

# Table of Contents (Preliminary, Dec. 2004)

#### **Revenue Requirement**

Input	Trial Balance 2004
Calculation/Report	Grouped Trial Balance (under construction)
Input	Specific Distribution Expenses
Input	Employee Compensation
Report	Balance Sheet 'Wires only'
Report	Income Statement 'Wires only'
Calculation	Total Distribution Assets and Accumulated Depreciation
Input	Total Distribution Assets and Accumulated Depreciation with Adjustments
Report	Net Fixed Assets
Calculation	Cost of Power & Controllable Expenses
Input	Cost of Power & Controllable Expenses with Adjustments
Calculation/Report	Ratebase Calculation
Calculation	Distribution Expense
Input	Distribution Expense with Adjustments
Calculation	Cost of Capital
Calculation/Report	Revenue Requirement
Input	Revenue Offsets
Input	Revenue from Board-approved Charges
Calculation	Base Revenue Requirement

#### **Cost Allocation**

Input Input Calculation

#### **Rate Design**

Input/ Report	Specific Service Charges	
Calculation	Fixed Variable	
Calculation	Rates 1	
Report	Rate Schedule 1	
Calculation	Rates 2	
Report	Rate Schedule 2	
Calculation	Rates 3	)
Report	Rate Schedule 3	
Calculation	Rates 4	, if required
Report	Rate Schedule 4	
Calculation *	<u>USL</u>	
Report *	Rate Schedule with USL	)
Input	2005 Rates (actual)	
Calculation	Bill Impacts	
Report	Bill Impact Report (under c	construction)
Calculation	Pro Forma Revenue Summ	nary (under construction)
Report	Reconciliation Rev and Re	quirement (under construction)

**Customer Demand Data** 

2004 Rates (no riders) Cost Allocation

other worksheets to be added if required (eg C&DM)

Account				Historio	al Data				2004 Data	
Number	Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1005	Cash							\$ 7,500,000.00	\$ 7,500,000.00	
	Cash Advances and Working Funds						-	\$ 500.00		
1020	Interest Special Deposits									
	Dividend Special Deposits									
	Other Special Deposits									
1060	Term Deposits									
1070	Current Investments							•	•	
1100	Customer Accounts Receivable								\$ 3,500,000.00	
1102	Accounts Receivable - Services							-\$ 42,000.00		
1104 1105	Accounts Receivable - Recoverable Work Accounts Receivable - Merchandise, Jobbing, etc.							\$ 23,000.00	\$ 23,000.00	
	Accounts Receivable - Merchandise, Jobbling, etc.							\$ 700,000.00	\$ 700,000.00	
	Accrued Utility Revenues				-				\$ 7,00,000.00	
	Accumulated Provision for Uncollectible AccountsCredit							-\$ 20,000.00		
1140	Interest and Dividends Receivable							-ψ 20,000.00	-φ 20,000.00	
1150	Rents Receivable									
	Notes Receivable									
1180	Prepayments						-	\$ 170,000.00	\$ 170,000.00	
	Miscellaneous Current and Accrued Assets									
1200	Accounts Receivable from Associated Companies							\$ 1,500,000.00	\$ 1,500,000.00	
	Notes Receivable from Associated Companies									
	Fuel Stock									
1330	Plant Materials and Operating Supplies							\$ 1,100,000.00	\$ 1,100,000.00	
	Merchandise									
	Other Materials and Supplies									
	Long Term Investments in Non-Associated Companies									
1408	Long Term Receivable - Street Lighting Transfer									
	Other Special or Collateral Funds									
1415	Sinking Funds									
	Unamortized Debt Expense									
1445	Unamortized Discount on Long-Term DebtDebit Unamortized Deferred Foreign Currency Translation Gains and Losses				-					
	Other Non-Current Assets									
	O.M.E.R.S. Past Service Costs									
	Past Service Costs - Employee Future Benefits									
	Past Service Costs - Other Pension Plans									
	Portfolio Investments - Associated Companies						-			
	Investment in Associated Companies - Significant Influence						-			
	Investment in Subsidiary Companies									
	Unrecovered Plant and Regulatory Study Costs									
	Other Regulatory Assets									
1510	Preliminary Survey and Investigation Charges									
1515	Emission Allowance Inventory									
1516	Emission Allowances Withheld									
1518	RCVARetail									
	Power Purchase Variance Account							¢ 00.000.00	¢ 00.000.00	
	Miscellaneous Deferred Debits							\$ 20,000.00	\$ 20,000.00	
	Deferred Losses from Disposition of Utility Plant Unamortized Loss on Reacquired Debt									
1540	Development Charge Deposits/ Receivables									
	RCVASTR									
	Deferred Development Costs									
1562	Deferred Payments in Lieu of Taxes							-\$ 300,000.00	-\$ 300,000.00	
1563	Account 1563 - Deferred PILs Contra Account							\$ 215,000.00		
	Qualifying Transition Costs							\$ 230,000.00		
	Pre-market Opening Energy Variance							\$ 500,000.00		
	Extraordinary Event Costs									
1574	Deferred Rate Impact Amounts									
	RSVAWMS							\$ 575,000.00		
	RSVAONE-TIME							\$ 23,000.00		
	RSVANW							-\$ 2,500.00		
	RSVACN							-\$ 323,000.00		
	RSVAPOWER							-\$ 700,000.00		
1605	Electric Plant in Service - Control Account							\$ 70,000,000.00	\$ 70,000,000.00	
	Organization									
	Franchises and Consents									
	Miscellaneous Intangible Plant									
1615	Land Land Rights									
1616										

Number of the sectorNumber of the sector <th< th=""><th>Account</th><th></th><th colspan="6">Historical Data</th><th colspan="4">2004 Data</th></th<>	Account		Historical Data						2004 Data			
1010Joking and Factor101Joking and Factor101		Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total		2004 Non-Wires	
185.Bose Part CongrestImage of the set of t	1620	Buildings and Fixtures										
1400Payra and Fayra methods balancesImage of the part of					-							
1950Chrosener bulk intermediation and without and												
1950     Rework, Partice of Johnson     1												
1000Note: When Labels, Labels, and Segure1000 <td></td> <td>-</td>											-	
188     Rock Rations of Dirac     Image: Second Sec												
186Park holds. Roders and Accessory and Accessory hours. EngineerImageImageImageImageImageImageImage187Accessory hours. EngineerImageIm												
1470       Norwane       Image: Section of the Sectin of the Section of the Sectin of the Section of the Se												
1980         Accounty Field's Equipant         Image: Second Secon												
1989         Modering Proof Prior												
1770     And Rights												
179         Lond Rysis         Lond Rysis <td></td>												
1700Backery and Finance111 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>												
1710         Lasehold Importants         1 <th1< th="">         1         <th1< th="">         1</th1<></th1<>												
1710     Saton Equence  <												
1720       Tooms and Faures												
1730       Overland Conducts and Devices       Image and Conducts	1720	Towers and Fixtures										
1735         Undergrand Condut         Image												
11/10       lodorground Conductors and Devices       Image: Conductors and Tables       Image: C									\$ 1,700,000.00	\$ 1,700,000.00		
1716       Rank and Tails       Image: Control of the stand												
1805       and												
1000Land RightsLand Rights<									\$ 100.000.00	\$ 100.000.00		
1000         Building and Finance         Nome         Nome<									+,	• • • • • • • • • • • • • • • • • • • •		
1815         Transformer Lander, Hornaly Prinary above S0 V/         Image of the statuse of the status of the statuse of the stat	1808	Buildings and Fixtures										
1820       Dearbiston Staten Explorent - Normally Pinnary blow 50 W       Image: State St												
Bits         Stringe Battery Experiment         Image Battery Experiment<												
18:80       Poles, Towers and Fixtures       South and Fixtures       South and Fixtures       South and Fixtures         18:90       Underground Conducts and Devices       I       I       I       South and S									\$ 2,000,000.00	\$ 2,000,000.00		
1835         Orefreed Conductors and Devices         Image: Conductors and Devices         Stable Conductors and Dev									\$ 8,000,000,00	\$ 8,000,000,00	-	
1840       Underground Condust and Devices       \$ 5,000,000.00       \$ 5,000,000.00         1845       Underground Condustra and Devices and Devices       \$ 27,000,000.00       \$ 27,000,000.00         1850       Line Transformers       Image: Condustration and Devices       \$ 27,000,000.00       \$ 27,000,000.00         1850       Meters       Image: Condustration and Devices       \$ 27,000,000.00       \$ 2,400,000.00         1860       Meters       Image: Condustration and Devices       \$ 2,400,000.00       \$ 2,400,000.00         1870       Leased Property on Customer Premises       Image: Condustration and Devices       \$ 2,400,000.00       \$ 2,400,000.00         1870       Leased Property on Customer Premises       Image: Condustration and Devices       Image: Condustration and Devices       Image: Condustration and Devices         1970       Leased Property on Customer Premises       Image: Condustration and Devices       Image: Condustration and Devices       Image: Condustration and Devices         19705       Land       East Property on Customer Premises       Image: Condustration and Devices       Image: Condustration and Devices       Image: Condustration and Devices       Image: Condustration and Devices         19705       Condustration Edvicements       Image: Condustration and Devices       Image: Condustration and Devices       Image: Condustration and Devices       Image: Co												
1850       Line Transformers       Image: Strate St												
1855       Services       Image: Control of the service of the												
1860       Meters       Image: Construction of Premises       Image: Construction of Premises <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>												
1885       Other Installations on Customer Premises       Image: Section of Customer Premises       I												
1170       Leased Property on Customer Premises       Image: Customer Premise									\$ 2,400,000.00	\$ 2,400,000.00	-	
1875Street Lighting and Signal SystemsImage: Signal Systems <td></td>												
1906         Land         Image: Constraint of Rights         Image: Constraint of Rights <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>												
1906         Land Rights         Image												
1910       Lessehold Improvements       Image: constraints and Equipment       Image: constraints and Equipment       Image: constraints and Equipment         1915       Office Furniture and Equipment       Image: constraints					-							
1915       Office Funiture and Equipment       \$ 597,000.00       \$ 597,000.00       \$ 597,000.00         1920       Computer Equipment - Hardware       \$ 1,000,000.00       \$ 1,000,000.00         1920       Computer Software       \$ 95,000.00       \$ 1,000,000.00         1930       Transportation Equipment       \$ 95,000.00       \$ 1,700,000.00       \$ 1,700,000.00         1930       Stores Equipment       \$ 1,700,000.00       \$ 1,700,000.00       \$ 1,700,000.00         1940       Tools, Shop and Garage Equipment       \$ 450,000.00       \$ 450,000.00       \$ 450,000.00         1940       Measurement and Testing Equipment       \$ 7,000.00       \$ 450,000.00       \$ 450,000.00         1945       Measurement and Equipment       \$ 7,000.00       \$ 7,000.00       \$ 7,000.00         1945       Measurement and Equipment       \$ 7,000.00       \$ 7,000.00       \$ 7,000.00         1946       Measurement and Equipment       \$ 7,000.00       \$ 7,000.00       \$ 7,000.00         1947       Load Management Controls - Usingree Faultions       \$ 7,000.00       \$ 7,000.00       \$ 7,000.00         1948       Meater Rental Units       \$ 100       \$ 7,000.00       \$ 7,000.00       \$ 75,000.00         1949       Other Tangible Property       \$ 100	1908											
1920       Computer Equipment Hardware       \$ 1,000,000.00       \$ 1,000,000.00         1925       Computer Software       \$ 95,000.00       \$ 95,000.00         1930       Transportation Equipment       \$ 1,700,000.00       \$ 1,700,000.00         1930       Transportation Equipment       \$ 1,700,000.00       \$ 1,700,000.00         1930       Stores Equipment       \$ 145,000.00       \$ 1,700,000.00         1935       Stores Equipment       \$ 445,000.00       \$ 145,000.00         1940       Tools,Shop and Garage Equipment       \$ 450,000.00       \$ 7,000.00         1944       Measurement and Testing Equipment       \$ 7,000.00       \$ 7,000.00         1945       Measurement and Testing Equipment       \$ 7,000.00       \$ 7,000.00         1945       Miscellaneous Equipment       \$ 7,000.00       \$ 7,000.00         1945       Miscellaneous Equipment       \$ 75,000.00       \$ 7,000.00         1946       Miscellaneous Equipment       \$ 80,000.00       \$ 75,000.00         1947       Load Management Controls - Utility Premises       \$ 80,000.00       \$ 80,000.00         1948       System Supervisory Equipment       \$ 80,000.00       \$ 80,000.00       \$ 80,000.00         1949       Other Tanglible Property       \$ 80,000.00       <												
1925       Computer Software       \$ 95,000.00       \$ 95,000.00         1930       Transportation Equipment       \$ 1,700,000.00       \$ 1,700,000.00       \$ 145,000.00         1935       Stores Equipment       \$ 100,000.00       \$ 145,000.00       \$ 145,000.00       \$ 450,000.00         1940       Tools, Shop and Garage Equipment       \$ 450,000.00       \$ 450,000.00       \$ 450,000.00         1945       Measurement and Testing Equipment       \$ 7,000.00       \$ 7,000.00       \$ 7,000.00         1950       Power Operated Equipment       \$ 7,000.00       \$ 75,000.00       \$ 75,000.00       \$ 75,000.00         1950       Miscellaneous Equipment       \$ 75,000.00       \$ 75,000.00       \$ 75,000.00       \$ 75,000.00         1960       Miscellaneous Equipment       \$ 75,000.00       \$ 75,000.00       \$ 75,000.00       \$ 145,000.00         1960       Miscellaneous Equipment       \$ 100       \$ 75,000.00       \$ 75,000.00       \$ 145,000.00       \$ 145,000.00       \$ 145,000.00       \$ 145,000.00       \$ 145,000.00       \$ 145,000.00       \$ 145,000.00       \$ 145,000.00       \$ 12,000.00       \$ 12,000.00       \$ 12,000.00       \$ 12,000,000.00       \$ 12,000,000.00       \$ 12,000,000.00       \$ 12,000,000.00       \$ 12,000,000.00       \$ 12,000,000.00       \$ 12,000,000.00 <td></td>												
1930       Transportation Equipment       Image: constraint of the second of th												
1935       Stores Equipment       Image Interpretation       Image Interpretatio												
1940       Tools, Shop and Garage Equipment       Image: Shop and Garage Equipment       \$ 450,000.00       \$ 450,000.00         1945       Measurement and Testing Equipment       Image: Shop and Garage Equipment       \$ 7,000.00       \$ 7,000.00         1950       Power Operated Equipment       Image: Shop and Garage Equipment												
1945Measurement and Testing Equipment11 <td>1940</td> <td>Tools, Shop and Garage Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1940	Tools, Shop and Garage Equipment										
1955Communication EquipmentImage: Section EquipmentSection EquipmentSe		Measurement and Testing Equipment							\$ 7,000.00	\$ 7,000.00		
1960Miscellaneous EquipmentImage of the second secon												
1965Water Heater Rental UnitsImage: Mater Rental UnitsImage: Mate									\$ 75,000.00	\$ 75,000.00		
1970Load Management Controls - Customer PremisesImagement Controls - Customer PremisesImagement Controls - Utility Pr												
1975Load Management Controls - Utility PremisesImage of the second												
1980System Supervisory EquipmentImage: System Supervisory EquipmentSentinel Lighting Rental UnitsSentinel Lighting Rental UnitsSentine Lighting Rent												
1985Sentinel Lighting Rental UnitsImage: Control of the sentimed of the sent									\$ 80,000.00	\$ 80,000.00		
1995Contributions and Grants - CreditImage: Contribution of the second se	1985	Sentinel Lighting Rental Units										
2005Property Under Capital LeasesImage: Comparison of the comparison												
2010       Electric Plant Purchased or Sold       Image: Sold       Ima									-\$ 12,000,000.00	-\$ 12,000,000.00		
2020Experimental Electric Plant UnclassifiedImage: Construction Not ClassifiedElectricImage:												
2030       Electric Plant and Equipment Leased to Others       Image: Complete Construction Not ClassifiedElectric       Image: Complete Constructic       Image: Complete Construction												
2040       Electric Plant Held for Future Use       Image: Completed Construction Not ClassifiedElectric       Image: Completed Construction Not ClassifiedElectric<												
2050 Completed Construction Not ClassifiedElectric de la												
		Construction Work in ProgressElectric										

Interf         Model Management         Part Sol B         Bits Marce Sol B <th< th=""><th>Account</th><th></th><th></th><th colspan="6">Historical Data</th><th colspan="5">2004 Data</th></th<>	Account			Historical Data						2004 Data				
Base         Description         Description         Description         Description           2000         Non-Links februarised sectors bills from the Capital Lange and		Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total		2004 Non-Wires			
Torr         Torr <thtorr< th="">         Torr         Torr         <tht< td=""><td>2060</td><td>Electric Plant Acquisition Adjustment</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tht<></thtorr<>	2060	Electric Plant Acquisition Adjustment												
Box Nuclein Present Constraint (Ling Part Access), and Coupters         Coupter Coupte	2065	Other Electric Plant Adjustment												
2100.         Accuration of items units Press requires fragment         Accurates														
12:00         Kannaka denotang i later, itangka         Image: second sec									A 07 500 000 00	<b>A</b> 07 500 000 00				
2140         Accuration of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Acquates Advanced         Image of the standard of lister Pair Advanced         Image									-\$ 27,500,000.00	-\$ 27,500,000.00				
1216         According Anothington of Chine Ubly Priet         Image: Constraint of Chine Department of C														
1210         Accumate American of Non-Ulley Topoly         Image: Second														
1200         Cataborn Cach Bankman         1 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ 1,000,000.00</td> <td>\$ 1,000,000.00</td> <td></td>									\$ 1,000,000.00	\$ 1,000,000.00				
2210         Jonant Indian Jonata Malling           3         36.000.01         \$         36.000.00         \$         \$									-\$ 3,750,000.00					
2115         Objection Deckand         Image														
1200         Monitanese Contra in Antonic Lisining         Image: Contra Payebb         Image: C									-\$ 348,000.00	-\$ 348,000.00				
Image: Solution of Payelle Associated Corrupting         Image: Solution of Payelle Associated Corru									¢ 05.000.00	¢ 05 000 00				
220.         Rootsta Flagsles Ausociase Companies         Image: Company State			-						-\$ 95,000.00	-\$ 95,000.00				
2222         Note Fugable Associated Computes         Image: Computes         Imag									-\$ 1,050,000,00	-\$ 1,050,000,00				
2220         Delt Reinsman Charger, DPK) Payaba         Image: DPK Payaba         Image: DPK Payaba           2230         Transmoor Charger, DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Transmoor Charger, DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Control South Arch Y rise Bryano         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Control South Arch Y rise Bryano         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Control Mydor DPK Payaba         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Maxima Loog Tambia         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Maxima Loog Tambia         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Maxima Loog Tambe: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Maxima Loog Tambe: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240         Maxima Loog Tambe: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba         Image: DPK Payaba           2240 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>φ 1,000,000.00</td><td>φ 1,000,000.00</td><td></td></td<>									φ 1,000,000.00	φ 1,000,000.00				
2256         Elected States Authory Free Ray Provide         Image: Constraint of Provide Mark Operator Prevail Pre														
2250         Vidgendert Kurket Operator Fres and Poralities Payabin         Image: Second Seco	2252	Transmission Charges Payable												
2200         Current Potion I dong Term Dela														
Image: Particle Hydro Date: Current Proton         Image: Particle Hydro Date: Section Proton         Image: Particle Hydro Date: Section Proton         Image: Particle Hydro Date: Section Proton           2234         Accurate Interior to Long Term Delt         Image: Particle Hydro Date: Section Proton         Image: Partite Hydro Date: Farticle Hydro Date: Farticle Hydro Date:														
2264         Persions and Encloyee Benefits - Current Portion         Image: Constraint of the Co														
228         Accuad Interest on Long Tam Debt														
2272         Matural Long Term Delt         Image: Constraint of State St														
2227         Mutuard Interestion Long Term Detal <td></td> <td>-</td>											-			
2286         Obligations Under Capital Lasses-Current         Image: Content is a content is content is content is a content is content is a content is a conte														
Image: Payod Deductors / Expenses Payoble         Image: Payod Deductors / Expenses Payod Payod Deductors / Expenses Payoble         Image: Payod Deductors / Expenses Payod Pay														
2244         Actual for Tasse, Payments in Lisko of Tasse, Flex.         Image: Control of Physics and Barrages         Image: Control of Physics and Physic									-\$ 100,000.00	-\$ 100,000.00				
2298         Future horme Taxes - Current         Image: Current Stress - Current Stress - Current														
2006         Accumulated Provision for Injuries and Damages         Image: Computated Provision for Injury and Damages         Image: Computate State Stat									-\$ 2,000,000.00	-\$ 2,000,000.00				
2006         Employee Future Banelis         Additional and a second of a														
2300         Other Persions - Past Service Lability         Image: Control of the Section of Control o									\$ 200,000,00	-\$ 200,000,00				
2310         Vested Skic Leave Lability         S         75,000.00         \$         75,000.00           2315         Accumulated Provision for Rate Rehunds         Image: Constraint of Rate Rehunds<									-\$ 200,000.00	-ψ 200,000.00				
2320         Other Misoellaneous Non-Current Lubilities         Image: Current Lubilities         Image: Current Lubility         Image: Curre									-\$ 75,000.00	-\$ 75,000.00				
2235         Obligations Under Capital Lesse-Non-Current         Image: Constraint of	2315	Accumulated Provision for Rate Refunds												
2330         Development Charge Fund         Image Fund														
233       Long Term Quistomer Deposits       S       4,000,000.00       \$       4,000,000.00         2344       Olderard Fund, Labihity       Image: Control of Control Control of Control o														
2340         Collateral Funds Lability         Image: C									<b>A</b> 000 000 00	A 000 000 00				
2345         Unamotized Premium on Long Term Portion         Image: Control of Contol of Control of Contol of Control of Control of Con			-						-\$ 4,000,000.00	-\$ 4,000,000.00				
2348         O.M.E.R.S Past Service Lability - Long Term Portion         Image: Control of the Regulatory Liabilities         Image: Contro Regulatory Liabilities         Image: Control														
230         Future Income Tax - Non-Current         S         90,000.00         \$         90														
2410         Deferred Gains from Disposition of Ultility Plant         Image: Constraint of Constrain									\$ 90,000.00	\$ 90,000.00				
2415Unamotized Gain on Reacquired DebtImage: Construct on Cons														
2425Other Deferred CreditsImage: Constraint of the														
2435Accrued Rate-Payer BenefitImage: constraint of the second of t														
2505Debentures Outstanding - Long Term PortionImage: Constraint of the constraint of t														
2510Debenture AdvancesA														
2515Reacquired BondsImage: constraint of the Long Term DebtImage: constraint of the														
2525Term Bank Loans - Long Term PortionImage: Constraint of the second se														
2530Ontario Hydro Debt Outstanding - Long Term PortionImage: Constraint of the second c									-\$ 17,000,000.00	-\$ 17,000,000.00				
2550Advances from Associated CompaniesImage: Company Shares IssuedImage: Compan														
3005Common Shares IssuedImage: Source Shares IssuedImage: S														
3008Preference Shares IssuedImage: constraint of the start of									\$ 25,000,000,00	\$ 25,000,000,00				
3010Contributed SurplusImage: Contributed Surplus <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-\$ 23,000,000.00</td> <td>-φ 20,000,000.00</td> <td></td>									-\$ 23,000,000.00	-φ 20,000,000.00				
3020Donations ReceivedImage: Capital Stock Held in TreasuryImage: Capit														
3022Development Charges Transferred to EquityImage: Constraint of the constraint of th														
3030         Miscellaneous Paid-In Capital         Image: Constraint of Capital Stock         Image: Constraint of Capital S	3022	Development Charges Transferred to Equity												
3035Installments Received on Capital StockImage: constraint of the state of														
3040         Appropriated Retained Earnings         Image: Constraint of Constraints         Image: Constraint of Constraints         Image: Constraint of Constraints         Image: Constraints         Ima														
3045         Unappropriated Retained Earnings         -\$ 1,100,000.00         -\$ 1,100,000.00         -\$ 1,100,000.00         -\$ 1,100,000.00         -\$ 1,100,000.00         -\$ 1,100,000.00         -\$ 1,110,000.00         -\$ 1														
3046 Balance Transferred From Income -\$ 1,115,000.00 -\$ 1,115,000.00									-\$ 1 100 000 00	-\$ 1 100 000 00				
3047 Appropriations of Retained Earnings - Current Period		Appropriations of Retained Earnings - Current Period												

Number         Monton Marcing Marcing         Note Total         Sold Names (Sold Names)         Sold	Account		Historical Data						2004 Data				
Base         Control Transfer Corrup Ster         Image Streng Ster		Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total		2004 Non-Wires		
1995         Augustant is Reamed Ensamp         Image: Control of Con	3048	Dividends Payable-Preference Shares											
Second Locations         Interval													
6400         Resolver is frage, alse         1 </td <td></td>													
4010       Conversion floading Solution <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>¢ 12.000.000.00</td><td>¢ 12,000,000,00</td><td></td></td<>									¢ 12.000.000.00	¢ 12,000,000,00			
default         manual									-\$ 12,000,000.00	-\$ 12,000,000.00			
1000       Extrag. Selet is Lange laws.       Image: Selet is													
Attorn         Setters         Jack Setters									-\$ 8,000,000.00	-\$ 8,000,000.00			
1935         Server Lings Sate Networks         Image: Sate Network													
4400         Chrur Fourg Sates Palota Antoning.         Image of the palota Antoning.         Image of the palota Antoning.           4431         Corry Sates Normal Services         Image of the palota Antoning.         Image of the palota Antoning.<													
6406         Carry Sale to Rules of Balance         Image: Sale to Rules of Balance         Image: Sale to Rules of Sale to Ru									-\$ 22,000,000.00	-\$ 22,000,000.00			
4800         Revolue Adaptemin         Image: Section Decision Control (Section Decision													
Babb         Energy Stare to Reads         Image: Stare									\$ 750,000.00	\$ 750,000.00			
4620         Bink WMS         A         5 0000000 (0)         5 0000000 (0)           4680         Bink WMS         A         A         5 0000000 (0)         3 000000 (0)           4690         Bink WMS         A         A         3 000000 (0)         3 000000 (0)           4690         Bink WMS         A         A         3 000000 (0)         3 000000 (0)           4690         Bink WMS         A         A         3 000000 (0)         3 000000 (0)           4600         Bink WMS         A         A         3 000000 (0)         3 000000 (0)           4600         Bink Kerne Revenues         A         A         5 0000 (0)         5 00000 (0)           4600         Bink Kerne Revenues         A         A         A         5 0000 (0)         A           4700         Transacto Revenues         A									-\$ 7,000,000.00				
4406         Start W         Start W         Start S         2.800,000.01         3         2.800,000.01         3         2.800,000.01         3         1.000,000           4408         Start S         Start S <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>										•			
4068         Black CN         S <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-\$ 5,000,000.00</td><td>-\$ 5,000,000.00</td><td>-</td></th<>									-\$ 5,000,000.00	-\$ 5,000,000.00	-		
Head         Distribution Services Revenue													
4400         Real Services Revenues         S													
4040         Service Transaction Requests (STR) Revenues         Image Revenues													
4105         Transition Charge Revena         Image and the second of the	4084	Service Transaction Requests (STR) Revenues											
4110       Transmission Services Revenue       Image: Service Revenue       Image: Servi													
4205         Interlogational Berls         Image: Control of Section Property         Image: Control Section Property <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
4210       Rest from Elactic Property       280.000.00       \$ 280.000.00       \$ 280.000.00         4215       Other Electric Revenues   <													
4210       Other Utility Operating Income       Image: Constraint of the product of the prod									-\$ 250 000 00	-\$ 250 000 00			
4220         Other Electric Revenues         Image: Constraint of the second sec									φ 200,000.00	φ 200,000.00			
4220       Sales of Water and Water Power.       Image: Solution of Solution													
4225         Miscellaneous Savice Revenues         Solution for Kas Refunds         Solution (or Kas Refunds)         Solution (or Kas Ref									-\$ 350,000.00	-\$ 350,000.00			
4240         Provision for Rake Refunds         Image Refunds         Imag									<b>* 5</b> 00,000,000	<b>*</b> 500 000 00			
4246       Government Assistance Directly Credited to Income       Image: Control of Control o									-\$ 500,000.00	-\$ 500,000.00			
4300       Regulatory Credits       Image: Control Biotric Plant Leased to Others       Image: Co													
4310       Regulatory Credits       Image: Cred													
4320       Expenses of Electric Plant Lassed to Others       Image: Constraint of Plant Constraint Constraint of Plant Constraint Constraint Plant Constraint of Plant Constraint of Plant Constra													
4325       Revenues from Merchandise, Jobbing, Etc.       Image: Constant Expenses of Merchandise, Jobbing, Etc.       Image: Constant Expenses of Merchandise, Jobbing, Etc.       Image: Constant Expenses of Merchandise, Jobbing, Etc.       Image: Constant Expenses       Image: Co													
4330       Costs and Expenses of Merchandising, Jobbing, Etc.       Image: Costs and Expenses of Me													
4335       Profils and Losses from Financial Instrument Hedges											-		
4340       Profits and Losses from Financial Instrument Investments       Image: Construction of Luture Use Utility Plant       Image: Construction of Luture Use													
4350       Losses from Disposition of Future Use Utility Plant       Image: Constant of Utility and Other Property       Image: Constant of Con													
4355       Gain on Disposition of Ulility and Other Property       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property         4366       Gains from Disposition of Allowances for Emission       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property         4370       Losses from Disposition of Allowances for Emission       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property         4370       Losses from Disposition of Allowances for Emission       Image: Constraint of Ulility and Other Property       Image: Constraint of Ulility and Other Property         4370       Losses from Disposition of Allowances for Emission       Image: Constraint of Ulility and Other Property       Image: Constraint of Constraint of Ulility and Other Property         4380       Expenses of Non-Utility Operations       Image: Constraint of Constraint of Ulility Rental Income       Image: Constraint of Constr													
4360       Loss on Disposition of Ultity and Other Property       Image: Construct of Allowances for Emission       Image: Construct of Allowances for Emission       Image: Construct of Allowances for Emission         4370       Losses from Disposition of Allowances for Emission       Image: Construct of Allowances for Emission       Image: Construct of Allowances for Emission       Image: Construct of Allowances for Emission         4370       Losses from Disposition of Allowances for Emission       Image: Construct of Emission       Image: Construct of Emission       Image: Construct of Emission         4375       Revenues from Non-Utility Operations       Image: Construct of Emission       Image: Construct of Emission       Image: Construct of Emission         4380       Expenses of Non-Utility Operations       Image: Construct of Emission       Image: Construct of Emission       Image: Construct of Emission         4380       Rote: Internation Construct of Emission       Image: Construct of Emission       Image: Construct of Emission       Image: Construct of Emission         4383       Non-Utility Operations Non-Operation Superior Construct of Emission       Image: Construct of Emission       Image: Construct of Emission       Image: Construct of Emission         4384       Foreign Exchange Gains and Losses, Including Amorization       Image: Construct of Emission       Image: Construct of Emission       Image: Construct of Emission         4405       Fueret and Dividend Income <td></td>													
4365Gains from Disposition of Allowances for EmissionImage: Constraint of Allowances for Emission </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-\$ 20,000.00</td> <td>-\$ 20,000.00</td> <td></td>									-\$ 20,000.00	-\$ 20,000.00			
4370Losses from Disposition of Allowances for EmissionImage: constraint of Allowances for EmissionImage: constraintor of Allowances for Emission <td></td>													
4375       Revenues from Non-Utility Operations       Image: Constraint of the second													
4385Non-Utility Rental IncomeImage: Marce Income <td></td>													
4390Miscellaneous Non-Operating IncomeImage: Solution of the													
4395Rate-Payer Benefit Including InterestImage: Constraint of the co									¢	¢			
4398Foreign Exchange Gains and Losses, Including AmortizationImage: Constraint of the second s									-\$ 500,000.00	-\$ 500,000.00			
4405Interest and Dividend Income*375,000.00*375,000.004415Equity in Earnings of Subsidiary Companies <td></td>													
4415Equity in Earnings of Subsidiary CompaniesImage: Company Subsidiary	4405	Interest and Dividend Income							-\$ 375,000.00	-\$ 375,000.00			
4505Operation Supervision and EngineeringImage: Constraint of the supervision and EngineeringImage: Constraint o	4415	Equity in Earnings of Subsidiary Companies											
4515Steam ExpenseImage: Constraint of the SourcesImage: Constraint of the So	4505	Operation Supervision and Engineering											
4520Steam From Other SourcesImage: Steam Transferred-CreditImage: Steam Transferred													
4525Steam TransferredCreditImage: Steam Tr													
4530Electric ExpenseImage: Constraint of the systemImage: Constraint of the system<													
4535Water For PowerMater Power TaxesMater Power Taxes													
4545Hydraulic ExpensesImage: Constraint of the systemImage: Constraint of the syste	4535	Water For Power											
4550       Generation Expense       Image: Constraint of the system       Image: Constand of the system													
4555 Miscellaneous Power Generation Expenses 2011 2011 2011 2011 2011 2011 2011 201													
4565         Allowances for Emissions         M<													

