



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	Customer Demand Data
Input	2004 Rates (no riders)
Calculation	Cost Allocation

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	} if required
Report	Rate Schedule 3	
Calculation	Rates 4	
Report	Rate Schedule 4	
Calculation *	USL	
Report *	Rate Schedule with USL	
Input	2005 Rates (actual)	
Calculation	Bill Impacts	
Report	Bill Impact Report (under construction)	
Calculation	Pro Forma Revenue Summary (under construction)	
Report	Reconciliation Rev and Requirement (under construction)	

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

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1005	Cash							\$ 7,500,000.00	\$ 7,500,000.00	
1010	Cash Advances and Working Funds							\$ 500.00	\$ 500.00	
1020	Interest Special Deposits									
1030	Dividend Special Deposits									
1040	Other Special Deposits									
1060	Term Deposits									
1070	Current Investments									
1100	Customer Accounts Receivable							\$ 3,500,000.00	\$ 3,500,000.00	
1102	Accounts Receivable - Services							-\$ 42,000.00	-\$ 42,000.00	
1104	Accounts Receivable - Recoverable Work							\$ 23,000.00	\$ 23,000.00	
1105	Accounts Receivable - Merchandise, Jobbing, etc.									
1110	Other Accounts Receivable							\$ 700,000.00	\$ 700,000.00	
1120	Accrued Utility Revenues							\$ 3,900,000.00	\$ 3,900,000.00	
1130	Accumulated Provision for Uncollectible Accounts--Credit							-\$ 20,000.00	-\$ 20,000.00	
1140	Interest and Dividends Receivable									
1150	Rents Receivable									
1170	Notes Receivable									
1180	Prepayments							\$ 170,000.00	\$ 170,000.00	
1190	Miscellaneous Current and Accrued Assets									
1200	Accounts Receivable from Associated Companies							\$ 1,500,000.00	\$ 1,500,000.00	
1210	Notes Receivable from Associated Companies									
1305	Fuel Stock									
1330	Plant Materials and Operating Supplies							\$ 1,100,000.00	\$ 1,100,000.00	
1340	Merchandise									
1350	Other Materials and Supplies									
1405	Long Term Investments in Non-Associated Companies									
1408	Long Term Receivable - Street Lighting Transfer									
1410	Other Special or Collateral Funds									
1415	Sinking Funds									
1425	Unamortized Debt Expense									
1445	Unamortized Discount on Long-Term Debt--Debit									
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									
1505	Unrecovered Plant and Regulatory Study Costs									
1508	Other Regulatory Assets									
1510	Preliminary Survey and Investigation Charges									
1515	Emission Allowance Inventory									
1516	Emission Allowances Withheld									
1518	RCVARetail									
1520	Power Purchase Variance Account									
1525	Miscellaneous Deferred Debits							\$ 20,000.00	\$ 20,000.00	
1530	Deferred Losses from Disposition of Utility Plant									
1540	Unamortized Loss on Reacquired Debt									
1545	Development Charge Deposits/ Receivables									
1548	RCVASTR									
1560	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	\$ 215,000.00	
1570	Qualifying Transition Costs							\$ 230,000.00	\$ 230,000.00	
1571	Pre-market Opening Energy Variance							\$ 500,000.00	\$ 500,000.00	
1572	Extraordinary Event Costs									
1574	Deferred Rate Impact Amounts									
1580	RSVAWMS							\$ 575,000.00	\$ 575,000.00	
1582	RSVAONE-TIME							\$ 23,000.00	\$ 23,000.00	
1584	RSVANW							-\$ 2,500.00	-\$ 2,500.00	
1586	RSVACN							-\$ 323,000.00	-\$ 323,000.00	
1588	RSVAPOWER							-\$ 700,000.00	-\$ 700,000.00	
1605	Electric Plant in Service - Control Account							\$ 70,000,000.00	\$ 70,000,000.00	
1606	Organization									
1608	Franchises and Consents									
1610	Miscellaneous Intangible Plant									
1615	Land									
1616	Land Rights									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1620	Buildings and Fixtures									
1630	Leasehold Improvements									
1635	Boiler Plant Equipment									
1640	Engines and Engine-Driven Generators									
1645	Turbogenerator Units									
1650	Reservoirs, Dams and Waterways									
1655	Water Wheels, Turbines and Generators									
1660	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									
1706	Land Rights									
1708	Buildings and Fixtures									
1710	Leasehold Improvements									
1715	Station Equipment									
1720	Towers and Fixtures									
