$1,404,689           Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	IT Assets	\$3,853,759	\$3,853,759
Contributions and Grants         (\$2,049,843)         (\$2,049,843)           Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,009)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	CDM Expenditures and Recoveries	\$315,520	\$315,520
Accumulated Amortization         (\$37,030,097)         (\$36,797,226)           Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	Other Distribution Assets	\$1,404,689	\$1,404,689
Non-Distribution Asset         \$14,346,680         \$14,346,680           Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	Contributions and Grants	(\$2,049,843)	(\$2,049,843)
Unclassified Asset         \$0         \$0           Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	Accumulated Amortization	(\$37,030,097)	(\$36,797,226)
Liability         \$0         \$0           Equity         \$0         (\$2,043,822)           Sales of Electricity         (\$68,274,205)         (\$68,274,205)           Distribution Services Revenue         (\$13,359,200)         (\$15,780,867)           Late Payment Charges         (\$129,052)         (\$129,052)           Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	Non-Distribution Asset	\$14,346,680	\$14,346,680
Equity       \$0       (\$2,043,822)         Sales of Electricity       (\$68,274,205)       (\$68,274,205)         Distribution Services Revenue       (\$13,359,200)       (\$15,780,867)         Late Payment Charges       (\$129,052)       (\$129,052)         Specific Service Charges       (\$114,786)       (\$219,909)         Other Distribution Revenue       (\$148,517)       (\$148,517)         Other Revenue - Unclassified       (\$107,184)       (\$107,184)         Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Unclassified Asset	\$0	\$0
Sales of Electricity       (\$68,274,205)       (\$68,274,205)         Distribution Services Revenue       (\$13,359,200)       (\$15,780,867)         Late Payment Charges       (\$129,052)       (\$129,052)         Specific Service Charges       (\$114,786)       (\$219,909)         Other Distribution Revenue       (\$148,517)       (\$148,517)         Other Revenue - Unclassified       (\$107,184)       (\$107,184)         Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Liability	\$0	\$0
Distribution Services Revenue       (\$13,359,200)       (\$15,780,867)         Late Payment Charges       (\$129,052)       (\$129,052)         Specific Service Charges       (\$114,786)       (\$219,909)         Other Distribution Revenue       (\$148,517)       (\$148,517)         Other Revenue - Unclassified       (\$107,184)       (\$107,184)         Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Equity	\$0	(\$2,043,822)
Late Payment Charges       (\$129,052)         Specific Service Charges       (\$114,786)       (\$219,909)         Other Distribution Revenue       (\$148,517)       (\$148,517)         Other Revenue - Unclassified       (\$107,184)       (\$107,184)         Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Sales of Electricity	(\$68,274,205)	(\$68,274,205)
Specific Service Charges         (\$114,786)         (\$219,909)           Other Distribution Revenue         (\$148,517)         (\$148,517)           Other Revenue - Unclassified         (\$107,184)         (\$107,184)           Other Income & Deductions         (\$1,433,897)         (\$1,433,897)           Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	Distribution Services Revenue	(\$13,359,200)	(\$15,780,867)
Other Distribution Revenue       (\$148,517)       (\$148,517)         Other Revenue - Unclassified       (\$107,184)       (\$107,184)         Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Late Payment Charges	(\$129,052)	(\$129,052)
Other Revenue - Unclassified       (\$107,184)       (\$107,184)         Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Specific Service Charges	(\$114,786)	(\$219,909)
Other Income & Deductions       (\$1,433,897)       (\$1,433,897)         Power Supply Expenses (Working Capital)       \$68,756,970       \$68,756,970         Other Power Supply Expenses       \$0       \$0         Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Other Distribution Revenue	(\$148,517)	(\$148,517)
Power Supply Expenses (Working Capital)         \$68,756,970         \$68,756,970           Other Power Supply Expenses         \$0         \$0           Operation (Working Capital)         \$280,856         \$3,915,463           Maintenance (Working Capital)         \$256,425         \$789,513	Other Revenue - Unclassified	(\$107,184)	(\$107,184)
Other Power Supply Expenses\$0\$0Operation (Working Capital)\$280,856\$3,915,463Maintenance (Working Capital)\$256,425\$789,513	Other Income & Deductions	(\$1,433,897)	(\$1,433,897)
Operation (Working Capital)       \$280,856       \$3,915,463         Maintenance (Working Capital)       \$256,425       \$789,513	Power Supply Expenses (Working Capital)	\$68,756,970	\$68,756,970
Maintenance (Working Capital) \$256,425 \$789,513	Other Power Supply Expenses	\$0	\$0
	Operation (Working Capital)	\$280,856	\$3,915,463
Billing and Collection (Working Capital) \$1,486,477	Maintenance (Working Capital)	\$256,425	\$789,513

**Grouped Accounts as per 2006 EDR** 

Community Relations (Working Capital)	\$6,565	\$6,565
Community Relations - CDM (Working Capital)	\$160,000	\$160,000
Administrative and General Expenses (Working Capital)	\$8,034,906	\$2,942,221
Insurance Expense (Working Capital)	\$152,283	\$152,283
Bad Debt Expense (Working Capital)	\$87,712	\$87,712
Advertising Expenses	\$22,440	\$22,440
Charitable Contributions	\$1,750	\$1,750
Amortization of Assets	\$3,130,369	\$3,130,369
Other Amortization - Unclassified	\$1,769	\$1,769
Interest Expense - Unclassifed	(\$16,071)	\$1,630,341
Income Tax Expense - Unclassified	\$118,596	\$1,121,709
Other Distribution Expenses	\$139,687	\$139,687
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	(\$221,711)	(\$221,711)
Total	\$46,803,026	\$43,722,680

Bluewater Power Distribution Corporation EB-2008-0221 Response to AMCO Interrogatory #3 Attachment 3.2 Page 14 of 53



Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

\*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12

\$34,931,066

\$58,696,991

SUB TOTAL from I3

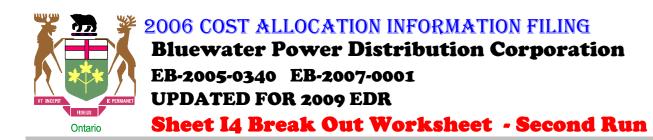
	[				BALAI	NCE SHEET ITI	EMS					EXPENS	SE ITEMS	
RATE BA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
11565	Conservation and Demand Management	\$315,520		-	315,520					315,520				
1805	Land	\$445,817		(\$445,817)	-									
	Land Station >50 kV			\$0						-				
1805-2 1806	Land Station <50 kV Land Rights	\$243,160	100.00%	\$445,817 (\$243,160)	445,817					445,817				
	Land Rights Station >50 kV	φ <b>24</b> 3, 100		\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$243,160	243,160				\$ (221,619)	21,541	\$13,221			
	Buildings and Fixtures	\$0		(\$0)	-									
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV		100.00%	\$0 \$0	-			\$ (1,426,051)		- - 1,426,051	\$65,843			
	Leasehold Improvements	\$0	100.0070	\$0	-			\$ (1,420,031)		1,420,031	φυ <b>3,043</b>			
1810-1	Leasehold Improvements >50 kV	•		\$0	-					-				
	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	0					0				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$3,628,299		(\$3,628,299)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		99.74%	\$3,618,702	3,618,702	(\$128,596)		\$ (2,183,250)		1,306,856	\$86,005			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.26%	\$9,597	9,597					9,597				
1825	Storage Battery Equipment	\$0		\$0	-									
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures Poles, Towers and Fixtures -	\$10,693,427		(\$10,693,427)	-									
1830-3	Subtransmission Bulk Delivery Poles, Towers and Fixtures -			\$0	-					-				
1830-4	Primary		78.00%	\$8,340,873	8,340,873	(\$296,405)		\$ (3,957,529)		4,086,939	\$329,381			
1830-5	Poles, Towers and Fixtures - Secondary		22.00%	\$2,352,554	2,352,554	(\$83,601)		\$ (1,125,514)		1,143,439	\$92,902			
1835	Overhead Conductors and Devices	\$13,848,139		(\$13,848,139)	-									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		78.00%	\$10,801,548	10,801,548	(\$383,848)		\$ (5,057,789)		5,359,912	\$426,970			
	Overhead Conductors and Devices - Secondary		22.00%	\$3,046,591	3,046,591	- 108,265		\$ (1,443,250)		1,495,076	\$120,428			
1840	Underground Conduit Underground Conduit - Bulk	\$0		(\$0)	-									
1840-3	Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		100.00%	\$0 \$0	-					-				
1845	Underground Conduit - Secondary Underground Conductors and Devices	\$10,176,675	100.00%	(\$10,176,675)	- U					0				
1945 3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1045 4	Underground Conductors and Devices - Primary		21.00%	\$2,137,102	2,137,102	(\$73,398)		\$ (904,622)		1,159,081	\$82,030			
1845-5	Underground Conductors and Devices - Secondary		79.00%	\$8,039,573	8,039,573	(\$276,118)		\$ (3,520,869)		4,242,586	\$308,588			
1850	Line Transformers	\$10,098,347		\$0	10,098,347	(\$370,985)		\$ (5,021,023)		4,706,339	\$413,119			
	Services	\$2,621,246		\$0	2,621,246	(\$93,150)		\$ (3,021,023)		1,382,262	\$99,100			
	Meters	\$6,626,362		\$0	6,626,362	(\$235,477)		\$ (3,669,601)		2,721,284	\$230,380			
	Total	\$58,696,991		\$0	\$58,696,991	(\$2,049,843)	\$0	(\$29,455,331)	(\$221,619)	26,970,198	\$2,267,967	\$0	\$0	\$0
									•					

5705

**5710** 

5715

**5720** 

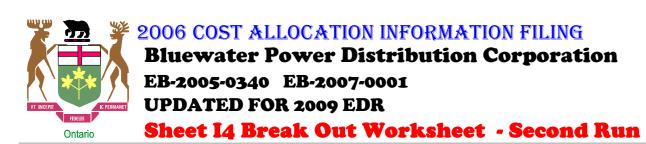


Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

\*\*Please see Handbook for detailed instructions\*\*

Enter Net Fixed Assets from approved EDR, \$34,931,066 Sheet 3-1, cell F12

DATE DA	SE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITE	MS					EXPENSE ITEMS				
KAIE DA	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		
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		
	Land	\$0			-					\$ -						
	Land Rights	\$0			-					\$ -						
	Buildings and Fixtures	\$3,737,050			3,737,050					\$ 3,737,050						
	Leasehold Improvements	\$0			-					\$ -						
	Office Furniture and Equipment	\$539,755			539,755			\$ (479,814)		\$ 59,941	13,755					
	Computer Equipment - Hardware	\$1,985,558			1,985,558			\$ (1,497,057)		\$ 488,501	172,465					
	Computer Software	\$1,868,201			1,868,201			\$ (643,384)		\$ 1,224,817	326,929					
1930	Transportation Equipment	\$2,585,010			2,585,010			\$ (2,358,972)		\$ 226,038	160,993					
1935	Stores Equipment	\$42,591			42,591			\$ (32,668)		\$ 9,923	2,998					
1940	Tools, Shop and Garage Equipment	\$546,958			546,958			\$ (457,925)		\$ 89,033	20,689					
	Measurement and Testing Equipment	\$194,133			194,133			\$ (194,133)		\$ -	16,761					
1950	Power Operated Equipment	\$0			-					\$ -						
	Communication Equipment	\$142,724			142,724			\$ (112,635)		\$ 30,089	5,128					
1960	Miscellaneous Equipment	\$493,304			493,304			\$ (493,304)		\$ -	81,305					
	Load Management Controls - Customer Premises	\$418,852			418,852			\$ (390,595)		\$ 28,257	21,801					
	Load Management Controls - Utility Premises	\$0			-					\$ -						
1980	System Supervisory Equipment	\$985,837			985,837			\$ (459,790)		\$ 526,047	39,578					
	Other Tangible Property	\$0			-					-						
	Property Under Capital Leases	\$0			-					\$ -						
	Electric Plant Purchased or Sold	\$0			-					\$ -						
Γ	Total	\$13,539,973		\$0	\$13,539,973	\$0	\$0	(\$7,120,277)	\$0	\$6,419,696	\$862,402	\$0	\$0	\$0		
	SUB TOTAL from I3	\$13,539,973				**	**	( , , , ,		. , , , , , , , , , , , , , , , , , , ,	. , ,					
	13 Directly Allocated	\$1,541,171														
	Grand Total	\$73,778,135		\$0	\$72,236,964	(\$2,049,843)	\$0	(\$36,575,608)	(\$221,619)	\$33,389,894	\$3,130,369	\$0	\$0	\$0		



Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

\*\*Please see Handbook for detailed instructions\*\*

\$3,130,369

**Total Amortization Expense** 

Enter Net Fixed Assets from approved EDR, \$34,931,066 Sheet 3-1, cell F12

DATER	ASE AND DISTRIBUTION ASSETS				BAL	ANCE SHEET ITE	EMS					EXPENS	SE ITEMS	
KAIED	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
To be	<u>Prorated</u>													
1995	Contributed Capital - 1995	(\$2,049,843)				\$2,049,843	Balanced							
2105	Accumulated Depreciation - 2105	(\$36,575,608)						\$36,575,608	Balanced					
2120	Accumulated Depreciation - 2120	(\$221,619)							\$221,619	Balanced				
	Total	(\$38,847,070)		_							1			
	Net Assets	\$34,931,065	Net Fixed Assets Do Not Match EDR											
		variance of \$1		-										
<u>Amortiza</u>	tion Expenses													
5705	Amortization Expense - Property, Plant, and Equipment	\$3,130,369									(\$3,130,369)	Balanced		
5710	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments	\$0												\$



### 2006 COST ALLOCATION INFORMATION FILING

### **Bluewater Power Distribution Corporation** EB-2005-0340 EB-2007-0001 **UPDATED FOR 2009 EDR**

Sheet I5 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where **Distribution Lines Exist** 

567

**Deemed Equity Component** of Rate Base (%)

50%

of Rate Base (%)	307	0						
ŗ								
	1	2	3	5	6	/	8	9
	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Instructions (Cont'd):	•	•				•		
Step 3: Insert Approved Monthly Service Charge (Please refer to Approved EDR Sheet 8-5 column	13.92	25.45	331.21	3088.16	18042.49	1.37	1.81	12.6
W)								
Step 4: Insert Smart Meter Adder Included in Approved Monthly								
Service Charge (Please refer to Approved EDR Sheet 8-5 column	0.26	0.26	0.26	0.26	0.26			
T) -								



### **\*** 2006 COST ALLOCATION INFORMATION FILING

### Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 UPDATED FOR 2009 EDR

**Sheet I6 Customer Data Worksheet - Second Run** 

Total kWhs 1,130,212,083

Total kWs 1,318,484

Total Approved Distribution
Revenue (\$)

\$15,780,867

Large User kWh Adjustment Factor = 0.886153

Large User kW Adjustment Factor = 0.886736

Average Adjustment Factor = 0.886444

			1	2	3	5	6	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Billing Data										
kWh from approved EDR model, Sheet 7-1, Col M	CEN	1,130,212,083	269,172,954	126,666,633	219,392,039	190,963,157	311,641,765	8,769,187	649,471	2,956,878
kW from approved EDR model, Sheet 7-1, Col S	CDEM	1,318,484			467,580	326,007	500,065	23,274	1,558	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		969,371			157,130	326,007	486,235			
Optional - 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	987,398,564	269,172,954	126,666,633	219,392,039	190,963,157	168,828,246	8,769,187	649,471	2,956,878
kWh - 30 year weather normalized amount		1,134,964,409	263,380,090	123,884,893	221,247,757	191,065,168	322,965,914	8,770,608	709,043	2,940,935
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$15,780,867	\$8,121,495	\$2,723,492	\$2,151,562	\$962,376	\$1,490,565	\$239,699	\$14,397	\$77,282
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$110,633	\$63,616	\$26,891	\$20,126	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$145,178	\$101,625	\$29,036	\$14,518					
Weighting Factor - Services			1.0	2.0	10.0	10.0	30.0	1.0	1.0	
Weighting Factor - Billings			1.0	2.0	7.0	7.0	15.0	1.0	0.1	

Number of Bills	CNB	235,288	199,938	26,482	4,128	156	48	84	1,404	3,048
Number of Connections (Unmetered)	CCON	6,746						5,975	526	245
Total Number of Customer from										
Approved EDR, Sheet 7-1, Col H										
excluding connections	CCA	35,225	30,648	3,705	360	13	4	7	234	254
Bulk Customer Base	CCB	-								
Primary Customer Base	ССР	35,225	30,648	3,705	360	13	4	7	234	254
Line Transformer Customer Base	CCLT	35,172	30,648	3,704	324	-	1	7	234	254
Secondary Customer Base	CCS	35,169	30,648	3,702	324	-	-	7	234	254
Weighted - Services	cwcs	48,038	30,648	7,404	3,240	-	-	5,975	526	245
Weighted Meter -Capital	CWMC	4,086,755	1,912,575	1,334,980	669,200	120,000	50,000	-	-	-
Weighted Meter Reading	CWMR	299,098	210,663	66,955	11,484	7,056	2,940	-	-	-
Weighted Bills	CWNB	299,074	199,938	52,964	28,896	1,092	720	84	140	15,240
Data Mismatch Analysis										
Revenue with 30 year weather				_	_		_		_	_
normalized kWh		15,620,092	7,946,713	2,663,681	2,169,761	962,890	1,544,728	239,738	15,717	76,865

1.02%

### **Weather Normalized Data from Hydro**

GS >50-Large Use Unmetered **Total** Residential GS <50 GS>50-Regular Street Light Sentinel Intermediate >5MW **Scattered Load** kWh - 30 year weather normalized amount 1,170,645,811 275,126,842 129,410,159 231,115,407 197,599,597 324,419,260 9,161,777 3,072,101 740,667 1.0446 1.0446 1.0446 1.0342 1.0045 1.0446 1.0446 1.0446 2006 EDR Distribution Loss Factor

### **Bad Debt Data from EDR 2006**

Sheet ADJ5 rows 26 - 32, column E Sheet ADJ5 rows 26 - 32, column F Sheet ADJ5 rows 26 - 32, column G Three-year average

106,097	56,821	18,078	31,198			
138,090	92,494	16,416	29,180			
87,712	41,532	46,180	-			
110.633	63,616	26.891	20.126	-	-	-

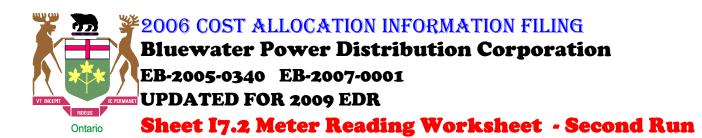
### **Sheet 17.1 Meter Capital Worksheet - Second Run**