NameObservanceDistance on processionDistance on p	Account				Historio	al Data				2004 Data	
1600         Methemperg System         Image: Constraint of State Part (Section 1)         Image: Constraint of State Part (Section 2)         Image: Constraint of Section 2)         Image: Constraint of		Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total		2004 Non-Wires
Attractance of basic Plant         Image         I	4605	Maintenance Supervision and Engineering									
1626         Matterner of Benschell         Image: Second S											
1885         Microsoft Disk Weith, Thomas Life more and strategy         1 <th1< th=""> <th1< th="">         1        &lt;</th1<></th1<>											
1840         Materianse of Water, Justes and Generation and Water, Justes and Generation and Water, Justes and Construction and Water											-
Sec.         Marketser of Sector Part         Image         Imag											
Hote Function         Mode Function         Second S											
1706         Clasge-Md8         Clasge-Md8         Status         S											
1713       Cosis of Poer Adjustme											
4747       Change Che Tree       1									\$ 5,000,000.00	\$ 5,000,000.00	
1474     Charge AW     State Cold and Load Paper A     3     4.000.0000     \$     4.000.0000       1715     Other Cold     State Cold and Load Paper A     State Cold and Load Paper A     \$     3     3.000.0000     \$     3.000.0000       1716     Other Cold     State Cold and Load Paper A     State Cold and Load Paper A     \$     \$     3     3.000.0000       1717     Orge Cold     State Cold and Load Paper A     State Cold and Load Paper A     \$     \$     \$       1718     Orge Cold and Load Paper A     State Cold and Load Paper A     State Cold and Load Paper A     \$     \$     \$       1710     Orge Cold and Load Paper A     State Cold and Load Paper A     State Cold and Load Paper A     \$     \$     \$     \$       1710     Orge Cold and Load Paper A     State Cold and Load Paper A     State Cold and Load Paper A     \$     \$     \$     \$       1710     Orge Cold and Load Paper A     State Cold and Load Paper A     \$											
1476       System Carele and Load Biggething       1									\$ 4,000,000.00	\$ 4,000,000.00	
1200         Other Express         Image: Control Stratume StratumeStratume Stratume Stratume Stratume Stratume Stratume StratumeStra	4715	System Control and Load Dispatching									
TATE         Competition Transition Expense         Image and the solution Expensolution Expense         Image and the solut									\$ 3,000,000.00	\$ 3,000,000.00	
TATE         Kurl Risk Assistant Express         Image: Constraint of propending in the second											
4400         Openation Supersisten and Engineering         Image: Control of Con											
Here         Land         Land <thland< th="">         Land         Land         <thl< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thl<></thland<>											
Handborner Status Experient - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Experient         Image of the Experiment - Operating Suplex as Exp	4810	Load Dispatching									
Hate         Transformer Station Equipment - Operating Supplies and Expense         Image of the Expense<	4815	Station Buildings and Fixtures Expenses									
4480         Ownhand Line Express         Image: Control of the Superson         Image: Contre Superson         Ima											
4486         Underground Line Sponse         Image: Constraint Sponse <td></td>											
4446         Transiestor of Tenrison Expense         Image: Constraint of											
4445         Microlineous Transmission Expense         Image: Second Seco											
4400         Maintance Supervision and Engineering </td <td></td>											
4410         Maintenance of Transformer Station Buildings and Fatures         Image: Control of Contro											
4916         Maintenance of Transformer Station Equipment         Control         Control <thcontrol< th="">         Contro         Control</thcontrol<>											
4430         Maintenance of Towers, Peles and Fatures         Image: Constraint of Constraint and Devices         Image: Constraint and Devices <thimage: and="" constraint="" devices<="" th="">         Ima</thimage:>											-
44303         Maintenance of Overhead Conductors and Devices         Image: Constraint of Constraint											
4445         Maintenance of Overhead Lines - Roads and Trails Repairs         Image: Control of Contrel of Control of Contrel of Control of Contrel of Contre											
44800       Maintenance of Overhead Lines - Snow Removal from Roads and Trails       Image: Control of Co											
44660         Maintenance of Underground Lines         Image: Constraints of Plant         Image: Constraint         Image: Constrai											
4486         Maintenance of Miscellaneous Transmission Plant         Image: Control Supervisor and Engineering											
5000         Operation Supervision and Engineering         Image: Constraint of Constraints of Particular Supervision and Engineering         Image: Constraint of Constraints of Particular Supervision and Engineering         Image: Constraint of Constraints of Particular Supervision         Image: Constraints of Particular Supervision         Image: Constraints of Constraints											
Solid         Station Buildings and Fixtures Expense         Image: Constraint of the station of the											
5014         Transformer Station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the station Equipment - Operation Labour         Image: Constraint of the stationt of the											
Stots         Transformer Station Equipment - Operation Supplies and Expenses         Image: Control of Control o											
S016         Distribution Station Equipment - Operation Labour         \$ 10,000.00         \$ 10,000.00           S017         Distribution Station Equipment - Operation Labour         \$ 20,000.00         \$ 220,000.00           S020         Overhead Distribution Lines and Feeders - Operation Supplies and Expenses          \$ 4,000.00         \$ 4,000.00           S020         Overhead Distribution Lines and Feeders - Operation Supplies and Expenses               S030         Overhead Distribution Lines and Feeders - Operation Labour											
Stirl         Distribution Station Station Supples and Expenses         Sector         \$ 250,000.00         \$ 250,000.00           5020         Overhead Distribution Lines and Feeders - Operation Supplies and Expenses									\$ 10.000.00	\$ 10.000.00	
5025       Overhead Distribution Lines and Feeders - Operation Supplies and Expenses </td <td></td>											
503       Overhead Subtransmission Feeders - Operation       Image: Control of Contrel of Contrel of Contrel of Control of Control of Contrel of Cont									\$ 4,000.00	\$ 4,000.00	
5035       Overhead Distribution Transformers- Operation       \$											
5040         Underground Distribution Lines and Feeders - Operation Labour         \$ 3,000.00         \$ 3,000.00         \$ 3,000.00           5045         Underground Distribution Lines and Feeders - Operation         \$ 175,000.00         \$ 175,000.00         \$ 175,000.00           5050         Underground Distribution Transformers - Operation         \$ 175,000.00         \$ 175,000.00         \$ 175,000.00           5055         Underground Distribution Transformers - Operation         \$ 175,000.00         \$ 175,000.00         \$ 175,000.00           5050         Underground Distribution Transformers - Operation         \$ 100,000         \$ 175,000.00         \$ 175,000.00           5050         Underground Distribution Transformers - Operation         \$ 100,000         \$ 175,000.00         \$ 175,000.00           5050         Meter Expense         \$ 90,100.00         \$ 90,100.00         \$ 90,100.00         \$ 90,100.00           5075         Customer Premises - Materials and Expenses         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 289,000.00         \$ 20,000.00         \$ 289,000.00         \$ 289,000.00         \$ 20,000.00         \$ 20,000.00         \$ 20,000.00											
5045Underground Distribution Lines and Feeders - Operation\$ 175,000.00\$ 175,000.005050Underground Subtrammission Feeders - Operation <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$ 3.000.00</td><td>\$ 3.000.00</td><td></td></td<>									\$ 3.000.00	\$ 3.000.00	
5055Underground Distribution Transformers - OperationImage: Construction of the system of the											
5060Street Lighting and Signal System ExpenseImage: Constraint of the system Expense <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>											
5065Meter Expense\$ 90,100.00\$ 90,100.005070Customer Premises - Operation Labour\$ 289,000.00\$ 289,000.005075Customer Premises - Materials and Expenses\$ 289,000.005085Miscellaneous Distribution Expense </td <td></td>											
5070       Customer Premises - Operation Labour       \$ 289,000.00       \$ 289,000.00         5075       Customer Premises - Materials and Expenses       \$ 20,000.00       \$ 20,000.00         5085       Miscellaneous Distribution Expense       \$ 20,000.00       \$ 20,000.00         5080       Underground Distribution Expense       \$ 0       \$ 0       \$ 0         5090       Underground Distribution Lines and Feeders - Rental Paid       \$ 0       \$ 0       \$ 0         5095       Overhead Distribution Lines and Feeders - Rental Paid       \$ 0       \$ 0       \$ 0       \$ 0         5096       Other Rent       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0       \$ 0         5105       Maintenance of Bidlings and Fixtures - Distribution Stations       \$ 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ 90,100,00</td> <td>\$ 90,100,00</td> <td></td>									\$ 90,100,00	\$ 90,100,00	
5075Customer Premises - Materials and ExpensesImage: Constraint of the constraint of t		Customer Premises - Operation Labour									
5085Miscellaneous Distribution ExpenseImage: Constraint of the const											
5095Overhead Distribution Lines and Feeders - Rental PaidImage: Constraint of the cons											
5096Other RentOther RentImage: Constraint of the constraint											
5105Maintenance Supervision and EngineeringImage: Constraint of Station Station StationsImage: Constraint of Station EquipmentImage: Constraint of Station											
5110       Maintenance of Buildings and Fixtures - Distribution Stations       Image: Constraint of the station of the sta											
5112       Maintenance of Transformer Station Equipment       Image: Constraint of the station Equipment       Image: Constration Equipment       Image: Constation Equipment											
5120         Maintenance of Poles, Towers and Fixtures         Image: Conductors and Devices         S125         Maintenance of Overhead Conductors and Devices         S125         Maintenance of Overhead Services         S125	5112	Maintenance of Transformer Station Equipment									
5125         Maintenance of Overhead Conductors and Devices         \$ 200,000.00											
5130 Maintenance of Overhead Services											
									φ 200,000.00	φ 200,000.00	
ψ 107,000.00 ψ 107,000.00		Overhead Distribution Lines and Feeders - Right of Way							\$ 187,000.00	\$ 187,000.00	

Account		Historical Data					2004 Data			
Number	Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
	Maintenance of Underground Conduit					, co only				
	Maintenance of Underground Conductors and Devices							\$ 25,000.00	\$ 25,000.00	
	Maintenance of Underground Services									
	Maintenance of Line Transformers							\$ 150,000.00	\$ 150,000.00	
	Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour									
	Sentinel Lights - Labour Sentinel Lights - Materials and Expenses									
	Maintenance of Meters							\$ 1,000.00	\$ 1,000.00	
	Customer Installations Expenses- Leased Property									
	Water Heater Rentals - Labour									
	Water Heater Rentals - Materials and Expenses									
	Water Heater Controls - Labour Water Heater Controls - Materials and Expenses									
	Maintenance of Other Installations on Customer Premises									
5205	Purchase of Transmission and System Services									
	Transmission Charges									
5215	Transmission Charges Recovered									
5305	Supervision							•	•	
	Meter Reading Expense							\$ 99,000.00 \$ 753,900.00		
5315 5320	Customer Billing Collecting							\$ 753,900.00 \$ 100,000.00		
5325	Collecting- Cash Over and Short							\$ 1,000.00		
	Collection Charges							.,	,	
5335	Bad Debt Expense							\$ 58,000.00	\$ 58,000.00	
	Miscellaneous Customer Accounts Expenses									
	Supervision							<b>^</b>	<b>^</b>	
	Community Relations - Sundry Energy Conservation							\$ 8,000.00	\$ 8,000.00	
5415	Community Safety Program									
	Miscellaneous Customer Service and Informational Expenses									
	Supervision									
	Demonstrating and Selling Expense									
	Advertising Expense									
	Miscellaneous Sales Expense Executive Salaries and Expenses							\$ 50,000.00	\$ 50,000.00	
	Executive Salaries and Expenses Management Salaries and Expenses							\$ 225,000.00		
	General Administrative Salaries and Expenses							\$ 300,000.00		
	Office Supplies and Expenses							\$ 115,000.00		
	Administrative Expense Transferred Credit							-\$ 5,980.00		
	Outside Services Employed							\$ 75,000.00		
5635 5640	Property Insurance Injuries and Damages							\$ 125,000.00	\$ 125,000.00	
5645	Employee Pensions and Benefits							\$ 15,000.00	\$ 15,000.00	
	Franchise Requirements							• 10,000.00	¢ 10,000.00	
5655	Regulatory Expenses							\$ 22,000.00	\$ 22,000.00	
5660	General Advertising Expenses							\$ 4,000.00		
5665	Miscellaneous General Expenses							\$ 130,000.00		
5670 5675	Rent Maintenance of General Plant							\$ 190,000.00 \$ 125,000.00		
	Electrical Safety Authority Fees							φ 120,000.00	φ 125,000.00	
	Independent Market Operator Fees and Penalties							\$ 1,500.00	\$ 1,500.00	
5705	Amortization Expense - Property, Plant, and Equipment							\$ 2,500,000.00		
5710	Amortization of Limited Term Electric Plant									
5715	Amortization of Intangibles and Other Electric Plant									
5705	Amortization of Electric Plant Acquisition Adjustments									
	Miscellaneous Amortization Amortization of Unrecovered Plant and Regulatory Study Costs									
	Amortization of Deferred Development Costs									
	Amortization of Deferred Charges									
	Interest on Long Term Debt							\$ 1,200,000.00	\$ 1,200,000.00	
	Amortization of Debt Discount and Expense									
	Amortization of Premium on Debt Credit									
	Amortization of Loss on Reacquired Debt Amortization of Gain on Reacquired DebtCredit									
	Interest on Debt to Associated Companies									
	Other Interest Expense							\$ 100,000.00	\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During ConstructionCredit									
	Allowance For Other Funds Used During Construction									
6045	Interest Expense on Capital Lease Obligations									

Account	Account Description			Historie	cal Data				2004 Data	
Number	Account Description	2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
6105	Taxes Other Than Income Taxes							\$ 50,000.00	\$ 50,000.00	
6110	Income Taxes							\$ 1,500,000.00	\$ 1,500,000.00	
6115	Provision for Future Income Taxes							-\$ 150,000.00	-\$ 150,000.00	
6205	Donations									
6210	Life Insurance									
6215	Penalties									
6225	Other Deductions									
6305	Extraordinary Income									
	Extraordinary Deductions									
6315	Income Taxes, Extraordinary Items									
6405	Discontinues Operations - Income/ Gains									
6410	Discontinued Operations - Deductions/ Losses									
6415	Income Taxes, Discontinued Operations									
-	Total (\$) Value	\$ -	\$-	\$ -	\$ -	\$ -	\$-	\$ 63,935,520.00	\$ 63,935,520.00	\$-

Account				Historio	al Data				2004 Data	
Number	Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1005	Cash		2002 11100 0111	2002 101 101 00	2000 1010.	2000 11100 0111	2000 1101 11100		\$ 7,500,000.00	20011011010
	Cash Advances and Working Funds						-	\$ 500.00		
	Interest Special Deposits									
	Dividend Special Deposits									
	Other Special Deposits									
1060	Term Deposits									
1070	Current Investments							•	•	
1100	Customer Accounts Receivable								\$ 3,500,000.00	
1102	Accounts Receivable - Services							-\$ 42,000.00		
1104	Accounts Receivable - Recoverable Work Accounts Receivable - Merchandise, Jobbing, etc.							\$ 23,000.00	\$ 23,000.00	
1105 1110	Other Accounts Receivable							\$ 700,000.00	\$ 700,000.00	
1120	Accrued Utility Revenues							\$ 3,900,000.00		
1130	Accumulated Provision for Uncollectible AccountsCredit							-\$ 20,000.00		
1140	Interest and Dividends Receivable							φ 20,000.00	φ 20,000.00	
1150	Rents Receivable									
1170	Notes Receivable									
1180	Prepayments							\$ 170,000.00	\$ 170,000.00	
	Miscellaneous Current and Accrued Assets									
	Accounts Receivable from Associated Companies							\$ 1,500,000.00	\$ 1,500,000.00	
	Notes Receivable from Associated Companies									
	Fuel Stock									
1330	Plant Materials and Operating Supplies							\$ 1,100,000.00	\$ 1,100,000.00	
1340	Merchandise									
1350	Other Materials and Supplies									
	Long Term Investments in Non-Associated Companies									
1408 1410	Long Term Receivable - Street Lighting Transfer Other Special or Collateral Funds									
1410	Sinking Funds									
	Unamortized Debt Expense									
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									
1480	Portfolio Investments - Associated Companies									
1485	Investment in Associated Companies - Significant Influence									
1490	Investment in Subsidiary Companies									
	Unrecovered Plant and Regulatory Study Costs									
1508	Other Regulatory Assets									
1510 1515	Preliminary Survey and Investigation Charges Emission Allowance Inventory									
	Emission Allowances Withheld									
	RCVARetail									
	Power Purchase Variance Account									
1525	Miscellaneous Deferred Debits							\$ 20,000.00	\$ 20,000.00	
	Deferred Losses from Disposition of Utility Plant							0,000.00	20,000.00	
1540	Unamortized Loss on Reacquired Debt									
1545	Development Charge Deposits/ Receivables									
	RCVASTR									
	Deferred Development Costs									
	Deferred Payments in Lieu of Taxes							-\$ 300,000.00		
1563	Account 1563 - Deferred PILs Contra Account							\$ 215,000.00		
	Qualifying Transition Costs							\$ 230,000.00		
	Pre-market Opening Energy Variance							\$ 500,000.00	\$ 500,000.00	
	Extraordinary Event Costs Deferred Rate Impact Amounts									
-	RSVAWMS							\$ 575,000.00	\$ 575,000.00	
	RSVAWMS RSVAONE-TIME							\$ 575,000.00 \$ 23,000.00		
	RSVAONE-TIME RSVANW							-\$ 2,500.00		
	RSVANW							-\$ 323,000.00		
	RSVAPOWER								-\$ 700,000.00	
	Electric Plant in Service - Control Account							\$ 70,000,000.00		
	Organization	1						,		
	Franchises and Consents									
1610	Miscellaneous Intangible Plant									
	Land									
1616	Land Rights									

Number         Account Description         2002 Total         2002 Wires Only         2002 N           1620         Buildings and Fixtures	Non-Wires 2003 Total	2003 Wires Only 2003 Non-Wires	2004 Total	2004 Data 2004 Wires Only	2004 Non-Wires
1630     Leasehold Improvements     Improvements       1635     Boiler Plant Equipment     Improvements       1640     Engines and Engine-Driven Generators     Improvements       1645     Turbogenerator Units     Improvements					
1635     Boiler Plant Equipment       1640     Engines and Engine-Driven Generators       1645     Turbogenerator Units					
1640     Engines and Engine-Driven Generators       1645     Turbogenerator Units					
1645 Turbogenerator Units					
1650 Reservoirs, Dams and Waterways					
1655 Water Wheels, Turbines and Generators					
1650 Roads, Railroads and Bridges					
1665 Fuel Holders, Producers and Accessories					
1670 Prime Movers					
1675 Generators					
1680 Accessory Electric Equipment					
1685     Miscellaneous Power Plant Equipment       1705     Land					
1705         Land           1706         Land Rights					
1700 Buildings and Fixtures					
1710 Leasehold Improvements					
1715 Station Equipment					
1720 Towers and Fixtures			-		
1725 Poles and Fixtures			\$ 300,000.00		
1730 Overhead Conductors and Devices			\$ 1,700,000.00	\$ 1,700,000.00	
1735     Underground Conduit       1740     Underground Conductors and Devices					
1740 Underground Conductors and Devices 1745 Roads and Trails					
1/4/3 Rodus and Trains			\$ 100.000.00	\$ 100,000.00	
1800 Land Rights 4 10 10 10 10 10 10 10 10 10 10 10 10 10					
1808 Buildings and Fixtures					
1810 Leasehold Improvements descent sector descent descent sector descent sector descent descent sector descent d					
1815 Transformer Station Equipment - Normally Primary above 50 kV					
1820     Distribution Station Equipment - Normally Primary below 50 kV       1825     Storage Battery Equipment			\$ 2,000,000.00	\$ 2,000,000.00	
1825     Storage Battery Equipment       1830     Poles, Towers and Fixtures			\$ 8.000.000.00	\$ 8,000,000.00	
1835 Overhead Conductors and Devices			\$ 10,000,000.00		
1840 Underground Conduit			\$ 5,000,000.00	\$ 5,000,000.00	
1845 Underground Conductors and Devices			\$ 13,000,000.00	\$ 13,000,000.00	
1850 Line Transformers de			\$ 27,000,000.00		
1855 Services				\$ 2,250,000.00	
1860 Meters			\$ 2,400,000.00	\$ 2,400,000.00	
1865     Other Installations on Customer's Premises       1870     Leased Property on Customer Premises					
1875 Street Lighting and Signal Systems					
1905 Land					
1906 Land Rights					
1908 Buildings and Fixtures					
1910 Leasehold Improvements					
1915 Office Furniture and Equipment			\$ 597,000.00		
1920     Computer Equipment - Hardware       1925     Computer Software			\$ 1,000,000.00 \$ 95,000.00	\$ 1,000,000.00 \$ 95,000.00	
1925 Computer Software 1930 Transportation Equipment				\$ 95,000.00 \$ 1,700,000.00	
1930 Transportation Equipment			\$ 145,000.00		
1940 Tools, Shop and Garage Equipment			\$ 450,000.00		
1945 Measurement and Testing Equipment			\$ 7,000.00	\$ 7,000.00	
1950 Power Operated Equipment descent and the second secon					
1955 Communication Equipment			\$ 75,000.00	\$ 75,000.00	
1960 Miscellaneous Equipment					
1965     Water Heater Rental Units       1970     Load Management Controls - Customer Premises					
1970 Load Maragement Controls - Utility Premises					
1980 System Supervisory Equipment			\$ 80,000.00	\$ 80,000.00	
1985 Sentinel Lighting Rental Units					
1990 Other Tangible Property					
1995 Contributions and Grants - Credit			-\$ 12,000,000.00	-\$ 12,000,000.00	
2005 Property Under Capital Leases					
2010     Electric Plant Purchased or Sold       2020     Experimental Electric Plant Unclassified					
2020 Experimental Electric Plant unclassified 2030 Electric Plant and Equipment Leased to Others					
2030 Electric Plant Held for Future Use					
2050 Completed Construction Not Classified-Electric					
2055 Construction Work in ProgressElectric					

Account				Historio	cal Data				2004 Data	
Number	Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
	Electric Plant Acquisition Adjustment									
	Other Electric Plant Adjustment									
	Other Utility Plant									
	Non-Utility Property Owned or Under Capital Leases							¢ 07 500 000 00	<b>*</b> 07 500 000 00	
2105 2120	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment Accumulated Amortization of Electric Utility Plant - Intangibles							-\$ 27,500,000.00	-\$ 27,500,000.00	
2120	Accumulated Amortization of Electric Plant Acquisition Adjustment									
	Accumulated Amortization of Other Utility Plant									
	Accumulated Amortization of Non-Utility Property							\$ 1,000,000.00	\$ 1,000,000.00	
	Accounts Payable							-\$ 3,750,000.00		
	Customer Credit Balances							-\$ 225,000.00		
2210	Current Portion of Customer Deposits							-\$ 348,000.00	-\$ 348,000.00	
2215 2220	Dividends Declared Miscellaneous Current and Accrued Liabilities							-\$ 95,000.00	-\$ 95,000.00	
2220	Notes and Loans Payable							-\$ 95,000.00	-\$ 95,000.00	
	Accounts Payable to Associated Companies							-\$ 1.050.000.00	-\$ 1,050,000.00	
2242	Notes Payable to Associated Companies							• .,,	+	
2250	Debt Retirement Charges( DRC) Payable									
2252	Transmission Charges Payable									
2254	Electrical Safety Authority Fees Payable									
2256	Independent Market Operator Fees and Penalties Payable									
2260 2262	Current Portion of Long Term Debt Ontario Hydro Debt - Current Portion									
2262	Pensions and Employee Benefits - Current Portion									
	Accrued Interest on Long Term Debt									
	Matured Long Term Debt									
2272	Matured Interest on Long Term Debt									
2285	Obligations Under Capital LeasesCurrent							<b>.</b>	<b>.</b>	
2290	Commodity Taxes							-\$ 100,000.00	-\$ 100,000.00	
2292 2294	Payroll Deductions / Expenses Payable Accrual for Taxes, Payments in Lieu of Taxes, Etc.	-						\$ 2,000,000,00	-\$ 2,000,000.00	
2294	Future Income Taxes - Current							-\$ 2,000,000.00	-\$ 2,000,000.00	
	Accumulated Provision for Injuries and Damages									
	Employee Future Benefits							-\$ 200,000.00	-\$ 200,000.00	
	Other Pensions - Past Service Liability									
2310	Vested Sick Leave Liability							-\$ 75,000.00	-\$ 75,000.00	
2315	Accumulated Provision for Rate Refunds						-			
	Other Miscellaneous Non-Current Liabilities Obligations Under Capital LeaseNon-Current									
2323	Development Charge Fund									
	Long Term Customer Deposits							-\$ 4,000,000.00	-\$ 4.000.000.00	
2340	Collateral Funds Liability									
	Unamortized Premium on Long Term Debt									
	O.M.E.R.S Past Service Liability - Long Term Portion									
	Future Income Tax - Non-Current							\$ 90,000.00	\$ 90,000.00	
	Other Regulatory Liabilities Deferred Gains from Disposition of Utility Plant									
	Unamortized Gain on Reacquired Debt									
	Other Deferred Credits									
	Accrued Rate-Payer Benefit									
	Debentures Outstanding - Long Term Portion									
	Debenture Advances									
2515	Reacquired Bonds							¢ 47.000.000.00	¢ 47.000.000.00	
2520 2525	Other Long Term Debt							-\$ 17,000,000.00	-\$ 17,000,000.00	
2525	Term Bank Loans - Long Term Portion Ontario Hydro Debt Outstanding - Long Term Portion									
	Advances from Associated Companies									
	Common Shares Issued							-\$ 25,000,000.00	-\$ 25,000,000.00	
3008	Preference Shares Issued									
	Contributed Surplus									
	Donations Received									
3022 3026	Development Charges Transferred to Equity									
	Capital Stock Held in Treasury Miscellaneous Paid-In Capital									
3030	Installments Received on Capital Stock									
	Appropriated Retained Earnings									
3045	Unappropriated Retained Earnings								-\$ 1,100,000.00	
	Balance Transferred From Income							-\$ 1,115,000.00	-\$ 1,115,000.00	
3047	Appropriations of Retained Earnings - Current Period									

Account		Historical Data				2004 Data				
Number	Account Description	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
	Dividends Payable-Preference Shares	it i i tuai								
	Dividends Payable-Common Shares									
3055	Adjustment to Retained Earnings									
	Unappropriated Undistributed Subsidiary Earnings									
	Residential Energy Sales							-\$ 12,000,000.00	-\$ 12,000,000.00	
4010	Commercial Energy Sales									
4015 4020	Industrial Energy Sales Energy Sales to Large Users							-\$ 8,000,000.00	-\$ 8,000,000.00	
4025	Street Lighting Energy Sales							-\$ 500,000.00		
4030	Sentinel Lighting Energy Sales							-\$ 49,000.00		
4035	General Energy Sales							-\$ 22,000,000.00	-\$ 22,000,000.00	
4040	Other Energy Sales to Public Authorities									
	Energy Sales to Railroads and Railways									
	Revenue Adjustment Energy Sales for Resale							\$ 750,000.00	\$ 750,000.00 -\$ 7,000,000.00	
	Interdepartmental Energy Sales							-\$ 7,000,000.00	-\$ 7,000,000.00	
	Billed WMS							-\$ 5.000.000.00	-\$ 5,000,000.00	
	Billed NW								-\$ 2,500,000.00	
4068	Billed CN								-\$ 3,000,000.00	
	Distribution Services Revenue							-\$ 6,000,000.00		
	Retail Services Revenues							-\$ 100,000.00		
4084	Service Transaction Requests (STR) Revenues							-\$ 1,000.00	-\$ 1,000.00	
4090 4105	Electric Services Incidental to Energy Sales Transmission Charges Revenue									
4105	Transmission Charges Revenue									
Other Reve										
0	Other Operating Revenue (4205 - 4220, 4230, 4240 - 4245)							-\$ 250,000.00	-\$ 250,000.00	
	Other Income/ Deductions (4305 - 4398)							-\$ 520,000.00		
	Investment Income (4405, 4415)							-\$ 375,000.00	-\$ 375,000.00	
	Late Payment Charges							-\$ 350,000.00		
4235	Miscellaneous Service Revenues							-\$ 500,000.00	-\$ 500,000.00	
4505	Operation Supervision and Engineering									
4510 4515	Fuel Steam Expense									
4520	Steam From Other Sources									
4525	Steam TransferredCredit									
4530	Electric Expense									
4535	Water For Power									
	Water Power Taxes									
	Hydraulic Expenses									
4550 4555	Generation Expense Miscellaneous Power Generation Expenses									
4560	Rents									
	Allowances for Emissions									
4605	Maintenance Supervision and Engineering									
	Maintenance of Structures									
	Maintenance of Boiler Plant									
4620	Maintenance of Electric Plant									
4625 4630	Maintenance of Reservoirs, Dams and Waterways Maintenance of Water Wheels, Turbines and Generators									
	Maintenance of Water Wheels, Turbines and Generators Maintenance of Generating and Electric Plant									
	Maintenance of Miscellaneous Power Generation Plant									
4705	Power Purchased							\$ 40,000,000.00	\$ 40,000,000.00	
4708	Charges-WMS							\$ 5,000,000.00		
	Cost of Power Adjustments									
	Charges-One-Time							¢ 4.000 000	¢ 4 000 000 00	
	Charges-NW System Control and Load Dispatching							\$ 4,000,000.00	\$ 4,000,000.00	
	Charges-CN							\$ 3.000.000.00	\$ 3,000,000.00	
	Other Expenses							\$ 0,000,000.00	\$ 0,000,000.00	
	Competition Transition Expense									
4730	Rural Rate Assistance Expense									
	Operation Supervision and Engineering									
	Load Dispatching									
4815	Station Buildings and Fixtures Expenses									
4820 4825	Transformer Station Equipment - Operating Labour Transformer Station Equipment - Operating Supplies and Expense									
	Overhead Line Expenses									
	Underground Line Expenses									