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 Primary above 50 kV									
1820	Distribution Station Equipment - Normally Primary below 50 kV							\$ 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	
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	\$ 597,000.00	
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	
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									
1965	Water Heater Rental Units									
1970	Load Management Controls - Customer Premises									
1975	Load Management 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									
2030	Electric Plant and Equipment Leased to Others									
2040	Electric Plant Held for Future Use									
2050	Completed Construction Not Classified--Electric									
2055	Construction Work in Progress--Electric									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
2060	Electric Plant Acquisition Adjustment									
2065	Other Electric Plant Adjustment									
2070	Other Utility Plant									
2075	Non-Utility Property Owned or Under Capital Leases									
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	
2205	Accounts Payable							-\$ 3,750,000.00	-\$ 3,750,000.00	
2208	Customer Credit Balances							-\$ 225,000.00	-\$ 225,000.00	
2210	Current Portion of Customer Deposits							-\$ 348,000.00	-\$ 348,000.00	
2215	Dividends Declared									
2220	Miscellaneous Current and Accrued Liabilities							-\$ 95,000.00	-\$ 95,000.00	
2225	Notes and Loans Payable									
2240	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	Current Portion of Long Term Debt									
2262	Ontario Hydro Debt - Current Portion									
2264	Pensions and Employee Benefits - Current Portion									
2268	Accrued Interest on Long Term Debt									
2270	Matured Long Term Debt									
2272	Matured Interest on Long Term Debt									
2285	Obligations Under Capital Leases--Current									
2290	Commodity Taxes							-\$ 100,000.00	-\$ 100,000.00	
2292	Payroll Deductions / Expenses Payable									
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.							-\$ 2,000,000.00	-\$ 2,000,000.00	
2296	Future Income Taxes - Current									
2305	Accumulated Provision for Injuries and Damages									
2306	Employee Future Benefits							-\$ 200,000.00	-\$ 200,000.00	
2308	Other Pensions - Past Service Liability									
2310	Vested Sick Leave Liability							-\$ 75,000.00	-\$ 75,000.00	
2315	Accumulated Provision for Rate Refunds									
2320	Other Miscellaneous Non-Current Liabilities									
2325	Obligations Under Capital Lease--Non-Current									
2330	Development Charge Fund									
2335	Long Term Customer Deposits							-\$ 4,000,000.00	-\$ 4,000,000.00	
2340	Collateral Funds Liability									
2345	Unamortized Premium on Long Term Debt									
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion									
2350	Future Income Tax - Non-Current							\$ 90,000.00	\$ 90,000.00	
2405	Other Regulatory Liabilities									
2410	Deferred Gains from Disposition of Utility Plant									
2415	Unamortized Gain on Reacquired Debt									
2425	Other Deferred Credits									
2435	Accrued Rate-Payer Benefit									
2505	Debentures Outstanding - Long Term Portion									
2510	Debenture Advances									
2515	Reacquired Bonds									
2520	Other Long Term Debt							-\$ 17,000,000.00	-\$ 17,000,000.00	
2525	Term Bank Loans - Long Term Portion									
2530	Ontario Hydro Debt Outstanding - Long Term Portion									
2550	Advances from Associated Companies									
3005	Common Shares Issued							-\$ 25,000,000.00	-\$ 25,000,000.00	
3008	Preference Shares Issued									
3010	Contributed Surplus									
3020	Donations Received									
3022	Development Charges Transferred to Equity									
3026	Capital Stock Held in Treasury									
3030	Miscellaneous Paid-In Capital									
3035	Installments Received on Capital Stock									
3040	Appropriated Retained Earnings									
3045	Unappropriated Retained Earnings							-\$ 1,100,000.00	-\$ 1,100,000.00	
3046	Balance Transferred From Income							-\$ 1,115,000.00	-\$ 1,115,000.00	
3047	Appropriations of Retained Earnings - Current Period									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
3048	Dividends Payable-Preference Shares									
3049	Dividends Payable-Common Shares									
3055	Adjustment to Retained Earnings									