	ſ		Residential			GS <50			GS>50-Regular	
		4		•	4		•	4		•
		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
	Allocation Percentage Weighted Factor			46.80%			33%			16%
	Cost Relative to Residential Average Cost			1.00			5.77			29.79
	Total	30648	1912575	62.40456147	3705	1334980	360.3184885	360	669200	1858.888889
Meter Types	Cost per Meter (Installed)									
Single Phase 200 Amp - Urban	50	28,785	1439250		1,754	87700			0	
Single Phase 200 Amp - Rural	150	0	0		0	0			0	
Central Meter	250	33	8250		0	0		0	0	
Network Meter (Costs to be										
updated)	225	1,119	251775		0	0		0	0	
Three-phase - No demand	210	0	0		1,358	285180		0	0	
Smart Meters	300	711	213300		0	0		0	0	
Demand without IT (usually										
three-phase)	500	0	0		177	88500		57	28500	
Demand with IT	2,100		0		416	873600		281	590100	
Demand with IT and Interval										
Capability - Secondary	2,300		0			0		22	50600	
Demand with IT and Interval										
Capability - Primary	10,000		0			0			0	
Demand with IT and Interval										
Capability -Special (WMP)	40,000		0			0		0	0	
LDC Specific 1			0			0		0	•	
LDC Specific 2			0			0		0	0	
LDC Specific 3			0			0		0	0	

GS >50-Intermediate				Large Use >5MW			Street Light		Sentinel			
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 Cost	
		3%			1%			0%			0%	
		160.24			160.24			-			-	
12	120000	10000	5	50000	10000	0	0	-	(	0	_	
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
0	0			0			0			0		
12	120000		5	50000			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		
	0			0			0			0		

Unm	netered Scattered L	.oad		TOTAL					
1	2	3	1	2	3				
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs				
		0%			100%				
		-			1.89				
0	0	-	34730	4086755	117.6721854				
-			00.500	4500050					
	0		30,539	1526950					
	0		0	0					
	0		33	8250					
			4.440	054775					
	0		1,119 1,358	251775 285180					
-	0		711	213300					
	·		711	210000					
	0		234	117000					
	0		697	1463700					
	0		22	50600					
	0		17	170000					
	0		0	0					
	0		0	0					
	0		0	0					
	0		0	0					

Bluewater Power Distribution Corporation EB-2008-0221 Response to AMCO Interrogatory #3 Attachment 3.2 Page 23 of 53



Weighting Factors based on Contractor Pricing

Contractor Pricing														
				1			2			3			5	
Description				Residential			GS <50			GS>50-Regular			GS >50-Intermediate	•
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
I	Weia	on Percentage hted Factor			70.43%			22.39%			3.84%			2.36%
		ive to Residential erage Cost			1.00			2.22			2.67			43.53
		Total	187,149	210,663	1.13	26,782	66,955	2.50	3,828	11,484	3.00	144	7,056	49.00
		Factor												
Residential - Urban - Outside		1.00	169,803	169,803			0			0			0	
Residential - Urban - Outside with other services		1.00		0		0			0			0		
Residential - Urban - Inside		2.00	11,178	22,356			0			0			0	
Residential - Urban - Inside -		1.00	,	0			0			0			0	
with other services Residential - Rural - Outside		3.00	6,168	18,504			0			0			0	
Residential - Rural - Outside			0,100				-			-			-	
with other services		2.00		0			0			0			0	
LDC Specific 1				0			0			0			0	
LDC Specific 2 GS - Walking		2.00		0		13,391	0 26,782			0			0	
GS - Walking - with other				-		13,391	,							
services		3.00		0			0			0			0	
GS - Vehicle with other		3.00		0			0			0			0	_
services TOU Read GS - Vehicle with other		0.00					<u> </u>			U U		<u> </u>		
services		3.00		0		13,391	40,173		3,828	11,484			0	
LDC Specific 3				0			0			0			0	
LDC Specific 4		0.00		0			0			0			0	
Interval		49.00		0			0			0		144	7,056	
LDC Specific 5				0			0			0			0	
LDC Specific 6				0			0			0			0	

	6			7			8			9				
	Large Use >5MW			Street Light			Sentinel		Un	metered Scattered I	_oad		TOTAL	
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
		0.98%			0.00%			0.00%			0.00%			100.00%
		43.53			0.00			0.00			0.00			92.95
60	0 2,940	49.00			0	-	-	0			0	217,963	299,098	105
	0			0			0			0		169,803	169,803	
	0			0			0			0		_		
	0			0			0			0		11,178	22,356	
	0			0			0			0		_	_	
	0			0			0			0		6,168	18,504	
	0			0			0			0		-	-	
	0			0			0			0		-		
	0			0			0			0		13,391	26,782	
	0			0			0			0		-		
	0			0			0			0		_	_	
	0			0			0			0		17,219	51,657	
	0			0			0			0		-		
60	2,940			0			0			0		204		
	0			0			0			0		-	-	

										14	
	A WAY O O O O	<u> </u>	C	D	E	F [	Н	l	J	K	L
1			OCATION INF								
2	Blue Blue	water Po	wer Distrib	ution Corp	oration						
3	(EB-20	005-0340 E	B-2007-0001								
4		ATED FOR	=								
			-								
5	Ontario <b>She</b>	et 18 Dema	and Data W	orksheet -	Second R	un					
7											
8	This is an input she	not for domand	l allocators								
5 7 8 9 10	Tills is all lliput sile	set for demand	anocators.								
11											
14	CP TEST RES	ULTS	12 CP								
15	NCP TEST RES		4 NCP								
16			11101								
17	Co-incident I	Peak	Indicator								
18	1 CP		CP 1								
19 20	4 CP 12 CP		CP 4 CP 12								
20 21	12 GP		01 12								
24	Non-co-incider	nt Peak	Indicator								
25	1 NCP		NCP 1								
26 27 28 29	4 NCP		NCP 4								
28	12 NCP		NCP 12								
29											
30				1	2	3	5	6	7	8	9
				-	_	· ·		Ţ	-	•	
			Total	Residential	GS <50	GS>50-Regular	GS >50-	Large Use >5MW	Street Light	Sentinel	Unmetered
31	<u>Customer Classes</u>						Intermediate				Scattered Load
32											
34											
35	CO-INCIDENT	PEAK									
36											
37		TOD4	477 400	22.222	47.000	04 400		00.505			0.40
38	Transformation CP Bulk Delivery CP	TCP1 BCP1	177,166 177,166	62,608 62,608	17,600 17,600	31,489 31,489	26,556 26,556	38,567 38,567	-	<u>-</u>	346 346
	Total Sytem CP	DCP1	177,166	62,608	17,600	31,489	26,556	38,567	-		346
41			,	- ,	,	- <b>,</b>	2,222	,			
42	4.00										
43											
	Transformation CP	TCP4	690,095	231,160	66,987	132,717	103,144	152,572	2,011	130	1,374
	Transformation CP Bulk Delivery CP	BCP4	690,095	231,160	66,987	132,717	103,144	152,572	2,011	130	1,374
	Transformation CP Bulk Delivery CP Total Sytem CP								2,011		
45 46 47	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP	BCP4 DCP4	690,095 690,095	231,160 231,160	66,987 66,987	132,717 132,717	103,144 103,144	152,572 152,572	2,011 2,011	130 130	1,374 1,374
45 46 47 48	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP	BCP4 DCP4 TCP12	690,095 690,095 1,909,884	231,160 231,160 578,408	66,987 66,987 191,632	132,717 132,717 363,080	103,144 103,144 295,486	152,572 152,572 459,965	2,011 2,011 15,900	130 130 1,185	1,374 1,374 4,227
45 46 47 48 49	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP	BCP4 DCP4 TCP12 BCP12	690,095 690,095 1,909,884 1,909,884	231,160 231,160 578,408 578,408	66,987 66,987 191,632 191,632	132,717 132,717 363,080 363,080	103,144 103,144 295,486 295,486	152,572 152,572 459,965 459,965	2,011 2,011 15,900 15,900	130 130 1,185 1,185	1,374 1,374 4,227 4,227
45 46 47 48 49 50	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP	BCP4 DCP4 TCP12	690,095 690,095 1,909,884	231,160 231,160 578,408	66,987 66,987 191,632	132,717 132,717 363,080	103,144 103,144 295,486	152,572 152,572 459,965	2,011 2,011 15,900	130 130 1,185	1,374 1,374 4,227
45 46 47 48 49 50 51	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP	BCP4 DCP4  TCP12 BCP12 DCP12	690,095 690,095 1,909,884 1,909,884	231,160 231,160 578,408 578,408	66,987 66,987 191,632 191,632	132,717 132,717 363,080 363,080	103,144 103,144 295,486 295,486	152,572 152,572 459,965 459,965	2,011 2,011 15,900 15,900	130 130 1,185 1,185	1,374 1,374 4,227 4,227
45 46 47 48 49 50 51 52	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP	BCP4 DCP4  TCP12 BCP12 DCP12	690,095 690,095 1,909,884 1,909,884	231,160 231,160 578,408 578,408	66,987 66,987 191,632 191,632	132,717 132,717 363,080 363,080	103,144 103,144 295,486 295,486	152,572 152,572 459,965 459,965	2,011 2,011 15,900 15,900	130 130 1,185 1,185	1,374 1,374 4,227 4,227
45 46 47 48 49 50 51 52 53	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP	BCP4 DCP4  TCP12 BCP12 DCP12	690,095 690,095 1,909,884 1,909,884	231,160 231,160 578,408 578,408	66,987 66,987 191,632 191,632	132,717 132,717 363,080 363,080	103,144 103,144 295,486 295,486	152,572 152,572 459,965 459,965	2,011 2,011 15,900 15,900	130 130 1,185 1,185	1,374 1,374 4,227 4,227
45 46 47 48 49 50 51 52 53 54	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK	690,095 690,095 1,909,884 1,909,884 1,909,884	231,160 231,160 578,408 578,408 578,408	66,987 66,987 191,632 191,632 191,632	132,717 132,717 363,080 363,080 363,080	103,144 103,144 295,486 295,486 295,486	152,572 152,572 459,965 459,965 459,965	2,011 2,011 15,900 15,900 15,900	130 130 1,185 1,185 1,185	1,374 1,374 4,227 4,227 4,227
45 46 47 48 49 50 51 52 53 54	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884	231,160 231,160 578,408 578,408 578,408	66,987 66,987 191,632 191,632 191,632	132,717 132,717 363,080 363,080 363,080 363,080	103,144 103,144 295,486 295,486 295,486	152,572 152,572 459,965 459,965 459,965	2,011 2,011 15,900 15,900 15,900	130 130 1,185 1,185 1,185	1,374 1,374 4,227 4,227 4,227
45 46 47 48 49 50 51 52 53 54 55 56	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884	231,160 231,160 578,408 578,408 578,408 66,033 66,033	66,987 66,987 191,632 191,632 191,632	363,080 363,080 363,080 363,080 363,080	103,144 103,144 295,486 295,486 295,486	152,572 152,572 459,965 459,965 459,965 41,087 40,903	2,011 2,011 15,900 15,900 15,900 2,565 2,565	130 130 1,185 1,185 1,185 240 240	1,374 1,374 4,227 4,227 4,227 387 387
45 46 47 48 49 50 51 52 53 54 55 55 55 57	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884	231,160 231,160 578,408 578,408 578,408	66,987 66,987 191,632 191,632 191,632	132,717 132,717 363,080 363,080 363,080 363,080	103,144 103,144 295,486 295,486 295,486	152,572 152,572 459,965 459,965 459,965	2,011 2,011 15,900 15,900 15,900	130 130 1,185 1,185 1,185	1,374 1,374 4,227 4,227 4,227
45 46 47 48 49 50 51 52 53 54 55 56 57 58	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884 197,324 123,885	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033	66,987 66,987 191,632 191,632 191,632 22,188 22,188 22,174	363,080 363,080 363,080 363,080 363,080 37,179 37,179 27,102	103,144 103,144 295,486 295,486 295,486	152,572 152,572 459,965 459,965 459,965 41,087 40,903	2,011 2,011 15,900 15,900 15,900 2,565 2,565	130 130 1,185 1,185 1,185 240 240 240	1,374 1,374 4,227 4,227 4,227 387 387
45 46 47 48 49 50 51 52 53 54 55 56 57 58	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884 197,324 123,885	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033	66,987 66,987 191,632 191,632 191,632 22,188 22,188 22,174	363,080 363,080 363,080 363,080 363,080 37,179 37,179 27,102	103,144 103,144 295,486 295,486 295,486	152,572 152,572 459,965 459,965 459,965 41,087 40,903	2,011 2,011 15,900 15,900 15,900 2,565 2,565	130 130 1,185 1,185 1,185 240 240 240	1,374 1,374 4,227 4,227 4,227 387 387
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP Classification NCP from	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1	1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214	66,987 66,987 191,632 191,632 191,632 22,188 22,188 22,174 22,100	363,080 363,080 363,080 363,080 363,080 37,179 27,102 27,102	295,486 295,486 295,486 295,486 295,486 27,830	152,572 152,572 459,965 459,965 459,965 41,087 40,903 5,384	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455	130 130 1,185 1,185 1,185 240 240 240 229	1,374 1,374 4,227 4,227 4,227 387 387 387 370
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP Classification NCP from Load Data Provider	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884 197,324 123,885 115,470	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033	66,987 66,987 191,632 191,632 191,632 22,188 22,188 22,174	363,080 363,080 363,080 363,080 363,080 37,179 27,102 27,102	295,486 295,486 295,486 295,486 295,486 27,830 - - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455	130 130 1,185 1,185 1,185 240 240 240	1,374 1,374 4,227 4,227 4,227 4,227 387 387 387 370
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Load Data Provider Primary NCP Line Transformer NCP Line Transformer NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4	1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322 464,178	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561	66,987 66,987 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196	363,080 363,080 363,080 363,080 363,080 37,179 37,179 27,102 27,102 27,102	295,486 295,486 295,486 295,486 295,486 27,830	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455 9,120 9,120 9,120	130 130 1,185 1,185 1,185 240 240 240 229	1,374 1,374 4,227 4,227 4,227 4,227 387 387 370 1,511 1,511
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP Classification NCP from Load Data Provider Primary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214	66,987 66,987 191,632 191,632 191,632 22,188 22,188 22,174 22,100 85,249 85,249	363,080 363,080 363,080 363,080 363,080 37,179 27,102 27,102 27,102 146,027	295,486 295,486 295,486 295,486 295,486 27,830 - - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455 9,120 9,120	130 130 1,185 1,185 1,185 240 240 240 229	1,374 1,374 4,227 4,227 4,227 4,227 387 387 370
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Line Transformer NCP Secondary NCP Line Transformer NCP Secondary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4	1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322 464,178	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561	66,987 66,987 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196	363,080 363,080 363,080 363,080 363,080 37,179 37,179 27,102 27,102 27,102	295,486 295,486 295,486 295,486 295,486 27,830 - - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455 9,120 9,120 9,120	130 130 1,185 1,185 1,185 240 240 240 229	1,374 1,374 4,227 4,227 4,227 4,227 387 387 370 1,511 1,511
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4	1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322 464,178	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561	66,987 66,987 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196	363,080 363,080 363,080 363,080 363,080 37,179 37,179 27,102 27,102 27,102	295,486 295,486 295,486 295,486 295,486 27,830 - - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455 9,120 9,120 9,120	130 130 1,185 1,185 1,185 240 240 240 229	1,374 1,374 4,227 4,227 4,227 4,227 387 387 370 1,511 1,511
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4 SNCP4 SNCP4	1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322 464,178 431,706	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561 229,333	66,987 66,987 191,632 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196 84,909	363,080 363,080 363,080 363,080 363,080 37,179 27,102 27,102 27,102 146,027 146,027 106,449 106,449	295,486 295,486 295,486 295,486 295,486 27,830 - - - - 112,602 108,878	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384 - - 163,834 163,100 21,465	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455 9,120 9,120 9,120 9,120 8,731	130 130 1,185 1,185 1,185 240 240 229 876 876 876 876	1,374 1,374 4,227 4,227 4,227 4,227 387 387 370 1,511 1,511 1,511 1,446
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4	1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322 464,178	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561	66,987 66,987 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196	363,080 363,080 363,080 363,080 363,080 37,179 37,179 27,102 27,102 27,102	295,486 295,486 295,486 295,486 295,486 27,830 - - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384  163,834 163,100 21,465 -	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,565 2,455 9,120 9,120 9,120	130 130 1,185 1,185 1,185 240 240 240 229	1,374 1,374 4,227 4,227 4,227 4,227 387 387 370 1,511 1,511
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Line Transformer NCP Secondary NCP  Line Transformer NCP Secondary NCP  Line Transformer NCP Secondary NCP  Line Transformer NCP Line Transformer NCP Load Data Provider Primary NCP Line Transformer NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4 SNCP4  DNCP4 PNCP4 LTNCP4 SNCP4  DNCP12 LTNCP12 LTNCP12	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 115,470 758,780 754,322 464,178 431,706 2,098,194 2,085,463 1,253,391	231,160 231,160 578,408 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561 229,333	66,987 66,987 191,632 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196 84,909 239,517 239,517 239,369	132,717 132,717 363,080 363,080 363,080 363,080 37,179 27,102 27,102 27,102 146,027 146,027 106,449 106,449 413,899 413,899 301,719	295,486 295,486 295,486 295,486 295,486 27,830 - - - - 112,602 108,878 - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384  163,834 163,100 21,465 -	2,011 2,011 15,900 15,900 15,900 15,900 2,565 2,565 2,455 9,120 9,120 9,120 9,120 8,731	130 130 1,185 1,185 1,185 1,185 240 240 229 876 876 876 876 839	1,374 1,374 1,374  4,227 4,227 4,227 4,227  387 387 387 370  1,511 1,511 1,511 1,446  4,392 4,392 4,392 4,392
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	Transformation CP Bulk Delivery CP Total Sytem CP  12 CP Transformation CP Bulk Delivery CP Total Sytem CP  NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	BCP4 DCP4  TCP12 BCP12 DCP12  NT PEAK  DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4 SNCP4  DNCP4 DNCP4 DNCP4 DNCP4 DNCP4 DNCP4 DNCP4 DNCP1	690,095 690,095 1,909,884 1,909,884 1,909,884 1,909,884 1,909,884 123,885 115,470 758,780 754,322 464,178 431,706	231,160 231,160 578,408 578,408 578,408 66,033 66,033 66,033 63,214 239,561 239,561 239,561 229,333	66,987 66,987 191,632 191,632 191,632 191,632 22,188 22,174 22,100 85,249 85,249 85,196 84,909	132,717 132,717 363,080 363,080 363,080 363,080 37,179 27,102 27,102 27,102 146,027 146,027 106,449 106,449 413,899 413,899	295,486 295,486 295,486 295,486 295,486 27,830 - - - - 112,602 108,878 - -	152,572 152,572 459,965 459,965 459,965 459,965 40,903 5,384 - - 163,834 163,100 21,465 - -	2,011 2,011 15,900 15,900 15,900 2,565 2,565 2,455 9,120 9,120 9,120 9,120 8,731	130 130 1,185 1,185 1,185 1,185 240 240 229 876 876 876 876 839	1,374 1,374 1,374  4,227 4,227 4,227 4,227  387 387 387 370  1,511 1,511 1,511 1,446  4,392 4,392 4,392 4,392

												EB-2008-0221
					1		ī				Response to /	AMCO Interrogatory #3
				1	2	3	5	6	7	8	9	Attachment 3.2 Page 27 of 53
USoA	Accounts	Direct Allocation	Total Allocated	Residential	GS <50	GS>50-Regular	S >50-Intermediat	t Large Use >5MW	Street Light	Sentinel	etered Scattered Load	1 age 27 01 33
Account			to Rate									
#			Classifications?									