Account				Historio	al Data				2004 Data	
Number	Account Description	2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
4840	Transmission of Electricity by Others									
	Miscellaneous Transmission Expense									
4850 4905	Rents Maintenance Supervision and Engineering									
	Maintenance of Transformer Station Buildings and Fixtures									
4916	Maintenance of Transformer Station Equipment									
	Maintenance of Towers, Poles and Fixtures									
4935	Maintenance of Overhead Conductors and Devices									
4940 4945	Maintenance of Overhead Lines - Right of Way Maintenance of Overhead Lines - Roads and Trails Repairs									
	Maintenance of Overhead Lines - Roads and Trails Repairs Maintenance of Overhead Lines - Snow Removal from Roads and Trails									
	Maintenance of Underground Lines									
	Maintenance of Miscellaneous Transmission Plant									
	Street Lighting and Signal System Expense									
	Maintenance of Street Lighting and Signal Systems Sentinel Lights - Labour									
5170	Sentinel Lights - Materials and Expenses									
	Customer Installations Expenses- Leased Property									
5185	Water Heater Rentals - Labour									
	Water Heater Rentals - Materials and Expenses									
	Water Heater Controls - Labour Water Heater Controls - Materials and Expenses									
	Maintenance of Other Installations on Customer Premises									
	Amortization Expense - Property, Plant, and Equipment							\$ 2,500,000.00	\$ 2,500,000.00	
5710	Amortization of Limited Term Electric Plant									
	Amortization of Intangibles and Other Electric Plant									
	Amortization of Electric Plant Acquisition Adjustments Miscellaneous Amortization									
	Amortization of Unrecovered Plant and Regulatory Study Costs									
	Amortization of Deferred Development Costs									
	Amortization of Deferred Charges									
	Interest on Long Term Debt							\$ 1,200,000.00	\$ 1,200,000.00	
	Amortization of Debt Discount and Expense Amortization of Premium on Debt Credit									
	Amortization of Loss on Reacquired Debt									
	Amortization of Gain on Reacquired DebtCredit									
	Interest on Debt to Associated Companies									
	Other Interest Expense							\$ 100,000.00	\$ 100,000.00	
	Allowance for Borrowed Funds Used During ConstructionCredit Allowance For Other Funds Used During Construction									
	Interest Expense on Capital Lease Obligations									
6105	Taxes Other Than Income Taxes							\$ 50,000.00		
	Income Taxes							\$ 1,500,000.00		
	Provision for Future Income Taxes							-\$ 150,000.00	-\$ 150,000.00	
	Income Taxes, Extraordinary Items Income Taxes, Discontinued Operations									
	Expense Accounts (Grouped)									
	Supervision and Engineering (5005, 5105)							\$-	\$ -	
	Load Dispatching (5010)							\$-	\$-	
	Distribution Stations (5012, 5016, 5017, 5110, 5114) Transformer Stations (5014, 5015, 5112)							\$ 260,000.00		
	Overhead Lines & Feeders (5020 - 5030, 5095, 5120 - 5135)							\$ - \$ 766,000.00	Ŷ	
	Underground Lines & Feeders (5040 - 5050, 5090, 5145 - 5155)							\$ 203,000.00		
	Distribution Transformers (5035, 5055, 5160)							\$ 150,000.00	\$ 150,000.00	
	Meters (5065, 5175)							\$ 91,100.00		
	Customer Premises (5070 - 5085, 5096) Transmission/ Other (5205 - 5215)							\$ 269,000.00 \$ -		
	Billing (5305, 5315, 5340)							\$- \$753,900.00	\$ - \$ 753,900.00	
	Meter Reading (5310)							\$ 99,000.00		
	Collecting (5320 - 5330)							\$ 101,000.00	\$ 101,000.00	
	Bad Debts (5335)							\$ 58,000.00		
	Community Relations (5405 - 5425)							\$ 8,000.00		
	Advertising & Selling (5505 - 5520) Salaries & Expenses (5605 - 5615)							\$- \$575,000.00	\$- \$575,000.00	
	General & Administrative (5620 - 5685, 6205 - 6225)							\$ 796,520.00		
	Extraordinary Items (6305, 6310)							\$ -	\$ -	
	Discontinued Operations (6405, 6410)							\$ -	\$-	
	Total (\$) Value	\$-	\$-	\$ -	\$-	\$-	\$-	\$ 63,935,520.00	\$ 63,935,520.00	\$-

Specific	Distribution	Expenses
----------	--------------	----------

	1				
3.4.3 - Insurance Expense		Н	istorical Expense Da	ta	Non-Recoverable 20
					Amounts
rd Party Insurance Type & Number of Insurers		Expense 2002	Exponso 2002	Expense 2004	
Type & Number of Insurers		Expense 2002	Expense 2003	Expense 2004	
otal - 3rd Party Insurance		\$-	\$-	\$-	\$ -
.4.4 - Bad Debt Expense					Non-Recoverable 20 Amounts
Account 5335 Expenses by Customer Clas	is s	Expense 2002	Expense 2003	Expense 2004	
· · · · · ·					
Residential					
€S<50					
S>50					
ntermediate					
arge Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt	ļ	\$-	\$-	\$-	\$-
i) Material Bad Debt Occurences	ļ	Amount of 2004			
Explanation		Material Bad Debt	1		
	ļ				
	ļ				
	1				
	ļ				
	ļ				
	ļ				
Total Material Bad Debts		\$-			\$-
3.4.6 - Advertising, Dues, Contributions,	Meals/Travel	& Entertainment, R &	D		Non-Recoverable 20
			-		Amounts
Advertising		a new Castion 2.4.C			
The total dollar value of advertising deemed nor	n-recoverable a	s per Section 3.4.6			
Delities I Oentriketiene					
Political Contributions	(1000)				
The total dollar value of Political Contributions -	(100% non-rec	overable)			
Employee Dues	1 000 10000000	lo op por Section 2 4 0			
The total dollar value of employee dues deemed	i non-recoverat	ne as per Section 3.4.6			
		E	E.u.	E	
Charitable Contributions		Expense 2002	Expense 2003	Expense 2004	
Total of Chavitable Contributions Free a					
Total of Charitable Contributions Expense					
	ł		+	From 1999	
ALTERNATIVE #1	+			Expense 2004	
Total Contributions deemed 100% recoverable					
Total Contributions deemed 50% recoverable					
	ł		+		
ALTERNATIVE #2	(4000)				
The total dollar value of Charitable Contributions	s - (100% non-r	ecoverable)			
	100% 1000				
ALTERNATIVE #3	i∪u‰ recoveral				
			1		
ALTERNATIVE #3 No filing required - All Charitable Contributions					
No filing required - All Charitable Contributions					No. D
	nefits				
No filing required - All Charitable Contributions 8.4.9 - Pensions and Post-Retirement Ben	nefits				Non-Recoverable 20 Amounts
lo filing required - All Charitable Contributions	nefits	Expense 2002	Expense 2003	Expense 2004	
No filing required - All Charitable Contributions 3.4.9 - Pensions and Post-Retirement Ben DMERS Members		Expense 2002	Expense 2003	Expense 2004	Non-Recoverable 20 Amounts
lo filing required - All Charitable Contributions .4.9 - Pensions and Post-Retirement Ber		Expense 2002	Expense 2003	Expense 2004	

# 3.4.8 - Employee Total Compensation

### **EXECUTIVE CATEGORY**

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

### MANAGEMENT CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		0000		
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

## NON-UNIONIZED CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

## UNIONIZED CATEGORY

		2002		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2003		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
		2004		
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

Employee Compensation

## **Balance Sheet**

	2004 Audited Financial Statement	2004 USoA RRR Filing	Check System
Current Assets		\$17,231,500.00	
Inventories		\$1,100,000.00	
Non-Current Assets		\$0.00	
Other Assets and Deferred Charges		\$237,500.00	
Intangible Plant		\$0.00	
Generation Plant		\$0.00	
Transmission Plant		\$2,000,000.00	
Distribution Plant		\$69,750,000.00	
General Plant		-\$7,851,000.00	
Other Capital Assets		\$0.00	
Accumulated Amortization		-\$26,500,000.00	
Total Assets		\$55,968,000.00	
Current Liabilities		-\$7,568,000.00	
Non-Current Liabilities		-\$4,185,000.00	
Other Liabilities and Deferred Credits		\$0.00	
Long Term Debt		-\$17,000,000.00	
Total Liabilities		-\$28,753,000.00	
Shareholders' Equity		-\$27,215,000.00	
Total Liabilities & Shareholders Equity		-\$55,968,000.00	

#### **Income Statement**

## Income Statement

	2004 Audited Financial		2004 USoA RRR
	Statement		2004 USOA RKR Filing
Sales of Electricity	Otatement	Sales of Electricity	\$ 59,299,000.00
Revenues From Services - Distribution		Revenues From Services - Distribution	\$ 6,101,000.00
Revenues From Services - Distribution		Revenues From Services - Distribution	\$ 0,101,000.00
Other Operating Revenues		Other Operating Revenues	\$ 1,100,000.00
Other Income/ Deductions		Other Income/ Deductions	\$ 520,000.00
Investment Income		Investment Income	\$ 375,000.00
Generation Expenses - Operation		Generation Expenses - Operation	\$ -
Generation Expenses - Maintenance		Generation Expenses - Maintenance	\$-
Other Power Supply Expenses		Other Power Supply Expenses	\$ 52,000,000.00
Transmission Expenses - Operation		Transmission Expenses - Operation	\$ -
Transmission Expenses - Maintenance		Transmission Expenses - Maintenance	\$ -
Distribution Expenses - Operation		Distribution Expenses - Operation	\$ 801,100.00
Distribution Expenses - Maintenance		Distribution Expenses - Maintenance	\$ 938,000.00
Other Expenses		Other Expenses	\$ -
Billing and Collecting		Billing and Collecting	\$ 1,011,900.00
Community Relations		Community Relations	\$ 8,000.00
Sales Expenses		Sales Expenses	\$-
Administrative and General Expenses		Administrative and General Expenses	\$ 1,371,520.00
Amortization Expense		Amortization Expense	\$ 2,500,000.00
Interest Expense		Interest Expense	\$ 1,300,000.00
Taxes		Taxes	\$ 1,400,000.00
Other Deductions		Other Deductions	\$ -
Extraordinary Items		Extraordinary Items	\$ -
Discontinued Operations		Discontinued Operations	\$ -

Sale of Electrical Energy Less cost of power purchased	\$- \$- \$-	Sale of Electrical Energy Less cost of power purchased	\$ 65,400,000.00 \$ 52,000,000.00 \$ 13,400,000.00
Other revenue	<u>\$</u> - \$-	Other revenue	\$ 1,995,000.00 \$ 15,395,000.00
Expenses		Expenses	
Operations and Maintenance	\$ -	Operations and Maintenance	\$ 1,739,100.00
General Administration	\$ -	General Administration	\$ 2,391,420.00
Depreciation (Amortization)	\$	Depreciation (Amortization)	\$ 2,500,000.00
	\$ -		\$ 6,630,520.00
Earnings before the following	\$-	Earnings before the following	\$ 8,764,480.00
Interest Expense	\$ -	Interest Expense	\$ 1,300,000.00
Earnings before PILs	\$ -	Earnings before PILs	\$ 7,464,480.00
PILs	\$ -	PILs	\$ 1,400,000.00
Regulatory Net Income	<u>\$</u> -	Regulatory Net Income	<u>\$ 6,064,480.00</u>

1608         Franchises and Consen           1705         Land           1706         Land Rights           1708         Buildings and Fixtures           1710         Leasehold Improvement           1715         Station Equipment           1725         Poles and Fixtures           1720         Towers and Fixtures           1725         Poles and Fixtures           1730         Overhead Conductors a           1735         Underground Conductor           1745         Roads and Trails           1805         Land           1806         Land Rights           1808         Buildings and Fixtures           1810         Leasehold Improvement           1812         Distribution Station Equitation Equipment           1830         Poles, Towers and Fixtures           1840         Underground Conductors at 1840           1845         Underground Conductors at 1840           1855         Services           1860         Meters           1905         Land           1905         Land Rights           <	Total Distribution Assats		Historical Data				2004			
1705       Land         1706       Land Rights         1708       Buildings and Fixtures         1710       Leasehold Improvement         1715       Station Equipment         1725       Poles and Fixtures         1725       Poles and Fixtures         1730       Overhead Conductors a         1735       Underground Conduit         1740       Underground Conductors a         1745       Roads and Trails         1806       Land         1806       Land Rights         1807       Leasehold Improvement         1815       Transformer Station Equipmet         1820       Distribution Station Equipmet         1830       Poles, Towers and Fixtures         1840       Underground Conductors a         1841       Underground Conductors and Fixtures         1855       Storage Battery Equipmet         1830       Poles, Towers and Fixtures         1840       Underground Conductors a         1841       Underground Conductors a         1845       Underground Conductors a         1845       Stores         1905       Land         1905       Land         1906       Land	Total Distribution Assets	2002 Tota	al 2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1705       Land Rights         1706       Land Rights         1708       Buildings and Fixtures         1710       Leasehold Improvement         1715       Station Equipment         1725       Poles and Fixtures         1726       Poles and Fixtures         1727       Overhead Conductors at         1730       Overhead Conductors at         1740       Underground Conductor         1745       Roads and Trails         1805       Land         1806       Land Rights         1807       Land Rights         1808       Buildings and Fixtures         1815       Transformer Station Equipm         1820       Distribution Station Equipm         1831       Poles, Towers and Fixtures         1832       Storage Battery Equipm         1833       Poles, Towers and Fixtures         1840       Underground Conductors at         1845       Underground Conductors at         1850       Land         1855       Services         1860       Meters         1905       Land         1905       Land Rights         1906       Land Rights         1907 <td>anchises and Consents</td> <td>\$ -</td> <td></td> <td>\$ -</td>	anchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
1706       Land Rights         1708       Buildings and Fixtures         1710       Leasehold Improvement         1715       Station Equipment         1720       Towers and Fixtures         1720       Towers and Fixtures         1720       Towers and Fixtures         1720       Towers and Fixtures         1735       Underground Conductors a         1735       Underground Conductors a         1740       Underground Conductors a         1740       Underground Conductors a         1806       Land Rights         1806       Land Rights         1808       Buildings and Fixtures         1810       Leasehold Improvement         1820       Distribution Station Equipmet         1820       Distribution Station Equipmet         1820       Distribution Station Equipmet         1830       Poles, Towers and Fixtures         1840       Underground Conductors a         1840       Underground Conductors a         1840       Underground Conductors a         1845       Services         1860       Meters         1905       Land         1906       Land Rights         1908 <td></td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$-</td> <td>\$ -</td> <td></td> <td>\$ -</td>		\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -		\$ -
1708         Buildings and Fixtures           1710         Leasehold Improvement           1715         Station Equipment           1720         Towers and Fixtures           1720         Towers and Fixtures           1725         Poles and Fixtures           1730         Overhead Conductors a           1735         Underground Conduit           1740         Underground Conductor           1740         Underground Conductor           1740         Underground Conductor           1805         Land           1806         Land Rights           1808         Buildings and Fixtures           1810         Leasehold Improvement           1825         Storage Battery Equipm           1830         Poles, Towers and Fixtures           1830         Poles, Towers and Fixtures           1830         Poles, Towers and Fixtures           1845         Underground Conductors a           1850         Line Transformers           1850         Land Rights           1906         Land Rights           1905         Land           1906         Land Rights           1907         Leasehold Improvement           1910		\$ -	\$ -	\$-	\$-	\$-	\$ -	\$-	-	\$-
1710       Leasehold Improvement         1715       Station Equipment         1720       Towers and Fixtures         1725       Poles and Fixtures         1730       Overhead Conductors a         1735       Underground Conduit         1740       Underground Conduit         1740       Underground Conductor         1745       Roads and Trails         1805       Land         1806       Land Rights         1807       Leasehold Improvement         1810       Leasehold Improvement         1820       Distribution Station Equipm         1830       Poles, Towers and Fixtures         1830       Poles, Towers and Fixtures         1840       Underground Conductors a         1840       Underground Conductors a         1840       Underground Conductors a         1855       Services         1860       Meters         1905       Land         1906       Land Rights         1908       Buildings and Fixtures         1910       Leasehold Improvement         1920       Computer Software         1930       Transportation Equipmet         1940       Tools, Shop and Gar		\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$-
1715       Station Equipment         1720       Towers and Fixtures         1725       Poles and Fixtures         1726       Poles and Fixtures         1730       Overhead Conductors at         1735       Underground Conductor         1745       Roads and Trails         1805       Land         1806       Land Rights         1808       Buildings and Fixtures         1810       Leasehold Improvement         1815       Transformer Station Equipm         1820       Distribution Station Equipm         1830       Poles, Towers and Fixtures         1840       Underground Conductors at         1850       Land Rights         1905       Land         1905       Land Rights         1906       Land Rights         1907       Leasehold Improvement -1         1908       Buildings and Fixtures         1910       Leasehold Improvement -1         1925       Computer Software         1930		\$ -	\$ -	\$-	\$-	\$-	\$-	\$-	-	\$ -
1720         Towers and Fixtures           1725         Poles and Fixtures           1730         Overhead Conductors a           1735         Underground Conductor           1735         Underground Conductor           1740         Underground Conductor           1745         Roads and Trails           1806         Land           1806         Land Rights           1808         Buildings and Fixtures           1810         Leasehold Improvement           1820         Distribution Station Equipm           1820         Distribution Station Equipm           1830         Poles, Towers and Fixtures           1840         Underground Conductors at           1840         Underground Conductors at           1840         Underground Conductors at           1840         Underground Conductors at           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1925         Computer Equipment - 1           1926         Computer Software           193		\$ -	\$ -	\$-	\$-	\$-	\$-	\$-	- -	\$ -
1725       Poles and Fixtures         1730       Overhead Conductors a         1735       Underground Conduit         1740       Underground Conductor         1740       Underground Conductor         1740       Underground Conductor         1745       Roads and Trails         1806       Land Rights         1808       Buildings and Fixtures         1810       Leasehold Improvement         1815       Transformer Station Equipation         1820       Distribution Station Equipation         1830       Poles, Towers and Fixtures         1830       Poles, Towers and Fixtures         1830       Diverhead Conductors a         1845       Underground Conduit         1850       Services         1860       Meters         1905       Land         1906       Land Rights         1908       Buildings and Fixtures         1910       Leasehold Improvement         1920       Computer Software         1930       Transportation Equipmet         1940       Tools, Shop and Garage         1943       Measurement and Testi         1950       Power Operated Equipm         1945		\$ -	\$ -	\$-	\$-	\$-	\$-	\$ -		\$-
1730       Overhead Conductors a         1735       Underground Conduit         1740       Underground Conduit         1745       Roads and Trails         1805       Land         1806       Land Rights         1808       Buildings and Fixtures         1810       Leasehold Improvement         1810       Leasehold Improvement         1820       Distribution Station Equipation         1830       Poles, Towers and Fixtures         1830       Overhead Conductors a         1840       Underground Conduit         1845       Underground Conductors a         1840       Underground Conductors         1850       Services         1860       Meters         1905       Land         1906       Land Rights         1908       Buildings and Fixtures         1910       Leasehold Improvement         1920       Computer Software         1930       Transportation Equipmet         1940       Tools, Shop and Garage         1943       Tools, Shop and Garage         1944       Tools, Shop and Garage         1945       Communication Equipmet         1950       Power Operate		\$ -	\$ -	\$-	\$-	\$-	\$ -	\$ 300.000.0	00 \$ 300.000.00	\$-
1735       Underground Conduit         1740       Underground Conducto         1745       Roads and Trails         1805       Land         1806       Land Rights         1807       Leasehold Improvement         1815       Transformer Station Equitation         1820       Distribution Station Equitation         1821       Distribution Station Equitation         1822       Storage Battery Equipm         1830       Poles, Towers and Fixtt         1835       Overhead Conductors a         1840       Underground Conductor         1855       Services         1860       Land Rights         1905       Land         1905       Land Rights         1906       Land Rights         1907       Leasehold Improvement - I         1915       Office Furniture and Equipmet - I         1920       Computer Software         1930       Transportation Equipmet - I         1940       Tools, Shop and Garage         1940       Tools, Shop and Garage         1940       Tools, Shop and Garage         1945       Measurement and Testi         1950       Power Operated Equipmet         194	verhead Conductors and Devices	\$ -	\$ -	\$-	\$-	\$-	\$-	\$ 1,700,000.0		\$ -
1740         Underground Conductor           1745         Roads and Trails           1805         Land           1806         Land Rights           1808         Buildings and Fixtures           1810         Leasehold Improvement           1815         Transformer Station Equitation           1820         Distribution Station Equitation           1820         Distribution Station Equitation           1830         Poles, Towers and Fixtures           1830         Poles, Towers and Fixtures           1840         Underground Conductors a           1845         Underground Conductor           1855         Services           1860         Meters           1906         Land           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1920         Computer Equipment - 1           1920         Computer Equipment           1930         Transportation Equipment           1940         Tools, Shop and Garage           1940         Tools, Shop and Garage           1945         Measurement and Testit <td< td=""><td></td><td>\$ -</td><td>\$ -</td><td>\$ -</td><td>\$-</td><td></td><td>\$-</td><td>\$ -</td><td></td><td>\$ -</td></td<>		\$ -	\$ -	\$ -	\$-		\$-	\$ -		\$ -
1745       Roads and Trails         1805       Land         1806       Land Rights         1808       Buildings and Fixtures         1810       Leasehold Improvement         1815       Transformer Station Equitation         1825       Storage Battery Equipm         1830       Poles, Towers and Fixtures         1830       Poles, Towers and Fixtures         1830       Poles, Towers and Fixtures         1845       Underground Conductors at         1840       Underground Conductors         1850       Line Transformers         1850       Line Transformers         1850       Land         1906       Land Rights         1906       Land Rights         1908       Buildings and Fixtures         1910       Leasehold Improvement         1920       Computer Software         1930       Transportation Equipmet         1940       Tools, Shop and Garage         1943       Stores Equipment         1940       Tools, Shop and Garage         1950       Power Operated Equipm         1950       Power Operated Equipm         1950       Power Operated Equipmet         1950	nderground Conductors and Devices	\$ -	\$ -	\$-	\$-	\$-	\$ -	\$-	\$ -	\$-
1805       Land         1806       Land Rights         1808       Buildings and Fixtures         1810       Leasehold Improvement         1811       Transformer Station Equ         1820       Distribution Station Equ         1825       Storage Battery Equipm         1830       Poles, Towers and Fixtu         1835       Overhead Conductors a         1840       Underground Conduit         1845       Underground Conductors a         1850       Line Transformers         1855       Services         1860       Meters         1905       Land         1906       Land Rights         1908       Buildings and Fixtures         1910       Leasehold Improvement         1910       Leasehold Improvement         1911       Leasehold Improvement         1922       Computer Software         1930       Transportation Equipmet         1931       Tools, Shop and Garage         1942       Tools, Shop and Garage         1943       Measurement and Testi         1950       Power Operated Equipm         1951       Miscellaneous Equipmet         1952       Communication Equ		\$ -	\$-	\$-	\$-	Ŧ	\$ -	\$-	\$ -	\$-
1806         Land Rights           1808         Buildings and Fixtures           1810         Leasehold Improvement           1815         Transformer Station Equilation           1820         Distribution Station Equilation           1820         Distribution Station Equilation           1820         Distribution Station Equilation           1830         Poles, Towers and Fixtures           1835         Overhead Conductors a           1840         Underground Conductor           1840         Underground Conductors a           1855         Services           1860         Meters           1906         Land Rights           1907         Leasehold Improvement - I           1918         Office Furniture and Equipmet - I           1920         Computer Software           1930         Transportation Equipmet - I           1940         Tools, Shop and Garage           1941         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipmet           1945         Measurement and Testi           1950         Power Operated Equipmet           1945         Measurement and Testi <td< td=""><td></td><td>\$ -</td><td>\$ -</td><td>\$-</td><td>\$-</td><td>\$-</td><td>\$-</td><td>\$ 100.000.0</td><td>00 \$ 100.000.00</td><td>\$-</td></td<>		\$ -	\$ -	\$-	\$-	\$-	\$-	\$ 100.000.0	00 \$ 100.000.00	\$-
1808         Buildings and Fixtures           1810         Leasehold Improvement           1815         Transformer Station Equ           1820         Distribution Station Equ           1825         Storage Battery Equipm           1830         Poles, Towers and Fixtu           1835         Overhead Conductors a           1840         Underground Conduit           1845         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1920         Computer Equipment - 1           1920         Computer Software           1930         Transportation Equipment           1940         Tools, Shop and Garagt           1945         Measurement and Testit           1950         Power Operated Equipm           1950         Communication Equipment           1950         Power Operated Equipm           1950         Masellaneous Equipment           1950         Masellaneous Equipment		\$ -	\$ -	\$-	\$-	\$-	\$-	\$ -	\$ -	\$ -
1810         Leasehold Improvement           1815         Transformer Station Equipart           1825         Distribution Station Equipart           1820         Distribution Station Equipart           1830         Poles, Towers and Fixtt           1835         Overhead Conductors at           1840         Underground Conduit           1845         Underground Conduit           1850         Line Transformers           1850         Line Transformers           1850         Land Rights           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1911         Leasehold Improvement           1925         Computer Equipment - 1           1920         Computer Software           1930         Transportation Equipmet           1940         Tools, Shop and Garage           1943         Measurement and Testit           1950         Power Operated Equipm           1955         Communication Equipmet           1950         Power Operated Equipm           1955         Communication Equipmet           1950         Mascellaneous Equipmet           1955         Co		\$	\$ -	\$ -	\$ -	\$ -	ş - \$ -	\$	\$	\$ -
1815       Transformer Station Equ         1820       Distribution Station Equipant         1825       Storage Battery Equipant         1830       Poles, Towers and Fixt         1835       Overhead Conductors and Fixt         1835       Overhead Conductors and Fixt         1836       Doles, Towers and Fixt         1835       Overhead Conductors and Fixt         1845       Underground Conduit         1845       Underground Conductor         1850       Line Transformers         1855       Services         1860       Meters         1906       Land Rights         1908       Buildings and Fixtures         1910       Leasehold Improvement         1915       Office Furniture and Equipmet         1920       Computer Software         1930       Transportation Equipmet         1930       Transportation Equipmet         1930       Transportation Equipmet         1933       Stores Equipment         1940       Tools, Shop and Garaget         1950       Power Operated Equipmet         1955       Communication Equipmet         1956       Water Heater Rental Unt         1957       Load Managemen		÷ ÷	\$ -	\$ - \$	\$ - \$ -	•	\$ -	ş -	φ -	\$ - \$
1820         Distribution Station Equilation           1825         Storage Battery Equipm           1830         Poles, Towers and Fixtu           1835         Overhead Conductors and           1840         Underground Conduit           1845         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Equipmet - I           1925         Computer Software           1930         Transportation Equipmet           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipmet           1945         Communication Equipmet           1950         Power Operated Equipmet           1950         Power Operated Equipmet           1955         Communication Equipmet           1950         Power Operated Equipmet           1965         Water Heater Rental Unt           1965         Water Heater Rental Unt	ransformer Station Equipment - Normally Primary above 50 kV	φ - \$		<del>ֆ -</del> Տ -	ъ - \$ -	⇒ - \$ -	<del>ֆ -</del> \$ -	φ - ¢	φ - \$	ъ - \$ -
1825         Storage Battery Equipm           1830         Poles, Towers and Fixt.           1835         Overhead Conductors a           1840         Underground Conductor           1840         Underground Conductors a           1845         Underground Conductors           1845         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1912         Office Furniture and Equipmet - 1           1925         Computer Equipment - 1           1930         Transportation Equipmet           1930         Transportation Equipment           1945         Measurement and Testi           1950         Power Operated Equipment           1950         Power Operated Equipment           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eqi           1990         Other Tangible Property		- <del>-</del>		ş - \$ -	ş - \$ -	<del>ъ</del>	\$ -	\$ 2,000,000.0	\$ 00 \$ 2,000,000.00	ş - \$ -
1830         Poles, Towers and Fixt.           1830         Overhead Conductors a           1840         Underground Conduit           1845         Underground Conductor           1845         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1906         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1920         Computer Equipment - I           1920         Computer Software           1930         Transportation Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testit           1950         Power Operated Equipment           1950         Power Operated Equipment           1950         Power Operated Equipment           1950         Power Operated Equipment           1950         Mascellaneous Equipment           1950         Moater Heater Rental UM           1950         Wother Tangible Property           1975         Load Management Con           1975         Load Managervisory Eq	istribution Station Equipment - Normally Primary below 50 kV	- 6	\$ - \$ -	\$- \$-	\$- \$-	Ŧ	\$ - \$ -	¢ 2,000,000.0	¢ 2,000,000.00	\$ - \$ -
1835         Overhead Conductors a           1840         Underground Conduit           1845         Underground Conductor           1845         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Eq           1920         Computer Equipment - I           1930         Transportation Equipmet           1930         Transportation Equipmet           1930         Transportation Equipmet           1940         Tools, Shop and Garaget           1950         Power Operated Equipmet           1950         Power Operated Equipmet           1950         Power Operated Equipmet           1950         Power Operated Equipmet           1950         Mascellaneous Equipmet           1950         Mascellaneous Equipmet           1960         Miscellaneous Equipmet           1970         Load Management Con           1975         Load Management Con <t< td=""><td></td><td>- <del>(</del></td><td>Ŷ</td><td></td><td>- <b>T</b></td><td>» - Տ -</td><td></td><td>\$ 8.000.000.0</td><td>\$ - 00 \$ 8.000.000.00</td><td>φ.</td></t<>		- <del>(</del>	Ŷ		- <b>T</b>	» - Տ -		\$ 8.000.000.0	\$ - 00 \$ 8.000.000.00	φ.
1840         Underground Conduit           1844         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Eq           1920         Computer Equipment - I           1925         Computer Software           1930         Transportation Equipmet           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipm           1955         Communication Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant			Ŷ	<b>T</b>	Ŧ	Ŷ	+	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	\$ -
1845         Underground Conductor           1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1912         Office Furniture and Eq.           1920         Computer Equipment - 1           1925         Computer Software           1930         Transportation Equipment           1940         Tools, Shop and Garagg           1945         Measurement and Testi           1950         Power Operated Equipm           1960         Miscellaneous Equipment           1965         Water Heater Rental UM           1970         Load Management Com           1975         Load Management Com           1975         Load Management Com           1980         System Supervisory Eq           1990         Contributions and Grant		<b>5</b> -	<u></u>	\$ - \$ -	\$ - \$ -	Ŧ	<u>\$</u> -	\$ 10,000,000.0		<del>\$-</del>
1850         Line Transformers           1855         Services           1860         Meters           1905         Land           1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Eq           1920         Computer Equipment -           1930         Transportation Equipment           1940         Tools, Shop and Garagg           1945         Measurement and Testi           1950         Power Operated Equipme           1965         Communication Equipme           1965         Water Heater Rental UM           1970         Load Management Com           1975         Load Management Com           1975         Load Management Com           1990         Other Tangible Property           1995         Contributions and Grant		<b>\$</b> -		Ψ	Ψ	+	Ψ	\$ 5,000,000.0		Ŷ
1855     Services       1860     Meters       1905     Land       1906     Land Rights       1908     Buildings and Fixtures       1910     Leasehold Improvement       1915     Office Furniture and Eq       1920     Computer Equipment - I       1925     Computer Software       1930     Transportation Equipment       1940     Tools, Shop and Garage       1945     Measurement and Testi       1950     Power Operated Equipment       1955     Communication Equipment       1965     Water Heater Rental UM       1970     Load Management Com       1975     Load Management Com       1980     System Supervisory Eq       1990     Other Tangible Property       1995     Contributions and Grant		<del>\$</del> -	Ŷ	<u>\$</u> -	<u>\$</u> -	Ψ	<del>\$</del> -	\$ 13,000,000.0		\$-
1860         Meters           1905         Land         Rights           1906         Land Rights         1908           1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Eq           1920         Computer Equipment - I           1925         Computer Software           1930         Transportation Equipmet           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant		<del>\$</del> -	\$ -	\$-	\$-	\$-	\$ -	\$ 27,000,000.0	,,.	\$-
1905     Land       1906     Land Rights       1908     Buildings and Fixtures       1910     Leasehold Improvement       1915     Office Furniture and Eq.       1920     Computer Equipment - I       1925     Computer Software       1930     Transportation Equipment       1935     Stores Equipment       1940     Tools, Shop and Garagg       1945     Measurement and Testi       1950     Power Operated Equipm       1955     Communication Equipment       1960     Miscellaneous Equipme       1965     Water Heater Rental Un       1970     Load Management Com       1975     Load Management Com       1980     System Supervisory Eq       1990     Other Tangible Property       1995     Contributions and Grant		<del>\$</del> -	\$ -	\$ -	\$-	\$-	\$ -	\$ 2,250,000.0		\$-
1906         Land Rights           1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Equipment           1920         Computer Equipment - 1           1925         Computer Software           1930         Transportation Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipme           1965         Communication Equipme           1965         Water Heater Rental UM           1970         Load Management Com           1975         Load Management Com           1976         Code Management Com           1977         Load Management Com           1978         System Supervisory Equipmed           1980         Other Tangible Property           1990         Contributions and Grant		<del>\$</del> -	\$ -	<u>\$</u> -	<u>\$</u> -	\$ -	<u>\$</u> -	\$ 2,400,000.0	,,	\$ -
1908         Buildings and Fixtures           1910         Leasehold Improvement           1915         Office Furniture and Eq           1920         Computer Equipment - I           1920         Computer Software           1930         Transportation Equipment           1935         Stores Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipm           1950         Power Operated Equipment           1950         Moscellaneous Equipment           1950         Water Heater Rental UM           1970         Load Management Com           1975         Load Management Com           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant		<del>\$</del> -	\$ -	\$-	\$-	\$-	\$ -	\$-	Ψ.	\$-
1910         Leasehold Improvement           1915         Office Furniture and Eq           1920         Computer Equipment - I           1925         Computer Software           1930         Transportation Equipment           1930         Transportation Equipment           1930         Transportation Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipme           1950         Power Operater Rental Um           1950         Miscellaneous Equipme           1965         Water Heater Rental Um           1975         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant		\$ -	\$-	\$-	\$-	\$-	\$ -	\$-	-	\$-
1915         Office Furniture and Eq.           1920         Computer Equipment - I           1925         Computer Software           1930         Transportation Equipment           1930         Transportation Equipment           1930         Tools, Shop and Garaget           1940         Tools, Shop and Garaget           1945         Measurement and Testi           1950         Power Operated Equipm           1955         Communication Equipment           1960         Miscellaneous Equipment           1960         Miscellaneous Equipment           1960         Load Management Com           1970         Load Management Com           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant		\$ -	\$-	\$-	\$-		\$ -	\$-	\$ -	\$ -
1920         Computer Equipment - I           1925         Computer Software           1930         Transportation Equipme           1935         Stores Equipment           1940         Tools, Shop and Garagg           1945         Measurement and Testi           1950         Power Operated Equipm           1955         Communication Equipme           1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Com           1975         Load Management Com           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
1925         Computer Software           1930         Transportation Equipment           1935         Stores Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipment           1955         Communication Equipment           1960         Miscellaneous Equipment           1965         Water Heater Rental Un           1970         Load Management Com           1975         Load Management Com           1985         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 597,000.0		\$ -
1930         Transportation Equipment           1935         Stores Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipm           1950         Power Operated Equipme           1950         Miscellaneous Equipme           1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eqit           1990         Other Tangible Property           1995         Contributions and Grant	omputer Equipment - Hardware	\$ -	\$ -	\$-	\$ -		\$ -	\$ 1,000,000.0		\$ -
1935         Stores Equipment           1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipm           1955         Communication Equipme           1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Equipme           1990         Other Tangible Property           1995         Contributions and Grant		\$ -	\$-	\$-	\$-	\$-	\$-	\$ 95,000.0		\$-
1940         Tools, Shop and Garage           1945         Measurement and Testi           1950         Power Operated Equipn           1955         Communication Equipm           1960         Miscellaneous Equipm           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Equipment           1980         Other Tangible Property           1995         Contributions and Grant		\$ -	\$-	\$-	\$-	\$-	\$-	\$ 1,700,000.0	,,	\$-
1945         Measurement and Testi           1950         Power Operated Equipm           1955         Communication Equipme           1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1980         Other Tangible Property           1990         Contributions and Grant		\$ -	\$-	\$-	\$-		\$-	\$ 145,000.0		\$-
1950         Power Operated Equipm           1955         Communication Equipme           1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant	pols, Shop and Garage Equipment	\$ -	\$-	\$-	\$-		\$-	\$ 450,000.0		\$-
1955         Communication Equipme           1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Equipme           1990         Other Tangible Property           1995         Contributions and Grant	easurement and Testing Equipment	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 7,000.0		\$-
1960         Miscellaneous Equipme           1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant	ower Operated Equipment	\$ -	\$-	\$-	\$-		\$-	\$-	\$-	\$-
1965         Water Heater Rental Un           1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant	ommunication Equipment	\$ -	\$-	\$-	\$-		\$-	\$ 75,000.0	00 \$ 75,000.00	\$-
1970         Load Management Con           1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant	scellaneous Equipment	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$ -	\$-
1975         Load Management Con           1980         System Supervisory Eq           1990         Other Tangible Property           1995         Contributions and Grant	ater Heater Rental Units	\$ -	\$-	\$-	\$	\$-	\$-	\$-	\$ -	\$-
1980         System Supervisory Eq.           1990         Other Tangible Property           1995         Contributions and Grant	bad Management Controls - Customer Premises	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$ -	\$-
1990Other Tangible Property1995Contributions and Grant	pad Management Controls - Utility Premises	<b>\$</b> -	\$-	\$-	\$-	\$-	\$-	\$-	\$ -	\$-
1995 Contributions and Grant	ystem Supervisory Equipment	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 80,000.0	80,000.00	\$-
	ther Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$-	\$ -
	ontributions and Grants - Credit	\$ -	\$ -	\$-	\$-	\$ -	\$ -	-\$ 12,000,000.0	12,000,000.00	\$ -
	roperty Under Capital Leases	\$ -	\$ -	\$-	\$-	\$ -	\$ -	\$ -	\$ -	\$ -
2010 Electric Plant Purchased	lectric Plant Purchased or Sold	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ompleted Construction Not ClassifiedElectric	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	xed Assets for Conservation and Demand Management									
xxxx Smart Meters										
Total Net Fixed Assets	otal Net Fixed Assets	\$-	\$ -	\$-	\$-	\$-	\$ -	\$ 63,899,000.0	63,899,000.00	s -

