

2006 COST ALLOCATION INFORMATION FILING

Westario Power Incorporation

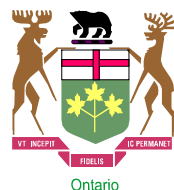
EB-2005-0434 EB-2007-0003

Saturday, March 31, 2007

Sheet 01 Revenue to Cost Summary Worksheet - Second Run

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
crev mi	Distribution Revenue (sale)	\$7,776,630	\$4,852,504	\$1,099,132	\$1,606,590	\$190,244	\$523	\$27,637
	Miscellaneous Revenue (mi)	\$563,220	\$343,197	\$80,043	\$37,946	\$95,255	\$137	\$6,642
	Total Revenue	\$8,339,850	\$5,195,701	\$1,179,175	\$1,644,536	\$285,499	\$660	\$34,279
Expenses								
di	Distribution Costs (di)	\$348,955	\$98,802	\$12,786	\$1,310	\$232,108	\$312	\$3,637
cu	Customer Related Costs (cu)	\$1,256,144	\$834,613	\$294,410	\$115,768	\$416	\$19	\$10,917
ad	General and Administration (ad)	\$2,356,572	\$1,333,104	\$425,886	\$169,086	\$406,785	\$571	\$21,140
dep	Depreciation and Amortization (dep)	\$568,974	\$229,584	\$35,774	\$38,188	\$260,842	\$352	\$4,235
INPUT	PILs (INPUT)	\$727,274	\$291,453	\$43,960	\$45,238	\$340,730	\$459	\$5,434
INT	Interest	\$640,804	\$256,800	\$38,734	\$39,860	\$300,219	\$404	\$4,788
Total Expenses		\$5,898,724	\$3,044,356	\$851,550	\$409,450	\$1,541,100	\$2,117	\$50,151
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,129,392	\$452,600	\$68,266	\$70,251	\$529,124	\$712	\$8,438
Revenue Requirement (includes NI)		\$7,028,116	\$3,496,956	\$919,816	\$479,702	\$2,070,224	\$2,829	\$58,589
Revenue Requirement Input Does Not Equal Output								
Rate Base Calculation								
Net Assets								
dp	Distribution Plant - Gross	\$9,716,120	\$3,649,648	\$544,089	\$534,739	\$4,903,244	\$6,596	\$77,803
gp	General Plant - Gross	\$513,854	\$192,489	\$28,867	\$28,821	\$259,207	\$349	\$4,121
accum dep	Accumulated Depreciation	(\$1,600,652)	(\$609,604)	(\$88,180)	(\$79,557)	(\$809,508)	(\$1,088)	(\$12,716)
co	Capital Contribution	(\$921,815)	(\$150,281)	(\$19,957)	(\$6,098)	(\$733,008)	(\$985)	(\$11,487)
Total Net Plant		\$7,707,507	\$3,082,252	\$464,820	\$477,905	\$3,619,935	\$4,873	\$57,722



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Rate Base Assets	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP Cost of Power (COP)	\$30,363,546	\$14,244,900	\$4,934,989	\$10,807,482	\$337,584	\$926	\$37,666
OM&A Expenses	\$3,961,671	\$2,266,519	\$733,082	\$286,165	\$639,309	\$902	\$35,694
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$34,325,218	\$16,511,419	\$5,668,071	\$11,093,647	\$976,893	\$1,828	\$73,361
Working Capital	\$5,148,783	\$2,476,713	\$850,211	\$1,664,047	\$146,534	\$274	\$11,004
Total Rate Base	\$12,856,290	\$5,558,965	\$1,315,031	\$2,141,952	\$3,766,469	\$5,147	\$68,726
Rate Base Input Does Not Equal Output							
Equity Component of Rate Base	\$6,428,145	\$2,779,482	\$657,515	\$1,070,976	\$1,883,235	\$2,574	\$34,363
Net Income on Allocated Assets	\$2,441,126	\$2,151,345	\$327,625	\$1,235,085	(\$1,255,601)	(\$1,457)	(\$15,872)
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$2,441,126	\$2,151,345	\$327,625	\$1,235,085	(\$1,255,601)	(\$1,457)	(\$15,872)
RATIOS ANALYSIS							
REVENUE TO EXPENSES %	118.66%	148.58%	128.20%	342.82%	13.79%	23.32%	58.51%
EXISTING REVENUE MINUS ALLOCATED COSTS	\$1,311,734	\$1,698,745	\$259,359	\$1,164,834	(\$1,784,725)	(\$2,169)	(\$24,310)
RETURN ON EQUITY COMPONENT OF RATE BASE	37.98%	77.40%	49.83%	115.32%	-66.67%	-56.61%	-46.19%