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

\$0 \$0 \$0 Contributions and Grants - Credit 1995 \$0 Yes

<u>Instructions:</u>
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

Classif	fications										
1805	Land	\$0	Yes								
1806	Land Rights	\$40,000	Yes					\$40,000			
1808	Buildings and Fixtures	\$0	Yes					φ+0,000			
1810	Leasehold Improvements	\$0	Yes								
	Transformer Station Equipment -	ΨΟ	163								
1815	Normally Primary above 50 kV	\$0	Yes								
	Distribution Station Equipment -	ΨΟ	163								
1820	Normally Primary below 50 kV	\$421,974	Yes					\$421,974			
1825		\$974	Yes					<b>Φ421,974</b>			
	Storage Battery Equipment Poles, Towers and Fixtures	\$235,204	Yes					\$235,204			
1830	,	. ,						\$422,762			
1835	Overhead Conductors and Devices	\$422,762	Yes					\$422,762			
1840	Underground Conduit	\$0	Yes					#000 000			
1845	Underground Conductors and Devices	\$223,606	Yes					\$223,606			
1850	Line Transformers	\$416,080	Yes					\$416,080			
1855	Services	\$0	Yes								
1860	Meters	\$14,416	Yes					\$14,416			
1905	Land	\$0	Yes								
1906	Land Rights	\$0	Yes								
1908	Buildings and Fixtures	\$0	Yes								
1910	Leasehold Improvements	\$0	Yes								
1915	Office Furniture and Equipment	\$0	Yes								
1920	Computer Equipment - Hardware	\$0	Yes								
1925	Computer Software	\$0	Yes								
1930	Transportation Equipment	\$0	Yes								
1935	Stores Equipment	\$0	Yes								
1940	Tools, Shop and Garage Equipment	\$0	Yes								
1945	Measurement and Testing Equipment	\$0	Yes								
1950	Power Operated Equipment	\$0	Yes								
1955	Communication Equipment	\$0	Yes								
1960	Miscellaneous Equipment	\$0	Yes								
	Load Management Controls - Customer	+-									
1970	Premises	\$0	Yes								
	Load Management Controls - Utility	Ψ.									
1975	Premises	\$0	Yes								
1980	System Supervisory Equipment	\$0	Yes								
1990	Other Tangible Property	\$0	Yes								
2005	Property Under Capital Leases	\$0	Yes								
2010	Electric Plant Purchased or Sold	\$0 \$0	Yes								
	Completed Construction Not Classified	ΨΟ	163								
2050	Electric	\$0	Yes								
		φυ	162								
2105	Accum. Amortization of Electric Utility										
2105	Plant - Property, Plant, & Equipment	(#000 074\	Vaa					(#000.074)			
		(\$232,871)	Yes					(\$232,871)			
2120	Accumulated Amortization of Electric	**	.,								
	Utility Plant - Intangibles	\$0	Yes								
	Directly Allocated Net Fixed Assets			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$1,541,171	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
				<del>**</del>	<b>~~</b>	**	<b>*</b> **	ψ., <b>σ</b> -1,111	•	<b>*</b> *	<b>~~</b>
5005	Operation Supervision and Engineering										
		\$0	Yes								
5010	Load Dispatching	\$0	Yes								
5012	Station Buildings and Fixtures Expense										
JU 12	Ctation Dulidings and Fixtures Expense	\$0	Yes								
5014	Transformer Station Equipment -										
5014	Operation Labour	\$0	Yes								
E045	Transformer Station Equipment -										
5015	Operation Supplies and Expenses	\$0	Yes								
5040	Distribution Station Equipment -										
5016	Operation Labour	\$0	Yes								
50.1-	Distribution Station Equipment -	F -									
5017	Operation Supplies and Expenses	\$0	Yes								
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<del></del>									

								Bluewat	л н
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes					Res	por
	Overhead Distribution Lines & Feeders -	φυ	163						l
5025	Operation Supplies and Expenses	\$0	Yes						
5030	Overhead Subtransmission Feeders -								İ
	Operation Overhead Distribution Transformers-	\$0	Yes						A
5035	Operation	\$0	Yes						1
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes						
	Underground Distribution Lines &	Ψ0	.00						
5045	Feeders - Operation Supplies & Expenses	\$0	Yes						
5050	Underground Subtransmission Feeders								1
	Operation Underground Distribution Transformers -	\$0	Yes						A
5055	Operation	\$0	Yes						
5065	Meter Expense	\$0	Yes						ł
5070	Customer Premises - Operation Labour	\$0	Yes						
5075	Customer Premises - Materials and Expenses	\$0	Yes						
5085	Miscellaneous Distribution Expense	\$0	Yes						1
	Underground Distribution Lines and	Ψ.	.00						1
5090	Feeders - Rental Paid	\$0	Yes						
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes						
5096	Other Rent	\$0	Yes						1
5105	Maintenance Supervision and	40	V						1
-110	Engineering  Maintenance of Buildings and Fixtures -	\$0	Yes						ł
5110	Distribution Stations	\$0	Yes						1
5112	Maintenance of Transformer Station Equipment	\$0	Yes						
5114	Maintenance of Distribution Station	¢2.400	Voc			¢2.400			
5400	Equipment  Maintenance of Poles, Towers and	\$3,490	Yes			\$3,490			A
5120	Fixtures	\$0	Yes						4
5125	Maintenance of Overhead Conductors and Devices	\$5,463	Yes			\$5,463			l
5130	Maintenance of Overhead Services	\$0	Yes			ψ5,405			1
5135	Overhead Distribution Lines and	·							1
	Feeders - Right of Way	\$0	Yes						1
5145	Maintenance of Underground Conduit	\$0	Yes						4
5150	Maintenance of Underground Conductors and Devices	\$0	Yes						l
5155	Maintenance of Underground Services	40	V						1
5160	Maintenance of Line Transformers	\$0 \$0	Yes Yes						ł
5175	Maintenance of Meters	\$0 \$0	Yes						ł
5305	Supervision	\$0	Yes						1
5310	Meter Reading Expense	\$0	Yes						
5315	Customer Billing	\$0	Yes						4
5320	Collecting	\$0	Yes						4
5325 5330	Collecting- Cash Over and Short Collection Charges	\$0 \$0	Yes Yes						4
5335	Bad Debt Expense	\$0 \$0	Yes						1
	Miscellaneous Customer Accounts	ΨΟ	100						1
5340	Expenses	\$0	Yes						1
5405	Supervision	\$0	Yes						1
5410	Community Relations - Sundry	\$0 \$0	Yes						A
5415 5420	Energy Conservation Community Safety Program	\$0 \$0	Yes Yes						A
	Miscellaneous Customer Service and	φυ	162						ł
5425	Informational Expenses	\$0	Yes						
5505	Supervision	\$0	Yes						1
5510	Demonstrating and Selling Expense	\$0	Yes						1
5515 5520	Advertising Expense	\$0 \$0	Yes Yes						A
5520 5605	Miscellaneous Sales Expense Executive Salaries and Expenses	\$0 \$0	Yes						A
5605 5610	Management Salaries and Expenses	\$0 \$0	Yes						ł
	General Administrative Salaries and	Ψ	.00						1
5615	Expenses	\$0	Yes						
5620	Office Supplies and Expenses	\$0	Yes						1
5625	Administrative Expense Transferred	<b>*</b>	V-						
5630	Credit Outside Services Employed	\$0 \$0	Yes Yes						ł
5635	Property Insurance	\$0 \$0	Yes						ł

Property Insurance

Yes

Bluewater Power Distribution Corporation
EB-2008-0221
Rese onse to AMCO Interrogatory #3
Attachment 3.2
Page 29 of 53

5640	Injuries and Damages	\$0	Yes								Resp
5645	Employee Pensions and Benefits	\$0	Yes								1.00
5650	Franchise Requirements	\$0	Yes								
5655	Regulatory Expenses	\$0	Yes								
5660	General Advertising Expenses	\$0	Yes								
5665	Miscellaneous General Expenses	\$23,780	Yes			\$14,953	\$6,866	\$1,961			
5670	Rent	\$0	Yes								
5675	Maintenance of General Plant	\$0	Yes								
5680	Electrical Safety Authority Fees	\$0	Yes								
E70E	Amortization Expense - Property, Plant,										
5705	and Equipment	\$0	Yes								
5710	Amortization of Limited Term Electric										
5710	Plant	\$0	Yes								
5715	Amortization of Intangibles and Other										
57 15	Electric Plant	\$0	Yes								
5720	Amortization of Electric Plant										
5720	Acquisition Adjustments	\$0	Yes								
6105	Taxes Other Than Income Taxes	\$0	Yes								
6205	Donations	\$0	Yes								
6210	Life Insurance	\$0	Yes								
6215	Penalties	\$0	Yes								
6225	Other Deductions	\$0	Yes								
	Total Expenses			\$0	\$0	\$14,953	\$6,866	\$10,914	\$0	\$0	\$0
	Depreciation Expense		_	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Net Fixed Assets Excluding Gen Plant	\$58,696,991	Allocated	Residential	GS <50	GS>50-Regular	S >50-Intermediat	Large Use >5MW	Street Light	Sentinel	etered Scattered Loa
Approved Total PILs	\$1,151,955	\$30,246	\$0	\$0	\$0	\$0	\$30,246	\$0	\$0	\$0
Approved Total Return on Debt	\$1,690,807	\$44,394	\$0	\$0	\$0	\$0	\$44,394	\$0	\$0	\$0
Approved Total Return on Equity	\$2,098,932	\$55,110	\$0	\$0	\$0	\$0	\$55,110	\$0	\$0	\$0
		Total	\$0	\$0	\$14,953	\$6,866	\$140,665	\$0	\$0	\$0

## Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 UPDATED FOR 2009 EDR

**Sheet O1 Revenue to Cost Summary Worksheet - Second Run** 

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	5	6	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue (sale)	\$15,780,867	\$8,121,495	\$2,723,492	\$2,151,562	\$962,376	\$1,490,565	\$239,699	\$14,397	\$77,282
mi	Miscellaneous Revenue (mi)	\$1,931,374	\$1,062,684	\$319,493	\$280,849	\$67,392	\$104,202	\$67,117	\$6,117	\$23,519
	Total Revenue	\$17,712,241	\$9,184,179	\$3,042,985	\$2,432,411	\$1,029,768	\$1,594,767	\$306,816	\$20,514	\$100,801
di	Expenses Distribution Costs (di)	\$4,306,1 <b>2</b> 8	\$2,191,243	\$608,826	\$721,784	\$202,305	\$337,418	\$210,731	\$18,670	\$15,150
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$4,306,128 \$1,973,038	\$2,191,243 \$1,234,183	\$419,222	\$721,764 \$219,448	\$202,303 \$19,002	\$9,152	\$210,731 \$391	\$654	\$70,986
ad	General and Administration (ad)	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
dep	Depreciation and Amortization (dep)	\$3,130,369	\$1,554,549	\$492,924	\$512,602	\$158,894	\$249,562	\$139,595	\$12,363	\$9,880
INPUT	PILs (INPUT)	\$1,121,709	\$567,972	\$178,702	\$181,761	\$51,667	\$80,822	\$52,424	\$4,650	\$3,712
INT	Interest	\$1,646,412	\$833,653	\$262,294	\$266,784	\$75,835	\$118,628	\$76,946	\$6,825	\$5,449
	Total Expenses	\$15,602,602	\$8,238,416	\$2,521,431	\$2,419,341	\$631,627	\$989,621	\$599,036	\$54,011	\$149,118
	Direct Allocation	\$162,484	\$0	\$0	\$14,953	\$6,866	\$140,665	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$2,043,822	\$1,034,879	\$325,606	\$331,180	\$94,140	\$147,262	\$95,519	\$8,472	\$6,764
	Revenue Requirement (includes NI)	\$17,808,908	\$9,273,295	\$2,847,037	\$2,765,474	\$732,633	\$1,277,548	\$694,555	\$62,483	\$155,882
	\$0	Revenue Rec	quirement Input eq	uals Output						

## Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 UPDATED FOR 2009 EDR

Sheet O1 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	5	6	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	\$58,696,991 \$43,530,073	\$28,892,273	\$9,348,186 \$2,457,730	\$9,660,361 \$2,406,266	\$3,075,688		\$2,530,873	\$224,240	\$182,335
•	General Plant - Gross Accumulated Depreciation	\$13,539,973 (\$36,797,227)	\$6,844,362 (\$17,822,094)	\$2,157,739 (\$5,858,225)	\$2,196,266 (\$6,108,086)	\$628,507 (\$2,059,132)	\$982,925 (\$3,193,237)	\$629,749 (\$1,512,308)	\$55,854 (\$133,900)	\$44,571 (\$110,245)
со	Capital Contribution	(\$2,049,843)	(\$1,013,204)	(\$327,972)	(\$336,994)	(\$104,796)	(\$163,428)	(\$89,267)	(\$7,912)	(\$6,270)
	Total Net Plant	\$33,389,894	\$16,901,337	\$5,319,729	\$5,411,547	\$1,540,267	\$2,409,295	\$1,559,046	\$138,282	\$110,390
	Directly Allocated Net Fixed Assets	\$1,541,171	\$0	\$0	\$0	\$0	\$1,541,171	\$0	\$0	\$0
СОР	Cost of Power (COP)	\$68,756,970	\$18,379,055	\$8,648,763	\$14,980,028	\$13,038,912	\$12,865,214	\$598,758	\$44,346	\$201,895
	OM&A Expenses Directly Allocated Expenses	\$9,704,111 \$32,733	\$5,282,243 \$0	\$1,587,511 \$0	\$1,458,194 \$14,953	\$345,231 \$6,866	\$540,610 \$10,914	\$330,072 \$0	\$30,173 \$0	\$130,077 \$0
	Subtotal	\$78,493,814	\$23,661,298	\$10,236,274	\$16,453,175	\$13,391,009	\$13,416,738	\$ <b>928,830</b>	\$74,519	\$331,9 <b>72</b>
		φ10,493,014	Ψ23,001,290	ψ10,230,21 <del>4</del>	φ10, <del>1</del> 33,113	φ13,391,009	φ13, <del>4</del> 10,730	ψ920,030	φ1-4,519	ψ331,912
	Working Capital	\$11,774,072	\$3,549,195	\$1,535,441	\$2,467,976	\$2,008,651	\$2,012,511	\$139,324	\$11,178	\$49,796
	Total Rate Base	\$46,705,137	\$20,450,532	\$6,855,170	\$7,879,523	\$3,548,918	\$5,962,977	\$1,698,371	\$149,460	\$160,186
	\$1									
	Equity Component of Rate Base	\$23,352,568	\$10,225,266	\$3,427,585	\$3,939,761	\$1,774,459	\$2,981,489	\$849,185	\$74,730	\$80,093
	Net Income on Allocated Assets	\$1,947,156	\$945,763	\$521,554	(\$1,883)	\$391,275	\$464,481	(\$292,220)	(\$33,497)	(\$48,317)
	Net Income on Direct Allocation Assets	\$55,110	\$0	\$0	\$0	\$0	\$55,110	\$0	\$0	\$0
	Net Income	\$2,002,266	\$945,763	\$521,554	(\$1,883)	\$391,275	\$519,591	(\$292,220)	(\$33,497)	(\$48,317)
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES %	99.46%	99.04%	106.88%	87.96%	140.56%	124.83%	44.17%	32.83%	64.66%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$96,666)	(\$89,116)	\$195,948	(\$333,063)	\$297,135	\$317,219	(\$387,739)	(\$41,970)	(\$55,081)
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.57%	9.25%	15.22%	-0.05%	22.05%	17.43%	-34.41%	-44.82%	-60.33%
	Adjusted REVENUE TO EXPENSE % Adjusted REVENUE TO EXPENSE %	\$17,808,908 (\$16)	\$950,924	\$524,401	(\$1,893)	\$393,410	\$522,427	(\$293,815)	(\$33,680)	(\$48,581)
	Adjusted Revenue	\$17,808,908	\$9,234,303	\$3,059,593	\$2,445,686	\$1,035,388	\$1,603,471	\$308,491	\$20,626	\$101,351
	Adjusted Revenue to Expense %	100.00%	99.58%	107.47%	88.44%	141.32%			33.01%	

UPDATED COST ALLOCATION FILING

8

Sentinel

Street Light

Unmetered

## **\*2006 COST ALLOCATION INFORMATION FILING**

## **UPDATED COST ALLOCATION FILING**

## **Bluewater Power Distribution Corporation** EB-2005-0340 EB-2007-0001 **UPDATED FOR 2009 EDR**

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Second Run

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

Summary
Customer Unit Cost per month - Avoided Cost
Customer Unit Cost per month - Directly Related Customer Unit Cost per month - Minimum System with PLCC Adjustment
Fixed Charge per approved 2006 EDR

1	2	3	5	6	7	8	9
Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
\$3.58	\$12.23	\$62.49	\$233.41	\$337.18	\$0.00	\$0.09	\$19.90
\$5.46	\$18.21	\$94.02	\$334.54	\$487.50	\$0.01	\$0.14	\$31.36
\$12.91	\$27.14	\$114.63	\$351.80	\$566.52	\$9.70	\$8.50	\$37.55
\$13.92	\$25.45	\$331.21	\$3,088.16	\$18,042.49	\$1.37	\$1.81	\$12.60

Large Use >5MW

5

GS >50-

		1	2
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$13,539,973 (\$7,120,277)	\$6,844,362 (\$3,599,251)	\$2,157,7 (\$1,134,6
General Plant - Net Fixed Assets	\$6,419,696	\$3,245,112	\$1,023,0
General Plant - Depreciation	\$862,402	\$435,938	\$137,4