	Accumulated Amortization					Histori		2004						
	Accumulated Amortization	2002	2 Total	2002 Wires On	ly 2	2002 Non-Wires	2003 Total	200	03 Wires Only	2003 Non-Wir	S	2004 Total	2004 Wires Only	2004 Non-Wire
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment	\$	-	\$-	\$	- S	\$-	\$	-	\$-	-\$	27,500,000.00	-\$ 27,500,000.00	\$-
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$	-	\$-	<del>6</del> 9	- S	\$	\$	-	\$-	\$	-	\$-	\$-
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$	-	\$-	<del>(</del> )	-	\$-	\$	-	\$-	\$	-	\$-	\$-
2160	Accumulated Amortization of Other Utility Plant	\$	-	\$-	<del>(</del> )	-	\$	\$	-	\$-	\$	-	\$-	\$-
2180	Accumulated Amortization of Non-Utility Property	\$	-	\$-	<del>6</del> 9	- S	\$	\$	-	\$-	\$	1,000,000.00	\$ 1,000,000.00	\$-
	Total Accumulated Amortization	\$	-	\$-	\$	<b>;</b> -	\$-	\$	-	\$-	-\$	26,500,000.00	-\$ 26,500,000.00	\$-

Calculation of Materiality Threshold	
0.2% * Total Net Fixed Assets (2004 Wires Only)	\$ 127,798.00
Materiality Threshold for Total Net Fixed Assets (2004 Wires Only)	\$ 127,700.00

				Adjust	ments		
	Total Distribut	tion Assets	2004 \$ Value <i>(Wires Only)</i> Materiality Threshold	Tier 1 \$ 127,700.00	Tier 2	2005 Adjusted \$ Value	Comments
1608	Franchises and Consents		\$ -			\$-	
1705	Land		\$ -			\$ -	
1706	Land Rights		\$ -			\$ -	
1708	Buildings and Fixtures		\$ -			\$ -	
1710	Leasehold Improvements		\$ -			\$ -	
1715	Station Equipment	Same as	\$ -			\$ -	
1720	Towers and Fixtures	1815?	\$ -			\$ -	
1725	Poles and Fixtures		\$ 300,000.00			\$ 300,000.00	
1730	Overhead Conductors and Devices		\$ 1,700,000.00			\$ 1,700,000.00	
1735	Underground Conduit		\$ -				
1740	Underground Conductors and Devices		\$ -			\$ -	
1745	Roads and Trails		\$ -			· •	
1805	Land		\$ 100,000.00			\$ 100,000.00	
1806	Land Rights		\$ -				
1808	Buildings and Fixtures		- -			\$ -	
1810	Leasehold Improvements		\$ -			\$-	
1815	Transformer Station Equipment - Normally P	Primary above 50 kV	\$ -			•	
1820	Distribution Station Equipment - Normally Pr		\$ 2,000,000.00			\$ 2,000,000.00	
1825	Storage Battery Equipment		\$ -			\$ -	
1830	Poles, Towers and Fixtures		\$ 8,000,000.00			\$ 8,000,000.00	
1835	Overhead Conductors and Devices		\$ 10,000,000.00			\$ 10,000,000.00	
1840	Underground Conduit		\$ 5,000,000.00			\$ 5,000,000.00	
1845	Underground Conductors and Devices		\$ 13,000,000.00			\$ 13,000,000.00	
1850	Line Transformers		\$ 27,000,000.00			\$ 27,000,000.00	
1855	Services		\$ 2,250,000.00			\$ 2,250,000.00	
1860	Meters		\$ 2,400,000.00			\$ 2,400,000.00	
1905	Land		\$ 2,400,000.00			\$ -	
1906	Land Rights		\$			\$ -	
1908	Buildings and Fixtures		\$ -			\$ -	
1910	Leasehold Improvements		\$			\$ -	
1915	Office Furniture and Equipment		\$ 597,000.00			\$ 597,000.00	
1910	Computer Equipment - Hardware		\$ 1,000,000.00			\$ 1,000,000.00	
1925	Computer Equipment - Hardware		\$ 95,000.00			\$ 95.000.00	
1930	Transportation Equipment		\$ 1,700,000.00			\$ 1,700,000.00	
1935	Stores Equipment		\$ 145,000.00			\$ 145,000.00	
1940	Tools, Shop and Garage Equipment		\$ 450,000.00			\$ 450,000.00	
1945	Measurement and Testing Equipment		\$ 7.000.00			\$ 7.000.00	
1950	Power Operated Equipment		\$ -			\$ -	
1955	Communication Equipment		\$ 75,000.00			\$ 75,000.00	
1960	Miscellaneous Equipment		\$ 73,000.00			\$ -	
1965	Water Heater Rental Units		\$ -			\$ -	
1903	Load Management Controls - Customer Pres	mises	\$ -			\$ -	
1975	Load Management Controls - Utility Premise		\$ -			\$ -	
1975	System Supervisory Equipment		\$ 80,000.00			\$ 80,000.00	
1990	Other Tangible Property		\$ -			\$ -	
1995	Contributions and Grants - Credit		-\$ 12,000,000.00			-\$ 12,000,000.00	
2005	Property Under Capital Leases		\$ -			\$ -	
2003	Electric Plant Purchased or Sold		\$ -			\$ -	
2050	Completed Construction Not ClassifiedElec	etric	\$ -			\$ -	
XXXX	Fixed Assets for Conservation and Demand		, N/A	\$ 100,000.00		\$ 100,000.00	
XXXX	Smart Meters	managemon	N/A	\$ 200,000.00		\$ 200,000.00	
	Total Net Fixed Assets		\$ 63,899,000.00	\$ 300,000.00	\$ -	\$ 64,199,000.00	
	Total Norl IXed Absolb		* 00,000,000.00	÷ 000,000.00		+ 04,100,000.00	4

				Adju	stm	ents			
	Accumulated Amortization		2004 \$ Value (Wires Only)	Tier 1		Tier 2		2005 Adjusted \$ Value	Comments
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment	-\$	27,500,000.00				-\$	27,500,000.00	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$	-				\$	-	
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$	-				\$	-	
2160	Accumulated Amortization of Other Utility Plant	\$	-				\$	-	
2180	Accumulated Amortization of Non-Utility Property	\$	1,000,000.00				\$	1,000,000.00	
	Total Accumulated Amortization	-\$	26,500,000.00	\$ -		\$ -	-\$	26,500,000.00	

Γ	Net Fixed Assets (Wires	only)						
	Distribution Fixed Assets		Total A	ccumulated Amortization		1	Net Fixed Assets	
	\$ 63,899,000.00	-	\$	26,500,000.00	=	\$	37,399,000.00	
		-						_

<b>. .</b>	(al. Os at af Damas and Os atasllable Free		1				Historic	al Data				2004	
10	tal Cost of Power and Controllable Exp	enses	2	002 Total	2002 W	ires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
Cost o	f Power												
4705	Power Purchased		\$	-	\$	-	\$-	\$-	\$-	\$-	\$ 40,000,000.00	\$ 40,000,000.00	\$-
4708	Charges-WMS		\$	-	\$	-	\$-	\$-	\$-	\$-	\$ 5,000,000.00	\$ 5,000,000.00	\$-
4710	Cost of Power Adjustments		\$		\$	-	\$-	\$	\$-	\$-	\$-	\$-	\$-
4712	Charges-One-Time		\$	-	\$	-	\$ -	\$ -	\$ -	\$-	\$-	\$ -	\$-
4714	Charges-NW		\$		\$	-	<u>\$</u> -	<u></u> -	\$ -	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	\$ -
4715 4716	System Control and Load Dispatching Charges-CN		\$		\$	-	<u> </u>	\$ - \$ -	<del>\$</del> -	\$ - \$ -	\$ - \$ 3.000.000.00	\$ - \$ 3.000.000.00	\$ - ¢
4716	Other Expenses		¢	· · ·	\$	-	<u> </u>	\$ - ¢	\$ - \$ -	ծ - «	\$ 3,000,000.00	\$ 3,000,000.00	ۍ د د
4725	Competition Transition Expense		Ф \$		э \$		• - \$ -	ş - Ş -	ъ - \$ -	ə - \$ -	• • \$ •		ъ - \$ -
4730	Rural Rate Assistance Expense		\$		\$	-	\$ -	\$-	\$-	\$-	\$-	\$ -	\$-
	Total Cost of Power		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 52,000,000.00	\$ 52,000,000.00	\$ -
Total (	Controllable Expenses												
4805	Operation Supervision and Engineering		\$	-	\$	-	\$ -	\$-	\$-	\$-	\$-	\$-	\$-
4810	Load Dispatching		\$	-	\$	-	<u>\$</u> -	\$ -	\$-	\$ -	\$ -	<u>\$</u> -	\$ -
4815 4820	Station Buildings and Fixtures Expenses Transformer Station Equipment - Operating Labour		\$		\$ ¢	-	\$ - e	\$ - ¢	\$ - ¢	\$ - ¢	\$ - ¢	\$ - e	\$ - ¢
4825	Transformer Station Equipment - Operating Labour		φ \$		э S		φ - \$ -	ş - S -	ş - \$ -	φ - \$ -	φ - \$ -	\$ - \$ -	\$ - \$ -
4830	Overhead Line Expenses		\$		\$	-	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -
4835	Underground Line Expenses		\$	-	\$	-	\$ -	\$-	\$-	\$-	\$-	\$ -	\$-
4840	Transmission of Electricity by Others		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845	Miscellaneous Transmission Expense	Same		-	\$	-	<del>\$</del> -	\$ -	\$-	\$ -	\$ -	<u>\$</u> -	\$ -
4850 4905	Rents Maintenance Supervision and Engineering	5014 a			\$ \$	-	<u>\$</u> - \$-	\$ - \$ -	\$- \$-	\$- \$-	\$- \$-	<u>\$</u> - \$-	\$ - \$ -
4905 4910	Maintenance Supervision and Engineering Maintenance of Transformer Station Buildings and Fixtures	5015	5?		э \$		φ - \$ -	ş -	\$ - \$ -	φ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$
4916	Maintenance of Transformer Station Equipment		\$		ŝ	-	\$ -	ş -	\$-	\$-	\$ -	\$ -	\$ -
4930	Maintenance of Towers, Poles and Fixtures		\$	-	\$	-	\$ -	\$-	\$-	\$-	\$ -	\$ -	\$-
4935	Maintenance of Overhead Conductors and Devices		\$	-	\$	-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
4940	Maintenance of Overhead Lines - Right of Way		\$		\$		\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$-
4945	Maintenance of Overhead Lines - Roads and Trails Repairs		\$		\$	-	<u>\$</u> -	<u></u> -	\$-	\$ -	\$ -	<u>\$</u> -	\$ -
4950 4960	Maintenance of Overhead Lines - Snow Removal from Roads and Trails		\$		\$ ¢	-	<u>\$</u> - \$-	\$ - ¢	<del>\$</del> - \$-	\$- \$-	\$ - ¢	\$ - e	\$ - ¢
4965	Maintenance of Underground Lines Maintenance of Miscellaneous Transmission Plant		9 \$		э S		<del>\$</del> -	ş - S -	\$-	\$ -	\$ -	\$ - \$ -	\$ - \$ -
	Total Transmission Expense		\$	-	\$	-	\$ -	\$-	\$-	\$-	\$-	\$ -	\$ -
5005	Operation Supervision and Engineering		\$	-	\$	-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5010	Load Dispatching		\$		\$	-	\$ -	\$ -	\$-	\$-	\$-	\$-	\$-
5012	Station Buildings and Fixtures Expense		\$	-	\$	-	\$ -	\$ -	\$-	\$-	\$-	\$ -	\$-
5014 5015	Transformer Station Equipment - Operation Labour Transformer Station Equipment - Operation Supplies and Expenses		\$	-	\$	-	<del>\$</del> -	\$ ·	\$ -	<del>\$</del> -	<del>\$</del> -	<u>\$</u> -	\$ -
5015	Distribution Station Equipment - Operation Supplies and Expenses		¢	<u> </u>	э s		- <del>-</del>	ş - \$ .	ֆ - Տ -	- ¢	\$ - \$ 10,000.00	\$ 10,000.00	۰ د
5017	Distribution Station Equipment - Operation Supplies and Expenses		\$		ŝ	-	\$ -	ş -	\$-	\$-	\$ 250,000.00	\$ 250,000.00	\$-
5020	Overhead Distribution Lines and Feeders - Operation Labour		\$	-	\$	-	\$ -	\$-	\$-	\$-	\$ 4,000.00	\$ 4,000.00	\$-
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expension	ses	\$		\$	-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5030	Overhead Subtransmission Feeders - Operation		\$	-	\$	-	\$ -	\$ -	\$-	\$-	\$-	\$ -	\$-
5035	Overhead Distribution Transformers- Operation		\$	-	\$	-	<u>\$</u> -	\$ - \$ -	\$- \$-	<del>\$</del> -	\$ - \$ 3.000.00	<u>\$</u> -	\$ -
5040 5045	Underground Distribution Lines and Feeders - Operation Labour Underground Distribution Lines and Feeders - Operation Supplies and Exp	00000	\$		\$ ¢	-	<u> </u>	\$ - \$ -	\$ - \$ -	÷ €	\$ 3,000.00 \$ 175.000.00	\$ 3,000.00 \$ 175.000.00	\$ - ¢
5050	Underground Subtransmission Feeders - Operation	Jenses	\$		ş Ş		<del>γ</del> - \$ -	ş -	\$ -	φ -	\$ -	\$ 173,000.00	\$ -
5055	Underground Distribution Transformers - Operation		\$	-	\$	-	\$-	\$-	\$-	\$-	\$-	\$ -	\$-
5060	Street Lighting and Signal System Expense		\$	-	\$	-	\$-	- \$	\$-	\$-	\$-	\$-	\$-
5065	Meter Expense		\$	-	\$	-	\$ -	\$ -	\$-	\$ -	\$ 90,100.00	\$ 90,100.00	\$ -
5070	Customer Premises - Operation Labour		\$	-	\$	-	<del>\$</del> -	\$ -	\$ -	\$ -	\$ 289,000.00	\$ 289,000.00	\$ -
5075 5085	Customer Premises - Materials and Expenses Miscellaneous Distribution Expense		\$		\$		<u>\$</u> - \$-	<u></u>	<del>\$</del> - \$-	\$- \$-	-\$ 20,000.00	-\$ 20,000.00 \$ -	\$- \$-
5085	Underground Distribution Lines and Feeders - Rental Paid		<del>۹</del>		ş			ş -	ъ - \$ -	ъ - \$ -	\$ .		ə - S -
5095	Overhead Distribution Lines and Feeders - Rental Paid		\$		\$	-	\$ -	\$-	\$-	\$-	\$ -	\$ -	\$ -
5096	Other Rent		\$		\$	-	\$ -	\$-	\$-	\$ -	\$ -	\$ -	\$-
	Total Distribution Expenses - Operation		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 801,100.00	\$ 801,100.00	\$ -
5105	Maintenance Supervision and Engineering		\$		\$		\$ -	\$ -		\$-	\$-	\$ -	\$ -
5110	Maintenance of Buildings and Fixtures - Distribution Stations		\$	-	\$	-	\$ -	ş -	\$-	\$ -	\$ -	<del>\$</del> -	\$ -
5114 5120	Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures		\$		\$ \$	-	<u>\$</u> - \$-	3 - S -	\$ - \$ -	<del>\$-</del>	\$ - \$ 375.000.00	\$ - \$ 375.000.00	ə - s
5120	Maintenance of Overhead Conductors and Devices		\$		ş	-	\$ -	ş -	\$ -	э - \$ -	\$ 375,000.00 \$ 200.000.00	\$ 375,000.00 \$ 200.000.00	\$ -
5120	Maintenance of Overhead Services		\$		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5135	Overhead Distribution Lines and Feeders - Right of Way		\$		\$	-	\$ -	\$ -	\$ -	\$ -	\$ 187,000.00	\$ 187,000.00	\$ -
5145	Maintenance of Underground Conduit		\$	-	\$	-	\$-	\$ -	\$-	\$-	\$ -	\$ -	\$-
5150	Maintenance of Underground Conductors and Devices		\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
5155	Maintenance of Underground Services		\$		\$	-	\$ -	ş -	\$ -	\$ -	\$ -	\$ -	\$ -
5160 5175	Maintenance of Line Transformers		\$		\$ \$	-	<del>\$ -</del> \$ -	<del>\$</del> -	<del>\$</del> -	\$- \$-	\$ 150,000.00 \$ 1,000.00	\$ 150,000.00 \$ 1,000.00	ə - e
5175	Maintenance of Meters Total Distribution Expenses - Maintenance	_	¢ ¢		9 S		φ - \$	\$ - \$ -	φ - \$	φ - \$	\$ 1,000.00 \$ 938.000.00		э 5
L	rotar distribution Expenses - maintenance		φ		Ŷ		¥	Ŷ	Ŷ	Ψ	÷ 358,000.00	\$ 338,000.00	Ŷ