A&G	Total	Residential	GS <50	GS>50-Regular	Intermediate	Large Use >5MW	Street Light	Sentinel	Scattered Load
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$13,539,973 (\$7,120,277)	\$6,844,362 (\$3,599,251)	\$2,157,739 (\$1,134,692)	\$2,196,266 (\$1,154,952)	\$628,507 (\$330,513)	\$982,925 (\$516,892)	\$629,749 (\$331,166)	\$55,854 (\$29,372)	\$44,571 (\$23,439)
General Plant - Net Fixed Assets  General Plant - Depreciation	\$6,419,696 \$862,402	\$3,245,112 \$435,938	\$1,023,047 \$137,433	\$1,041,314 \$139,887	\$297,993 \$40,031	\$466,033 \$62,605	\$298,582 \$40,111	\$26,482 \$3,558	\$21,132 \$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136

3

GS>50-Regular

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

				1	2	3	5	6	7	8	9
	JSoA count #	Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1860		<u>Distribution Plant</u> Meters	\$6,626,362	\$3,101,094	\$2,164,568	\$1,085,057	\$194,571	\$81,071	\$0	\$0	\$0

**Accumulated Amortization** 

	Summary		Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Accum. Amortization of Electric Utility Plant - Meters									
	only	(\$3,905,078)	(\$1,827,551)	(\$1,275,633)	(\$639,451)	(\$114,665)		\$0	\$0	\$0
	Meter Net Fixed Assets	\$2,721,284	\$1,273,543	\$888,935	\$445,606	\$79,905	\$33,294	\$0	\$0	\$0
	Misc Revenue									
4082	Retail Services Revenues	(\$62,619)	(\$41,862)	(\$11,089)	(\$6,050)	(\$229)	(\$151)	(\$18)	(\$29)	(\$3,191)
4084	Service Transaction Requests (STR) Revenues	(\$506)	(\$338)	(\$90)	(\$49)	(\$2)	(\$1)	(\$0)	(\$0)	(\$26)
4090	Electric Services Incidental to Energy Sales	(\$85,392)	(\$57,086)	(\$15,122)	(\$8,250)	(\$312)	(\$206)	(\$24)	(\$40)	(\$4,351)
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$129,052)	(\$90,336)	(\$25,810)	(\$12,905)	\$0	\$0	\$0	\$0	\$0
	Sub-total	(\$277,568)	(\$189,623)	(\$52,112)	(\$27,255)	(\$542)	(\$358)	(\$42)	(\$70)	(\$7,568)
		, , ,			, ,		,			
	<u>Operation</u>									
5065	Meter Expense	\$387,862	\$181,517	\$126,699	\$63,512	\$11,389	\$4,745	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$387,862	\$181,517	\$126,699	\$63,512	\$11,389	\$4,745	\$0	\$0	\$0
	Sub-total	φ307,002	φ101,317	φ120,099	φ05,512	φ11,309	ψ4,740	φυ	φυ	φυ
	Maintenance									
5175	Maintenance of Meters	\$10,987	\$5,142	\$3,589	\$1,799	\$323	\$134	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$93,429	\$65,805	\$20,915	\$3,587	\$2,204	\$918	\$0	\$0	\$0
5315	Customer Billing	\$1,033,078	\$690,636	\$182,951	\$99,814	\$3,772	\$2,487	\$290	\$485	\$52,643
5320	Collecting	\$262,579	\$175,540	\$46,501	\$25,370	\$959	\$632	\$74	\$123	\$13,380
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$979	\$654	\$173	\$95	\$4	\$2	\$0	\$0	\$50
	Sub-total	\$1,390,065	\$932,635	\$250,540	\$128,866	\$6,938	\$4,040	\$364	\$609	\$66,073
	Total Operation, Maintenance and Billing	\$1,788,914	\$1,119,294	\$380,828	\$194,177	\$18,650	\$8,920	\$364	\$609	\$66,073
	Amortization Expanse - Motors	\$230,380	\$107,816	\$75,256	\$37,724	\$6,765	\$2,819	\$0	\$0	\$0
	Amortization Expense - Meters Allocated PILs	\$230,380 \$91,423	\$107,616 \$42,798	\$75,250 \$29,861	\$37,724 \$14,967	\$2,680	\$2,619 \$1,117	\$0 \$0	\$0 \$0	\$0 \$0
	Allocated Debt Return	\$1,423 \$134,188	\$62,817	\$43,830	\$14,967 \$21,968	\$3,934	\$1,117 \$1,639	\$0 \$0	\$0 \$0	\$0 \$0
	Allocated Equity Return	\$166,578	\$77,980	\$54,409	\$27,900 \$27,271	\$4,884	\$2,035	\$0 \$0	\$0 \$0	\$0 \$0
	Allocated Equity Neturn	φ100,376	Ψ11,900	Ψ04,409	ΨΖΙ,ΖΙΙ	ψ4,004	Ψ2,033	φυ	φО	φυ
	Total	\$2,133,915	\$1,221,082	\$532,073	\$268,852	\$36,371	\$16,172	\$322	\$539	\$58,505

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	5	6	7	8	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1860	<u>Distribution Plant</u> Meters	\$6,626,362	\$3,101,094	\$2,164,568	\$1,085,057	\$194,571	\$81,071	\$0	\$0	\$0
	Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets Allocated General Plant Net Fixed Assets	(\$3,905,078) \$2,721,284 \$647,616	(\$1,827,551) \$1,273,543 \$302,630	(\$1,275,633) \$888,935 \$211,657	(\$639,451) \$445,606 \$106,176	(\$114,665) \$79,905 \$19,168	(\$47,777) \$33,294 \$7,985	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0

	<u>Summary</u>		Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Meter Net Fixed Assets Including General Plant	\$3,368,899	\$1,576,174	\$1,100,592	\$551,783	\$99,073	\$41,278	\$0	\$0	\$0
	Misc Revenue									
4082	Retail Services Revenues	(\$62,619)	(\$41,862)	(\$11,089)	(\$6,050)	(\$229)		(\$18)	(\$29)	
4084	Service Transaction Requests (STR) Revenues	(\$506)	(\$338)	(\$90)	(\$49)	(\$2)		(\$0)	(\$0)	
4090	Electric Services Incidental to Energy Sales	(\$85,392)	(\$57,086)	(\$15,122)	(\$8,250)	(\$312)		(\$24)	(\$40)	
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$129,052)	(\$90,336)	(\$25,810)	(\$12,905)	\$0	\$0	\$0	\$0	\$0
	Sub-total	(\$277,568)	(\$189,623)	(\$52,112)	(\$27,255)	(\$542)	(\$358)	(\$42)	(\$70)	(\$7,568)
	<u>Operation</u>									
5065	Meter Expense	\$387,862	\$181,517	\$126,699	\$63,512	\$11,389	\$4,745	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$387,862	\$181,517	\$126,699	\$63,512	\$11,389	\$4,745	\$0	\$0	\$0
	<u>Maintenance</u>									
5175	Maintenance of Meters	\$10,987	\$5,142	\$3,589	\$1,799	\$323	\$134	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$93,429	\$65,805	\$20,915	\$3,587	\$2,204	\$918	\$0	\$0	\$0
5315	Customer Billing	\$1,033,078	\$690,636	\$182,951	\$99,814	\$3,772	\$2,487	\$290	\$485	\$52,643
5320	Collecting	\$262,579	\$175,540	\$46,501	\$25,370	\$959	\$632	\$74	\$123	\$13,380
5325	Collecting- Cash Over and Short	\$0 ************************************	\$0 \$054	\$0 \$4.70	\$0 *05	\$0	\$0	\$0 \$0	\$0	\$0 *50
5330	Collection Charges	\$979	\$654	\$173	\$95	\$4	\$2	\$0	\$0	\$50
	Sub-total	\$1,390,065	\$932,635	\$250,540	\$128,866	\$6,938	\$4,040	\$364	\$609	\$66,073
	Total Operation, Maintenance and Billing	\$1,788,914	\$1,119,294	\$380,828	\$194,177	\$18,650	\$8,920	\$364	\$609	\$66,073
	Amortization Expense - Meters	\$230,380	\$107,816	\$75,256	\$37,724	\$6,765	\$2,819	\$0	\$0	\$0
	Amortization Expense -	\$86,999	\$40,654	\$28, <i>4</i> 33	<i>\$14,263</i>	\$2,575	\$1,073	\$0	\$0	\$0
	General Plant assigned to Meters	φου, 339	ψ <del>4</del> 0,00 <del>4</del>	φ20, <del>4</del> 33	φ1 <del>4</del> ,203	φ2,070	φ1,073	φυ	ΦΟ	φυ
	Admin and General	\$970,321	\$606,734	\$207,247	\$106,649	\$10,443	\$4,994	\$205	\$342	\$33,706
	Allocated PILs	\$113,180	\$52,968	\$36,971	\$18,533	\$3,323	\$1,385	\$0	\$0	\$0
	Allocated Debt Return	\$166,122	\$77,744	\$54,266	\$27,202	\$4,878	\$2,032	\$0	\$0	\$0
	Allocated Equity Return	\$206,221	\$96,510	\$67,364	\$33,768	\$6,055	\$2,523	\$0	\$0	\$0
	Total	\$3,284,569	\$1,912,098	\$798,254	\$405,063	\$52,147	\$23,388	\$528	\$881	\$92,211
Scanar										

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

			1	2	3	5	6	7	8	9
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
	Distribution Plant	•	•				•	•		•
1565	Conservation and Demand Management									
	Expenditures and Recoveries	\$315,520	\$172,123	\$51,658	\$47,296	\$11,120	\$17,415	\$10,609	\$971	\$4,328
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk									
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	<u>Summary</u>		Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1830-4	Poles, Towers and Fixtures - Primary	\$2,919,306	\$2,157,172	\$260,778	\$25,339	\$915	\$282	\$420,553	\$37,023	\$17,244
1830-5	Poles, Towers and Fixtures - Secondary	\$823,394	\$609,256	\$73,593	\$6,441	\$0	\$0	\$118,778	\$10,456	\$4,870
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -									
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$3,780,542	\$2,793,569	\$337,711	\$32,814	\$1,185	\$365	\$544,622	\$47,945	\$22,332
1835-5	Overhead Conductors and Devices - Secondary	\$1,066,307	\$788,995	\$95,303	\$8,341	\$0 *0	\$0 \$0	\$153,819	\$13,541	\$6,307
1840 1840-3	Underground Conduit Underground Conduit - Bulk Delivery	\$0 \$0	\$0 \$0	\$0 \$0	\$0 £0	\$0 \$0	\$0 \$0	\$0 £0	\$0 \$0	\$0 \$0
1840-4	Underground Conduit - Bulk Delivery  Underground Conduit - Primary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1840-5	Underground Conduit - Frimary  Underground Conduit - Secondary	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1845	Underground Conductors and Devices	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1043	Underground Conductors and Devices - Bulk	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ	ΨΟ
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$747,986	\$552,711	\$66,817	\$6,492	\$234	\$72	\$107,754	\$9,486	\$4,418
.0.0	chasigiouna contactoro and zontoco i minary	ψ,σσσ	Ψ002,1	Ψοσ,σ	ψ0, 102	Ψ20 :	Ψ. =	ψ.σ.,.σ.	ψο, ισσ	ψ.,σ
1845-5	Underground Conductors and Devices - Secondary	\$2,813,850	\$2,082,059	\$251,494	\$22,011	\$0	\$0	\$405,909	\$35,734	\$16,644
1850	Line Transformers	\$3,029,504	\$2,241,466	\$270,895	\$23,696	\$0	\$73	\$436,986	\$38,469	\$17,918
1855	Services	\$2,621,246	\$1,672,342	\$404,007	\$176,794	\$0	\$0	\$326,032	\$28,702	\$13,369
1860	Meters	\$6,626,362	\$3,101,094	\$2,164,568	\$1,085,057	\$194,571	\$81,071	\$0	\$0	\$0
	Sub-total	\$24,744,016	\$16,170,787	\$3,976,824	\$1,434,280	\$208,026	\$99,277	\$2,525,062	\$222,327	\$107,431
	Accumulated Amortization  Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	(\$12,792,587)	(\$8,273,589)	(\$2,150,086)	(\$786,047)	(\$115,836)	(\$48,177)	(\$1,256,691)	(\$110,631)	(\$51,530)
	Customer Related Net Fixed Assets	\$11,951,429	\$7,897,198	\$1,826,739	\$648,233	\$92,189	\$51,101	\$1,268,371	\$111,696	\$55,902
	Allocated General Plant Net Fixed Assets Customer Related NFA Including General Plant	\$2,840,525	\$1,876,601	\$434,950	\$154,457	\$22,114	\$12,255	\$300,455	\$26,458	\$13,235
	<b>G</b>	\$14,791,954	\$9,773,799	\$2,261,688	\$802,690	\$114,303	\$63,356	\$1,568,826	\$138,154	\$69,137
	Misc Revenue									
4082	Retail Services Revenues	(\$62,619)	(\$41,862)	(\$11,089)	(\$6,050)	(\$229)	(\$151)	(\$18)	(\$29)	(\$3,191)
4084	Service Transaction Requests (STR) Revenues	(\$506)	(\$338)	(\$90)	(\$49)	(\$2)	(\$1)	(\$0)	(\$0)	(\$26)
4090	Electric Services Incidental to Energy Sales	(\$85,392)	(\$57,086)	(\$15,122)	(\$8,250)	(\$312)	(\$206)	(\$24)	(\$40)	
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$129,052)	(\$90,336)	(\$25,810)	· · · · · · · · · · · · · · · · · · ·	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	(\$219,909)	(\$147,014)	(\$38,944)	(\$21,247)	(\$803)	(\$529)	(\$62)	(\$103)	(\$11,206)
	Sub-total	(\$497,477)	(\$336,637)	(\$91,056)	(\$48,502)	(\$1,345)	(\$887)	(\$103)	(\$173)	(\$18,774)
	Operating and Maintenance									
5005	Operating and Maintenance Operation Supervision and Engineering	\$288,824	\$209,176	\$28,566	\$4,926	\$64	\$56	\$40,774	\$3,589	\$1,672
5010	Load Dispatching	\$178,026	\$128,932	\$17,608	\$3,036	\$40	\$34	\$25,132	\$2,212	\$1,031
5020	Overhead Distribution Lines and Feeders - Operation	Ψ170,020	Ψ120,332	ψ17,000	ψ0,000	ΨΟ	ΨΟΨ	Ψ20, 102	ΨΖ,Ζ1Ζ	Ψ1,001
3020	Labour	\$342,237	\$252,965	\$30,575	\$2,906	\$84	\$26	\$49,317	\$4,342	\$2,022
5025	Overhead Distribution Lines & Feeders - Operation	¥ • ·=,= •	¥===,===	7-5,5-5	<del></del>	***	,	<b>,</b> 10,011	+ 1,4 1=	¥-,
	Supplies and Expenses	\$70,555	\$52,151	\$6,303	\$599	\$17	\$5	\$10,167	\$895	\$417
5035 5040	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -	\$565	\$418	\$51	\$4	\$0	\$0	\$82	\$7	\$3
5045	Operation Labour Underground Distribution Lines & Feeders -	\$292,525	\$216,387	\$26,142	\$2,341	\$19	\$6	\$42,186	\$3,714	\$1,730
00 10	Operation Supplies & Expenses	\$9,879	\$7,308	\$883	\$79	\$1	\$0	\$1,425	\$125	\$58
5055	Underground Distribution Transformers - Operation	\$31,303	\$23,160	\$2,799	\$245	\$0	\$1	\$4,515	\$397	\$185
5065	Meter Expense	\$387,862	\$181,517	\$126,699	\$63,512	\$11,389	\$4,745	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-	,	**	* *	, -		, -	, ,	* ~	, -	* -

	Summary		Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$13,292	\$9,626	\$1,315	\$227	\$3	\$3	\$1,876	\$165	\$77
5090	Underground Distribution Lines and Feeders - Rental									
	Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental	<b>0.4 -0.0</b>	<b>0.1.00.1</b>	0.155	<b>^</b> 4=	••	••	40=0	***	
5000	Paid Other Bank	\$1,733	\$1,281	\$155	\$15	\$0	\$0	\$250	\$22	\$10
5096	Other Rent	\$0	\$0 \$14.045	\$0	\$0 \$204	\$0	\$0 \$2	\$0 \$0.330	\$0	\$0 *05
5105 5120	Maintenance Supervision and Engineering Maintenance of Poles, Towers and Fixtures	\$16,493 (\$796)	\$11,945	\$1,631 (\$71)	\$281	\$4	\$3	\$2,328 (\$115)	\$205	\$95
5120 5125	Maintenance of Overhead Conductors and Devices	\$29,695	(\$588) \$21,040	\$2,653	( <b>\$7</b> ) <b>\$252</b>	(\$0) \$7	(\$0) \$2	\$4,279	( <b>\$10</b> ) <b>\$</b> 377	( <mark>\$5</mark> ) \$175
5125	Maintenance of Overhead Services	\$29,095 \$0	\$21,949 \$0	\$2,055	\$252 \$0	\$0	\$2 \$0	\$4,279 \$0	\$0 \$0	\$175 \$0
5135	Overhead Distribution Lines and Feeders - Right of	φυ	φυ	φυ	φυ	ΦΟ	φυ	φυ	ΦΟ	φυ
5135	Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$284	\$210	\$25	\$2	\$0 \$0	\$0 \$0	\$41	\$0 \$4	\$0 \$2
5150	Maintenance of Underground Conductors and	Ψ204	Ψ210	ΨΖΟ	ΨΖ	ΨΟ	ΨΟ	Ψ+1	Ψ	ΨΖ
3130	Devices	\$31,869	\$23,574	\$2,848	\$255	\$2	\$1	\$4,596	\$405	\$188
5155	Maintenance of Underground Services	\$7,806	\$4,980	\$1,203	\$526	\$0	\$0	\$971	\$85	\$40
5160	Maintenance of Line Transformers	\$158,753	\$117,458	\$14,196	\$1,242	\$0	\$4	\$22,899	\$2,016	\$939
5175	Maintenance of Meters	\$10,987	\$5,142	\$3,589	\$1,799	\$323	\$13 <b>4</b>	\$0	\$0	\$0
0170	Maintenance of Meters	Ψ10,007	ψ0,142	φο,οοο	ψ1,700	ΨΟΣΟ	Ψ104	ΨΟ	ΨΟ	ΨΟ
	Sub-total	\$1,871,891	\$1,267,592	\$267,170	\$82,241	\$11,952	\$5,020	\$210,724	\$18,551	\$8,641
	Billing and Collection									
5305	Supervision	\$96,206	\$64,316	\$17,037	\$9,295	\$351	\$232	\$27	\$45	\$4,902
5310	Meter Reading Expense	\$93,429	\$65,805	\$20,915	\$3,587	\$2,204	\$918	\$0	\$0	\$0
5315	Customer Billing	\$1,033,078	\$690,636	\$182,951	\$99,814	\$3,772	\$2,487	\$290	\$485	\$52,643
5320	Collecting	\$262,579	\$175,540	\$46,501	\$25,370	\$959	\$632	\$74	\$123	\$13,380
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$979	\$654	\$173	\$95	\$4	\$2	\$0	\$0	\$50
5335	Bad Debt Expense	\$87,712	\$50,436	\$21,320	\$15,956	\$0	\$0	\$0	\$0	\$0 *10
5340	Miscellaneous Customer Accounts Expenses	\$206	\$138	\$36	\$20	\$1	\$0	\$0	\$0	\$10
	Sub-total	\$1,574,189	\$1,047,524	\$288,934	\$154,137	\$7,290	\$4,272	\$391	\$654	\$70,986
	Sub Total Operating, Maintenance and Biling	\$3,446,080	\$2,315,117	\$556,103	\$236,378	\$19,243	\$9,292	\$211,115	\$19,205	\$79,627
	Amortization Expense - Customer Related	\$929,520	\$614,731	\$144,151	\$49,354	\$6,857	\$2,850	\$98,826	\$8,700	\$4,052
	Amortization Expense - General Plant assigned to	\$381,587	\$252,097	\$58,430	\$20,749	\$2,971	<b>04 646</b>	<b>ይላ</b> በ ኃርባ	<b>ቀ</b> ጋ <b>EE</b> 4	\$1,778
	Meters Admin and General	\$1,873,738		\$302,632	\$20,749 \$129,828		\$1,646 \$5,202	\$40,362	\$3,554	
		\$497,068	\$1,254,952 \$228,450	\$75,975	\$26,960	\$10,775 \$3,834	\$5,203 \$2,125	\$118,946 \$52,752	\$10,782 \$4,646	\$40,620 \$2,325
	Allocated PiLs	\$729,582	\$328,450 \$482,089	\$111,514			\$2,125 \$3,119	\$52,752 \$77,428	\$4,646 \$6,810	
	Allocated Debt Return	\$905,688	\$598,456	\$138,432	\$39,572 \$49,124	\$5,628 \$6,986	\$3,119 \$3,872	\$77,428 \$96,118	\$6,819 \$8,464	\$3,413 \$4,236
	Allocated Equity Return	φ905,000	φ390,430	φ130,432	φ <del>49</del> ,124		φ3,072	\$90,110	φ0,404	<b>φ4,230</b>
	PLCC Adjustment for Line Transformer	\$265,437	\$229,472	\$27,750	\$2,430	\$0	\$8	\$0	\$3,956	\$1,820
	PLCC Adjustment for Primary Costs	\$313,962	\$271,258	\$32,862	\$3,168	\$108	\$33	\$0	\$4,382	\$2,151
	PLCC Adjustment for Secondary Costs	\$401,930	\$354,888	\$40,339	\$3,798	\$0	\$0	\$0	\$0	\$2,905
	Total	\$7,284,459	\$4,653,636	\$1,195,230	\$494,068	\$54,840	\$27,181	\$695,445	\$53,658	\$110,402

Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Summary				Residential	GS <50	G	S>50-Regular	ı	GS >50- Intermediate	La	arge Use >5MW	Street Light		Sentinel	Sc	Unmetered cattered Load
		I								_			_			
Accounts		Total	ı	Residential	GS <50	G	S>50-Regular	ı	GS >50- Intermediate	La	rge Use >5MW	Street Light		Sentinel		Unmetered cattered Load
Distribution Plant CWMC	\$	6,626,362	\$	3,101,094	\$ 2,164,568	\$	1,085,057	\$	194,571	\$	81,071	\$ -	\$	-	\$	-
Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters																
only Meter Net Fixed Assets	\$ \$	(3,905,078) 2,721,284		(1,827,551) 1,273,543	(1,275,633) 888,935		(639,451) 445,606		(114,665) 79,905		(47,777) 33,294		\$ \$		\$ \$	-
Misc Revenue CWNB	\$	(148,516)	\$	(99,286)	\$ (26,301)	\$	(14,349)	\$	(542)	\$	(358)	\$ (42)	\$	(70)	\$	(7,568)
NFA LPHA	\$ \$	(129,052)	-	(90,336)	(25,810)		(12,905)	-		\$ \$	-		\$ \$	-		-
Sub-total	\$	(277,568)		(189,623)	(52,112)		(27,255)		(542)		(358)	 (42)		(70)		(7,568)
Operation CWMC	\$	387,862		181,517	126,699		63,512		11,389		4,745	-	-		\$	-
CCA Sub-total	\$ \$	387,862		181,517	 126,699		63,512		11,389	\$ \$	4,745		\$ \$	-		-
Maintenance 1860	\$	10,987	\$	5,142	\$ 3,589	\$	1,799	\$	323	\$	134	\$ -	\$	-	\$	-
Billing and Collection CWMR	\$	93,429		65,805	20,915		3,587		2,204		918		\$	-		-
CWNB	\$	1,296,636	\$	866,830	\$ 229,625	\$	125,279	\$	4,734	\$	3,122	\$ 364	\$	609	\$	66,073
Sub-total	\$	1,390,065	\$	932,635	\$ 250,540	\$	128,866	\$	6,938	\$	4,040	\$ 364	\$	609	\$	66,073
Total Operation, Maintenance and Billing	\$	1,788,914	\$	1,119,294	\$ 380,828	\$	194,177	\$	18,650	\$	8,920	\$ 364	\$	609	\$	66,073
Amortization Expense - Meters	\$	230,380	\$	107,816	\$ 75,256	\$	37,724	\$	6,765	\$	2,819	\$ -	\$	-	\$	-

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

91,423 \$

134,188 \$

166,578 \$

2,133,915 \$

\$

\$

42,798 \$

62,817 \$

77,980 \$

1,221,082 \$

Accounts	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
<u>Distribution Plant</u> CWMC	\$ 6,626,362	\$ 3,101,094	\$ 2,164,568	\$ 1,085,057	\$ 194,571	\$ 81,071	\$ -	\$ -	\$ -

29,861 \$

43,830 \$

54,409 \$

532,073 \$

14,967 \$

21,968 \$

27,271 \$

268,852 \$

2,680 \$

3,934 \$

4,884 \$

36,371 \$

1,117 \$

1,639 \$

2,035 \$

16,172 \$

- \$

- \$

- \$

322 \$

- \$

- \$

- \$

539 \$

58,505

**Accumulated Amortization** 

**Allocated PILs** 

Total

**Allocated Debt Return** 

**Allocated Equity Return** 

Summary				Residential		GS <50	G	S>50-Regular		GS >50- Intermediate	La	rge Use >5MW		Street Light		Sentinel	Unmetered Scattered Load
Accum. Amortization of Electric Utility Plant - Meters only	\$	(3,905,078)	\$	(1,827,551)	\$	(1,275,633)	\$	(639,451)	\$	(114,665)	\$	(47,777)	\$	-	\$	-	\$ -
Meter Net Fixed Assets	\$	2,721,284	\$	1,273,543	\$	888,935	\$	445,606	\$	79,905	\$	33,294	\$	-	\$	_	\$ -
Allocated General Plant Net Fixed Assets	\$	647,616		302,630		211,657	-	106,176			-	7,985	-	-			\$ -
Meter Net Fixed Assets Including General Plant	\$	3,368,899	\$	1,576,174	\$	1,100,592	\$	551,783	\$	99,073	\$	41,278	\$	-	\$	-	\$ -
Misc Revenue																	
CWNB	\$	(148,516)		(99,286)		(26,301)		(14,349)		(542)		(358)		(42)		(70)	, ,
NFA	\$	- (400.050)	-		\$		\$		\$		\$		\$	-	\$		\$ -
LPHA Sub-total	\$ \$	(129,052) (277,568)		(90,336) (189,623)		(25,810) (52,112)		(12,905) (27,255)		(542)	\$	(358)		(42)	\$	(70)	\$ - \$ (7,568)
Sub-total	φ	(277,300)	φ	(109,023)	φ	(32,112)	φ	(27,233)	φ	(342)	φ	(336)	φ	(42)	φ	(70)	φ (7,300)
Operation																	
CWMC	\$	387,862	\$	181,517	\$	126,699	\$	63,512	\$	11,389	\$	4,745	\$	-	\$	-	\$ -
CCA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
Sub-total	\$	387,862	\$	181,517	\$	126,699	\$	63,512	\$	11,389	\$	4,745	\$	-	\$	-	\$ -
Maintenance_																	
1860	\$	10,987	\$	5,142	\$	3,589	\$	1,799	\$	323	\$	134	\$	-	\$	-	\$ -
Billing and Collection																	
CWMR	\$	93,429	\$	65,805	\$	20,915	\$	3,587	\$	2,204	\$	918	\$	-	\$	-	\$ -
CWNB	\$	1,296,636		866,830		229,625		125,279		4,734		3,122		364		609	
Sub-total	\$	1,390,065		932,635		250,540		128,866		6,938		4,040		364		609	,
Total Operation, Maintenance and Billing	\$	1,788,914	\$	1,119,294	\$	380,828	\$	194,177	\$	18,650	\$	8,920	\$	364	\$	609	\$ 66,073
Amortization Evange Maters	\$	230,380	¢	107,816	Ф	75,256	æ	37,724	¢	6,765	æ	2,819	¢	_	¢	-	s -
Amortization Expense - Meters  Amortization Expense -	Ф	230,360	Ф	107,010	Φ	15,256	Φ	31,124	Ф	0,705	Φ	2,019	φ	-	Φ	-	φ -
General Plant assigned to Meters	\$	86,999	\$	40,654	\$	28,433	\$	14,263	\$	2,575	\$	1,073	\$	-	\$	_	\$ -
Admin and General	\$	970,321		606,734		207,247		106,649		10,443	-	4,994		205		342	
Allocated PILs	\$	113,180		52,968		36,971		18,533		3,323		1,385		-	\$	-	\$ -
Allocated Debt Return	\$	166,122	-	77,744	\$	54,266	\$	27,202	-	4,878	-	2,032	-	-	\$	-	\$ -
Allocated Equity Return	\$	206,221	\$	96,510	\$	67,364	\$	33,768	\$	6,055	\$	2,523	\$	-	\$	-	\$ -
Total	\$	3,284,569	\$	1,912,098	\$	798,254	\$	405,063	\$	52,147	\$	23,388	\$	528	\$	881	\$ 92,211

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

USoA Account #	Accounts	Total	F	Residential	GS <50	GS	>50-Regular	GS >50- Intermediate	La	arge Use >5MW	,	Street Light	Sentinel	metered ered Load
	Distribution Plant													
	CDMPP	\$ 315,520	\$	172,123	\$ 51,658	\$	47,296	\$ 11,120	\$	17,415	\$	10,609	\$ 971	\$ 4,328
	Poles, Towers and Fixtures	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$	-	\$ -	\$ -
	BCP	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$	-	\$ -	\$ -
	PNCP	\$ 7,447,833	\$	5,503,452	\$ 665,306	\$	64,645	\$ 2,334	\$	718	\$	1,072,929	\$ 94,454	\$ 43,995
	SNCP	\$ 4,703,551	\$	3,480,310	\$ 420,390	\$	36,793	\$ -	\$	-	\$	678,506	\$ 59,731	\$ 27,822
	Overhead Conductors and Devices	\$ -	\$	-	\$ -	\$	-	\$ -	\$	-	\$	-	\$ -	\$ -
	LTNCP	\$ 3,029,504	\$	2,241,466	\$ 270,895	\$	23,696	\$ -	\$	73	\$	436,986	\$ 38,469	\$ 17,918
	CWCS	\$ 2,621,246	\$	1,672,342	\$ 404,007	\$	176,794	\$ -	\$	-	\$	326,032	\$ 28,702	\$ 13,369
	CWMC	\$ 6,626,362	\$	3,101,094	\$ 2,164,568	\$	1,085,057	\$ 194,571	\$	81,071	\$	-	\$ -	\$ -

Summary				Residential		GS <50	G	S>50-Regular		GS >50- Intermediate	La	arge Use >5MW		Street Light		Sentinel		metered ered Load
Sub-total	\$	24,744,016	\$	16,170,787	\$	3,976,824	\$	1,434,280	\$	208,026	\$	99,277	\$	2,525,062	\$	222,327	\$	107,431
				, ,		, ,		, ,		,		,		, ,		,		,
Accumulated Amortization																		
Accum. Amortization of Electric Utility Plant -Line	\$	(12,792,587)	\$	(8,273,589)	\$	(2,150,086)	\$	(786,047)	\$	(115,836)	\$	(48,177)	\$	(1,256,691)	\$	(110,631)	\$	(51,530)
Transformers, Services and Meters  Customer Related Net Fixed Assets	\$	11,951,429		7,897,198		1,826,739		648,233				51,101		1,268,371		111,696		55,902
Allocated General Plant Net Fixed Assets	Ф \$	2,840,525		1,876,601		434,950		154,457				12,255		300,455		26,458		13,235
Customer Related NFA Including General Plant	\$	14,791,954		9,773,799		2,261,688		802,690				63,356		1,568,826		138,154		69,137
<b>.</b>	•	, - ,	·	2, 2, 22	•	, , , , , , , , , , , ,	Ť	,,,,,,,,	·	,	•		·	, , .	•	,	Ť	, -
Misc Revenue																		
CWNB	\$	(368,425)		(246,300)		(65,246)		(35,597)				(887)		(103)		(173)		(18,774)
NFA LPHA	\$	- (120.052)	-	(00.336)		- (25 910)			\$		\$	-	~	-	\$	-	\$	-
Sub-total	\$ \$	(129,052) (497,477)		(90,336) (336,637)		(25,810) (91,056)		(12,905) (48,502)			\$	(887)	_	(103)	\$	(173)	\$	(18,774)
Sub total	Ψ	(131,411)	Ψ	(550,057)	Ψ	(31,000)	Ψ	(40,302)	Ψ	(1,343)	Ψ	(007)	Ψ	(103)	Ψ	(173)	Ψ	(10,114)
Operating and Maintenance																		
1815-1855	\$	496,634		359,679		49,120		8,470				96	\$	70,111		6,172		2,875
1830 & 1835	\$	414,525	-	306,397		37,033		3,520					\$	59,734	-	5,259		2,449
1850	\$	190,621		141,037		17,045		,	\$		\$	5	\$	27,496		2,421		1,127
1840 & 1845	\$	302,404		223,695		27,025		2,420				6	\$	43,611		•	\$	1,788
CWMC CCA	ф Ф	387,862	•	181,517	\$ \$	126,699	•	63,512	\$ \$		\$ \$	4,745	•	-	\$ \$	-	\$ \$	-
O&M	φ Φ	-	•	-	Ф \$	-	Ф \$	_	φ \$			-	Ф \$	-	φ \$	- -	φ Φ	_
1830	Ψ \$	(796)	-	(588)		(71)	Ψ.	(7)	-			(0)		(115)	т.	(10)	φ \$	(5)
1835	\$	29,695		21,949		2,653		252		, ,		2		4,279		377		175
1855	\$	7,806		4,980		1,203		526			•	-	•	971		85	\$	40
1840	\$	284	\$	210	\$	25	\$	2	\$	-	\$	-	\$	41	\$	4	\$	2
1845	\$	31,869		,	\$	2,848	\$		\$			1	\$	4,596	\$	405	\$	188
1860	\$	10,987		5,142		3,589			\$			134		-	\$	-	\$	
Sub-total	\$	1,871,891	\$	1,267,592	\$	267,170	\$	82,241	\$	11,952	\$	5,020	\$	210,724	\$	18,551	\$	8,641
Billing and Collection																		
CWNB	\$	1,393,048	\$	931,284	\$	246,699	\$	134,594	\$	5,086	\$	3,354	\$	391	\$	654	\$	70,986
CWMR	\$	93,429	-	65,805		20,915		3,587				918		-	\$	-	\$	-
BDHA	\$	87,712		50,436		21,320		15,956			\$	-	_	-	\$	-	\$	_
Sub-total	\$	1,574,189	\$	1,047,524	\$	288,934	\$	154,137	\$	7,290	\$	4,272	\$	391	\$	654	\$	70,986
	_		•		_		_		•		_		4		•			
Sub Total Operating, Maintenance and Biling	\$	3,446,080	\$	2,315,117	\$	556,103	\$	236,378	\$	19,243	\$	9,292	\$	211,115	\$	19,205	\$	79,627
Amortization Expense - Customer Related	\$	929,520	2	614,731	Φ.	144,151	Ф.	49,354	Φ	6,857	¢	2,850	Ф	98,826	\$	8,700	\$	4,052
Amortization Expense - General Plant assigned to																		
Meters	\$	381,587	\$	252,097	\$	58,430	\$	20,749	\$	2,971	\$	1,646	\$	40,362	\$	3,554	\$	1,778
Admin and General	\$	1,873,738	\$	1,254,952	\$	302,632	\$	129,828	\$	10,775	\$	5,203	\$	118,946	\$	10,782	\$	40,620
Allocated PILs	\$	497,068		328,450		75,975		26,960				2,125		52,752		4,646	\$	2,325
Allocated Debt Return	\$	729,582		482,089		111,514		39,572				3,119		77,428		6,819		3,413
Allocated Equity Return	\$	905,688	\$	598,456	\$	138,432	\$	49,124	\$	6,986	\$	3,872	\$	96,118	\$	8,464	\$	4,236
DI CC Adjustment for Line Transferrer	φ	06E 407	æ	220 472	ው	07 750	æ	0.400	ው		œ	0	φ		ď	2.050	<b>c</b>	4 000
PLCC Adjustment for Line Transformer PLCC Adjustment for Primary Costs	\$ \$	265,437 313,962		229,472 271,258		27,750 32,862		2,430 3,168			\$	8 33			\$ \$	3,956 4,382		1,820 2,151
PLCC Adjustment for Secondary Costs	φ \$	401,930		354,888		40,339		3,798			φ \$		\$		φ \$	4,362		2,131
. 200 Adjustification occorridary obsta	Ψ	401,000	Ψ	30⊣,000	Ψ	40,009	Ψ	3,730	Ψ		Ψ		Ψ		Ψ		Ψ	2,000
Total	\$	7,284,459	\$	4,653,636	\$	1,195,230	\$	494,068	\$	54,840	\$	27,181	\$	695,445	\$	53,658	\$	110,402