	tel Oset of Device and Osettellable Freedow		_		Historica	l Data			2004		
	otal Cost of Power and Controllable Expenses	2002 Total	i Ti	2002 Wires Only 200			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
5205	Purchase of Transmission and System Services	\$ -	9		-		\$ -	\$ -		\$ -	\$ -
5210	Transmission Charges	\$ -		- \$	-	÷	\$ -	\$-	Ŧ	\$-	\$ -
5215	Transmission Charges Recovered	\$ -	9		-		\$-			\$ -	\$-
02.10	Total Other Expenses	\$ -	-		-				\$ -	\$	s -
5305	Supervision	÷	9		-	· ·	\$-	\$-	2	¢ •	\$
5310	Meter Reading Expense	φ - 2		γ - γ - γ		φ - ¢ _	\$ -	ş - \$ -	\$ 99.000.00	\$ 99.000.00	φ - <b>¢</b> -
5315	Customer Billing	φ - \$ -	9		-	φ - e	\$ -	\$ -	\$ 753,900.00	\$ 753,900.00	ф -
5320	Collecting	- с	9	7		÷	ş - \$ -	ş - \$ -	\$ 100,000.00	\$ 100,000.00	- -
5320 5325		ъ - \$ -	3	Ψ	-		5 - \$ -		\$ 1,000.00	\$ 1.000.00	ə -
	Collecting- Cash Over and Short	ъ - \$ -					» - Տ -	<del>\$</del> -	\$ 1,000.00	\$ 1,000.00 ¢	<u>э</u> -
5330 5335	Collection Charges Bad Debt Expense	ъ - \$ -	3	· · ·		Ŷ	⇒ - \$ -	ъ - \$ -	\$ <u>58.000.00</u>	\$ - \$ 58.000.00	3 - ¢
		ъ - \$ -		· ·		•	+	Ŧ		\$ 50,000.00 \$ -	
5340	Miscellaneous Customer Accounts Expenses	<b>Ъ</b> -	9			•	\$ - \$ -	Ŷ	Ψ	Ψ	<u>э</u> -
	Total Billing and Collecting	<b>\$</b> -	\$	· · · · · · · · · · · · · · · · · · ·	-	¥	Y	Ψ	\$ 1,011,900.00	\$ 1,011,900.00	<u> </u>
5405	Supervision	\$ -	9	s - s	-		\$ -	\$ -	\$ -		\$ -
5410	Community Relations - Sundry	\$ -	9	· · ·	-	Ŧ	\$-	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -
5415	Energy Conservation	\$ -	9	7	-	÷	\$-	<b>T</b>	\$-	\$-	\$ -
5420	Community Safety Program	\$ -	99	s - \$	-	\$ -	\$-	\$-	\$ -	\$-	\$-
5425	Miscellaneous Customer Service and Informational Expenses	\$ -	95	s - \$	-	\$ -	\$-	\$-	\$ -	\$-	\$-
	Total Community Relations	\$ -	\$	5 - \$		\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -
5605	Executive Salaries and Expenses	\$-	ş	s - \$	-	\$ -	\$-	\$-	\$ 50,000.00	\$ 50,000.00	\$ -
5610	Management Salaries and Expenses	\$ -	1	- \$	-			\$-	\$ 225,000.00	\$ 225,000.00	\$ -
5615	General Administrative Salaries and Expenses	\$ -	4	s - \$	-		\$-	\$-	\$ 300.000.00	\$ 300,000.00	\$ -
5620	Office Supplies and Expenses	\$ -	9	- \$	-	\$ -	\$-	\$-	\$ 115,000.00	\$ 115,000.00	\$ -
5625	Administrative Expense Transferred?Credit	\$ -	9	· ·	-		\$ -	\$-	-\$ 5,980.00 -	\$ 5,980.00	\$
5630	Outside Services Employed	φ - 2	9	7	-		\$ -	\$-	\$ 75.000.00	\$ 75,000.00	¢ ¢
5635	Property Insurance	φ - 2	9	Ψ	-	Ŧ	\$ -	\$-	\$ 125,000.00	\$ 125,000.00	φ - <b>¢</b> -
5635 5640	Injuries and Damages	φ - \$ -		- <del>-</del>			<del>,</del> -	ş - S -	\$ 123,000.00	¢ 123,000.00	- -
5645		ъ - \$ -	3			Ŷ	\$ -	ъ - \$ -	\$ <u>15,000.00</u>	• - \$ 15,000.00	3 - ¢
	Employee Pensions and Benefits	ъ - \$ -		· ·		Ŧ				\$ 15,000.00 \$ -	
5650	Franchise Requirements	- ¢	9	φ			φ	\$-	Ψ	φ	
5655	Regulatory Expenses	Ψ	9	Ψ		Ŧ	Ψ	\$-	\$ 22,000.00	\$ 22,000.00	<u>\$</u> -
5660	General Advertising Expenses	\$ -	9	Ψ				Ψ	\$ 4,000.00	\$ 4,000.00	
5665	Miscellaneous General Expenses	\$ -	9	s - \$	-	\$ -	\$-	\$ -	\$ 130,000.00	\$ 130,000.00	\$ -
5670	Rent	\$ -	97	5 - \$	-	\$ -	\$-	\$-	\$ 190,000.00	\$ 190,000.00	\$ -
5675	Maintenance of General Plant	\$ -	95	T	-	Ŧ	\$-	\$-	\$ 125,000.00	\$ 125,000.00	\$ -
5680	Electrical Safety Authority Fees	\$ -	97	s - \$		\$ -	\$-	\$-	\$ -	\$-	\$-
5685	Independent Market Operator Fees and Penalties	\$ -	95	s - \$	-	\$ -	\$-	\$-	\$ 1,500.00	\$ 1,500.00	\$-
	Total Administrative and General Expenses	\$-	\$	s - \$		\$ -	\$ -	\$-	\$ 1,371,520.00	\$ 1,371,520.00	\$ -
5705	Amortization Expense - Property, Plant, and Equipment	\$-	40	s - \$	-	\$-	\$-	\$-	\$ 2,500,000.00	\$ 2,500,000.00	\$-
5710	Amortization of Limited Term Electric Plant	\$-	9	5 - \$	-	\$ -	\$-	\$-	\$ -	\$-	\$-
5715	Amortization of Intangibles and Other Electric Plant	\$ -	9	s - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	Amortization of Electric Plant Acquisition Adjustments	\$ -		- \$	-			\$-	\$ -	\$ -	\$ -
5725	Miscellaneous Amortization	\$ -		- 5	-		\$-	\$-	\$ -	s -	\$ -
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$-	9	- \$	-		\$ -	\$-	\$ -	\$ -	\$ -
5735	Amortization of Deferred Development Costs	\$-	9	· ·	-	•	\$ -			\$-	\$ -
5740	Amortization of Deferred Charges	ş - \$ -	9	7			\$ -		ş - \$ -	\$	s
5740	Total Amortization Expense	φ - ¢	4				φ - \$ -	з - S -	\$ 2,500,000,00	\$ 2.500.000.00	ф -
6005		<mark>⊅ -</mark> \$ -	9	· · · · · · · · · · · · · · · · · · ·			¥	¥	\$ 2,500,000.00 \$ 1,200,000,00	\$ 2,500,000.00 \$ 1,200,000.00	e -
	Interest on Long Term Debt	+	1	· · ·				Ŧ		, ,	9 - e
6010	Amortization of Debt Discount and Expense	<b>T</b>			-	Ŧ	<b>T</b>	+	-	\$ -	\$ -
6015	Amortization of Premium on Debt?Credit	Ψ	,				\$ -	\$-	Ψ	\$-	\$ -
6020	Amortization of Loss on Reacquired Debt	\$ -	9	φ	-		\$ -	\$-	Ŷ	\$-	\$ -
6025		\$ -		T				Ŧ	Ψ	\$-	\$ -
6030	Interest on Debt to Associated Companies Expense??	\$-	9	s - s	-	\$ -	\$ -	\$-	\$ -	\$ -	<del>\$</del> -
6035	Other Interest Expense	\$ -	107	- \$	-	\$ -	\$-	\$-	\$ 100,000.00	\$ 100,000.00	\$ -
6040	Allowance for Borrowed Funds Used During ConstructionCredit	\$ -	44	s - \$	-	\$ -	\$-	\$-	\$-	\$-	\$-
6042	Allowance For Other Funds Used During Construction	\$ -	97	s - \$	-	\$ -	\$-	\$-	\$-	\$-	\$ -
6045	Interest Expense on Capital Lease Obligations	\$ -	<b>07</b>	s - \$	-	\$ -	\$-	\$-	\$ -	\$-	\$ -
	Total Interest Expense	\$ -	\$	5 - \$		\$ -	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ -
6105	Taxes Other Than Income Taxes	\$-	9	s - \$	-	\$-	\$-	\$-	\$ 50,000.00	\$ 50,000.00	\$-
6110	Income Taxes	\$ -	9	5 - \$	-					\$ 1,500,000.00	\$ -
6115	Provision for Future Income Taxes	\$ -	9	s - \$	-	\$ -	\$ -	\$ -	-\$ 150,000.00 -	\$ 150,000.00	\$-
	Total Taxes	\$ -		- \$	-				\$ 1,400,000.00	\$ 1,400,000.00	s -
6205	Donations	\$ -	9	- \$	-	\$ -	\$ -	\$-		\$ -	s -
6210	Life Insurance	\$-	0	- \$	-	Ŧ	\$ -		\$ -	\$ -	\$ -
6215	Penalties	\$ -		- \$		\$ -	\$ -	\$-	\$	\$ -	\$ -
	Other Deductions	\$ -	9			\$ - \$	\$ -		\$ -	\$- \$-	\$ -
6225		Ψ -	- 13			. ·	· ·	Ψ -	Ψ -	· ·	÷ -
6225		\$ -		. <u>e</u>		\$ -	\$	٩ _	\$	\$	\$
6225	Total Other Deductions Total Cost of Power and Controllable Expenses	\$ -	\$	5 - \$	-	\$ -	\$ -	\$ -	\$ - \$ 61,330,520.00	\$- \$61,330,520.00	\$ -

Materiality Threshold for Controllable Expenses (2004 Wires Only)	
Controllable Expenses less Income Taxes	\$ 7,830,520.00
0.2% * Controllable Expenses less Income Taxes	\$ 15,661.04
Materiality Threshold	\$ 15,600.00

				1		Adjustn	nents		
	Working Capital Allowance	;			2004 \$ Value (Wires Only)	Tier 1	Tier 2	2005 Adjusted \$ Value	Comments
Cost a	( Damas			Mate	eriality Threshold	\$ 15,600.00			
	f Power			<u>^</u>				<b>•</b> 10 000 000 00	
	Power Purchased Charges-WMS			\$	40,000,000.00			\$ 40,000,000.00	
4708	5			\$	5,000,000.00			\$ 5,000,000.00	
4710	Cost of Power Adjustments			\$	-			<del>\$</del> -	
4712	Charges-One-Time			\$	-			\$ -	
4714	Charges-NW			\$	4,000,000.00			\$ 4,000,000.00	
4715	System Control and Load Dispatching			\$	-			\$ -	
4716	Charges-CN			\$	3,000,000.00			\$ 3,000,000.00	
4720	Other Expenses			\$	-			\$ -	
4725	Competition Transition Expense			\$	-			<u>\$</u> -	
4730	Rural Rate Assistance Expense			\$	-			\$-	
	Total Cost of Power			\$	52,000,000.00	ş -	\$-	\$ 52,000,000.00	
_									
	controllable Expenses			<u>^</u>				<b>^</b>	
	Operation Supervision and Engineering			\$	-			\$ -	
	Load Dispatching	}		\$	-			<del>\$</del> -	
	Station Buildings and Fixtures Expenses			\$	-				
4820	Transformer Station Equipment - Operating Labour			\$	-			\$ -	
	Transformer Station Equipment - Operating Supplies and Expense			ф Ф	-			<del>\$</del> - \$-	
4830	Overhead Line Expenses Underground Line Expenses			ф Ф	-			<del>-</del>	
4835 4840	Transmission of Electricity by Others			ф Ф				Ψ	
	Miscellaneous Transmission Expense			9	-			\$ - ¢	
	Rents	<b>\</b>	Same a					\$ -	
	Maintenance Supervision and Engineering	$\rightarrow$	5014 an		-			\$-	
	Maintenance of Transformer Station Buildings and Fixtures	$( \neg )$	5015?		-			\$ -	
	Maintenance of Transformer Station Equipment	┢──└		\$	-			\$-	
4930	Maintenance of Towers, Poles and Fixtures			\$	-			\$-	
	Maintenance of Overhead Conductors and Devices			\$	-			\$ -	
	Maintenance of Overhead Lines - Right of Way			\$	-			\$ -	
4945	Maintenance of Overhead Lines - Roads and Trails Repairs			\$	-			\$-	
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails			\$	-			\$-	
	Maintenance of Underground Lines			\$	-			\$-	
4965	Maintenance of Miscellaneous Transmission Plant			\$	-			\$-	
	Total Transmission Expense			\$	-	\$ -	\$ -	\$ -	Check for entry in account 5014 and 5015
	Operation Supervision and Engineering			\$	-			\$ -	
5010	Load Dispatching			\$	-			\$-	
5012	Station Buildings and Fixtures Expense			\$	-			\$-	
5014	Transformer Station Equipment - Operation Labour			\$	-			<u></u> -	
5015	Transformer Station Equipment - Operation Supplies and Expenses			\$	-			\$ - \$ 10.000.00	
5016 5017	Distribution Station Equipment - Operation Labour Distribution Station Equipment - Operation Supplies and Expenses			¢ Q	10,000.00 250,000.00			\$ 10,000.00 \$ 250,000.00	
5017	Overhead Distribution Lines and Feeders - Operation Labour			ф Ф	4,000.00			\$ 250,000.00 \$ 4,000.00	
5020	Overhead Distribution Lines and Feeders - Operation Labour	202		9 \$	4,000.00			\$ 4,000.00	
5025	Overhead Subtransmission Feeders - Operation Supplies and Expension	303		\$	-			\$ -	
5035	Overhead Distribution Transformers- Operation			\$	-			\$-	
5040	Underground Distribution Lines and Feeders - Operation Labour			\$	3,000.00			\$ 3,000.00	
5045	Underground Distribution Lines and Feeders - Operation Supplies and Exp	oenses		\$	175,000.00			\$ 175,000.00	
	Underground Subtransmission Feeders - Operation			\$	-			\$ -	
5055	Underground Distribution Transformers - Operation			\$	-			\$ -	
5060	Street Lighting and Signal System Expense			\$	-			\$-	
5065	Meter Expense			\$	90,100.00			\$ 90,100.00	
5070	Customer Premises - Operation Labour			\$	289,000.00			\$ 289,000.00	
5075	Customer Premises - Materials and Expenses			-\$	20,000.00			-\$ 20,000.00	
5085	Miscellaneous Distribution Expense			\$	-			\$ -	
5090	Underground Distribution Lines and Feeders - Rental Paid			\$	-			\$-	
5095	Overhead Distribution Lines and Feeders - Rental Paid			\$	-			\$-	
5096	Other Rent	_		\$	-		•	\$-	
	Total Distribution Expenses - Operation			\$	801,100.00	\$ -	\$ -	\$ 801,100.00	

		Adjustments	ľ	
Working Capital Allowance	2004 \$ Value	Tier 1 Tier 2	2005 Adjusted	
working Capital Allowance	(Wires Only)		\$ Value	Comments
	Materiality Threshold	\$ 15,600.00	¢	
5105 Maintenance Supervision and Engineering 5110 Maintenance of Buildings and Fixtures - Distribution Stations	\$ - \$ -		\$ - ¢	
5110 Maintenance of Distribution Station Equipment	ъ - \$ -		ъ - \$-	
5120 Maintenance of Poles, Towers and Fixtures	\$ 375,000.00		\$ 375,000.00	
5125 Maintenance of Overhead Conductors and Pixtures	\$ 200,000.00		\$ 200,000.00	
5130 Maintenance of Overhead Services	\$ -		\$ -	
5135 Overhead Distribution Lines and Feeders - Right of Way	\$ 187,000.00		\$ 187,000.00	
5145 Maintenance of Underground Conduit	\$ -		\$ -	
5150 Maintenance of Underground Conductors and Devices	\$ 25,000.00		\$ 25,000.00	
5155 Maintenance of Underground Services	\$ -		\$ -	
5160 Maintenance of Line Transformers	\$ 150,000.00		\$ 150,000.00	
5175 Maintenance of Meters	\$ 1,000.00		\$ 1,000.00	
Total Distribution Expenses - Maintenance	\$ 938,000.00	\$ - \$ -	\$ 938,000.00	
5205 Purchase of Transmission and System Services	\$ -		\$ -	
5210 Transmission Charges	\$ -		\$-	
5215 Transmission Charges Recovered	\$ -		\$-	
Total Other Expenses	\$ -	\$ - \$ -	\$-	
5305 Supervision	\$		\$-	
5310 Meter Reading Expense	\$ 99,000.00		\$ 99,000.00	
5315 Customer Billing	\$ 753,900.00		\$ 753,900.00	
5320 Collecting	\$ 100,000.00		\$ 100,000.00	
5325 Collecting- Cash Over and Short	\$ 1,000.00		\$ 1,000.00	
5330 Collection Charges	\$ -		\$-	
5335 Bad Debt Expense	\$ 58,000.00		\$ 58,000.00	
5340 Miscellaneous Customer Accounts Expenses	\$ -		\$-	
Total Billing and Collecting	\$ 1,011,900.00	\$ - \$ -	\$ 1,011,900.00	
5405 Supervision	\$ -		\$ -	
5410 Community Relations - Sundry	\$ 8,000.00		\$ 8,000.00	
5415 Energy Conservation	-		\$-	
5420 Community Safety Program	\$ -		<del>\$</del> -	
5425 Miscellaneous Customer Service and Informational Expenses	\$-		\$ -	
Total Community Relations	\$ 8,000.00	\$ - \$ -	\$ 8,000.00	
5605 Executive Salaries and Expenses	\$ 50,000.00		\$ 50,000.00	
5610 Management Salaries and Expenses	\$ 225,000.00 \$ 300,000.00		\$ 225,000.00 \$ 300.000.00	
5615 General Administrative Salaries and Expenses	\$ 300,000.00		\$ 300,000.00 \$ 115,000.00	
5620         Office Supplies and Expenses           5625         Administrative Expense Transferred?Credit	-\$ 5,980.00		-\$ 5,980.00	
5630 Outside Services Employed	\$ 75,000.00		\$ 75,000.00	
5635 Property Insurance	\$ 125,000.00		\$ 125,000.00	
5640 Injuries and Damages	\$ -		\$ -	
5645 Employee Pensions and Benefits	\$ 15,000.00		\$ 15,000.00	
5650 Franchise Requirements	\$ -		\$ -	
5655 Regulatory Expenses	\$ 22,000.00		\$ 22,000.00	
5660 General Advertising Expenses	\$ 4,000.00		\$ 4,000.00	
5665 Miscellaneous General Expenses	\$ 130,000.00		\$ 130,000.00	
5670 Rent	\$ 190,000.00		\$ 190,000.00	
5675 Maintenance of General Plant	\$ 125,000.00		\$ 125,000.00	
5680 Electrical Safety Authority Fees	\$ -		\$ -	
5685 Independent Market Operator Fees and Penalties	\$ 1,500.00		\$ 1,500.00	
Total Administrative and General Expenses	\$ 1,371,520.00	\$ - \$ -	\$ 1,371,520.00	
5705 Amortization Expense - Property, Plant, and Equipment	\$ 2,500,000.00		\$ 2,500,000.00	
5710 Amortization of Limited Term Electric Plant	\$ -		\$ -	
5715 Amortization of Intangibles and Other Electric Plant	\$ -		<del>\$</del> -	
5720 Amortization of Electric Plant Acquisition Adjustments	\$ -		<del>\$</del> -	
5725 Miscellaneous Amortization	\$ -		\$ -	
5730 Amortization of Unrecovered Plant and Regulatory Study Costs	\$ -		<del>\$</del> - \$-	
5735 Amortization of Deferred Development Costs 5740 Amortization of Deferred Charges	\$ - \$ -		\$ - ¢	
5740 Amortization of Deferred Charges Total Amortization Expense	\$ <b>2,500,000.00</b>	\$ - \$ -	3 2,500,000.00	
Total Amontzation Expense	÷ 2,300,000.00	ý ý	φ 2,300,000.00	

			1		Adjustr	nents		
	Working Capital Allowance	е		2004 \$ Value (Wires Only)	Tier 1	Tier 2	2005 Adjusted \$ Value	Comments
			Mater	riality Threshold	\$ 15,600.00		φ value	
6005	Interest on Long Term Debt		\$	1,200,000.00			\$ 1,200,000.00	
6010	Amortization of Debt Discount and Expense		\$	-			\$-	
6015	Amortization of Premium on Debt?Credit		\$	-			\$-	
6020	Amortization of Loss on Reacquired Debt		\$	-			\$ -	
6025	Amortization of Gain on Reacquired DebtCredit	Controllable	\$	-			\$-	
6030	Interest on Debt to Associated Companies	Expense??	\$	-			\$-	
6035	Other Interest Expense		\$	100,000.00			\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During ConstructionCredit		\$	-			\$ -	
6042	Allowance For Other Funds Used During Construction		\$	-			\$-	
6045	Interest Expense on Capital Lease Obligations		\$	-			\$-	
	Total Interest Expense		\$	1,300,000.00	\$	\$ -	\$ 1,300,000.00	
6105	Taxes Other Than Income Taxes		\$	50,000.00			\$ 50,000.00	
6110	Income Taxes		\$	1,500,000.00			\$ 1,500,000.00	
6115	Provision for Future Income Taxes		-\$	150,000.00			-\$ 150,000.00	
	Total Taxes		\$	1,400,000.00	\$	\$ -	\$ 1,400,000.00	
6205	Donations		\$ /	-			\$-	
6210	Life Insurance		8/	-			\$-	
6215	Penalties		V /	-			\$-	
6225	Other Deductions	/		-			\$-	
	Total Other Deductions		\$		\$ -	-	\$ -	
	Total Cost of Power and Controllable Expenses		\$	61,330,520.00	\$ -	-	\$ 61,330,520.00	
		$\angle$	1	C1, 10, 01, 01, 01, 01		ut from 2006		
	Input from 200	U4 PILS Model	]		mp	2000	TILS MODEL	

PILs (after gross-up from PILs model)

Net Fixed Assets	\$	37,399,000.00
Working Capital Allowance (15% of Cost of Power and Controllable Expenses)	\$	9,199,578.00
Ratebase	<u>\$</u>	46,598,578.00
Fixed Assets for Conservation and Demand Management <sup>1</sup>	\$	100,000.00
Smart Meters	\$	200,000.00

<sup>1</sup> Include reference to Board-Approved C&DM Application

			Historical	Data		2004				
DISTRIBUTION EXPENSES	2002 Total	2002 Wires Only			2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires	
Distribution Expense: Operation										
5005 Operation Supervision and Engineering	\$ -	\$-	\$ -	\$-	\$-	\$ -	\$-	\$-	\$-	
5010 Load Dispatching	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$ -	
5012 Station Buildings and Fixtures Expense	\$ -	\$-		\$-	\$-	Ŧ	\$-	\$-	\$-	
5014 Transformer Station Equipment - Operation Labour	\$ -	\$-	\$-	\$ -	\$-	\$-	\$-	\$-	\$ -	
5015 Transformer Station Equipment - Operation Supplies and Expenses	\$ -	\$-	\$-	\$ -	\$-	\$ -	\$-	\$-	\$ -	
5016 Distribution Station Equipment - Operation Labour	\$ -	\$-	\$-	<u></u> -	\$-		\$ 10,000.00	\$ 10,000.00		
5017 Distribution Station Equipment - Operation Supplies and Expenses	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$- \$-	Ŧ	\$ 250,000.00	\$ 250,000.00	\$ - \$ -	
5020 Overhead Distribution Lines and Feeders - Operation Labour	Ψ	φ	φ	φ -	Ψ	Ψ	\$ 4,000.00 \$ -	\$ 4,000.00	\$ -	
5025 Overhead Distribution Lines and Feeders - Operation Supplies and Expenses 5030 Overhead Subtransmission Feeders - Operation	<del>\$</del> -	<u>\$</u> - \$-	Ŷ	\$ - ¢	<del>\$</del> - \$-	\$- \$-	Ψ	- <del>-</del>	\$ - \$ -	
5030 Overhead Subtransmission Feeders - Operation	⇒ - \$ -	\$ -	Ŧ	\$- \$-	ъ - \$ -	Ŧ	\$- \$-	ə - \$ -	ъ - \$ -	
5035 Overhead Distribution Transformers- Operation 5040 Underground Distribution Lines and Feeders - Operation Labour	ъ - \$ -		s -	ş - S -	ъ - \$-		\$ 3,000.00	Ψ	ъ - \$ -	
5045 Underground Distribution Lines and Feeders - Operation Labour	\$ -	\$ -	\$ - \$ -	ş -	\$ -	\$ -	\$ 175,000.00	\$ 175,000.00	\$ -	
5050 Underground Subtransmission Feeders - Operation Supplies and Expenses	\$ -	\$ -	\$ -	ş -	\$-	Ť	\$ 173,000.00	\$ 175,000.00 \$	\$ -	
5055 Underground Distribution Transformers - Operation	φ - \$ -	\$ -	\$ -	ş - \$ -	\$ -		φ - \$ -	\$ -	\$ -	
5060 Street Lighting and Signal System Expense	\$ -	\$ -	\$-	\$- \$-	\$ -		\$-	\$ -	\$ -	
5065 Meter Expense	\$ -	\$ -	\$-	\$ -	\$-	\$-	\$ 90,100,00	\$ 90.100.00	\$-	
5070 Customer Premises - Operation Labour	\$ -	\$ -	\$-	\$-	\$-	\$-	\$ 289,000.00	\$ 289,000.00	\$-	
5075 Customer Premises - Materials and Expenses	\$-	\$ -	\$-	\$-	\$-		\$ 20.000.00			
5085 Miscellaneous Distribution Expense	\$-	\$-		\$-	\$-	Ŧ	\$ -	\$ -	\$-	
5090 Underground Distribution Lines and Feeders - Rental Paid	\$ -	\$-	\$ -	\$-	\$-	\$ -	\$-	\$-	\$-	
5095 Overhead Distribution Lines and Feeders - Rental Paid	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$-	\$-	\$-	
5096 Other Rent	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$-	\$ -	
Distribution Expense: Maintenance										
5105 Maintenance Supervision and Engineering	\$ -	\$-	\$-	\$-	\$-	\$ -	\$-	\$-	\$-	
5110 Maintenance of Buildings and Fixtures - Distribution Stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5112 Maintenance of Transformer Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5114 Maintenance of Distribution Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5120 Maintenance of Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	\$ -	
5125 Maintenance of Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ 200,000.00	\$ 200,000.00	\$-	
5130 Maintenance of Overhead Services	\$ -	\$-	\$ -	\$-	\$-	\$ -	\$-	\$-	\$-	
5135 Overhead Distribution Lines and Feeders - Right of Way	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 187,000.00	\$ 187,000.00	\$-	
5145 Maintenance of Underground Conduit	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
5150 Maintenance of Underground Conductors and Devices	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 25,000.00	\$ 25,000.00	\$-	
5155 Maintenance of Underground Services	\$ -	\$-	\$ -	\$-	\$-	Ŧ	\$-	\$-	\$-	
5160 Maintenance of Line Transformers	\$ -	\$-	\$ -	\$-	\$-	\$ -	\$ 150,000.00	\$ 150,000.00	\$-	
5175 Maintenance of Meters	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 1,000.00	\$ 1,000.00	\$-	
Distribution Expense: Administrative										
Other Expenses										
5205 Purchase of Transmission and System Services	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
5210 Transmission Charges	\$ -	\$-	\$-	\$-	\$-	\$ -	\$-	\$-	\$-	
5215 Transmission Charges Recovered	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
Billing and Collecting				_		•			-	
5305 Supervision	<b>\$</b> -	\$ -	\$ -	\$ -	\$-	\$-	\$ -	\$ -	<del>\$</del> -	
5310 Meter Reading Expense	\$ -	\$ -	\$ -	\$ -	\$ -	Ť	\$ 99,000.00	\$ 99,000.00		
5315 Customer Billing	\$ -	\$-	\$-	<u></u> -	\$-	Ŧ	\$ 753,900.00	\$ 753,900.00		
5320 Collecting	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$- \$-	•	\$ 100,000.00	\$ 100,000.00	\$- \$-	
5325 Collecting- Cash Over and Short	\$ -	φ		φ	φ			\$ 1,000.00	\$ -	
5330 Collection Charges	ф -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	<b>р</b> -	ъ -	
5335 Bad Debt Expense	<del>\$</del> -	\$ - \$ -		\$ - \$ -	<del>\$</del> -		\$ 58,000.00 \$ -	\$ 58,000.00 \$ -	<del>\$</del> -	
5340 Miscellaneous Customer Accounts Expenses Community Relations	<b>ф</b> -	φ -	φ -	\$ -	φ -	φ -	φ -	φ -	<b>ф</b> -	
	\$ -	\$ -	s -	s -	\$ -	\$ -	¢	¢	¢	
5405 Supervision 5410 Community Relations - Sundry	→ - \$ -	\$ - \$ -	» - Տ -	<u></u>	» - s -	Ŧ	\$- \$8.000.00	\$ - \$ 8.000.00	φ - ¢	
	⇒ - \$ -	\$- \$-	Ŧ	\$ - \$ -	Ŧ	Ŧ	\$ 8,000.00 \$ -	\$ 8,000.00	\$- \$-	
5415 Energy Conservation Placeholder for Cabler 5420 Community Safety Program	- ¢	\$ - \$ -	» - Տ -	\$ - \$ -	s -		\$- \$-			
5420 Community Safety Program 5425 Miscellaneous Customer Service and Informational Expenses	→ - \$ -	\$ - \$ -	» - Տ -	\$ - \$ -	» - Տ -	ъ - \$ -	> - \$ -	ф -	φ - (¢	
5425 Miscellaneous Customer Service and mormational Expenses	ъ - \$ -	э - \$ -	Ŧ	\$ - \$ -	э \$-	Ŧ	• - \$ -	• •	э - \$ -	
Sales Expenses	Ψ -	Ψ -	ψ -	ų -	Ψ -	φ -	φ -	φ -	φ -	
5510 Demonstrating and Selling Expense	\$ -	\$ -	s -	<b>\$</b> -	\$-	\$ -	\$ .	\$	\$ -	
5515 Advertising Expense	φ - \$ -	φ - \$ -	\$ - \$ -	ş - S -	φ - \$ -	\$ - \$ -	φ - \$ -	2	ş - S -	
5515 Adventising Expense 5520 Miscellaneous Sales Expense	ъ - \$ -		Ŷ	<del>3</del> - \$-	ъ - \$-	ъ - \$ -	\$ -	ə - \$ -	ъ - \$ -	
JJZV Imisociancous Gales Expense	Ψ	Ψ	Ψ.	ΨĒ	Ψ -	Ψ	Ψ -	Ψ -	Ψ -	

	DISTRIBUTION EXPENSES			Historical					2004	
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
	Administrative and General Expenses									
5605	Executive Salaries and Expenses	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 50,000.00		
5610	Management Salaries and Expenses	\$ -	\$-	\$-	\$ -	\$-				
5615	General Administrative Salaries and Expenses	<del>\$</del> -	\$-	\$-	\$-	\$-		\$ 300,000.00		
5620	Office Supplies and Expenses	\$ -	\$-	\$-	\$-	\$-		\$ 115,000.00		
5625	Administrative Expense Transferred Credit	\$ -	\$-	\$-	\$-	\$-		\$ 5,980.00		
5630	Outside Services Employed	\$ -	\$-	\$-	\$-	\$-	Ŧ		\$ 75,000.00	
5635	Property Insurance	\$ -	\$-	\$-	\$ -	\$-	Ŧ	\$ 125,000.00	\$ 125,000.00	
5640	Injuries and Damages	\$ -	\$-	\$-	\$-	\$-		\$-	\$-	\$-
5645	Employee Pensions and Benefits	\$ -	\$-	\$-	\$ -	\$-		\$ 15,000.00	\$ 15,000.00	
5650	Franchise Requirements	\$ -	\$-	\$-	\$-	\$-	Ŧ	\$-	\$-	\$-
5655	Regulatory Expenses	\$ -	\$-	\$-	\$ -	\$-	Ŧ		\$ 22,000.00	
5660	General Advertising Expenses	\$ -	\$-	\$-	\$-	\$-		\$ 4,000.00	\$ 4,000.00	
5665	Miscellaneous General Expenses	\$ -	\$-	\$-	\$ -	\$-		\$ 130,000.00	\$ 130,000.00	
5670	Rent	\$ -	\$-	\$-	\$ -	\$-	\$ -	\$ 190,000.00	\$ 190,000.00	
5675	Maintenance of General Plant	\$ -	\$-	\$-	\$-	\$-		\$ 125,000.00	\$ 125,000.00	
5680	Electrical Safety Authority Fees	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5685	Independent Market Operator Fees and Penalties	\$ -	\$-	\$-	\$-	\$-	\$-	\$ 1,500.00	\$ 1,500.00	\$-
	Total Amortization Expense									
5705	Amortization Expense ? Property, Plant, and Equipment	\$ -	\$-	\$-	\$ -	\$-	\$ -	\$ 2,500,000.00	\$ 2,500,000.00	\$-
5710	Amortization of Limited Term Electric Plant	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
5715	Amortization of Intangibles and Other Electric Plant	\$ -	\$-	\$-	\$ -	\$-	\$ -	\$-	\$-	\$-
5720	Amortization of Electric Plant Acquisition Adjustments	\$ -	\$-	s -	\$-	\$-	\$ -	\$-	\$-	\$-
5725	Miscellaneous Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$-	\$ -
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$ -	\$-	s -	\$-	\$-	\$ -	\$-	\$-	\$-
5735	Amortization of Deferred Development Costs	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$ -	\$ -
5740	Amortization of Deferred Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Interest Expense									
6005	Interest on Long Term Debt	\$ -	\$-	s -	s -	\$-	\$ -	\$ 1,200,000,00	\$ 1,200,000,00	\$-
6010	Amortization of Debt Discount and Expense	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -
6015	Amortization of Premium on Debt?Credit	\$ -	\$-	\$ -	\$-	\$-	\$-	<del>.</del> \$-	\$-	\$-
6020	Amortization of Loss on Reacquired Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
6025	Amortization of Gain on Reacquired DebtCredit	\$ -	\$-	\$ -	\$ -	\$-		<del>,</del> \$-	\$-	\$-
6030	Interest on Debt to Associated Companies	\$ -	\$-	š -	\$-	\$-	Ţ	\$-	\$-	\$-
6035	Other Interest Expense	\$ -	\$-	\$ -	\$ -	\$-		\$ 100.000.00	\$ 100.000.00	\$ -
6040	Allowance for Borrowed Funds Used During ConstructionCredit	\$ -	\$-	\$ -	\$-	\$-	Ŧ	\$ -	\$ -	\$-
6042	Allowance For Other Funds Used During Construction	\$-	\$-	\$-	\$-	\$-		<del>\$</del> -	\$-	\$-
6042	Interest Expense on Capital Lease Obligations	\$ -	\$-	\$ -	\$ -	\$ -		<del>y</del> \$-	\$ -	\$ -
0045	Taxes	Ψ	Ψ	Ŷ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ
6105	Taxes Other Than Income Taxes	<b>\$</b> -	\$-	s -	s -	\$ -	\$ -	\$ 50,000.00	\$ 50.000.00	\$-
6110	Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	Ŧ	\$ 1,500,000.00	\$ 1,500,000.00	
6115	Provision for Future Income Taxes	\$ -	\$ -	\$ -	\$ - \$ -	φ \$-		\$ 150.000.00	-\$ 150,000.00	\$ -
0113	Other Deductions	Ψ -	Ψ -	Ψ -	φ -	φ -	Ψ -	φ 130,000.00	-\$ 130,000.00	Ψ -
6205	Donations	¢	\$ -	s -	s -	s -	\$ -	\$ -	¢	\$ -
	Life Insurance	\$ -	\$ -	ş - S -	ş - S -	\$ -	Ψ	<del>ş -</del> \$ -	φ - \$ -	ş - \$ -
6210 6215	Penalties	ъ - \$ -	\$ - \$	» - Տ -	5 - S -	ъ - \$ -		<del>ֆ -</del> \$ -	ъ 	ъ - \$ -
	Other Deductions	• - \$ -			\$ - \$ -	э - \$ -		<del>ֆ -</del> Տ -	ъ 	
6225 6310	Extraordinary Deductions	\$ - \$ -	\$- \$-	<del>\$</del> -	\$ - \$ -	> - \$ -		\$- \$-	s -	<del>\$</del> -
6310 6410	Discontinued Operations	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	Ŧ	<u>ֆ -</u> Տ -		s - \$ -
0410			÷			•			•	
	Total Distribution Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$-	\$ 9,330,520.00	\$ 9,330,520.00	\$ -
Materiali	ty Threshold Calculation:									
	Total Distribution Expenses net of Income Taxes		\$ 7,830,520.00							
	0.2 % of Total Distribution Expenses net of Income Taxes		\$ 15,661.04							
	Materiality Threshold		\$ 15,600							
				8						
	C&DM								\$ 50,000.00	
	Depreciation on C&DM Assets (assuming 10% depreciation)								\$ 10,000,00	