**Sheet 02.1 Line Transformer Worksheet - Second Run** 

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

	Γ	1	2	3	4	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$289,183	\$138,315	\$57,547	\$76,902	\$0	\$0	\$15,582	\$0	\$25	\$812
Depreciation on General Plant Assigned to Line Transformers	\$105,335	\$50,300	\$20,970	\$28,043	\$0	\$0	\$5,719	\$0	\$9	\$294
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,319	\$631	\$263	\$351	\$0	\$0	\$71	\$0	\$0	\$4
Acct 5055 - Underground Distribution Transformers - Operation	\$73,040	\$34,935	\$14,535	\$19,424	\$0	\$0	\$3,936	\$0	\$6	\$205
Acct 5160 - Maintenance of Line Transformers	\$370,423	\$177,171	\$73,714	\$98,507	\$0	\$0	\$19,959	\$0	\$32	\$1,040
Allocation of General Expenses	\$196,056	\$93,773	\$39,015	\$52,137	\$0	\$0	\$10,564	\$0	\$17	\$551
Admin and General Assigned to Line Transformers	\$242,528	\$115,318	\$48,168	\$64,964	\$0	\$0	\$13,418	\$0	\$22	\$637
PILs on Line Transformers	\$137,018	\$65,535	\$27,266	\$36,437	\$0	\$0	\$7,383	\$0	\$12	\$385
Debt Return on Line Transformers	\$201,111	\$96,190	\$40,021	\$53,481	\$0	\$0	\$10,836	\$0	\$17	\$565
Equity Return on Line Transformers	\$249,655	\$119,409	\$49,681	\$66,391	\$0	\$0	\$13,452	\$0	\$22	\$701
Total	\$1,865,669	\$891,577	\$371,180	\$496,637	\$0	\$0	\$100,919	\$0	\$161	\$5,194
Line Tranformer NCP	398,341	190,524	79,270	105,931	0	0	21,463	0	34	1,119
PLCC Amount	65,837	49,037	5,926	518	0	0	2	9,120	842	392
Adjustment to Customer Related Cost for PLCC	\$265,437	\$229,472	\$27,750	\$2,430	\$0	\$0	\$8	\$0	\$3,956	\$1,820
	040 500 070	00.044.000	<b>#0.457.700</b>	<b>#</b> 0.400.000	00	2000 507	<b>*</b> 000 005	<b>***</b>	055.054	044.574
General Plant - Gross Assets	\$13,539,973	\$6,844,362	\$2,157,739	\$2,196,266	\$0	\$628,507	\$982,925	\$629,749	\$55,854	\$44,571
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,599,251)	(\$1,134,692)	(\$1,154,952)	\$0	(\$330,513)	The second secon	(\$331,166)	(\$29,372)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,245,112	\$1,023,047	\$1,041,314	\$0	\$297,993	\$466,033	\$298,582	\$26,482	\$21,132
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$0	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$0	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$0	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$0	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$7,068,843	\$3,380,988	\$1,406,696	\$1,879,814	\$0	\$0	\$380,883	\$0	\$609	\$19,853
Line Transformers - Accumulated Depreciation	(\$3,774,406)	(\$1,805,277)	(\$751,105)	(\$1,003,726)	\$0	\$0	(\$203,372)	\$0	(\$325)	(\$10,600
Line Transformers - Net Fixed Assets	\$3,294,437	\$1,575,711	\$655,591	\$876,088	\$0	\$0	\$177,511	\$0	\$284	\$9,252
General Plant Assigned to Line Transformers - NFA	\$784,109	\$374,434	\$156,097	\$208,749	\$0	\$0	\$42,571	\$0	\$67	\$2,191
Line Transformer Net Fixed Assets Including General Plant	\$4,078,547	\$1,950,145	\$811,689	\$1,084,837	\$0	\$0	\$220,081	\$0	\$351	\$11,443
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$536,387	\$201,792	\$85,507	\$130,542	\$0	\$44,509	\$72,829	\$0	\$24	\$1,183
Acct 5010 - Load Dispatching	\$330,620	\$124,382	\$52,705	\$80,464	\$0	\$27,435	\$44,891	\$0	\$15	\$729
Acct 5085 - Miscellaneous Distribution Expense	\$24,684	\$9,286	\$3,935	\$6,008	\$0	\$2,048	\$3,352	\$0	\$1	\$54
Acct 5105 - Maintenance Supervision and Engineering	\$30,630	\$11,523	\$4,883	\$7,455	\$0	\$2,542	\$4,159	\$0	\$1	\$68
Total	\$922,321	\$346,984	\$147,029	\$224,468	\$0	\$76,534	\$125,230	\$0	\$41	\$2,034
Acct 1850 - Line Transformers - Gross Assets	\$7,068,843	\$3,380,988	\$1,406,696	\$1,879,814	\$0	\$0	\$380,883	\$0	\$609	\$19,853
Acct 1815 - 1855	\$33,254,401	\$12,510,543	\$5,301,156	\$8,093,240	\$0	\$2,759,446	\$4,515,182	\$0	\$1,480	\$73,354



## Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Second Run

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

**Allocation by Rate Classification** 

Anocation by Nate Olassinoation		1 [	2	3	4	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$214,097	\$59,254	\$24,669	\$45,236	\$0	\$33,855	\$50,723	\$0	\$11	\$348
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$277,531	\$76,810	\$31,978	\$58,639	\$0	\$43,886	\$65,752	\$0	\$14	\$451
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$53,319	\$14,757	\$6,144	\$11,266	\$0	\$8,431	\$12,632	\$0	\$3	\$87
Depreciation on General Plant Assigned to Primary C&P	\$221,053	\$60,907	\$25,408	\$46,624	\$0	\$35,129	\$52,619	\$0	\$11	\$356
Primary C&P Operations and Maintenance	\$862,402	\$256,546	\$107,233	\$191,826	\$0	\$122,187	\$183,065	\$0	\$39	\$1,506
Allocation of General Expenses	\$383,626	\$106,174	\$44,203	\$81,056	\$0	\$60,663	\$90,888	\$0	\$19	\$623
Admin and General Assigned to Primary C&P	\$474,486	\$139,065	\$58,356	\$105,358	\$0	\$68,420	\$102,496	\$0	\$22	\$768
PILs on Primary C&P	\$286,720	\$79,354	\$33,037	\$60,581	\$0	\$45,339	\$67,929	\$0	\$14	\$466
Debt Return on Primary C&P	\$420,840	\$116,473	\$48,491	\$88,919	\$0	\$66,548	\$99,704	\$0	\$21	\$684
Equity Return on Primary C&P	\$522,422	\$144,587	\$60,196	\$110,382	\$0	\$82,611	\$123,771	\$0	\$26	\$849
Total	\$3,716,496	\$1,053,928	\$439,716	\$799,886	\$0	\$567,071	\$849,579	\$0	\$179	\$6,138
Prim and NOD	000 400	400 504	70.004	445 454	0	400.057	402.004		0.4	4 440
Primary NCP	688,400	190,524	79,321	145,451	0	,		0 120	34	,
PLCC Amount	65,922	49,037	5,928	576	0			9,120	842	
Adjustment to Customer Related Cost for PLCC	\$313,962	\$271,258	\$32,862	\$3,168	\$0	\$108	\$33	\$0	\$4,382	\$2,151
General Plant - Gross Assets	\$13,539,973	\$6,844,362	\$2,157,739	\$2,196,266	\$0	\$628,507	\$982,925	\$629,749	\$55,854	\$44,571
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,599,251)	(\$1,134,692)	(\$1,154,952)	\$0	(\$330,513)		(\$331,166)	(\$29,372)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,245,112	\$1,023,047	\$1,041,314	\$0	\$297,993	\$466,033	\$298,582	\$26,482	\$21,132
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$0	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$0	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$0	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$0	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
Primary Conductors and Poles Gross Assets	<b>*</b> = 404 =0=	04 500 400	0004.000			0057.047	04.004.400	•	4070	00.044
Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,421,567	\$1,500,493	\$624,699	\$1,145,514	\$0	\$857,317	\$1,284,463	\$0	\$270	\$8,811
Acct 1835-4 Primary Overhead Conductors	\$7,021,006	\$1,943,160	\$808,994	\$1,483,457	\$0	\$1,110,238	\$1,663,398	\$0	\$350	\$11,410
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$1,389,116	\$384,457	\$160,061	\$293,504	\$0	\$219,662	\$329,106	\$0	\$69	\$2,257
Subtotal	\$13,831,690	\$3,828,111	\$1,593,753	\$2,922,475	\$0	\$2,187,218	\$3,276,966	\$0	\$690	\$22,478
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$2,765,057)	(\$765,268)	(\$318,603)	(\$584,224)	\$0	(\$437,241)	* * * * * * * * * * * * * * * * * * * *	\$0	(\$138)	
Acct 1835-4 Primary Overhead Conductors	(\$3,537,064)	(\$978,931)	(\$407,557)	(\$747,340)	\$0	(\$559,319)	(\$837,991)	\$0	(\$176)	(\$5,748)
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$635,713)	(\$175,942)	(\$73,250)	(\$134,319)	\$0	(\$100,526)	(\$150,611)	\$0	(\$32)	(\$1,033)
	V			(4	<b>¢</b> 0	(\$1,097,086)	(\$1,643,693)	\$ <i>0</i>	(\$346)	(\$11,275)
Subtotal	(\$6,937,834)	(\$1,920,141)	(\$799,410)	(\$1,465,883)	\$0	(ψ1,031,000)	(φ1,043,033)	Ψ	(+)	
		( <b>\$1,920,141)</b> \$1,907,970	<b>(\$799,410)</b> \$794,343	( <b>\$1,465,883</b> ) \$1,456,591	<b>\$0</b>	\$1,090,132	\$1,633,273	\$0	\$344	\$11,203
Primary Conductor & Pools - Net Fixed Assets	(\$6,937,834)				\$0			\$0		
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA	<b>(\$6,937,834)</b> \$6,893,856	\$1,907,970	\$794,343	\$1,456,591		\$1,090,132	\$1,633,273		\$344	\$11,203
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant Acct 1830-3 Bulk Poles, Towers & Fixtures	(\$6,937,834) \$6,893,856 \$1,645,515 \$8,539,371	\$1,907,970 \$453,388 \$2,361,358	\$794,343 \$189,134 \$983,477	\$1,456,591 \$347,068 \$1,803,659 \$0	\$0 \$0 \$0	\$1,090,132 \$261,498 \$1,351,630 \$0	\$1,633,273 \$391,692 \$2,024,965	\$0 \$0 \$0	\$344 \$81 \$425	\$11,203 \$2,652 \$13,856
Primary Conductor & Pools - Net Fixed Assets General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant  Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit	(\$6,937,834) \$6,893,856 \$1,645,515 \$8,539,371	\$1,907,970 \$453,388 \$2,361,358	\$794,343 \$189,134 \$983,477	\$1,456,591 \$347,068 \$1,803,659	\$0 \$0 \$0	\$1,090,132 \$261,498 \$1,351,630	\$1,633,273 \$391,692 \$2,024,965	\$0 \$0 \$0	\$344 \$81 \$425	\$11,203 \$2,652 \$13,856

Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	<b>\$0</b>	<b>\$0</b>	\$ <i>o</i>	\$ <i>o</i>	<b>\$0</b>	\$0	<b>\$0</b>	<i>\$0</i>	\$ <i>o</i>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,529,160	\$752,735	\$329,764	\$442,260	\$0	\$0	\$0	\$0	\$0	\$4,401
Acct 1835-5 Secondary Overhead Conductors	\$1,980,284	\$974,802	\$427,049	\$572,733	\$0	\$0	\$0	\$0	\$0	\$5,700
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$5,225,722	\$2,572,382	\$1,126,930	\$1,511,370	\$0	\$0	\$0	\$0	\$0	\$15,041
Subtotal	\$8,735,166	\$4,299,919	\$1,883,743	\$2,526,362	<b>\$0</b>	<i>\$0</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$25,142
Omanations and Maintenance										
Operations and Maintenance	<b>#</b> 625 500	<b>#206 020</b>	<b>#07.077</b>	¢445 400	<b></b>	<b>670.004</b>	¢447.450	<b>#</b> O	<b>ድ</b> ጋር	¢4 000
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$635,582	\$206,038	\$87,277	\$145,188	\$0 #0	\$78,394 \$46,462	\$117,453 \$24,214	\$0 ©0	\$25 *5	\$1,208
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$131,031 \$543,260	\$42,477 \$242,838	\$17,993 \$105,697	\$29,932 \$148,230	\$0 \$0	\$16,162 \$18,040	\$24,214 \$27,029	\$0 \$0	\$5 \$6	\$249 \$1,421
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$18,348	\$8,201	\$3,570	\$5,006	\$0 \$0	\$609	\$27,029 \$913	\$0 \$0	\$0 \$0	\$1,421 \$48
Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$10,340	\$0,201	\$3,570 \$0	\$3,000 \$0	\$0 \$0	\$009 \$0	\$913 \$0	\$0 \$0	\$0 \$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$3,218	\$1,043	\$442	\$735	\$0 \$0	\$397	\$595	\$0 \$0	\$0 \$0	\$6
Acct 5120 Maintenance of Poles, Towers & Fixtures	(\$1,478)	(\$479)	(\$203)	(\$338)	\$0 \$0	(\$182)	(\$273)	\$0 \$0	(\$0)	(\$3)
Acct 5125 Maintenance of Overhead Conductors & Devices	\$55,148	\$17,877	\$7,573	\$12,598	\$0 \$0	\$6,802	\$10,191	\$0 \$0	\$2	\$105
	\$05,148	\$17,877	\$7,573 \$0	\$12,598	\$0 \$0	\$0,802 \$0	\$10,191	\$0 \$0	\$2 \$0	\$105 \$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$527	\$259	\$114	\$152	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$2
Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$59,185	\$26,456	\$11,515	\$16,149	\$0 \$0	\$1,965	\$2,945	\$0 \$0	\$0 \$1	\$155
Total	\$1,444,821	\$544,710	\$233,978	\$357,652	\$0	\$122,187	\$183,065	\$0	\$39	\$3,190
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$536,387	\$201,792	\$85,507	\$130,542	\$0	\$44,509	\$72,829	\$0	\$24	\$1,183
Acct 5010 - Load Dispatching	\$330,620	\$124,382	\$52,705	\$80,464	\$0	\$27,435	\$44,891	\$0	\$15	\$729
Acct 5085 - Miscellaneous Distribution Expense	\$24,684	\$9,286	\$3,935	\$6,008	\$0	\$2,048	\$3,352	\$0	\$1	\$54
Acct 5105 - Maintenance Supervision and Engineering	\$30,630	\$11,523	\$4,883	\$7,455	\$0	\$2,542	\$4,159	\$0	\$1	\$68
Total	\$922,321	\$346,984	\$147,029	\$224,468	\$0	\$76,534	\$125,230	\$0	\$41	\$2,034
Primary Conductors and Poles Gross Assets	\$13,831,690	\$3,828,111	\$1,593,753	\$2,922,475	\$0	\$2,187,218	\$3,276,966	\$0	\$690	\$22,478
Acct 1815 - 1855	\$33,254,401	\$12,510,543	\$5,301,156	\$8,093,240	\$0	\$2,759,446	\$4,515,182	\$0	\$1,480	\$73,354



Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Second Run

**Secondary 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
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$60,386	\$29,725	\$13,022	\$17,465	\$0	\$0		\$0	\$0	\$174
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$120,428	\$69,720	\$20,648	\$22,969	\$0	\$0	\$0	\$6,080	\$535	\$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$308,588	\$178,655	\$52,909	\$58,857	\$0	\$0	\$0	\$15,580	\$1,372	\$1,216
Depreciation on General Plant Assigned to Secondary C&P	\$142,951	\$70,284	\$30,852	\$41,406	\$0	\$0	\$0	\$0	\$0	\$409
Secondary C&P Operations and Maintenance	\$582,419	\$288,164 \$110,260	\$126,745	\$165,826 \$70,060	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$1,684 *607
Allocation of General Expenses	\$242,272 \$317,117	\$119,260 \$156,205	\$52,246 \$68,974	\$70,069 \$91,078	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$697 \$859
Admin and General Assigned to Primary C&P PILs on Secondary C&P	\$186,023	\$91,571	\$40,116	\$53,801	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$535
Debt Return on Secondary C&P	\$273,040	\$134,405	\$58,881	\$78,968	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$786
Equity Return on Secondary C&P	\$338,946	\$166,847	\$73,094	\$98,029	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$976
									·	
Total	\$2,572,171	\$1,304,836	\$537,487	\$698,468	\$0	\$0	\$0	\$21,661	\$1,907	\$7,812
Secondary NCP	366,266	180,296	78,986	105,931	0	(	0	0	O	1,054
PLCC Amount	65,502	49,037	5,928	576	0	(	0	8,731	839	
Adjustment to Customer Related Cost for PLCC	\$401,930	\$354,888	\$40,339	\$3,798	\$0	\$0	\$0	\$0	\$0	\$2,905
General Plant - Gross Assets	\$13,539,973	\$6,844,362	\$2,157,739	\$2,196,266	\$0	\$628,507	\$982,925	\$629,749	\$55,854	\$44,571
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,599,251)	(\$1,134,692)	(\$1,154,952)	\$0 \$0	(\$330,513)		(\$331,166)	(\$29,372)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,245,112	\$1,023,047	\$1,041,314	\$0 \$0	\$297,993	\$466,033	\$298,582	\$26,482	\$21,132
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$0	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$0	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Net Fixed Assets Excluding General Flant	\$20,970,190	\$13,030,220	\$4,290,002	φ4,370,233	φυ	\$1,242,274	φ1,943,202	\$1,200,404	φ111,000	\$69,236
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$0	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$0	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
Secondary Conductors and Poles Gross Plant										
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,529,160	\$752,735	\$329,764	\$442,260	\$0	\$0		\$0	\$0	\$4,401
Acct 1835-5 Secondary Overhead Conductors	\$1,980,284	\$974,802	\$427,049	\$572,733	\$0	\$0		\$0	\$0	\$5,700
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$5,225,722	\$2,572,382	\$1,126,930	\$1,511,370	\$0	\$0	\$0	\$0	\$0	\$15,041
Subtotal	\$8,735,166	\$4,299,919	\$1,883,743	\$2,526,362	\$0	\$0	\$0	\$0	\$0	\$25,142
Secondary Conductors and Poles Accumulated Depreciation										
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$785,925)	(\$386,874)	(\$169,485)	(\$227,303)	\$0	\$0	\$0	\$0	\$0	(\$2,262)
Acct 1835-5 Secondary Overhead Conductors	(\$1,008,484)	(\$496,430)	(\$217,480)	(\$291,671)	\$0	\$0	\$0	\$0	\$0	(\$2,903)
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$2,468,041)	(\$1,214,903)	(\$532,234)	(\$713,800)	\$0	\$0	\$0	\$0	\$0	(\$7,104)
Subtotal	(\$4,262,451)	(\$2,098,207)	(\$919,200)	(\$1,232,775)	\$0	\$0	\$0	\$0	\$0	(\$12,269)
Secondary Conductor & Pools - Net Fixed Assets	\$4,472,716	\$2,201,711	\$964,544	\$1,293,587	\$0	\$0	\$0	\$0	\$0	\$12,874
General Plant Assigned to Secondary C&P - NFA	\$1,064,126	\$523,190	\$229,659	\$308,228	\$0	\$0	\$0	\$0	\$0	\$3,048
Secondary C&P Net Fixed Assets Including General Plant	\$5,536,841	\$2,724,901	\$1,194,203	\$1,601,816	\$0	\$0	\$0	\$0	\$0	\$15,922
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
	1	+ •	+0	+*	70	40	+*	+ •	40	<del>* -</del>

Subtotal	<b>\$0</b>	\$0	\$0	<b>\$0</b>	<b>\$0</b>	\$0	<b>\$0</b>	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$5,421,567	\$1,500,493	\$624,699	\$1,145,514	\$0	\$857,317	\$1,284,463	\$0	\$270	\$8,811
Acct 1835-4 Primary Overhead Conductors	\$7,021,006	\$1,943,160	\$808,994	\$1,483,457	\$0	\$1,110,238	\$1,663,398	\$0	\$350	\$11,410
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$1,389,116	\$384,457	\$160,061	\$293,504	\$0	\$219,662	\$329,106	\$0	\$69	\$2,257
Subtotal	\$13,831,690	\$3,828,111	\$1,593,753	\$2,922,475	\$0	\$2,187,218	\$3,276,966	\$0	\$690	\$22,478
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$635,582	\$206,038	\$87,277	\$145,188	\$0	\$78,394	\$117,453	\$0	\$25	\$1,208
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$131,031	\$42,477	\$17,993	\$29,932	\$0	\$16,162	\$24,214	\$0	\$5	\$249
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$543,260	\$242,838	\$105,697	\$148,230	\$0	\$18,040	\$27,029	\$0	\$6	\$1,421
Acct 5045 Underground Distribution Lines & Feeders - Other	\$18,348	\$8,201	\$3,570	\$5,006	\$0 \$0	\$609	\$913	\$0 \$0	\$0 \$0	\$48
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$3,218	\$0 \$1,043	\$0 \$442	\$0 \$735	\$0 \$0	\$0 \$397	\$0 \$595	\$0 \$0	\$0 \$0	\$0 \$6
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	(\$1,478)	(\$479)	(\$203)	(\$338)	\$0 \$0	(\$182)	(\$273)	\$0 \$0	(\$0)	(\$3)
Acct 5125 Maintenance of Overhead Conductors & Devices	\$55,148	\$17,877	\$7,573	\$12,598	\$0 \$0	\$6,802	\$10,191	\$0 \$0	\$2	\$105
Acct 5125 Maintenance of Overhead Gonddelors & Bevices  Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$527	\$259	\$114	\$152	\$0	\$0	\$0	\$0	\$0	\$2
Acct 5150 Maintenance of Underground Conductors & Devices	\$59,185	\$26,456	\$11,515	\$16,149	\$0	\$1,965	\$2,945	\$0	\$1	\$155
Total	\$1,444,821	\$544,710	\$233,978	\$357,652	\$0	\$122,187	\$183,065	\$0	\$39	\$3,190
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$536,387	\$201,792	\$85,507	\$130,542	\$0	\$44,509	\$72,829	\$0	\$24	\$1,183
Acct 5010 - Load Dispatching	\$330,620	\$124,382	\$52,705	\$80,464	\$0	\$27,435	\$44,891	\$0	\$15	\$729
Acct 5085 - Miscellaneous Distribution Expense	\$24,684	\$9,286	\$3,935	\$6,008	\$0	\$2,048	\$3,352	\$0	\$1	\$54
Acct 5105 - Maintenance Supervision and Engineering	\$30,630	\$11,523	\$4,883	\$7,455	\$0	\$2,542	\$4,159	\$0	\$1	\$68
Total	\$922,321	\$346,984	\$147,029	\$224,468	\$0	\$76,534	\$125,230	\$0	\$41	\$2,034
Secondary Conductors and Poles Gross Assets	\$8,735,166	\$4,299,919	\$1,883,743	\$2,526,362	\$0	\$0	\$0	\$0	\$0	\$25,142
Acct 1815 - 1855	\$33,254,401	\$12,510,543	\$5,301,156	\$8,093,240	\$0	\$2,759,446	\$4,515,182	\$0	\$1,480	\$73,354



# 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001

UPDATED FOR 2009 EDR

Sheet 03.1 Line Transformers Unit Cost Worksheet - Second Run

		1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$413,119	\$230,012	\$68,630	\$77,872	\$0	\$15,585	\$17,877	\$1,599	\$1,545
Depreciation on General Plant Assigned to Line Transformers	\$150,392	\$83,648	\$25,008	\$28,396	\$0	\$5,720	\$6,481	\$580	\$560
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,885	\$1,049	\$313	\$355	\$0	\$71	\$82	\$7	\$7
Acct 5055 - Underground Distribution Transformers - Operation	\$104,343	\$58,095	\$17,334	\$19,668	\$0	\$3,936	\$4,515	\$404	\$390
Acct 5160 - Maintenance of Line Transformers	\$529,176	\$294,629	\$87,910	\$99,748	\$0	\$19,963	\$22,899	\$2,048	\$1,979
Allocation of General Expenses	\$280,646	\$156,360	\$46,590	\$52,805	\$0	\$10,566	\$12,184	\$1,090	\$1,051
Admin and General Assigned to Line Transformers	\$346,502	\$191,770	\$57,444	\$65,783	\$0	\$13,421	\$15,492	\$1,380	\$1,212
PILs on Line Transformers	\$195,740	\$108,982	\$32,517	\$36,896	\$0	\$7,384	\$8,470	\$757	\$732
Debt Return on Line Transformers	\$287,301	\$159,961	\$47,728	\$54,155	\$0	\$10,838	\$12,432	\$1,112	\$1,075
Equity Return on Line Transformers	\$356,650	\$198,572	\$59,249	\$67,227	\$0	\$13,454	\$15,433	\$1,380	\$1,334
Less: Transformer Ownership Allowance Credit	(\$594,269)	(\$330,871)	(\$98,723)	(\$112,018)	\$0	(\$22,419)	(\$25,716)	(\$2,300)	(\$2,223)
· · · · · · · · · · · · · · · · · · ·	· ·								
Total	\$2,071,485	\$1,152,207	\$343,999	\$390,889	\$0	\$78,520	\$90,150	\$8,057	\$7,663
Billed kW without Line Transformer Allowance Billed kWh without Line Transformer Allowance		0 269,172,954	0 126,666,633	310,450 219,392,039		,	23,274 8,769,187	1,558 649,471	0 2,956,878
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$1.2591	\$0.0000	\$5.6774	\$3.8734	\$5.1713	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0043	\$0.0027	\$0.0018	\$0.0000		\$0.0103	\$0.0124	\$0.0026
Zino Transformation onto oost (p/km)		ψ0100-10	ψ0.0021	ψοισστο	ψοισσσσ	ψοισσσσ	φοιστοσ	ψ010121	φοισσ2σ
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$13,539,973 (\$7,120,277) \$6,419,696	\$6,844,362 (\$3,599,251) \$3,245,112	\$2,157,739 (\$1,134,692) \$1,023,047	\$2,196,266 (\$1,154,952) \$1,041,314	\$628,507 (\$330,513) \$297,993	\$982,925 (\$516,892) \$466,033	\$629,749 (\$331,166) \$298,582	\$55,854 ( <b>\$29,372</b> ) \$26,482	\$44,571 (\$23,439) \$21,132
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
Line Transformer Rate Base Acct 1850 - Line Transformers - Gross Assets Line Transformers - Accumulated Depreciation Line Transformers - Net Fixed Assets General Plant Assigned to Line Transformers - NFA	\$10,098,347 (\$5,392,008) \$4,706,339 \$1,119,512	\$5,622,454 (\$3,002,107) \$2,620,347 \$622,670	\$1,677,591 (\$895,749) \$781,842 \$186,158	\$1,903,510 (\$1,016,378) \$887,131 \$211,381	\$0 \$0 \$0 \$0	\$380,956 (\$203,411) \$177,545 \$42,579	\$436,986 (\$233,329) \$203,658 \$48,243	\$39,079 ( <mark>\$20,866)</mark> \$18,213 \$4,314	\$37,771 (\$20,168) \$17,603 \$4,168
Line Transformer Net Fixed Assets Including General Plant  General Expenses	\$5,825,851	\$3,243,017	\$968,000	\$1,098,512	\$0	\$220,124	\$251,901	\$22,527	\$21,771
Acct 5005 - Operation Supervision and Engineering	\$825,210	\$410,968	\$114,073	\$135,468	\$44,573	\$72,885	\$40,774	\$3,613	\$2,855
Acct 5010 - Load Dispatching	\$508,646	\$253,314	\$70,313	\$83,500	\$27,474	\$44,925	\$25,132	\$2,227	\$1,760
Acct 5085 - Miscellaneous Distribution Expense	\$37,976	\$18,913	\$5,250	\$6,234	\$2,051	\$3,354	\$1,876	\$166	\$131
•	•								

Acct 5105 - Maintenance Supervision and Engineering	\$47,123	\$23,468	\$6,514	\$7,736	\$2,545	\$4,162	\$2,328	\$206	\$163
Total	\$1,418,955	\$706,663	\$196,149	\$232,939	\$76,644	\$125,326	\$70,111	\$6,213	\$4,910
Acct 1850 - Line Transformers - Gross Assets	\$10,098,347	\$5,622,454	\$1,677,591	\$1,903,510	\$0	\$380,956	\$436,986	\$39,079	\$37,771
Acct 1815 - 1855	\$51,066,133	\$25,410,398	\$7,062,830	\$8,397,030	\$2,763,402	\$4,518,620	\$2,514,528	\$222,842	\$176,482



**Sheet 03.2 Substation Transformers Unit Cost Worksheet - Second Run** 

		1	2	3	5	6	7	8	9
Description	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$86,005	\$23,803	\$9,910	\$18,172	\$13,600	\$20,376	\$0	\$4	\$140
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$13,221	\$4,004	\$1,327	\$2,513	\$2,045	\$3,184	\$110	\$8	\$29
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$65,843	\$19,941	\$6,606	\$12,517	\$10,187	\$15,857	\$548	\$41	\$146
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$104,867)	(\$29,693)	(\$11,597)	(\$21,469)	(\$16,560)	(\$25,084)	(\$254)	(\$23)	(\$187)
Acct 5012 - Station Buildings and Fixtures Expense	\$80	\$24	\$8	\$15	\$12	\$19	\$1	\$0	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5017 - Distributon Station Equipment - Other	\$325	\$90	\$37	\$69	\$51	\$77	\$0	\$0	\$1
Acct 5114 - Maintenance of Distribution Station Equipment	\$19,987	\$5,532	\$2,303	\$4,223	\$3,161	\$4,735	\$0	\$1	\$32
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to SubstationTransformers	\$11,188	\$3,047	\$1,274	\$2,357	\$1,799	\$2,694	\$0	\$1	\$17
PILs on SubstationTransformers	(\$136,024)	(\$38,687)	(\$15,080)	(\$27,896)	(\$21,373)	(\$32,383)	(\$332)	(\$30)	(\$245)
Debt Return on Substation Transformers	(\$199,652)	(\$56,783)	(\$22,134)	(\$40,944)	(\$31,371)	(\$47,530)	(\$487)	(\$43)	(\$359)
Equity Return on Substation Transformers	(\$247,844)	(\$70,489)	(\$27,476)	(\$50,828)	(\$38,944)	(\$59,003)	(\$605)	(\$54)	(\$446)
Total	(\$491,738)	(\$139,212)	(\$54,822)	(\$101,270)		(\$117,057)	(\$1,019)	(\$94)	
Total	(( - , )	(ψ133,212)	(\$34,022)	(\$101,270)	(\$77,393)	(\$117,037)	(\$1,013)	(494)	(\$07.1)
Billed kW without Substation Transformer Allowance		0	0	467,580	326,007	500,065	23,274	1,558	0
Billed kWh without Substation Transformer Allowance		269,172,954	126,666,633	219,392,039	•	311,641,765	8,769,187	649,471	2,956,878
Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 -\$0.0005	\$0.0000 -\$0.0004	-\$0.2166 -\$0.0005	•	-\$0.2341 -\$0.0004	-\$0.0438 -\$0.0001	-\$0.0605 -\$0.0001	\$0.0000 -\$0.0003
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$13,539,973 (\$7,120,277) \$6,419,696	\$6,844,362 (\$3,599,251) \$3,245,112	\$2,157,739 (\$1,134,692) \$1,023,047	\$2,196,266 ( <mark>\$1,154,952)</mark> \$1,041,314	\$628,507 (\$330,513) \$297,993	\$982,925 (\$516,892) \$466,033	\$629,749 (\$331,166) \$298,582	\$55,854 (\$29,372) \$26,482	\$44,571 (\$23,439) \$21,132
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
Substation Transformer Rate Base Gross Plant									
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$445,817	\$135,016	\$44,732	\$84,752	\$68,974	\$107,368	\$3,712	\$277	\$987
Acct 1806-2 Land Rights Station <50 kV	\$243,160	\$73,641	\$24,398	\$46,226	\$37,620	\$58,561	\$2,024	\$151	\$538
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	\$0
Subtotal	\$688,977	\$208,657	\$69,130	\$130,978	\$106,595	\$165,929	\$5,736	\$427	\$1,525
Substation Transformers - Accumulated Depreciation	,			,		•			

Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Acct 1805-2 Land Station <50 kV Acct 1806-2 Land Rights Station <50 kV Acct 1808-2 Buildings and Fixtures < 50 KV Acct 1810-2 Leasehold Improvements <50 kV  Subtotal  Substation Transformers - Net Fixed Assets General Plant Assigned to SubstationTransformers - NFA	(\$2,311,846)	(\$639,835)	(\$266,382)	(\$488,466)	(\$365,574)	(\$547,716)	\$0	(\$115)	(\$3,757)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$221,619)	(\$67,117)	(\$22,237)	(\$42,131)	(\$34,288)	(\$53,373)	(\$1,845)	(\$137)	(\$491)
	(\$1,426,051)	(\$431,880)	(\$143,086)	(\$271,100)	(\$220,630)	(\$343,442)	(\$11,872)	(\$885)	(\$3,156)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$3,959,516)	<b>(\$1,138,832)</b>	<b>(\$431,704)</b>	<b>(\$801,697)</b>	<b>(\$620,492)</b>	<b>(\$944,531)</b>	(\$13,717)	(\$1,138)	<b>(\$7,404)</b>
	(\$3,270,539)	(\$930,175)	(\$362,574)	(\$670,719)	(\$513,898)	(\$778,602)	(\$7,981)	(\$710)	(\$5,879)
	(\$780,629)	(\$221,036)	(\$86,330)	(\$159,815)	(\$123,272)	(\$186,724)	(\$1,891)	(\$168)	(\$1,392)
Substation Transformer NFA Including General Plant  General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$825,210 \$508,646 \$37,976 \$47,123	\$410,968 \$253,314 \$18,913 \$23,468	(\$448,904) \$114,073 \$70,313 \$5,250 \$6,514	\$135,468 \$83,500 \$6,234 \$7,736	\$44,573 \$27,474 \$2,051 \$2,545	\$72,885 \$44,925 \$3,354 \$4,162	\$40,774 \$25,132 \$1,876 \$2,328	(\$878) \$3,613 \$2,227 \$166 \$206	\$2,855 \$1,760 \$131 \$163
Total  Acct 1820-2 Distribution Station Equipment	\$1,418,955	\$706,663	\$196,149	\$232,939	\$76,644	\$125,326	\$70,111	\$6,213	\$4,910
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$51,066,133	\$25,410,398	\$7,062,830	\$8,397,030	\$2,763,402	\$4,518,620	\$2,514,528	\$222,842	\$176,482