C&DM	\$ 50,000.00	
Depreciation on C&DM Assets (assuming 10% depreciation)	\$ 10,000.00	
Smart Meters	\$ 5,000.00	
Depreciation on Smart Meter Assets (assuming 5% depreciation)	\$ 10,000.00	
Regulatory Asset Recovery	\$ 1,000,000.00	
Total OM&A Expenses (includes C&DM, Smart Meters, and Reg. Assets)	\$ 10,405,520.00	

		Adjustments			1	
	DISTRIBUTION EXPENSES	2004 \$ Value (Wires Only)	Tier 1	Tier 2	2005 Adjusted \$ Value	Comments
Distribut	ion Evenence. Operation	Materiality Threshold	\$ 15,600.00			
	on Expense: Operation Operation Supervision and Engineering	\$ -			\$ -	
	Load Dispatching	ş -			\$ -	
5012	Station Buildings and Fixtures Expense	\$ -			\$-	
5014	Transformer Station Equipment - Operation Labour	\$ -			\$-	
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$ -			\$-	
	Distribution Station Equipment - Operation Labour	\$ 10,000.00	1		\$ 10,000.00	
	Distribution Station Equipment - Operation Supplies and Expenses	\$ 250,000.00			\$ 250,000.00	
	Overhead Distribution Lines and Feeders - Operation Labour	\$ 4,000.00			\$ 4,000.00	
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	\$ -			\$ -	
5030	Overhead Subtransmission Feeders - Operation	\$-			\$-	
5035	Overhead Distribution Transformers- Operation	\$ -			\$-	
5040	Underground Distribution Lines and Feeders - Operation Labour	\$ 3,000.00			\$ 3,000.00	
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses	\$ 175,000.00			\$ 175,000.00	
5050	Underground Subtransmission Feeders - Operation	\$ -			\$-	
5055	Underground Distribution Transformers - Operation	\$ -			\$-	
	Street Lighting and Signal System Expense	\$ -			\$ -	
5065	Meter Expense	\$ 90,100.00			\$ 90,100.00	
5070	Customer Premises - Operation Labour	\$ 289,000.00			\$ 289,000.00	
5075	Customer Premises - Materials and Expenses	-\$ 20,000.00			-\$ 20,000.00	
5085	Miscellaneous Distribution Expense	\$ -	-		<del>\$</del> -	
5090	Underground Distribution Lines and Feeders - Rental Paid	\$ - \$ -	-		\$- \$-	
	Overhead Distribution Lines and Feeders - Rental Paid	ծ - «			\$ - \$ -	
	Other Rent	<b>\$</b> -			<b>&gt;</b> -	
	ion Expense: Maintenance	\$			\$ -	
	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures - Distribution Stations		-		ъ - \$ -	
5110	Maintenance of Transformer Station Equipment	а с	-		ъ - \$ -	
5112	Maintenance of Mainstonner Station Equipment	у - С			\$ -	
5120	Maintenance of Poles, Towers and Fixtures	\$ 375,000.00			\$ 375,000.00	
	Maintenance of Overhead Conductors and Devices	\$ 200,000.00			\$ 200,000.00	
	Maintenance of Overhead Services	\$ -			\$ -	
	Overhead Distribution Lines and Feeders - Right of Way	\$ 187,000.00			\$ 187,000.00	
5145	Maintenance of Underground Conduit	\$ -	\$ 20,000.00		\$ 20,000.00	
5150	Maintenance of Underground Conductors and Devices	\$ 25,000.00			\$ 25,000.00	
5155	Maintenance of Underground Services	\$ -			\$ -	
5160	Maintenance of Line Transformers	\$ 150,000.00			\$ 150,000.00	
	Maintenance of Meters	\$ 1,000.00			\$ 1,000.00	
Distributi	ion Expense: Administrative					
	Other Expenses					
5205	Purchase of Transmission and System Services	\$-			\$-	
5210	Transmission Charges	\$ -			\$-	
5215	Transmission Charges Recovered	\$ -			\$-	
L	Billing and Collecting				-	
	Supervision	\$ -			\$-	
	Meter Reading Expense	\$ 99,000.00			\$ 99,000.00	
	Customer Billing	\$ 753,900.00			\$ 753,900.00	
	Collecting	\$ 100,000.00			\$ 100,000.00	
5325	Collecting- Cash Over and Short	\$ 1,000.00			\$ 1,000.00	
5330	Collection Charges	\$ - \$ 58,000.00			\$ - \$ 58.000.00	
5335 5340	Bad Debt Expense Miscellaneous Customer Accounts Expenses	ຈ 58,000.00 ເ			\$ 58,000.00	
5340	Community Relations	φ -			Ψ	
5405	Supervision	\$ -			\$ -	
		\$ 8,000.00			\$ 8,000.00	
	Energy Conservation	\$ 0,000.00			\$ 8,000.00 \$ -	
5415	Community Safety Program	φ - \$ -			\$ -	
5425	Miscellaneous Customer Service and Informational Expenses	\$ -			\$ -	
5505	Supervision	\$ -			\$ -	
	Sales Expenses				Ŧ	1
5510	Demonstrating and Selling Expense	\$			\$-	

					Adjustm	ents		
	DISTRIBUTION EXPENSES		2004 \$ Value (Wires Only)		Tier 1	Tier 2	2005 Adjusted \$ Value	Comments
		Ma	teriality Threshold	\$	15,600.00			
	Advertising Expense	\$	-				\$-	
5520	Miscellaneous Sales Expense	\$	-				\$-	
	Administrative and General Expenses						•	
5605	Executive Salaries and Expenses	\$	50,000.00				\$ 50,000.00	
5610	Management Salaries and Expenses	\$	225,000.00				\$ 225,000.00	
5615	General Administrative Salaries and Expenses	\$	300,000.00				\$ 300,000.00	
	Office Supplies and Expenses	\$	115,000.00				\$ 115,000.00	
	Administrative Expense Transferred?Credit	-\$	5,980.00				-\$ 5,980.00	
5630	Outside Services Employed	\$	75,000.00				\$ 75,000.00	
	Property Insurance	\$	125,000.00	\$	7,000.00		\$ 132,000.00	
5640	Injuries and Damages	\$	-	<b>^</b>	70.000.00		\$ -	
5645	Employee Pensions and Benefits	\$	15,000.00	\$	70,000.00		\$ 85,000.00	
5650	Franchise Requirements	\$	-	¢	50.000.00		\$ -	
5655	Regulatory Expenses	\$	22,000.00	\$	50,000.00		\$ 72,000.00	
5660	General Advertising Expenses	\$	4,000.00				\$ 4,000.00	
5665	Miscellaneous General Expenses	\$	130,000.00				\$ 130,000.00	
5670	Rent	\$	190,000.00				\$ 190,000.00	
5675	Maintenance of General Plant	\$	125,000.00				\$ 125,000.00	
5680	Electrical Safety Authority Fees	\$	-				\$ -	
5685	Independent Market Operator Fees and Penalties	\$	1,500.00				\$ 1,500.00	
	Total Amortization Expense							
5705	Amortization Expense - Property, Plant, and Equipment	\$	2,500,000.00				\$ 2,500,000.00	
5710	Amortization of Limited Term Electric Plant	\$	-				\$-	
5715	Amortization of Intangibles and Other Electric Plant	\$	-				\$ -	
5720	Amortization of Electric Plant Acquisition Adjustments	\$	-				\$ -	
	Miscellaneous Amortization	\$	-				\$ -	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$	-				\$ -	
5735	Amortization of Deferred Development Costs	\$	-				\$ -	
5740	Amortization of Deferred Charges	\$	-				\$-	
	Interest Expense							
6005	Interest on Long Term Debt	\$	1,200,000.00				\$ 1,200,000.00	
6010	Amortization of Debt Discount and Expense	\$	-				\$ -	
	Amortization of Premium on Debt?Credit	\$	-				\$ -	
6020	Amortization of Loss on Reacquired Debt	\$	-				\$ -	
6025	Amortization of Gain on Reacquired DebtCredit	\$	-				\$ -	
6030	Interest on Debt to Associated Companies	\$	-				\$ -	
6035	Other Interest Expense	\$	100,000.00				\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During ConstructionCredit	\$	-				\$ -	
6042	Allowance For Other Funds Used During Construction	\$	-				<u>\$</u> -	
6045	Interest Expense on Capital Lease Obligations	\$	-				\$ -	1
L	Taxes		50.000				<b>• •</b> • • • • • • • • • • • • • • • •	
6105	Taxes Other Than Income Taxes	\$	50,000.00				\$ 50,000.00	
6110	Income Taxes	\$	1,500,000.00					subsequent iterations, use 2006 calculated PILS
6115	Provision for Future Income Taxes	-\$	150,000.00				-\$ 150,000.00	
	Other Deductions						•	
	Donations	\$	-				\$ -	
6210	Life Insurance	\$	-				\$ -	
	Penalties	\$	-				\$ -	
6225	Other Deductions	\$	-				\$ -	
	Extraordinary Deductions	\$	-				\$-	
6410	Discontinued Operations	\$	-				\$-	
	Total OM&A Expenses	\$	9,330,520.00	\$	147,000.00	\$ -	\$ 9,477,520.00	

			Adjustm	ents		
DISTRIBUTION EXPENSES	2004 \$ Value (Wires Only)	Ti	er 1	Tier 2	2005 Adjusted \$ Value	Comments
	Materiality Threshold	\$	15,600.00		⇒ value	
C&DM program expenses		\$	50,000.00	N/A	\$ 50,000.00	
Depreciation on C&DM Assets (assuming 10% depreciation)		\$	10,000.00	N/A	\$ 10,000.00	
Smart Meters program expenses		\$	5,000.00	N/A	\$ 5,000.00	
Depreciation on Smart Meter Assets (assuming 5% depreciation)		\$	10,000.00	N/A	\$ 10,000.00	
Total C&DM and Smart Meter OM&A		\$	75,000.00		\$ 75,000.00	
Total OM&A Expenses (includes C&DM and Smart Meters)		\$	222,000.00	N/A	\$ 9,552,520.00	
Non-Recoverables (linked to Specific Distribution Expenses Worksheet)					\$-	0.00%
Total Distribution Expense less (Non-Recoverables)					\$ 9,552,520.00	

Regulatory Asset Recovery				
2006 amortization of Regulatory Asset # 1	\$ 1,000,000.00			
2006 amortization of Regulatory Asset # 2				
Other				
Other				
Other				
2006 Total Regulatory Asset Recovery	\$ 1,000,000.00	N/A	\$ 1,000,000.00	

## Cost of Capital

#### Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet Ratebase Calc.)	\$46,598,578
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.86%
Deemed Debt (based on Size)	<b>50%</b>
Deemed Equity (based on Size)	50%

Table 3-1           Deemed Common Equity and Debt Ratios and Debt Cost Rates									
Size of Utility Pate Pase	Descriptor	Equity	Debt	DR					
Size of Utility Rate Base	Descriptor	CER %	(1-CER)%						
Greater than \$1.0 Billion	Large	35%	<b>65%</b>	<b>6.41%</b>					
Between \$250 Million and \$1.0 Billion	Medium-Large	<b>40%</b>	<b>60%</b>	<mark>6.5</mark> 1%					
Between \$100 Million and \$250 Million	Medium-Small	<b>45%</b>	<b>55%</b>	<mark>6.6</mark> 1%					
Under \$100 Million	Small	<b>50%</b>	<b>50%</b>	<b>6.86%</b>					

		Debt Rate (DR)						
Deemed or proposed Debt Rate for Revenue Requirement calculation.	50.00%	50.00% Weighted debt rate calculated on Schedule XX (%)						
	Utility's Proposed ROE	Return on Equity 9.61%						
	Allowed ROE for Revenue Requirement Calculation	9.61%	Numbers for target ROE and deemed DR to be updated in					
	Target ROE per Board	9.61%	spring 2005					

Cost of Capital

Cost of Capital 8.24%

# **Total Revenue Requirement**

[Cost of Capital	Х		Ratebase]	+	Dis	tribution Expense	=	Total Revenue Requirement
Service Revenue Require 8.24%	<u>ment</u> X	\$	46,598,578.00	+	\$	9,477,520.00	=	<u>\$ 13,314,912.90</u>
Revenue Requirement for		¢	100.000.00		¢	co ooo oo		¢ 0.005.00
8.24%	X	\$	100,000.00	+	\$	60,000.00	=	<u>\$ 68,235.00</u>
Revenue Requirement for	r Smart	Meters						
8.24%	x	\$	200,000.00	+	\$	15,000.00	=	<u>\$ 31,470.00</u>
Total Revenue Requireme	ent <u>(inclu</u>	des C&L	OM and Smart Meters)					
8.24%	X	\$	46,898,578.00	+	\$	9,552,520.00	=	<u>\$ 13,414,617.90</u>
Revenue Requirement for	r Regula	tory A	ssets					
8.24%	X		\$0.00	+	\$	1,000,000.00	=	\$ 1,000,000.00

	٦	1	Adjus	stments		
Revenue Offsets	2004 \$ Value (Wires Only)		Tier 1	Tier 2	2004 Adjus \$ Value	
Other Operating Revenues						
4205 Interdepartmental Rents	\$	-		N/A	\$	-
4210 Rent from Electric Property	-\$	250,000.00		N/A	-\$ 250,00	0.0
4215 Other Utility Operating Income	\$	-		N/A	\$	-
4220 Other Electric Revenues	\$	-		N/A	\$	-
4230 Sales of Water and Water Power	\$	-		N/A	\$	-
4240 Provision for Rate Refunds	\$	-		N/A	\$	-
4245 Government Assistance Directly Credited to Income	\$	-		N/A	\$	-
Other Income/ Deductions						
4305 Regulatory Debits	\$	-		N/A	\$	-
4310 Regulatory Credits	\$	-		N/A	\$	-
4315 Revenues from Electric Plant Leased to Others	\$	-		N/A	\$	-
4320 Expenses of Electric Plant Leased to Others	\$	-		N/A	\$	-
4325 Revenues from Merchandise, Jobbing, Etc.	\$	-		N/A	\$	-
4330 Costs and Expenses of Merchandising, Jobbing, Etc.	\$	-		N/A	\$	-
4335 Profits and Losses from Financial Instrument Hedges	\$	-		N/A	\$	-
4340 Profits and Losses from Financial Instrument Investments	\$	-		N/A	\$	-
4345 Gains from Disposition of Future Use Utility Plant	\$	-		N/A	\$	-
4350 Losses from Disposition of Future Use Utility Plant	\$	-		N/A	\$	-
4355 Gain on Disposition of Utility and Other Property	-\$	20,000.00		N/A	-\$ 20,00	0.0
4360 Loss on Disposition of Utility and Other Property	\$	-		N/A	\$	-
4365 Gains from Disposition of Allowances for Emission	\$	-		N/A	\$	-
4370 Losses from Disposition of Allowances for Emission	\$	-		N/A	\$	-
4375 Revenues from Non-Utility Operations	\$	-		N/A	\$	-
4380 Expenses of Non-Utility Operations	\$	-		N/A	\$	-
4385 Non-Utility Rental Income	\$	-		N/A	\$	-
4390 Miscellaneous Non-Operating Income	-\$	500,000.00		N/A	-\$ 500,00	0.0
4395 Rate-Payer Benefit Including Interest	\$	-		N/A	\$	-
4398 Foreign Exchange Gains and Losses, Including Amortization	\$	-		N/A	\$	-
nvestment Income						
4405 Interest and Dividend Income	-\$	375,000.00		N/A	-\$ 375,00	0.0
4415 Equity in Earnings of Subsidiary Companies	\$	-		N/A	\$	-
Total Revenue Offsets	-\$	1,145,000.00	\$ -	N/A	-\$ 1,145,00	0.0

(Tier 1 materiality threshold to be determined)

#### **Revenue from Board Approved Rates (other than distribution)**

Description	Charge <sup>1</sup>	2002 Volume	2003 Volume	2004 Volume	Test Year Volume	Total
Minimum Customer Service Charge	\$15.00	100	125	170	132	\$1,975.00
Customer Service charge with One Field Visit	\$30.00	150	165	180	165	\$4,950.00
Customer Service Charge with One Field Visit - Overtime	\$165.00	5	10	15	10	\$1,650.00
Customer Service Charge with One Field Visit - Overtime	\$65.00	6	9	15	10	\$650.00
Customer Service Charge with Two Field Visits - Overtime	\$185.00	30	35	45	37	\$6,783.33
Customer Service Charge with Two Field Visits - 2 Person Line Crew	\$185.00	2	3	4	3	\$555.00
Customer Service Charge with Two Field Visits - 2 Person Line Crew - Overtime	\$415.00	1	2	3	2	\$830.00
Temporary Service Install & Remove - Overhead - No Transformer	\$500.00	1	1	1	1	\$500.00
Temporary Service Install & Remove - Underground - No Transformer	\$300.00	2	1	3	2	\$600.00
Temporary Service Install & Remove - Overhead - With Transformer	\$1,000.00	1	2	3	2	\$2,000.00
Other: Time and Materials		\$500.00	\$600.00	\$800.00	\$633.33	\$633.33
Other						\$0.00
Other						\$0.0
pecific Service Charge Revenue (A)						\$20,493.33
	Minimum Customer Service Charge         Customer Service charge with One Field Visit         Customer Service Charge with One Field Visit -         Overtime         Customer Service Charge with One Field Visit -         Overtime         Customer Service Charge with One Field Visit -         Overtime         Customer Service Charge with Two Field Visits -         Overtime         Customer Service Charge with Two Field Visits -         Questomer Service Charge with Two Field Visits -         2 Person Line Crew         Customer Service Charge with Two Field Visits -         2 Person Line Crew - Overtime         Temporary Service Install & Remove -         Overhead - No Transformer         Temporary Service Install & Remove -         Underground - No Transformer         Temporary Service Install & Remove -         Overhead - With Transformer         Other:       Time and Materials         Other       Other	Minimum Customer Service Charge\$15.00Customer Service charge with One Field Visit\$30.00Customer Service Charge with One Field Visit - Overtime\$165.00Customer Service Charge with One Field Visit - Overtime\$65.00Customer Service Charge with Two Field Visits Overtime\$185.00Customer Service Charge with Two Field Visits 2 Person Line Crew\$185.00Customer Service Charge with Two Field Visits 2 Person Line Crew - Overtime\$185.00Customer Service Charge with Two Field Visits 2 Person Line Crew - Overtime\$415.00Customer Service Install & Remove - Overhead - No Transformer\$500.00Temporary Service Install & Remove - Underground - No Transformer\$300.00Temporary Service Install & Remove - Overhead - With Transformer\$1,000.00OtherCherOther	DescriptionCharge 'VolumeMinimum Customer Service Charge\$15.00100Customer Service charge with One Field Visit\$30.00150Customer Service Charge with One Field Visit - Overtime\$165.005Customer Service Charge with One Field Visit - Overtime\$165.006Customer Service Charge with One Field Visit - Overtime\$65.006Customer Service Charge with Two Field Visits - Overtime\$185.0030Customer Service Charge with Two Field Visits - 2 Person Line Crew\$185.002Customer Service Charge with Two Field Visits - 2 Person Line Crew - Overtime\$185.001Temporary Service Install & Remove - 	DescriptionCharge 'VolumeVolumeMinimum Customer Service Charge\$15.00100125Customer Service charge with One Field Visit\$30.00150165Customer Service Charge with One Field Visit - Overtime\$165.00510Customer Service Charge with One Field Visit - Overtime\$165.0069Customer Service Charge with Two Field Visits Overtime\$185.003035Customer Service Charge with Two Field Visits 2 Person Line Crew\$185.0023Customer Service Charge with Two Field Visits 2 Person Line Crew - Overtime\$185.0012Temporary Service Install & Remove - Overhead - No Transformer\$300.0011Temporary Service Install & Remove - Overhead - With Transformer\$1,000.0012OtherCustomer\$500.0012	DescriptionCharge 1VolumeVolumeVolumeVolumeMinimum Customer Service Charge\$15.00100125170Customer Service charge with One Field Visit\$30.00150165180Customer Service Charge with One Field Visit - Overtime\$165.0051015Customer Service Charge with One Field Visit - Overtime\$165.006915Customer Service Charge with One Field Visit - Overtime\$65.006915Customer Service Charge with Two Field Visits - Overtime\$185.00303545Customer Service Charge with Two Field Visits - 2 Person Line Crew\$185.00234Customer Service Charge with Two Field Visits - 2 Person Line Crew\$185.00123Temporary Service Install & Remove - Underground - No Transformer\$500.00111Temporary Service Install & Remove - Overhead - With Transformer\$1,000.00123Other\$500.001233OtherCustomer\$1,000.00123OtherS500.001233OtherS100.001233OtherS100.001233OtherS100.001233OtherS100.001233OtherS100.001233OtherS100.001	DescriptionCharge 'VolumeVolumeTest Year VolumeMinimum Customer Service Charge\$15.00100125170132Customer Service charge with One Field Visit\$30.00150165180165Customer Service Charge with One Field Visit-\$165.005101510Customer Service Charge with One Field Visit-\$165.005101510Customer Service Charge with One Field Visit-\$165.00691510Customer Service Charge with Two Field Visit-\$185.0030354537Customer Service Charge with Two Field Visits\$185.002343Customer Service Charge with Two Field Visits\$185.002343Customer Service Charge with Two Field Visits\$185.002343Customer Service Charge with Two Field Visits\$185.001232Customer Service Charge with Two Field Visits\$185.001232Customer Service Charge with Two Field Visits\$185.001232Customer Service Install & Remove -\$300.002111Overtime\$300.002132Temporary Service Install & Remove -\$1,000.001232OtherSton.00\$600.00\$800.00\$633.333OtherImage: Stom.00Stom.00\$600.00\$633.33

Acct. #4235

-\$350,000.00

<sup>1</sup> Default values for Specific Service Charges. Override if needed.

Attachment Fees 2004	\$	5,000.00			
Late Payment Charges				Compare with account 4225 (TB2004)	-\$350,000.00
Standby Revenue at rate applied for	\$	2,000.00			
Number of Customers on SSS SSS Rate <b>SSS Revenue</b>	· ·	50,000 0.25 <b>150,000.00</b>	(B)		
Number of Retailers Retailer Monthly Fixed Charge Fixed Charges to Retailer (Annually)		3 20.00 720.00			
Number of Customers of Retailers Monthly Variable Charge		500 0.50			
Fixed Charges to Retailer (Annually)	\$	3,000.00		Add additional rows for other billing and transact	ion charges
Number of Processing Requests Processing Fee Processing Revenue	\$	800 0.50 400.00			ion onalgoo
Total Retailer Service Charges	\$	4,120.00	(C) ——	→ (Should reconcile with 4082 and 4084????)	
LV Revenue (Host Distributors Only) LV Revenue (Embedded Distributors Only)					

Total Revenue from Board Approved Rates \$ 181,613.33

Rate Code	Description	Specific Service Charge
1	Minimum Customer Service Charge	
2	Customer Service charge with One Field Visit	
3	Customer Service Charge with One Field Visit - Overtime	
4	Customer Service Charge with One Field Visit - Overtime	
5	Customer Service Charge with Two Field Visits - Overtime	
6	Customer Service Charge with Two Field Visits - 2 Person Line Crew	
7	Customer Service Charge with Two Field Visits - 2 Person Line Crew - Overtime	
8	Temporary Service Install & Remove - Overhead - No Transformer	
9	Temporary Service Install & Remove - Underground - No Transformer	
10	Temporary Service Install & Remove - Overhead - With Transformer	
11	Other: Time and Materials	
12	Other	
13	Other	

Base Revenue Requirement	
Service Revenue Requirement \$	13,314,912.90
Revenue Offset from Sources other than Board approved Rates \$	1,145,000.00
Revenue from Board Approved Rates \$	181,613.33
Base Revenue Requirement \$	11,988,299.56

### **Customer and Demand Data**

Year		Residential	General Service < 50kW	General Service > 50kW	Intermediate	Large Use	Streetlighting	Sentinel Lighting	Total
2002	Number of Customers	20.000	1,800	200	10	1	4,000	300	26,311
	kWh	200,000,000	60,000,000	140,000,000	75,000,000	142,000,000	3,000,000	190,000	620,190,000
	kW		0	300,000	155,000	135,000	9,000	500	599,500
	Avg. Consumption (kWh) per Customer	10,000	33,333	700,000	7,500,000	142,000,000	750	633	23,572
	Average Consumption (kW) per Customer	0	0	1,500	15,500	135,000	2	2	23

2003	Number of Customers	21 000	1,900	210	12	1	4,050	315	27,488
	kWh	250,000,000	65,000,000	143,000,000	80,000,000	141,000,000	3,500,000	193,000	682,693,000
	kW		0	325,000	160,000	138,000	9,200	550	632,750
	Avg. Consumption (kWh) per Customer	11,905	34,211	680,952	6,666,667	141,000,000	864	613	24,836
	Average Consumption (kW) per Customer	0	0	1,548	13,333	138,000	2	2	23

2004	Number of Customers	22 000	2,200	215	19	1	4,189	350	28,974
	kWh	275,000,000	66,000,000	147,000,000	85,000,000	140,000,000	3,550,000	197,000	716,747,000
	kW		0	327,000	165,000	142,000	9,500	600	644,100
	Avg. Consumption (kWh) per Customer	12,500	30,000	683,721	4,473,684	140,000,000	847	563	24,738
	Average Consumption (kW) per Customer	0	0	1,521	8,684	142,000	2	2	22

	2006 Number of Customers	22.000	2,200	215	19	1	4,189	350	28,974
	kWh	252,301,587	71,532,164	147,968,254	118,055,556	141,000,000	3,437,291	211,037	734,505,889
Charge	kW	0	0	317,333	160,000	138,333	9,233	550	625,450
<b>Determinants for</b>	Avg. Consumption								
	(kWh) per	11,468	32,515	688,224	6,213,450	141,000,000	821	603	25,351
Test Year	Customer								
	Average								
	Consumption (kW)	0	0	1,523	12,506	138,333	2	2	22
	per Customer								

If 2004 Rates will be used, please confirm by typing **2004** into cell B1 If 2005 Rates will be used, please confirm by typing **2005** into cell B2

2004

Rate Schedule (2004 Sheet 2 Base Rates)	\$
RESIDENTIAL	
Distribution kWh Rate	\$0.0100
Monthly Service Charge (Per Customer)	\$10.0000
RESIDENTIAL (TIME OF USE)	
Distribution kWh Rate	\$0.0100
Monthly Service Charge (Per Customer)	\$10.0000
<u>GENERAL SERVICE &lt; 50 KW</u>	
Distribution kWh Rate	\$0.0090
Monthly Service Charge (Per Customer)	\$15.0000
GENERAL SERVICE > 50 KW (NON TIME OF USE)	
Distribution kW Rate	\$3.0000
Monthly Service Charge (Per Customer)	\$50.0000
<u>GENERAL SERVICE &gt; 50 KW (TIME OF USE)</u>	
Distribution kW Rate	\$3.0000
Monthly Service Charge (Per Customer)	\$50.0000
GENERAL SERVICE > 50 KW (Billed on kWh)	
Distribution kW Rate	\$0.0000
Monthly Service Charge (Per Customer)	\$0.0000

GENERAL SERVICE INTERMEDIATE USE	
Distribution kW Rate	\$2.5000
Monthly Service Charge (Per Customer)	\$75.0000
LARGE USE	
Distribution kW Rate	\$2.0000
Monthly Service Charge (Per Customer)	\$500.0000
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution kW Rate	\$2.5000
Monthly Service Charge (Per Connection)	\$1.5000
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution kW Rate	\$2.5000
Monthly Service Charge (Per Connection)	\$1.5000
STREET LIGHTING (NON TIME OF USE)	
Distribution kW Rate	\$1.5000
Monthly Service Charge (Per Connection)	\$0.5000
OR	
STREET LIGHTING (TIME OF USE)	
Distribution kW Rate	\$1.5000
Monthly Service Charge (Per Connection)	\$0.5000