**Sheet 03.3 Primary Conductors and Poles Cost Pool Worksheet - Second Run** 

	Г	1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$329,381	\$144,441	\$34,967	\$46,237	\$33,892	\$50,735	\$16,608	\$1,473	\$1,029
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$426,970	\$187,236	\$45,328	\$59,936	\$43,933	\$65,766	\$21,528	\$1,909	\$1,334
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$82,030	\$35,972	\$8,708	\$11,515	\$8,440	\$12,635	\$4,136	\$367	\$256
Depreciation on General Plant Assigned to Primary C&P	\$339,515	\$148,469	\$36,014	\$47,655	\$35,166	\$52,630	\$17,017	\$1,509	\$1,054
Primary C&P Operations and Maintenance	\$1,341,487	\$610,740	\$150,247	\$195,953	\$122,318	\$183,106	\$68,700	\$6,089	\$4,335
Allocation of General Expenses	\$591,168	\$259,511	\$62,739	\$82,865	\$60,728	\$90,908	\$29,916	\$2,653	\$1,849
Admin and General Assigned to Primary C&P	\$735,801	\$331,063	\$81,764	\$107,625	\$68,493	\$102,518	\$38,707	\$3,418	\$2,211
PILs on Primary C&P	\$441,108	\$193,436	\$46,829	\$61,921	\$45,388	\$67,944	\$22,241	\$1,972	\$1,378
Debt Return on Primary C&P	\$647,446	\$283,920	\$68,734	\$90,885	\$66,619	\$99,726	\$32,645	\$2,895	\$2,022
Equity Return on Primary C&P	\$803,726	\$352,452	\$85,324	\$112,823	\$82,699	\$123,798	\$40,524	\$3,594	\$2,511
Total	\$5,738,631	\$2,547,241	\$620,654	\$817,415	\$567,676	\$849,765	\$292,022	\$25,878	\$17,979
General Plant - Gross Assets	\$13,539,973	\$6,844,362	\$2,157,739	\$2,196,266	\$628,507	\$982,925	\$629,749	\$55,854	\$44,571
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,599,251)	(\$1,134,692)	. , ,	(\$330,513)	(\$516,892)	(\$331,166)	(\$29,372)	
General Plant - Net Fixed Assets	\$6,419,696	\$3,245,112	\$1,023,047	\$1,041,314	\$297,993	\$466,033	\$298,582	\$26,482	\$21,132
Constant hand thou house	ψο, 110,000	<b>4</b> 0,210,112	ψ1,020,017	Ψ1,011,011	Ψ201,000	Ψ100,000	Ψ200,002	Ψ20, 102	Ψ21,102
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,340,873	\$3,657,666	\$885,477	\$1,170,853	\$858,232	\$1,284,744	\$420,553	\$37,293	\$26,055
Acct 1835-4 Primary Overhead Conductors	\$10,801,548	\$4,736,729	\$1,146,705	\$1,516,271	\$1,111,423	\$1,663,762	\$544,622	\$48,295	\$33,742
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$2,137,102	\$937,168	\$226,877	\$299,996	\$219,897	\$329,178	\$107,754	\$9,555	\$6,676
Subtotal	\$21,279,523	\$9,331,563	\$2,259,059	\$2,987,120	\$2,189,552	\$3,277,684	\$1,072,929	\$95,144	\$66,473
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$4,253,934)	(\$1,865,449)	(\$451,603)	(\$597,147)	(\$437,708)	(\$655,233)	(\$214,486)	(\$19,020)	(\$13,288)
Acct 1835-4 Primary Overhead Conductors	(\$5,441,637)	(\$2,386,283)	(\$577,690)	(\$763,871)	(\$559,916)	(\$838,175)	(\$274,371)	(\$24,330)	(\$16,998)
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$978,020)	(\$428,884)	(\$103,828)	(\$137,290)	(\$100,633)	(\$150,644)	(\$49,312)	(\$4,373)	(\$3,055)
Subtotal	(\$10,673,591)	(\$4,680,616)	(\$1,133,121)	(\$1,498,309)	(\$1,098,257)	(\$1,644,053)	(\$538,170)	(\$47,723)	(\$33,342)
Primary Conductor & Pools - Net Fixed Assets	\$10,605,932	\$4,650,947	\$1,125,938	\$1,488,811	\$1,091,295	\$1,633,631	\$534,759	\$47,421	\$33,131
General Plant Assigned to Primary C&P - NFA	\$2,527,338	\$1,105,199	\$268,088	\$354,745	\$261,777	\$391,778	\$126,675	\$11,233	\$7,844
Primary C&P Net Fixed Assets Including General Plant	\$13,133,270	\$5,756,145	\$1,394,026	\$1,843,556	\$1,353,072	\$2,025,409	\$661,434	\$58,653	\$40,974
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
Subtotal	\$0	<b>\$0</b>	\$0	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,352,554	\$1,361,991	\$403,357	\$448,701	\$0	\$0	\$118,778	\$10,456	\$9,272
Acct 1835-5 Secondary Overhead Conductors	\$3,046,591	\$1,763,797	\$522,353	\$581,073	\$0	\$0	\$153,819	\$13,541	\$12,007
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$8,039,573	\$4,654,441	\$1,378,424	\$1,533,381	\$0	\$0	\$405,909	\$35,734	\$31,685
Subtotal	\$13,438,717	\$7,780,229	\$2,304,133	\$2,563,155	\$0	\$0	\$678,506	\$59,731	\$52,964
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$977,819	\$459,003	\$117,852	\$148,094	\$78,478	\$117,478	\$49,317	\$4,366	\$3,230
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$201,587	\$94,628	\$24,296	\$30,531	\$16,179	\$24,219	\$10,167	\$900	\$666
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$835,785	\$459,225	\$131,839	\$150,571	\$18,060	\$27,035	\$42,186	\$3,719	\$3,150
Acct 5045 Underground Distribution Lines & Feeders - Other	\$28,227	\$15,509	\$4,453	\$5,085	\$610	\$913	\$1,425	\$126	\$106
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,950	\$2,324	\$597	\$750	\$397	\$595	\$250	\$22	\$16
Acct 5120 Maintenance of Poles, Towers & Fixtures	(\$2,273)	(\$1,067)	(\$274)	(\$344)	(\$182)	(\$273)	(\$115)	(\$10)	(\$8)
Acct 5125 Maintenance of Overhead Conductors & Devices	\$84,843 \$0	\$39,826 \$0	\$10,226	\$12,850 \$0	\$6,809 \$0	\$10,193	\$4,279	\$379 \$0	\$280 \$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit	\$811	\$469	\$0 \$139	\$0 \$155	\$0 \$0	\$0 \$0	\$0 \$41	\$0 \$4	\$0 \$3
Acct 5145 Maintenance of Underground Conductors & Devices	\$91,053	\$50,030	\$14,363	\$16,404	\$1,967	\$2,945	\$4,596	\$405	\$343
		. ,			. ,	. ,	. ,		·
Total	\$2,222,802	\$1,119,947	\$303,491	\$364,094	\$122,318	\$183,106	\$112,146	\$9,911	\$7,789
General Expenses	****	****	****	****	****	4=0.00=		40.040	***
Acct 5005 - Operation Supervision and Engineering	\$825,210	\$410,968	\$114,073	\$135,468	\$44,573	\$72,885	\$40,774	\$3,613	\$2,855
Acct 5010 - Load Dispatching	\$508,646	\$253,314	\$70,313	\$83,500	\$27,474	\$44,925	\$25,132	\$2,227	\$1,760
Acct 5085 - Miscellaneous Distribution Expense	\$37,976	\$18,913	\$5,250	\$6,234	\$2,051	\$3,354	\$1,876	\$166	\$131
Acct 5105 - Maintenance Supervision and Engineering	\$47,123	\$23,468	\$6,514	\$7,736	\$2,545	\$4,162	\$2,328	\$206	\$163
Total	\$1,418,955	\$706,663	\$196,149	\$232,939	\$76,644	\$125,326	\$70,111	\$6,213	\$4,910
Primary Conductors and Poles Gross Assets	\$21,279,523	\$9,331,563	\$2,259,059	\$2,987,120	\$2,189,552	\$3,277,684	\$1,072,929	\$95,144	\$66,473
Acct 1815 - 1855	\$51,066,133	\$25,410,398	\$7,062,830	\$8,397,030	\$2,763,402	\$4,518,620	\$2,514,528	\$222,842	\$176,482

Grouping of Operation and Maintenance		Total	Re	sidential		GS <50	(	GS>50-Regular		GS >50- Intermediate	Large Use >5MW		Street Light	Sentinel	Sc	Unmetered cattered Load
1830	-\$	2,273 -	\$	1,067	-\$	274	-\$	344	-\$	182 -	\$ 273	-\$	115 -\$	10	-\$	8
1835	\$	84,843	\$	39,826	\$	10,226	\$	12,850	\$	6,809	\$ 10,193	\$	4,279 \$	379	\$	280
1840	\$	811	\$	469	\$	139	\$	155	\$	- 9	\$ -	\$	41 \$	4	\$	3
1845	\$	91,053	\$	50,030	\$	14,363	\$	16,404	\$	1,967	\$ 2,945	\$	4,596 \$	405	\$	343
1830 & 1835	\$	1,184,356	\$	555,955	\$	142,745	\$	179,374	\$	95,054	\$ 142,293	\$	59,734 \$	5,289	\$	3,913
1840 & 1845	\$	864,012	\$	474,734	\$	136,292	\$	155,656	\$	18,669	\$ 27,948	\$	43,611 \$	3,845	\$	3,257
Total	\$	2,222,802	\$ 1,	119,947	\$	303,491	\$	364,094	\$	122,318	\$ 183,106	\$	112,146 \$	9,911	\$	7,789



# 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation

# Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 UPDATED FOR 2009 EDR

Sheet 03.4 Secondary Cost Pool Worksheet - Second Run

		1	2	3	5	6	7	8	9
<u>Description</u>	Total	Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$92,902	\$53,785	\$15,929	\$17,719	\$0	\$0	\$4,691	\$413	\$366
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$120,428	\$69,720	\$20,648	\$22,969	\$0	\$0	\$6,080	\$535	\$475
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$308,588	\$178,655	\$52,909	\$58,857	\$0	\$0	\$15,580	\$1,372	\$1,216
Depreciation on General Plant Assigned to Secondary C&P	\$219,808	\$127,171	\$37,737	\$42,009	\$0	\$0	\$11,056	\$973	\$863
Secondary C&P Operations and Maintenance	\$881,314	\$509,207	\$153,245	\$168,141	\$0	\$0	\$43,445	\$3,822	\$3,454
Allocation of General Expenses	\$373,519	\$216,368	\$63,990	\$71,103	\$0	\$0	\$18,918	\$1,665	\$1,474
Admin and General Assigned to Primary C&P	\$480,157	\$276,025	\$83,396	\$92,350	\$0	\$0	\$24,478	\$2,146	\$1,762
PILs on Secondary C&P	\$286,190	\$165,687	\$49,069	\$54,585	\$0	\$0	\$14,449	\$1,272	\$1,128 \$4,050
Debt Return on Secondary C&P	\$420,061 \$521,455	\$243,191 \$201,802	\$72,021 \$80,406	\$80,118 \$00,457	\$0 \$0	\$0 \$0	\$21,208	\$1,867 \$2,218	\$1,656 \$2,055
Equity Return on Secondary C&P	\$521,455	\$301,892	\$89,406	\$99,457		\$0	\$26,328	\$2,318	\$2,055
Total	\$3,704,423	\$2,141,701	\$638,349	\$707,308	\$0	\$0	\$186,234	\$16,384	\$14,447
General Plant - Gross Assets	\$13,539,973	\$6,844,362	\$2,157,739	\$2,196,266	\$628,507	\$982,925	\$629,749	\$55,854	\$44,571
General Plant - Accumulated Depreciation	(\$7,120,277)	(\$3,599,251)	(\$1,134,692)	(\$1,154,952)	(\$330,513)	(\$516,892)	(\$331,166)	(\$29,372)	(\$23,439)
General Plant - Net Fixed Assets	\$6,419,696	\$3,245,112	\$1,023,047	\$1,041,314	\$297,993	\$466,033	\$298,582	\$26,482	\$21,132
General Plant - Depreciation	\$862,402	\$435,938	\$137,433	\$139,887	\$40,031	\$62,605	\$40,111	\$3,558	\$2,839
Total Net Fixed Assets Excluding General Plant	\$26,970,198	\$13,656,226	\$4,296,682	\$4,370,233	\$1,242,274	\$1,943,262	\$1,260,464	\$111,800	\$89,258
Total Administration and General Expense	\$3,424,946	\$1,856,816	\$559,464	\$516,962	\$123,924	\$194,040	\$118,950	\$10,849	\$43,941
Total O&M	\$6,279,166	\$3,425,426	\$1,028,047	\$941,232	\$221,307	\$346,570	\$211,122	\$19,324	\$86,136
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	\$2,352,554 \$3,046,591 \$0 \$8,039,573	\$1,361,991 \$1,763,797 \$0 \$4,654,441	\$403,357 \$522,353 \$0 \$1,378,424	\$448,701 \$581,073 \$0 \$1,533,381	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$118,778 \$153,819 \$0 \$405,909	\$10,456 \$13,541 \$0 \$35,734	\$9,272 \$12,007 \$0 \$31,685
Subtotal	\$13,438,717	\$7,780,229	\$2,304,133	\$2,563,155	\$0	\$0	\$678,506	\$59,731	\$52,964
Secondary Conductors and Poles Accumulated Depreciation 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	(\$1,209,115) (\$1,551,515) \$0 (\$3,796,987)	(\$700,007) (\$898,236) \$0 (\$2,198,233)	(\$207,309) (\$266,015) \$0 (\$651,012)	(\$230,613) (\$295,919) \$0 (\$724,196)	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	(\$61,047) (\$78,334) \$0 (\$191,706)	(\$5,374) (\$6,896) \$0 (\$16,877)	•
Subtotal	(\$6,557,616)	(\$3,796,475)	(\$1,124,335)	(\$1,250,728)	\$0	\$0	(\$331,087)	(\$29,147)	(\$25,845)
Secondary Conductor & Pools - Net Fixed Assets	\$6,881,101	\$3,983,754	\$1,179,798	\$1,312,426	\$0	\$0	\$347,419	\$30,585	\$27,119
General Plant Assigned to Secondary C&P - NFA	\$1,636,246	\$946,654	\$280,912	\$312,717	\$0	\$0	\$82,298	\$7,245	\$6,421
Secondary C&P Net Fixed Assets Including General Plant	\$8,517,348	\$4,930,408	\$1,460,710	\$1,625,144	\$0	\$0	\$429,717	\$37,829	\$33,540
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$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
Subtotal	<b>\$0</b>	\$ <i>o</i>	\$0	\$0	\$0	\$0	<b>\$0</b>	\$0	\$ <i>o</i>
Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors	\$8,340,873 \$10,801,548	\$3,657,666 \$4,736,729	\$885,477 \$1,146,705	\$1,170,853 \$1,516,271	\$858,232 \$1,111,423	\$1,284,744 \$1,663,762	\$420,553 \$544,622	\$37,293 \$48,295	\$26,055 \$33,742
Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$0 \$2,137,102	\$0 \$937,168	\$0 \$226,877	\$0 \$299,996	\$0 \$219,897	\$0 \$329,178	\$0 \$107,754	\$0 \$9,555	\$0 \$6,676
Subtotal	\$21,279,523	\$9,331,563	\$2,259,059	\$2,987,120	\$2,189,552	\$3,277,684	\$1,072,929	\$95,144	\$66,473
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles, Towers & Fixtures	\$977,819 \$201,587 \$835,785 \$28,227 \$0 \$4,950 (\$2,273)	\$459,003 \$94,628 \$459,225 \$15,509 \$0 \$2,324 (\$1,067)	\$117,852 \$24,296 \$131,839 \$4,453 \$0 \$597 (\$274)	\$148,094 \$30,531 \$150,571 \$5,085 \$0 \$750 (\$344)	\$78,478 \$16,179 \$18,060 \$610 \$0 \$397 (\$182)	\$117,478 \$24,219 \$27,035 \$913 \$0 \$595 (\$273)	\$49,317 \$10,167 \$42,186 \$1,425 \$0 \$250 (\$115)	\$4,366 \$900 \$3,719 \$126 \$0 \$22 (\$10)	\$3,230 \$666 \$3,150 \$106 \$0 \$16 (\$8)
Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$84,843 \$0 \$811 \$91,053	\$39,826 \$0 \$469 \$50,030	\$10,226 \$0 \$139 \$14,363	\$12,850 \$0 \$155 \$16,404	\$6,809 \$0 \$0 \$1,967	\$10,193 \$0 \$0 \$2,945	\$4,279 \$0 \$41 \$4,596	\$379 \$0 \$4 \$405	\$280 \$0 \$3 \$343
Total	\$2,222,802	\$1,119,947	\$303,491	\$364,094	\$122,318	\$183,106	\$112,146	\$9,911	\$7,789
General Expenses			<b>.</b>			<b></b>			
Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$825,210 \$508,646 \$37,976 \$47,123	\$410,968 \$253,314 \$18,913 \$23,468	\$114,073 \$70,313 \$5,250 \$6,514	\$135,468 \$83,500 \$6,234 \$7,736	\$44,573 \$27,474 \$2,051 \$2,545	\$72,885 \$44,925 \$3,354 \$4,162	\$40,774 \$25,132 \$1,876 \$2,328	\$3,613 \$2,227 \$166 \$206	\$2,855 \$1,760 \$131 \$163
Total	\$1,418,955	\$706,663	\$196,149	\$232,939	\$76,644	\$125,326	\$70,111	\$6,213	\$4,910
Secondary Conductors and Poles Gross Assets	\$13,438,717	\$7,780,229	\$2,304,133	\$2,563,155	\$0	\$0	\$678,506	\$59,731	\$52,964
Acct 1815 - 1855	\$51,066,133	\$25,410,398	\$7,062,830	\$8,397,030	\$2,763,402	\$4,518,620	\$2,514,528	\$222,842	\$176,482

Grouping of Operation and Maintenance		Total	Residential	I	GS <50	GS	S>50-Regular		GS >50- Intermediate	Large Use >5MW		Street Light	Sentinel		Unmetered ttered Load
1830	-\$	2,273 -\$	1,067	-\$	274 -	-\$	344	-\$	182 -\$	273	-\$	115 -\$	10	-\$	8
1835	\$	84,843 \$	39,826	\$	10,226	\$	12,850	\$	6,809 \$	10,193	\$	4,279 \$	379	\$	280
1840	\$	811 \$	469	\$	139	\$	155	\$	- \$	-	\$	41 \$	4	\$	3
1845	\$	91,053 \$	50,030	\$	14,363	\$	16,404	\$	1,967 \$	2,945	\$	4,596 \$	405	\$	343
1830 & 1835	\$	1,184,356 \$	555,955	\$	142,745	\$	179,374	\$	95,054 \$	142,293	\$	59,734 \$	5,289	\$	3,913
1840 & 1845	\$	864,012 \$	474,734	\$	136,292	\$	155,656	\$	18,669 \$	27,948	\$	43,611 \$	3,845	\$	3,257
Total	\$	2,222,802 \$	1,119,947	\$	303,491	\$	364,094	\$	122,318 \$	183,106	\$	112,146 \$	9,911	\$	7,789



# 2006 COST ALLOCATION INFORMATION FILING Bluewater Power Distribution Corporation

# Bluewater Power Distribution Corporation EB-2005-0340 EB-2007-0001 UPDATED FOR 2009 EDR

## Sheet 03.5 USL Metering Credit Worksheet - Second Run

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$75,256
Depreciation on General Plant Assigned to Metering	\$28,433
Acct 5065 - Meter expense	\$126,699
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$3,589
Acct 5310 - Meter Reading	\$20,915
Admin and General Assigned to Metering	\$82,285
PILs on Metering	\$36,971
Debt Return on Metering	\$54,266
Equity Return on Metering	\$67,364
Total	\$495,778
Number of Customers	3,705
Metering Unit Cost (\$/Customer/Month)	\$11.1
General Plant - Gross Assets	\$2,157,739
General Plant - Accumulated Depreciation	(\$1,134,692
General Plant - Net Fixed Assets	\$1,023,047
General Plant - Depreciation	\$137,433
Total Net Fixed Assets Excluding General Plant	\$4,296,682
Total Administration and General Expense	\$559,464
Total O&M	\$1,028,047
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$2,164,568
Metering - Accumulated Depreciation	(\$1,275,633
Metering - Net Fixed Assets	\$888,935
General Plant Assigned to Metering - NFA	\$211,657
Metering Net Fixed Assets Including General Plant	\$1,100,592

### Interrogatory #4

Please provide the data for the following table:

Customer Size	# of Customers	Total Annual kWhs	Average Monthly Usage	Average Peak kW -monthly
50 kW – 250 kW				
251 kW- 500 kW				
501 kW – 1000 kW				
1001kW – 3000 kW				
3001 kW- 5000 kW				

### **Response:**

Table 3 below details the data on customers with a demand greater than 50 kW.

### Table 3

Customer size	# of Customers	Total Annual kWh	Avg Monthly Usage kWh	Avg Peak kw - Monthly	
50 kW - 250 kW	294	120,528,727	35,788	100	
251 kW - 500 kW	34	53,542,719	130,720	347	
501 kW - 1000 kW	13	43,874,711	280,398	666	
1001 kW- 3000 kW	10	83,526,305	686,518	1,445	
3001 kW - 5000 kW	10	449,657,490	3,736,347	7,299	