Input sheet to Cost Allocation

Rate Schedule (2004 Sheet 2 Base Rates)	\$	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) (Average 2002 - 2004)	Revenue from Volumetric	Revenue from Monthly Fixed Charges	Distribution Revenues	Rate Class Total Revenue	% Allocation
RESIDENTIAL									
Distribution kWh Rate	\$0.0100				\$ 2,523,015.87	N/A	\$ 2,523,015.87		
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$ 2,640,000.00			
RESIDENTIAL (TIME OF USE)		0	252,301,587.30	22000			\$ 5,163,015.87		
Distribution kWh Rate	\$0.0100	-	,,		\$-	N/A	\$-		
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$-	\$-		
								-	
GENERAL SERVICE < 50 KW	_				Total Residential Distribution	Revenue	\$-	\$ 5,163,015.87	64.29%
Distribution kWh Rate	\$0.0090				\$ 643,789.47	N/A	\$ 643,789.47		
Monthly Service Charge (Per Customer)	\$15.0000	0	71,532,163.74	2200	N/A	\$ 396,000.00			
	\$13.0000				Total General Service < 50 D			\$ 1,039,789.47	12.95%
GENERAL SERVICE > 50 KW (NON TIME OF USE)									
Distribution kW Rate	\$3.0000				\$ 476,000.00	N/A	\$ 476,000.00		
Monthly Service Charge (Per Customer)	\$50.0000				N/A	\$ 64,500.00	\$ 64,500.00 \$ 540,500.00		
GENERAL SERVICE > 50 KW (TIME OF USE)									
Distribution kW Rate	\$3.0000	317333	147,968,253.97	215	\$ 476,000.00	N/A	\$ 476,000.00		
Monthly Service Charge (Per Customer)	\$50.0000				N/A	\$ 64,500.00	\$ 64,500.00 \$ <b>540,500.00</b>		
GENERAL SERVICE > 50 KW (Billed on kWh)							+		
Distribution kW Rate	\$0.0000				\$-	N/A	\$-		
Monthly Service Charge (Per Customer)	\$0.0000				N/A	\$ -	\$-		
GENERAL SERVICE INTERMEDIATE USE	_				Total General Service > 50 D	istribution Revenue	\$ -	\$ 1,081,000.00	13.46%
Distribution kW Rate	\$2.5000	100000		10	\$ 400,000.00	N/A	\$ 400,000.00		
Monthly Service Charge (Per Customer)	\$75.0000	160000	118,055,555.56	19	N/A	\$ 17,100.00			
	_				Total General Service Interm		\$ 417,100.00	\$ 417,100.00	5.19%
LARGE USE	¢0.0000				¢	N//A	¢ 070.000.07		
Distribution kW Rate Monthly Service Charge (Per Customer)	\$2.0000	138333	141,000,000.00	1	\$ 276,666.67	N/A \$ 6,000.00	\$ 276,666.67 \$ 6,000.00		
	\$500.0000				N/A Total Large Use Distribution		\$ 6,000.00 \$ 282,666.67	\$ 282,666.67	3.52%
SENTINEL LIGHTS (NON TIME OF USE)									
Distribution kW Rate	\$2.5000				\$ 1,375.00		\$ 1,375.00		
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ 6,300.00	\$ 6,300.00 \$ 7,675.00		
OR		550	211,037.04	350					
SENTINEL LIGHTS (TIME OF USE)									
Distribution kW Rate	\$2.5000				\$-	N/A	\$-		
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$-	\$- \$-		
					Total Sentinel Lighting Reven		\$ 7,675.00	\$ 7,675.00	0.10%

Rate Schedule (2004 Sheet 2 Base Rates)	\$	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) (Average 2002 - 2004)	Revenue from Volumetric	Revenue from Monthly Fixed Charges	Distribution Revenues	Rate Class Total Revenue	% Allocation
STREET LIGHTING (NON TIME OF USE)									
Distribution kW Rate	\$1.5000				\$ 6,925.00	N/A	\$ 6,925.00	-	
Monthly Service Charge (Per Connection)	\$0.5000				N/A	\$ 12,567.00			
OR		9233	3.437.291.15	4189			\$ 19,492.00	ļ	
STREET LIGHTING (TIME OF USE)		0200	0,107,201110	1100					
Distribution kW Rate	\$1.5000				\$ 6,925.00	N/A	\$ 6,925.00	-	
Monthly Service Charge (Per Connection)	\$0.5000				N/A	\$ 12,567.00	\$ 12,567.00		
					Total Street Lighting Revenue	e	\$ 38,984.00	\$ 38,984.00	0.49%
								\$ 8,030,231.01	100.00%

Rate Schedule (2004 Sheet 2 Base Rates)	\$	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) (Average 2002 - 2004)	Revenue from Volumetric	Revenue from Monthly Fixed Charges	Distribution Revenues	Rate Class Total Revenue	% of Class Revenue
RESIDENTIAL									
Distribution kWh Rate	\$0.0100				\$ 2,523,015.87	N/A	\$ 2,523,015.87		48.87%
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$ 2,640,000.00	\$ 2,640,000.00 \$ 5,163,015.87		51.13%
RESIDENTIAL (TIME OF USE)		0	252,301,587.30	22000			\$ 3,103,013.07		
Distribution kWh Rate	\$0.0100				\$ -	N/A	\$ -		
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$-	\$		
GENERAL SERVICE < 50 KW	_				Total Residential Distribution F	Revenue	\$-	\$ 5,163,015.87	
Distribution kWh Rate	\$0.0090				\$ 643,789.47	N/A	\$ 643,789.47		61.92%
		0	71,532,163.74	2200					
Monthly Service Charge (Per Customer)	\$15.0000				N/A Total General Service < 50 Di		\$ 396,000.00 \$ 1,039,789.47	\$ 1,039,789.47	38.08%
GENERAL SERVICE > 50 KW (NON TIME OF USE)									
Distribution kW Rate	\$3.0000				\$ 952,000.00	N/A	\$ 952,000.00		
Monthly Service Charge (Per Customer)	\$50.0000				N/A	\$ 129,000.00	\$ 129,000.00 \$ 1,081,000.00		
GENERAL SERVICE > 50 KW (TIME OF USE)							÷ 1,001,000.00		
Distribution kW Rate	\$3.0000	317333	147,968,253.97	215	\$ 952,000.00	N/A	\$ 952,000.00		
Monthly Service Charge (Per Customer)	\$50.0000	517555	147,300,233.37	215	N/A	\$ 129,000.00			
GENERAL SERVICE > 50 KW (Billed on kWh)							\$ 1,081,000.00		
Distribution kW Rate	\$0.0000				\$ -	N/A	\$ -		88.07%
Monthly Service Charge (Per Customer)	\$0.0000				N/A	\$ -	\$ -		11.93%
	φ0.0000				Total General Service > 50 Di	Ψ	\$ -	\$ 2,162,000.00	11.0070
GENERAL SERVICE INTERMEDIATE USE									
Distribution kW Rate	\$2.5000	160000	118,055,555.56	19	\$ 400,000.00	N/A	\$ 400,000.00		95.90%
Monthly Service Charge (Per Customer)	\$75.0000				N/A Total General Service Interme	\$ 17,100.00 ediate Distribution Revenue	\$ 17,100.00 \$ 417,100.00	\$ 417,100.00	4.10%
LARGE USE									
Distribution kW Rate	\$2.0000	138333	141,000,000.00	1	\$ 276,666.67	N/A	\$ 276,666.67		97.88%
Monthly Service Charge (Per Customer)	\$500.0000				N/A	\$ 6,000.00		¢ 200.000.07	2.12%
SENTINEL LIGHTS (NON TIME OF USE)					Total Large Use Distribution F	verine	\$ 282,666.67	\$ 282,666.67	
Distribution kW Rate	\$2.5000				\$ 1,375.00	N/A	\$ 1,375.00		17.92%
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ 6,300.00			82.08%
OR							\$ 7,675.00		
SENTINEL LIGHTS (TIME OF USE)		550	211,037.04	350					
Distribution kW Rate	\$2.5000				\$ -	N/A	\$ -		
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ -	\$-	1	
					Total Sentinel Lighting Revenu		\$- \$7,675.00	\$ 7,675.00	
	_	I	1		Container Eighning (CeVenic		+ 1,013.00	÷ 1,015.00	

Rate Schedule (2004 Sheet 2 Base Rates)	\$	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) (Average 2002 - 2004)	Revenue from Volumetric	Revenue from Monthly Fixed Charges	Distribution Revenues	Rate Class Total Revenue	% of Class Revenue
STREET LIGHTING (NON TIME OF USE)									
Distribution kW Rate	\$1.5000				\$ 6,925.00	N/A	\$ 6,925.00		
Monthly Service Charge (Per Connection)	\$0.5000				N/A	\$ 12,567.00	\$ 12,567.00 \$ 19,492.00		
OR		9233	3,437,291.15	4189			ə 19,492.00		
STREET LIGHTING (TIME OF USE)									
Distribution kW Rate	\$1.5000				\$ 6,925.00	N/A	\$ 6,925.00		35.53%
Monthly Service Charge (Per Connection)	\$0.5000	_			N/A	\$ 12,567.00	\$ 12,567.00		64.47%
					Total Street Lighting Revenu	e	\$ 38,984.00	\$ 38,984.00	
								\$ 9,111,231.01	700.00%

#### **Distribution Revenue Allocation**

### Revenue Requirement from Distribution Rates

### 11,988,299.56

Note: If applicant is revising Unmetered Scatter Load billing, use worksheet 'USL'

2004 Statistics by Class	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) - (Average 2002 - 2004)	2004 Revenue Shares	20	04 Distribution Revenues
		050 004 507	00.000	04.000/	¢	7 707 045 00
RESIDENTIAL		252,301,587	22,000		\$	7,707,845.62
GENERAL SERVICE < 50 KW	0	71,532,164	2,200	12.95%	\$	1,552,297.52
GENERAL SERVICE > 50 KW	317,333	147,968,254	215	13.46%	\$	1,613,820.55
GENERAL SERVICE INTERMEDIATE USE	160,000	118,055,556	19	5.19%	\$	622,686.91
LARGE USE	138,333	141,000,000	1	3.52%	\$	421,991.93
SENTINEL LIGHTS*	550	211037	350	0.10%	\$	11,457.98
STREET LIGHTING*	9,233	3,437,291	4,189	0.49%	\$	58,199.06
TOTALS	625,450	734,505,889	28,974	100.00	\$	11,988,299.56

\$

### **Residential Class**

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	7,707,845.62	
(B) New Revenue Shares	48.87%	51.13%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 3,766,600.24 \$	3,941,245.38 \$	7,707,845.62	
(D) Number of Customers		22,000		
(E) Distribution kWh Rate (\$/kWh)	\$0.0149			
(F) Monthly Service Charge (C)/(D)/12		\$14.9290		

### GENERAL SERVICE < 50 KW

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue		\$	1,552,297.52
(B) New Revenue Shares	61.92%	38.08%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 961,110.71 \$	591,186.81 \$	1,552,297.52
(D) Number of Customers		2,200	
(E) Distribution kWh Rate (\$/kWh)	\$0.0134		
(F) Monthly Service Charge (C)/(D)/12		\$22.3934	

### **GENERAL SERVICE > 50 KW**

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue		\$	1,613,820.55
(B) New Revenue Shares	88.07%	11.93%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 1,421,236.97 \$	192,583.58 \$	1,613,820.55
(D) Number of Customers		215	
(E) Distribution kW Rate (\$/kW)	\$4.4787		
(F) Monthly Service Charge (C)/(D)/12		\$74.6448	

### GENERAL SERVICE INTERMEDIATE USE

	Variable Revenue		Service Charge	Total Revenue
(A) Distribution Revenue				\$ 622,686.91
(B) New Revenue Shares		95.90%	4.10%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$	597,158.39 \$	25,528.52	\$ 622,686.91
(D) Number of Customers			19	
(E) Distribution kW Rate (\$/kW)		\$3.7322		
(F) Monthly Service Charge (C)/(D)/12			\$111.9672	

### LARGE USE

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	421,991.93	
(B) New Revenue Shares	97.88%	2.12%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 413,034.55 \$	8,957.38 \$	421,991.93	
(D) Number of Customers		1		
(E) Distribution kW Rate (\$/kW)	\$2.9858			
(F) Monthly Service Charge (C)/(D)/12		\$746.4480		

#### Sentinel Lights

	Variable Revenue		Service Charge	Total Revenue
(A) Distribution Revenue			\$	11,457.98
(B) New Revenue Shares		17.92%	82.08%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$	2,052.73 \$	9,405.24 \$	11,457.98
(D) Number of Customers			350	
(E) Distribution kW Rate (\$/kW)		\$3.7322		
(F) Monthly Service Charge (C)/(D)/12			\$2.2393	

### Street Lighting

	Varia	able Revenue	Service Charge	Total Revenue
(A) Distribution Revenue				\$ 58,199.06
(B) New Revenue Shares		35.53%	64.47%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$	20,676.61 \$	37,522.45	\$ 58,199.06
(D) Number of Customers			4,189	
(E) Distribution kW Rate (\$/kW)		\$2.2394		
(F) Monthly Service Charge (C)/(D)/12			\$0.7464	

(Based on Distribution Revenue Requirem	
RESIDENTIAL	\$
	<b>\$0.0440</b>
Distribution kWh Rate	\$0.0149
Monthly Service Charge (Per Customer)	\$14.9290
RESIDENTIAL (TIME OF USE)	
Distribution kWh Rate	\$0.0149
Monthly Service Charge (Per Customer)	\$14.9290
<u>GENERAL SERVICE &lt; 50 KW</u>	
Distribution kWh Rate	\$0.0134
Monthly Service Charge (Per Customer)	\$22.3934
<u>GENERAL SERVICE &gt; 50 KW (NON TIME OF USE)</u>	
Distribution kW Rate	\$4.4787
Monthly Service Charge (Per Customer)	\$74.6448
<u>GENERAL SERVICE &gt; 50 KW (TIME OF USE)</u>	
Distribution kW Rate	\$4.4787
Monthly Service Charge (Per Customer)	\$74.6448
General Service > 50 kW (Billed on kWh)	
Distribution kW Rate	
Monthly Service Charge (Per Customer)	
GENERAL SERVICE INTERMEDIATE USE	
Distribution kW Rate	\$3.7322
Monthly Service Charge (Per Customer)	\$111.9672

(Based on Distribution Revenue Requirement only)

<u>(Based on Distribution Revenue Requirem</u> LARGE USE	<u>ent only)</u>
Distribution kW Rate	\$2.9858
Monthly Service Charge (Per Customer)	\$746.4480
SENTINEL LIGHTS (NON TIME OF USE)	
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution kW Rate	\$3.7322
Monthly Service Charge (Per Connection)	\$2.2393
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution kW Rate	\$3.7322
Monthly Service Charge (Per Connection)	\$2.2393
STREET LIGHTING (NON TIME OF USE)	
Distribution kW Rate	\$2.2394
Monthly Service Charge (Per Connection)	\$0.7464
OR	
STREET LIGHTING (TIME OF USE)	
Distribution kW Rate	\$2.2394
Monthly Service Charge (Per Connection)	\$0.7464

### **Regulatory Assets Cost Allocation**

Depends on Board decision to be issued December 2004

Enter the Approved Regulatory Assets Recovery Amount	\$	1,000,000.00		↓	
2004 Statistics by Class	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) - (Average 2002 - 2004)	2004 Revenue Shares	04 Reg. Asset VA Allocations
RESIDENTIAL		252,301,587	22,000	64.3%	\$ 642,947.37
GENERAL SERVICE < 50 KW	0	71,532,164	2,200	12.9%	\$ 129,484.38
GENERAL SERVICE > 50 KW	317,333	147,968,254	215	13.5%	\$ 134,616.30
GENERAL SERVICE INTERMEDIATE USE	160,000	118,055,556	19	5.2%	\$ 51,941.22
LARGE USE	138,333	141,000,000	1	3.5%	\$ 35,200.32
SENTINEL LIGHTS*	550	211037	350	0.1%	\$ 955.76
STREET LIGHTING*	9,233	3,437,291	4,189	0.5%	\$ 4,854.65
TOTALS	625,450	734,505,889	28,974	100.00	\$ 1,000,000.00

### **Residential Class**

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue		\$	642,947.37
(B) New Revenue Shares	48.87%	51.13%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 314,189.70 \$	328,757.67 \$	642,947.37
(D) Number of Customers		22,000	
(E) Distribution kWh Rate (\$/kWh)	\$0.0012		
(F) Monthly Service Charge (C)/(D)/12		\$1.2453	

### **GENERAL SERVICE < 50 KW**

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	129,484.38	
(B) New Revenue Shares	61.92%	38.08%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 80,170.73 \$	49,313.65 \$	129,484.38	
(D) Number of Customers		2,200		
(E) Distribution kWh Rate (\$/kWh)	\$0.0011			
(F) Monthly Service Charge (C)/(D)/12		\$1.8679		

### **GENERAL SERVICE > 50 KW**

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	134,616.30	
(B) New Revenue Shares	88.07%	11.93%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 118,552.01 \$	16,064.30 \$	134,616.30	
(D) Number of Customers		215		
(E) Distribution kW Rate (\$/kW)	\$0.3736			
(F) Monthly Service Charge (C)/(D)/12		\$6.2265		

### **GENERAL SERVICE INTERMEDIATE USE**

		Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue			\$	51,941.22	
(B) New Revenue Shares		95.90%	4.10%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$	49,811.77 \$	2,129.45 \$	51,941.22	
(D) Number of Customers			19		
(E) Distribution kW Rate (\$/kW)		\$0.3113			
(F) Monthly Service Charge (C)/(D)/12			\$9.3397		

### LARGE USE

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	35,200.32	
(B) New Revenue Shares	97.88%	2.12%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 34,453.14 \$	747.18 \$	35,200.32	
(D) Number of Customers		1		
(E) Distribution kW Rate (\$/kW)	\$0.2491			
(F) Monthly Service Charge (C)/(D)/12		\$62.2647		

### Sentinel Lights

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	955.76	
(B) New Revenue Shares	17.92%	82.08%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 171.23 \$	784.54 \$	955.76	
(D) Number of Customers		350		
(E) Distribution kW Rate (\$/kW)	\$0.3113			
(F) Monthly Service Charge (C)/(D)/12		\$0.1868		

### Street Lighting

	Variable Revenue	Service Charge	Total Revenue	
(A) Distribution Revenue		\$	4,854.65	
(B) New Revenue Shares	35.53%	64.47%	100.00%	
(C) Re-Allocated Revenue (A)*(B)	\$ 1,724.73 \$	3,129.92 \$	4,854.65	
(D) Number of Customers		4,189		
(E) Distribution kW Rate (\$/kW)	\$0.1868			
(F) Monthly Service Charge (C)/(D)/12		\$0.0623		

(Based on Distribution Revenue Requirement and Regulatory Assets Recovery)

RESIDENTIAL	
Distribution kWh Rate	\$0.0162
Monthly Service Charge (Per Customer)	\$16.1743
RESIDENTIAL (TIME OF USE)	
Distribution kWh Rate	\$0.0162
Monthly Service Charge (Per Customer)	\$16.1743
	φ10.17 <del>-1</del> 3
<u>GENERAL SERVICE &lt; 50 KW</u>	
Distribution kWh Rate	\$0.0146
Monthly Service Charge (Per Customer)	\$24.2614
<u>GENERAL SERVICE &gt; 50 KW (NON TIME OF USE)</u>	
Distribution kW Rate	\$4.8523
Monthly Service Charge (Per Customer)	\$80.8713
GENERAL SERVICE > 50 KW (TIME OF USE)	
Distribution kW Rate	\$4.8523
Monthly Service Charge (Per Customer)	\$80.8713
<u>General Service &gt; 50 kW (Billed on kWh)</u>	
Distribution kW Rate	\$4.8523
Monthly Service Charge (Per Customer)	\$80.8713
GENERAL SERVICE INTERMEDIATE USE	
Distribution kW Rate	\$4.0436
Monthly Service Charge (Per Customer)	\$121.3069

(Based on Distribution Revenue Requirement and Regulatory Assets Recovery)

LARGE USE	<u></u>
Distribution kW Rate	\$3.2349
Monthly Service Charge (Per Customer)	\$808.7127
SENTINEL LIGHTS (NON TIME OF USE)	
	<b>\$4.0400</b>
Distribution kW Rate	\$4.0436
Monthly Service Charge (Per Connection)	\$2.4261
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution kW Rate	\$4.0436
Monthly Service Charge (Per Connection)	\$2.4261
STREET LIGHTING (NON TIME OF USE)	
Distribution kW Rate	\$2.4262
Monthly Service Charge (Per Connection)	\$0.8087
OR	
STREET LIGHTING (TIME OF USE)	
Distribution kW Rate	\$2.4262
Monthly Service Charge (Per Connection)	\$0.8087

### **Conservation and Demand Management**

### C&DM (??????????)

\$ 68,235.00

2004 Statistics by Class	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) - (Average 2002 - 2004)	2004 kWh Shares	200	04 C&DM Class Allocation
RESIDENTIAL		252,301,587	22.000	34.3%	\$	23,438.61
GENERAL SERVICE < 50 KW	0	71.532.164	2,200		\$	6,645.28
GENERAL SERVICE > 50 KW	317,333	147.968.254	215		\$	13.746.13
GENERAL SERVICE INTERMEDIATE USE	160,000	118,055,556	19	16.1%	\$	10,967.27
LARGE USE	138,333	141,000,000	1	19.2%	\$	13,098.79
SENTINEL LIGHTS*	550	211037	350	0.0%	\$	19.61
STREET LIGHTING*	9,233	3,437,291	4,189	0.5%	\$	319.32
TOTALS	625,450	734,505,889	28,974	100.00	\$	68,235.00

### **Residential Class**

<u>Residential Class</u>	Variable Revenue		Service Charge	Total Revenue
(A) Distribution Revenue	 			\$ 23,438.61
(B) New Revenue Shares	48.87%		51.13%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 11,453.77	\$	11,984.84	\$ 23,438.61
(D) Number of Customers			22,000	
(E) Distribution kWh Rate (\$/kWh)	\$0.0000			
(F) Monthly Service Charge (C)/(D)/12			\$0.0454	

### **GENERAL SERVICE < 50 KW**

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue		\$	6,645.28
(B) New Revenue Shares	61.92%	38.08%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 4,114.45 \$	2,530.83 \$	6,645.28
(D) Number of Customers		2,200	
(E) Distribution kWh Rate (\$/kWh)	\$0.0001		
(F) Monthly Service Charge (C)/(D)/12		\$0.0959	

#### **GENERAL SERVICE > 50 KW**

	Variable Revenue		Service Charge	Total Revenue
(A) Distribution Revenue				\$ 13,746.13
(B) New Revenue Shares	88.07%		11.93%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 12,105.75	\$	1,640.38	\$ 13,746.13
(D) Number of Customers			215	
(E) Distribution kW Rate (\$/kW)	\$0.0381			
(F) Monthly Service Charge (C)/(D)/12			\$0.6358	

### **GENERAL SERVICE INTERMEDIATE USE**

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue			\$ 10,967.27
(B) New Revenue Shares	95.90%	4.10%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 10,517.64	\$ 449.63	\$ 10,967.27
(D) Number of Customers		19	
(E) Distribution kW Rate (\$/kW)	\$0.0657		
(F) Monthly Service Charge (C)/(D)/12		\$1.9721	

### LARGE USE

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue			\$ 13,098.79
(B) New Revenue Shares	97.88%	2.12%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 12,820.75	\$ 278.04	\$ 13,098.79
(D) Number of Customers		1	
(E) Distribution kW Rate (\$/kW)	\$0.0927		
(F) Monthly Service Charge (C)/(D)/12		\$23.1700	

### Sentinel Lights

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue			\$ 19.61
(B) New Revenue Shares	17.92%	82.08%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 3.51	\$ 16.09	\$ 19.61
(D) Number of Customers		350	
(E) Distribution kW Rate (\$/kW)	\$0.0064		
(F) Monthly Service Charge (C)/(D)/12		\$0.0038	

#### Street Lighting

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue		\$	319.32
(B) New Revenue Shares	35.53%	64.47%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 113.45 \$	205.87 \$	319.32
(D) Number of Customers		4,189	
(E) Distribution kW Rate (\$/kW)	\$0.0123		
(F) Monthly Service Charge (C)/(D)/12		\$0.0041	

(Based on Distribution R	2000 Nate Schedule
	\$
RESIDENTIAL	
Distribution kWh Rate	\$0.0162
Monthly Service Charge (Per Customer)	\$16.2197
RESIDENTIAL (TIME OF USE)	
Distribution kWh Rate	\$0.0162
Monthly Service Charge (Per Customer)	\$16.2197
GENERAL SERVICE < 50 KW	
Distribution kWh Rate	\$0.0146
Monthly Service Charge (Per Customer)	\$24.3572
GENERAL SERVICE > 50 KW (NON TIME	OF USE)
Distribution kW Rate	\$4.8904
Monthly Service Charge (Per Customer)	\$81.5071
GENERAL SERVICE > 50 KW (TIME OF U	<u>SE)</u>
Distribution kW Rate	\$4.8904
Monthly Service Charge (Per Customer)	\$81.5071
General Service > 50 kW (Billed on kWh)	
Distribution kW Rate	\$4.8904
Monthly Service Charge (Per Customer)	\$81.5071
GENERAL SERVICE INTERMEDIATE USE	
Distribution kW Rate	\$4.1093
Monthly Service Charge (Per Customer)	\$123.2790

#### 2006 Rate Schedule \_ . .

(Based on Distribution Revenue Requirement, Regulatory Assets Re	covery, and C&DM)
LARGE USE	
Distribution kW Rate	\$3.3275
Monthly Service Charge (Per Customer)	\$831.8827
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution kW Rate	\$4.0499
Monthly Service Charge (Per Connection)	\$2.4300
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution kW Rate	\$4.0499
Monthly Service Charge (Per Connection)	\$2.4300
STREET LIGHTING (NON TIME OF USE)	
Distribution kW Rate	\$2.4385
Monthly Service Charge (Per Connection)	\$0.8128
OR	
STREET LIGHTING (TIME OF USE)	
Distribution kW Rate	\$2.4385
Monthly Service Charge (Per Connection)	\$0.8128

### Smart Meters

This version assumes allocation to only the GS>50, and rate designed only on MFC

Smart Meters Revenue Requirement

31,470.00

2004 Statistics by Class	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) - (Average 2002 - 2004)	Smart Meter Allocation	 evenue Class Allocation
RESIDENTIAL GENERAL SERVICE < 50 KW GENERAL SERVICE > 50 KW GENERAL SERVICE INTERMEDIATE USE LARGE USE SENTINEL LIGHTS* STREET LIGHTING*	317,333	147,968,254	215	100.0%	\$ 31,470.00
TOTALS	317,333	147,968,254	215	100.00	\$ 31,470.00

General Service > 50 kW

	Variable Revenue	Service Charge
	 %	%
2004 Billed Proportions	0.00%	100.00%
2004 Billed Amounts	\$ - \$	31,470.00
Monthly Fixed Charge	\$ - \$	12.20

\$

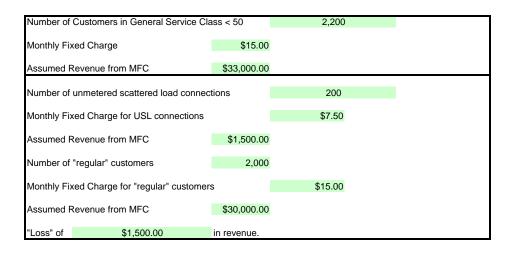
(Based on Distribution Revenue Requirement, Regulatory A	Assets Recovery, C&DM, and Si
RESIDENTIAL	\$
Distribution kWh Rate	\$0.0162
Monthly Service Charge (Per Customer)	\$16.2197
RESIDENTIAL (TIME OF USE)	
Distribution kWh Rate	\$0.0162
Monthly Service Charge (Per Customer)	\$16.2197
GENERAL SERVICE < 50 KW	
Distribution kWh Rate	\$0.0146
Monthly Service Charge (Per Customer)	\$24.3572
<u>GENERAL SERVICE &gt; 50 KW (NON TIME OF USE)</u>	
Distribution kW Rate	\$4.8904
Monthly Service Charge (Per Customer)	\$93.7048
GENERAL SERVICE > 50 KW (TIME OF USE)	
Distribution kW Rate	\$4.8904
Monthly Service Charge (Per Customer)	\$93.7048
General Service > 50 kW (Billed on kWh)	
Distribution kW Rate	\$4.8904
Monthly Service Charge (Per Customer)	\$93.7048
GENERAL SERVICE INTERMEDIATE USE	
	<b>A</b>
Distribution kW Rate	\$4.1093
Monthly Service Charge (Per Customer)	\$123.2790

### LARGE USE

Distribution kW Rate	\$3.3275
Monthly Service Charge (Per Customer)	\$831.8827
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution kW Rate	\$4.0499
Monthly Service Charge (Per Connection)	\$2.4300
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution kW Rate	\$4.0499
Monthly Service Charge (Per Connection)	\$2.4300
STREET LIGHTING (NON TIME OF USE)	
Distribution kW Rate	\$2.4385
Monthly Service Charge (Per Connection)	\$0.8128
OR	
STREET LIGHTING (TIME OF USE)	
Distribution kW Rate	\$2.4385
Monthly Service Charge (Per Connection)	\$0.8128

#### Unmetered Scattered Load (General Service < 50)

Decision: Unmetered scattered load connections will be discounted at 50% of the Monthly Fixed Charge (MFC)



Revenue to be collected from Unmetered Scattered Load

\$1,500.00

2004 Statistics by Class	kW (Average 2002 - 2004)	kWh (Average 2002 - 2004)	Number of Customers (Connections) - (Average 2002 - 2004)	2004 Revenue Shares	All	ocation of USL
RESIDENTIAL		252,301,587	22,000	64.29%	\$	964.42
GENERAL SERVICE < 50 KW	0	71,532,164	2,200	12.95%	\$	194.23
GENERAL SERVICE > 50 KW	317,333	147,968,254	215	13.46%	\$	201.92
GENERAL SERVICE INTERMEDIATE USE	160,000	118,055,556	19	5.19%	\$	77.91
LARGE USE	138,333	141,000,000	1	3.52%	\$	52.80
SENTINEL LIGHTS	9,233	3,437,291	4,189	0.10%	\$	1.43
STREET LIGHTING	550	211,037	350	0.49%	\$	7.28
TOTALS	625,450	734,505,889	28,974	100.00	\$	1,500.00

#### **Residential Class**

	Varia Rever		Service Charge	Total Revenue
(A) Distribution Revenue		luc		\$ 964.42
(B) New Revenue Shares	48.8	7%	51.13%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 471.	28 \$	493.14	\$ 964.42
(D) Number of Customers			22,000	
(E) Distribution kWh Rate (\$/kWh)	\$0.00	00		
(F) Monthly Service Charge (C)/(D)/12			\$0.0019	

### GENERAL SERVICE < 50 KW

		Variable	Service	Total
(A) Distribution Revenue	<b>F</b>	Revenue	Charge	<b>Revenue</b> \$ 194.23
(B) New Revenue Shares		61.92%	38.08%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$	120.26	\$ 73.97	\$ 194.23
(D) Number of Customers			2,200	
(E) Distribution kWh Rate (\$/kWh)	9	\$0.0000		
(F) Monthly Service Charge (C)/(D)/12			\$0.0028	

### **GENERAL SERVICE > 50 KW**

	Variable Revenue	Service Total Charge Revenue
(A) Distribution Revenue		\$ 201.92
(B) New Revenue Shares	88.07%	11.93% 100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 177.83 \$	24.10 \$ 201.92
(D) Number of Customers		215
(E) Distribution kWh Rate (\$/kW)	\$0.0006	
(F) Monthly Service Charge (C)/(D)/12		\$0.0093

### GENERAL SERVICE INTERMEDIATE USE

	Variable Revenue	Service Charge	I	Total Revenue
(A) Distribution Revenue			\$	77.91
(B) New Revenue Shares	95.90%	4.10%		100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 74.72	\$ 3.19	\$	77.91
(D) Number of Customers		19		
(E) Distribution kWh Rate (\$/kW)	\$0.0005			
(F) Monthly Service Charge (C)/(D)/12		\$0.0140		

### LARGE USE

	Variable Revenue	Service Charge	F	Total Revenue
(A) Distribution Revenue			\$	52.80
(B) New Revenue Shares	97.88%	2.12%		100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 51.68	\$ 1.12	\$	52.80
(D) Number of Customers		1		
(E) Distribution kWh Rate (\$/kW)	\$0.0004			
(F) Monthly Service Charge (C)/(D)/12		\$0.0934		

### Sentinel Lights

	Variable	Service	Total
(A) Distribution Revenue	 Revenue	Charge	\$ 1.43
(B) New Revenue Shares	17.92%	82.08%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 0.26	\$ 1.18	\$ 1.43
(D) Number of Customers		4,189	
(E) Distribution kWh Rate (\$/kW)	\$0.0000		
(F) Monthly Service Charge (C)/(D)/12		\$0.0000	

### Street Lighting

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue			\$ 7.28
(B) New Revenue Shares	35.53%	64.47%	100.00%
(C) Re-Allocated Revenue (A)*(B)	\$ 2.59	\$ 4.69	\$ 7.28
(D) Number of Customers		350	
(E) Distribution kWh Rate (\$/kW)	\$0.0047		
(F) Monthly Service Charge (C)/(D)/12		\$0.0011	

(Based on Distribution Revenue Requirement, Regulatory Assets Reco	very, C&DM, and Smart Meter	s <sup>1</sup> )
	\$	<u>% Change from Rates Schedule 4</u>
RESIDENTIAL		
Distribution kWh Rate	\$0.0162	0.012%
Monthly Service Charge (Per Customer)	\$16.2215	0.012%
RESIDENTIAL (TIME OF USE)		
Distribution kWh Rate	\$0.0162	0.012%
Monthly Service Charge (Per Customer)	\$16.2215	0.012%
GENERAL SERVICE < 50 KW		
Distribution kWh Rate	\$0.0146	0.012%
Monthly Service Charge (Per Customer)	\$24.3600	0.012%
GENERAL SERVICE > 50 KW (NON TIME OF USE)		
Distribution kW Rate	\$4.8910	0.011%
Monthly Service Charge (Per Customer)	\$93.7141	0.010%
GENERAL SERVICE > 50 KW (TIME OF USE)		
Distribution kW Rate	\$4.8910	0.011% Only class where smart
Monthly Service Charge (Per Customer)	\$93.7141	0.010% meters were allocated to.
General Service > 50 kW (Billed on kWh)		
Distribution kW Rate	\$4.8910	0.011%
Monthly Service Charge (Per Customer)	\$93.7141	0.010% J
GENERAL SERVICE INTERMEDIATE USE		
Distribution kW Rate	\$4.1098	0.011%
Monthly Service Charge (Per Customer)	\$123.2930	0.011%
LARGE USE		
Distribution kW Rate	\$3.3279	0.011%
Monthly Service Charge (Per Customer)	\$831.9761	0.011%

<sup>1</sup> Additional smart meter charges are applied only to general service class > 50 kW

### SENTINEL LIGHTS (NON TIME OF USE)

Distribution kW Rate	\$4.0500	0.001%
Monthly Service Charge (Per Connection)	\$2.4300	0.001%
OR		
SENTINEL LIGHTS (TIME OF USE)		
Distribution kW Rate	\$4.0500	0.001%
Monthly Service Charge (Per Connection)	\$2.4300	0.001%
STREET LIGHTING (NON TIME OF USE)		
Distribution kW Rate	\$2.4432	0.193%
Monthly Service Charge (Per Connection)	\$0.8139	0.137%
OR		
STREET LIGHTING (TIME OF USE)		
Distribution kW Rate	\$2.4432	0.193%
Monthly Service Charge (Per Connection)	\$0.8139	0.137%

<sup>1</sup> Additional smart meter charges are applied only to general service class > 50 kW

# Enter 2005 Actual

Rate Schedule (2005 Sheet 2 Base Rates)	\$
RESIDENTIAL	
Distribution kWh Rate	\$0.0100
Monthly Service Charge (Per Customer)	\$10.0000
RESIDENTIAL (TIME OF USE)	
Distribution kWh Rate	\$0.0100
Monthly Service Charge (Per Customer)	\$10.0000
<u>GENERAL SERVICE &lt; 50 KW</u>	
Distribution kWh Rate	\$0.0090
Monthly Service Charge (Per Customer)	\$15.0000
<u>GENERAL SERVICE &gt; 50 KW (NON TIME OF USE)</u>	
Distribution kW Rate	\$3.0000
Monthly Service Charge (Per Customer)	\$50.0000
<u>GENERAL SERVICE &gt; 50 KW (TIME OF USE)</u>	
Distribution kW Rate	\$3.0000
Monthly Service Charge (Per Customer)	\$50.0000
<u>GENERAL SERVICE &gt; 50 KW (Billed on kWh)</u>	
Distribution kW Rate	\$0.0000
Monthly Service Charge (Per Customer)	\$0.0000
GENERAL SERVICE INTERMEDIATE USE	

## **GENERAL SERVICE INTERMEDIATE USE**

## Enter 2005 Actual

Rate Schedule (2005 Sheet 2 Base Rates)	\$
Distribution kW Rate	\$2.5000
Monthly Service Charge (Per Customer)	\$75.0000
LARGE USE	
Distribution kW Rate	\$2.0000
Monthly Service Charge (Per Customer)	\$500.0000
SENTINEL LIGHTS (NON TIME OF USE)	
Distribution kW Rate	\$2.5000
Monthly Service Charge (Per Connection)	\$1.5000
OR	
SENTINEL LIGHTS (TIME OF USE)	
Distribution kW Rate	\$2.5000
Monthly Service Charge (Per Connection)	\$1.5000
STREET LIGHTING (NON TIME OF USE)	
Distribution kW Rate	\$1.5000
Monthly Service Charge (Per Connection)	\$0.5000
OR	
STREET LIGHTING (TIME OF USE)	
Distribution kW Rate	\$1.5000

# Enter 2005 Actual

Rate Schedule (2005 Sheet 2 Base Rates)	\$
Monthly Service Charge (Per Connection)	\$0.5000
Montally Corvice Charge (For Connection)	φ0.000

## Monthly Consumptions

### **RESIDENTIAL CLASS**

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0107, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0239/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

	CURRENT 2005 BILL					FU	TURE 2	006 BILL		
ENTER DESIRED CONSUMPTION LEVEL (kWh) 100		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
100	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)	100	\$0.0100	\$ 1.00	Distribution (kWh)	100	0.0162	\$ 1.62		
			Sub-Total	\$ 11.00			Sub Total	\$ 17.84	\$ 6.84	62.22%
	Other Charges (kWh)	100	0.0239	\$ 2.39	Other Charges (kWh)	100	0.0239	\$ 2.39		
	Cost of Power (kWh)	100	0.0430	\$ 4.30	Cost of Power (kWh)	100	0.0430	\$ 4.30		
	Current 2005 Bill			\$ 17.69	Adjusted 2006 BIL	L		\$ 24.53	\$ 6.84	38.69%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 250		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)	250	\$0.0100	\$ 2.50	Distribution (kWh)	250	0.0162	\$ 4.06		
			Sub-Total	\$ 12.50			Sub Total	\$ 20.28	\$ 7.78	62.22%
	Other Charges (kWh)	250	0.0239	\$ 5.98	Other Charges (kWh)	100	0.0239	\$ 5.98		
	Cost of Power (kWh)	250	0.0430	\$ 10.75	Cost of Power (kWh)	250	0.0430	\$ 10.75		
	Current 2005 Bill			\$ 29.23	Adjusted 2006 BIL	L		\$ 37.00	\$ 7.78	26.61%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)	500		• • • • • •	Distribution (kWh)	500	0.0162	\$ 8.11		
			Sub-Total	\$ 15.00			Sub Total	\$ 24.33	\$ 9.33	62.22%
	Other Charges (kWh)	500	0.0239	\$ 11.95	Other Charges (kWh)	100	0.0239	\$ 11.95		
	Cost of Power (kWh)	500	0.0430	\$ 21.50	Cost of Power (kWh)	500	0.0430	\$ 21.50		
	Current 2005 Bill			\$ 48.45	Adjusted 2006 BIL	L		\$ 57.78	\$ 9.33	19.26%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 750		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)	750	-	•	Distribution (kWh)	750	0.0162	\$ 12.17		
			Sub-Total	\$ 17.50			Sub Total	\$ 28.39	\$ 10.89	62.22%
	Other Charges (kWh)	750	0.0239	\$ 17.93	Other Charges (kWh)	100	0.0239	\$ 17.93		
	Cost of Power (kWh)	750	0.0430	\$ 32.25	Cost of Power (kWh)	750	0.0430	\$ 32.25		
	Current 2005 Bill			\$ 67.68	Adjusted 2006 BIL	L		\$ 78.56	\$ 10.89	16.09%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)		-	•	Distribution (kWh)	1000	0.0162	\$ 16.22		
			Sub-Total	\$ 20.00			Sub Total	\$ 32.44	\$ 12.44	62.22%
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	100	0.0239	\$ 23.90		
	Cost of Power (kWh)	1000	0.0430	\$ 43.00	Cost of Power (kWh)	1000	0.0430	\$ 43.00		
	Current 2005 Bill			\$ 86.90	Adjusted 2006 BIL	L		\$ 99.34	\$ 12.44	14.32%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,500		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)	-	-	•	Distribution (kWh)	1500	0.0162	\$ 24.33		
			Sub-Total	\$ 25.00			Sub Total	\$ 40.55	\$ 15.55	62.22%
	Other Charges (kWh)	1500	0.0239	\$ 35.85	Other Charges (kWh)	100	0.0239	\$ 35.85		
	Cost of Power (kWh)	1500	0.0430	\$ 64.50	Cost of Power (kWh)	1500	0.0430	\$ 64.50		
	Current 2005 Bill			\$ 125.35	Adjusted 2006 BIL	L		\$ 140.90	\$ 15.55	12.41%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22		
	Distribution (kWh)	2000	\$0.0100	\$ 20.00	Distribution (kWh)	2000	0.0162	\$ 32.44		
			Sub-Total	\$ 30.00			Sub Total	\$ 48.66	\$ 18.66	62.22%
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	100	0.0239	\$ 47.80		
	Cost of Power (kWh)	2000	0.0430	\$ 86.00	Cost of Power (kWh)	2000	0.0430	\$ 86.00		
	Current 2005 Bill			\$ 163.80	Adjusted 2006 BIL	L		\$ 182.46	\$ 18.66	11.39%

## **GENERAL SERVICE < 50 KW**

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$0.0097, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0229/kWh. These charges may differ slightly for your utility. In addition, consumption has not been adjusted for line losses.

	C	URREN	T 2005	BILL		FU	TURE 2	006	BILL		
ENTER DESIRED CONSUMPTION LEVEL (kWh) 1,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	СНА	ARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 15.00	Monthly Service Charge	N/A	N/A	\$	24.36		
	Distribution (kWh)	1000	\$0.0090	\$ 9.00	Distribution (kWh)	1000	0.0146	\$	14.62		
			Sub-Total	\$ 24.00			Sub Total	\$	38.98	\$ 14.98	62.40%
	Other Charges (kWh)	1000	0.0239	\$ 23.90	Other Charges (kWh)	100	0.0239	\$	23.90		
	Cost of Power (kWh)	1000	0.0430	\$ 43.00	Cost of Power (kWh)	1000	0.0430	\$	43.00		
	Current 2005 Bill			\$ 90.90	Adjusted 2006 BIL			\$	105.88	\$ 14.98	16.48%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 2,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	СНА	RGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 15.00	Monthly Service Charge	N/A	N/A	\$	24.36		
	Distribution (kWh)	2000			Distribution (kWh)	2000	0.0146	\$	29.23		
			Sub-Total	\$ 33.00			Sub Total	\$	53.59	\$ 20.59	62.40%
	Other Charges (kWh)	2000	0.0239	\$ 47.80	Other Charges (kWh)	100	0.0239	\$	47.80		
	Cost of Power (kWh)	2000	0.0430	\$ 86.00	Cost of Power (kWh)	2000	0.0430	\$	86.00		
	Current 2005 Bill			\$ 166.80	Adjusted 2006 BIL	L		\$	187.39	\$ 20.59	12.35%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 5,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	сн	ARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 15.00	Monthly Service Charge	N/A	N/A	\$	24.36		
	Distribution (kWh)			•	Distribution (kWh)	5000	0.0146	\$	73.08		
			Sub-Total	\$ 60.00			Sub Total	\$	97.44	\$ 37.44	62.40%
	Other Charges (kWh)	5000	0.0239	\$ 119.50	Other Charges (kWh)	100	0.0239	\$	119.50		
	Cost of Power (kWh)	5000	0.0430	\$ 215.00	Cost of Power (kWh)	5000	0.0430	\$	215.00		
	Comment 2005 Dill			¢ 204.50				¢	424.04	¢ 07.44	0.40%
	Current 2005 Bill			\$ 394.50	Adjusted 2006 BIL	L		\$	431.94	\$ 37.44	9.49%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 10,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (	(DOLLA	-
	Monthly Service Charge	N/A	N/A	\$ 15.00	Monthly Service Charge	N/A	N/A	\$ 24.3	6	
	Distribution (kWh)	10000	••••••		Distribution (kWh)	10000	0.0146	•	-	
			Sub-Total	\$ 105.00			Sub Total	\$ 170.	65 \$	.52 62.40%
	Other Charges (kWh)	10000	0.0239	\$ 239.00	Other Charges (kWh)	100	0.0239	\$ 239.0	00	
	Cost of Power (kWh)	10000	0.0430	\$ 430.00	Cost of Power (kWh)	10000	0.0430	\$ 430.0	00	
	Current 2005 Bill			\$ 774.00	Adjusted 2006 BIL	L		\$ 839.	2 \$ 65	.52 8.47%

ENTER DESIRED CONSUMPTION LEVEL (kWh) 15,000		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	СНА	\RGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
	Monthly Service Charge	N/A	N/A	\$ 15.00	Monthly Service Charge	N/A	N/A	\$	24.36		
	Distribution (kWh)	15000	\$0.0090	\$ 135.00	Distribution (kWh)	15000	0.0146	\$	219.24		
			Sub-Total	\$ 150.00			Sub Total	\$	243.60	\$ 93.60	62.40%
	Other Charges (kWh)	15000	0.0239	\$ 358.50	Other Charges (kWh)	100	0.0239	\$	358.50		
	Cost of Power (kWh)	15000	0.0430	\$ 645.00	Cost of Power (kWh)	15000	0.0430	\$	645.00		
	Current 2005 Bill			\$ 1,153.50	Adjusted 2006 BIL	L		\$ <sup>^</sup>	1,247.10	\$ 93.60	8.11%

### GENERAL SERVICE > 50 KW to 3000 KW

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$3.91/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have mc Consumption has not been adjusted for line losses.

	C	URREN	T 2005	BILL		FU	TURE 2	006	6 BILL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	сн	ARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
60	Monthly Service Charge	N/A	N/A	\$ 50.00	Monthly Service Charge	N/A	N/A	\$	93.71		
kWh	Distribution (kW)	60	\$3.0000	\$ 180.00	Distribution (kW)	60	4.8910	\$	293.46		
15,000			Sub-Total	\$ 230.00			Sub Total	\$	387.17	\$ 157.17	68.34%
	Other Charges (kW)	60	0.0239	\$ 1.43	Other Charges (kWh)	60	0.0239	\$	1.43		
	Other Charges (kWh)	15,000	0.0239	\$ 358.50	Other Charges (kWh)	15,000	0.0239	\$	358.50		
	Cost of Power (kWh)	15,000	0.0430	\$ 645.00	Cost of Power (kWh)	15,000	0.0430	\$	645.00		
	Current 2005 Bill			\$ 1.234.93	Adjusted 2006 BIL	L		\$	1.392.11	\$ 157.17	12.73%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	сн	IARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
100	Monthly Service Charge	N/A	N/A	\$ 50.00	Monthly Service Charge	N/A	N/A	\$	93.71		
kWh	Distribution (kW)	100	\$3.0000	\$ 300.00	Distribution (kW)	100	4.8910	\$	489.10		
40,000			Sub-Total	\$ 350.00			Sub Total	\$	582.81	\$ 232.81	66.52%
	Other Charges (kW)	100	0.0239	\$ 2.39	Other Charges (kWh)	100	0.0239	\$	2.39		
	Other Charges (kWh)	40,000	0.0239	\$ 956.00	Other Charges (kWh)	40,000	0.0239	\$	956.00		
	Cost of Power (kWh)	40,000	0.0430	\$ 1,720.00	Cost of Power (kWh)	40,000	0.0430	\$	1,720.00		
	Current 2005 Bill			\$ 3,028.39	Adjusted 2006 BIL	L		\$	3,261.20	\$ 232.81	7.69%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	Сŀ	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
500	Monthly Service Charge	N/A	N/A	\$ 50.0	0 Monthly Service Charge	N/A	N/A	\$	93.71		
kWh	Distribution (kW)	500	\$3.0000	\$ 1,500.0	0 Distribution (kW)	500	4.8910	\$	2,445.49		
100,000			Sub-Total	\$ 1,550.	0		Sub Total	\$	2,539.21	\$ 989.21	63.82%
	Other Charges (kW)	500	0.0239	\$ 11.9	5 Other Charges (kWh)	500	0.0239	\$	11.95		
	Other Charges (kWh)	100,000	0.0239	\$ 2,390.0	0 Other Charges (kWh)	100,000	0.0239	\$	2,390.00		
	Cost of Power (kWh)	100,000	0.0430	\$ 4,300.	0 Cost of Power (kWh)	100,000	0.0430	\$	4,300.00		
	Current 2005 Bill			\$ 8,251.	5 Adjusted 2006 BIL	L		\$	9,241.16	\$ 989.21	11.99%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	Cł	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
1,000	Monthly Service Charge	N/A	N/A	\$ 50.00	Monthly Service Charge	N/A	N/A	\$	93.71		
kWh	Distribution (kW)	1,000	\$3.0000	\$ 3,000.00	Distribution (kW)	1000	4.8910	\$	4,890.98		
400,000			Sub-Total	\$ 3,050.00			Sub Total	\$	4,984.70	\$ 1,934.70	63.43%
	Other Charges (kW)	1,000	0.0239	\$ 23.90	Other Charges (kWh)	1,000	0.0239	\$	23.90		
	Other Charges (kWh)	400,000	0.0239	\$ 9,560.00	Other Charges (kWh)	400,000	0.0239	\$	9,560.00		
	Cost of Power (kWh)	400,000	0.0430	\$ 17,200.00	Cost of Power (kWh)	400,000	0.0430	\$	17,200.00		
	Current 2005 Bill			\$ 29,833.90	Adjusted 2006 BIL	L		\$	31,768.60	\$ 1,934.70	6.48%

ENTER DESIRED CONSUMPTION LEVEL KW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE	(\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	50.00	Monthly Service Charge	N/A	N/A	\$	93.71		
kWh	Distribution (kW)	3,000	\$3.0000	\$ 9	,000.00	Distribution (kW)	3000	4.8910	\$	14,672.95		
1,000,000			Sub-Total	\$ 9	,050.00			Sub Total	\$	14,766.67	\$ 5,716.67	63.17%
	Other Charges (kW)	3,000	0.0239	\$	71.70	Other Charges (kWh)	3,000	0.0239	\$	71.70		
	Other Charges (kWh)	1,000,000	0.0239	\$ 23	,900.00	Other Charges (kWh)	1,000,000	0.0239	\$	23,900.00		
	Cost of Power (kWh)	1,000,000	0.0430	\$ 43	,000.00	Cost of Power (kWh)	1,000,000	0.0430	\$	43,000.00		
	Current 2005 Bill			\$ 76	,021.70	Adjusted 2006 BILL			\$	81,738.37	\$ 5,716.67	7.52%

## GENERAL SERVICE INTERMEDIATE CLASS (> 3000 KW to 5000 KW)

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.2138/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility.

Cost of Power is estimated to be 5.5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have mu Consumption has not been adjusted for line losses.

	C	URREN	T 2005	BILL		FU	TURE 2	00	6 BILL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$ 75.00	Monthly Service Charge	N/A	N/A	\$	123.29		
kWh	Distribution (kW)	3,000	\$2.5000	\$ 7,500.00	Distribution (kW)	3000	\$4.11	\$	12,329.30		
800,000			Sub-Total	\$ 7,575.00			Sub Total	\$	12,452.59	\$ 4,877.59	64.39%
	Other Charges (kW)	3,000	0.0239	\$ 71.70	Other Charges (kWh)	3,000	0.0239	\$	71.70		
	Other Charges (kWh)	800,000	0.0239	\$ 19,120.00	Other Charges (kWh)	800,000	0.0239	\$	19,120.00		
	Cost of Power (kWh)	800,000	0.0430	\$ 34,400.00	Cost of Power (kWh)	800,000	0.0430	\$	34,400.00		
	Current 2005 Bill			\$ 61,166.70	Adjusted 2006 BIL	L		\$	66,044.29	\$ 4,877.59	7.97%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	СН	ARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
3,000	Monthly Service Charge	N/A	N/A	\$	75.00	Monthly Service Charge	N/A	N/A	\$	123.29		
kWh	Distribution (kW)	3,000	\$2.5000	\$	7,500.00	Distribution (kW)	3000	\$4.11	\$	12,329.30		
1,000,000			Sub-Total	\$	7,575.00			Sub Total	\$	12,452.59	\$ 4,877.59	64.39%
	Other Charges (kW)	3,000	0.0239	\$	71.70	Other Charges (kWh)	3,000	0.0239	\$	71.70		
	Other Charges (kWh)	1,000,000	0.0239	\$	23,900.00	Other Charges (kWh)	1,000,000	0.0239	\$	23,900.00		
	Cost of Power (kWh)	1,000,000	0.0430	\$	43,000.00	Cost of Power (kWh)	1,000,000	0.0430	\$	43,000.00		
	Current 2005 Bill			\$	74,546.70	Adjusted 2006 BIL	L		\$	79,424.29	\$ 4,877.59	6.54%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$ 75.00	Monthly Service Charge	N/A	N/A	\$	123.29		
kWh	Distribution (kW)	4,000	\$2.5000	\$ 10,000.00	Distribution (kW)	4000	\$4.11	\$	16,439.06		
1,200,000			Sub-Total	\$ 10,075.00			Sub Total	\$	16,562.36	\$ 6,487.36	64.39%
	Other Charges (kW)	4,000	0.0239	\$ 95.60	Other Charges (kWh)	4,000	0.0239	\$	95.60		
	Other Charges (kWh)	1,200,000	0.0239	\$ 28,680.00	Other Charges (kWh)	1,200,000	0.0239	\$	28,680.00		
	Cost of Power (kWh)	1,200,000	0.0430	\$ 51,600.00	Cost of Power (kWh)	1,200,000	0.0430	\$	51,600.00		
	Current 2005 Bill			\$ 90,450.60	Adjusted 2006 BIL	L		\$	96,937.96	\$ 6,487.36	7.17%

ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
4,000	Monthly Service Charge	N/A	N/A	\$ 75.00	Monthly Service Charge	N/A	N/A	\$	123.29		
kWh	Distribution (kW)	4,000	\$2.5000	\$ 10,000.00	Distribution (kW)	4000	\$4.11	\$	16,439.06		
1,800,000			Sub-Total	\$ 10,075.00			Sub Total	\$	16,562.36	\$ 6,487.36	64.39%
	Other Charges (kW)	4,000	0.0239	\$ 95.60	Other Charges (kWh)	4,000	0.0239	\$	95.60		
	Other Charges (kWh)	1,800,000	0.0239	\$ 43,020.00	Other Charges (kWh)	1,800,000	0.0239	\$	43,020.00		
	Cost of Power (kWh)	1,800,000	0.0430	\$ 77,400.00	Cost of Power (kWh)	1,800,000	0.0430	\$	77,400.00		
Current 2005 Bill				\$ 130,590.60	Adjusted 2006 BIL	L		\$	137,077.96	\$ 6,487.36	4.97%

## LARGE USE CLASS (> 5000 KW)

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.7369/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility.

Cost of Power is estimated to be 5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more Consumption has not been adjusted for line losses.

	C	URREN	T 2005	BILL		FU	TURE 2	00	6 BILL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
6,000	Monthly Service Charge	N/A	N/A	\$ 500.00	Monthly Service Charge	N/A	N/A	\$	831.98		
kWh	Distribution (kW)	6,000	\$2.0000	\$ 12,000.00	Distribution (kW)	6000	\$3.33	\$	19,967.43		
2,800,000			Sub-Total	\$ 12,500.00			Sub Total	\$	20,799.40	\$ 8,299.40	66.40%
	Other Charges (kW)	6,000	0.0239	\$ 143.40	Other Charges (kWh)	6,000	0.0239	\$	143.40		
	Other Charges (kWh)	2,800,000	0.0239	\$ 66,920.00	Other Charges (kWh)	2,800,000	0.0239	\$	66,920.00		
	Cost of Power (kWh)	2,800,000	0.0430	\$ 120,400.00	Cost of Power (kWh)	2,800,000	0.0430	\$	120,400.00		
	Current 2005 Bill			\$ 199.963.40	Adjusted 2006 BIL			¢	200 262 00	\$ 8,299.40	4.15%

ENTER DESIRED CONSUMPTION LEVEL KW		kW/ kWh	RATE \$/kW or \$/kWh	СН	ARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	С	HARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
15,000	Monthly Service Charge	N/A	N/A	\$	500.00	Monthly Service Charge	N/A	N/A	\$	831.98		
kWh	Distribution (kW)	15,000	\$2.0000	\$	30,000.00	Distribution (kW)	15000	\$3.33	\$	49,918.57		
10,000,000			Sub-Total	\$	30,500.00			Sub Total	\$	50,750.54	\$ 20,250.54	66.40%
	Other Charges (kW)	15,000	0.0239	\$	358.50	Other Charges (kWh)	15,000	0.0239	\$	358.50		
	Other Charges (kWh)	10,000,000	0.0239	\$	239,000.00	Other Charges (kWh)	10,000,000	0.0239	\$	239,000.00		
	Cost of Power (kWh)	10,000,000	0.0430	\$	430,000.00	Cost of Power (kWh)	10,000,000	0.0430	\$	430,000.00		
			\$	699,858.50	Adjusted 2006 BIL	L		\$	720,109.04	\$ 20,250.54	2.89%	

### **SENTINEL LIGHTS**

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.7369/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility.

Cost of Power is estimated to be 5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more Consumption has not been adjusted for line losses.

	С	URREN	T 2005	BILL		FU	TURE 2	006	BILL		
ENTER DESIRED CONSUMPTION LEVEL kW		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	СНА	RGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
0.50	Monthly Service Charge	N/A	N/A	\$ 1.50	Monthly Service Charge	N/A	N/A	\$	2.43		
kWh	Distribution (kW)	0.50	\$2.5000	\$ 1.25	Distribution (kW)	0.5	\$4.05	\$	2.02		
150			Sub-Total	\$ 2.75			Sub Total	\$	4.45	\$ 1.70	62.00%
	Other Charges (kW)	0.50	0.0239	\$ 0.01	Other Charges (kWh)	0.50	0.0239	\$	0.01		
	Other Charges (kWh)	150	0.0239	\$ 3.59	Other Charges (kWh)	150	0.0239	\$	3.59		
	Cost of Power (kWh)	150	0.0430	\$ 6.45	Cost of Power (kWh)	150	0.0430	\$	6.45		
	Current 2005 Bill			\$ 12.80	Adjusted 2006 BIL	L		\$	14.50	\$ 1.70	13.32%

### **STREET LIGHTING**

For the purpose of this estimate, **Other Charges** include Retail Transmission Rate of \$4.7369/kW, Wholesale Market Service Rate of \$0.0062 and Debt Reduction Charge of \$0.007 for a total of \$0.0132/kWh. These charges may differ slightly for your utility. Cost of Power is estimated to be 5 cents/kWh based on the estimate included in the Market Surveillance Panel Market Report of December 17, 2003. You may have more Consumption has not been adjusted for line losses.

ENTER DESIRED CONSUMPTION LEVEL KW		kW/ kWh	RATE \$/kW or \$/kWh	с	HARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	сн	ARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
0.50	Monthly Service Charge	N/A	N/A	\$	0.50	Monthly Service Charge	N/A	N/A	\$	0.81		
kWh	Distribution (kW)	0.50	\$1.5000	\$	0.75	Distribution (kW)	0.5	\$2.44	\$	1.22		
150			Sub-Total	\$	1.25			Sub Total	\$	2.04	\$ 0.79	62.84%
	Other Charges (kW)	0.50	0.0239	\$	0.01	Other Charges (kWh)	0.50	0.0239	\$	0.01		
	Other Charges (kWh)	150	0.0239	\$	3.59	Other Charges (kWh)	150	0.0239	\$	3.59		
	Cost of Power (kWh)	150	0.0430	\$	6.45	Cost of Power (kWh)	150	0.0430	\$	6.45		
	Current 2005 Bill			\$	11.30	Adjusted 2006 BILI	L		\$	12.08	\$ 0.79	6.95%