3065	Unappropriated Undistributed Subsidiary Earnings									
4006	Residential Energy Sales							-\$ 12,000,000.00	-\$ 12,000,000.00	
4010	Commercial Energy Sales									
4015	Industrial Energy Sales									
4020	Energy Sales to Large Users							-\$ 8,000,000.00	-\$ 8,000,000.00	
4025	Street Lighting Energy Sales							-\$ 500,000.00	-\$ 500,000.00	
4030	Sentinel Lighting Energy Sales							-\$ 49,000.00	-\$ 49,000.00	
4035	General Energy Sales							-\$ 22,000,000.00	-\$ 22,000,000.00	
4040	Other Energy Sales to Public Authorities									
4045	Energy Sales to Railroads and Railways									
4050	Revenue Adjustment							\$ 750,000.00	\$ 750,000.00	
4055	Energy Sales for Resale							-\$ 7,000,000.00	-\$ 7,000,000.00	
4060	Interdepartmental Energy Sales									
4062	Billed WMS							-\$ 5,000,000.00	-\$ 5,000,000.00	
4066	Billed NW							-\$ 2,500,000.00	-\$ 2,500,000.00	
4068	Billed CN							-\$ 3,000,000.00	-\$ 3,000,000.00	
4080	Distribution Services Revenue							-\$ 6,000,000.00	-\$ 6,000,000.00	
4082	Retail Services Revenues							-\$ 100,000.00	-\$ 100,000.00	
4084	Service Transaction Requests (STR) Revenues							-\$ 1,000.00	-\$ 1,000.00	
4090	Electric Services Incidental to Energy Sales									
4105	Transmission Charges Revenue									
4110	Transmission Services Revenue									
4205	Interdepartmental Rents									
4210	Rent from Electric Property							-\$ 250,000.00	-\$ 250,000.00	
4215	Other Utility Operating Income									
4220	Other Electric Revenues									
4225	Late Payment Charges							-\$ 350,000.00	-\$ 350,000.00	
4230	Sales of Water and Water Power									
4235	Miscellaneous Service Revenues							-\$ 500,000.00	-\$ 500,000.00	
4240	Provision for Rate Refunds									
4245	Government Assistance Directly Credited to Income									
4305	Regulatory Debits									
4310	Regulatory Credits									
4315	Revenues from Electric Plant Leased to Others									
4320	Expenses of Electric Plant Leased to Others									
4325	Revenues from Merchandise, Jobbing, Etc.									
4330	Costs and Expenses of Merchandising, Jobbing, Etc.									
4335	Profits and Losses from Financial Instrument Hedges									
4340	Profits and Losses from Financial Instrument Investments									
4345	Gains from Disposition of Future Use Utility Plant									
4350	Losses from Disposition of Future Use Utility Plant									
4355	Gain on Disposition of Utility and Other Property							-\$ 20,000.00	-\$ 20,000.00	
4360	Loss on Disposition of Utility and Other Property									
4365	Gains from Disposition of Allowances for Emission									
4370	Losses from Disposition of Allowances for Emission									
4375	Revenues from Non-Utility Operations									
4380	Expenses of Non-Utility Operations									
4385	Non-Utility Rental Income									
4390	Miscellaneous Non-Operating Income							-\$ 500,000.00	-\$ 500,000.00	
4395	Rate-Payer Benefit Including Interest									
4398	Foreign Exchange Gains and Losses, Including Amortization									
4405	Interest and Dividend Income							-\$ 375,000.00	-\$ 375,000.00	
4415	Equity in Earnings of Subsidiary Companies									
4505	Operation Supervision and Engineering									
4510	Fuel									
4515	Steam Expense									
4520	Steam From Other Sources									
4525	Steam Transferred--Credit									
4530	Electric Expense									
4535	Water For Power									
4540	Water Power Taxes									
4545	Hydraulic Expenses									
4550	Generation Expense									
4555	Miscellaneous Power Generation Expenses									
4560	Rents									
4565	Allowances for Emissions									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
4605	Maintenance Supervision and Engineering									
4610	Maintenance of Structures									
4615	Maintenance of Boiler Plant									
4620	Maintenance of Electric Plant									
4625	Maintenance of Reservoirs, Dams and Waterways									
4630	Maintenance of Water Wheels, Turbines and Generators									
4635	Maintenance of Generating and Electric Plant									
4640	Maintenance of Miscellaneous Power Generation Plant									
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							\$ 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									
4730	Rural Rate Assistance Expense									
4805	Operation Supervision and Engineering									
4810	Load Dispatching									
4815	Station Buildings and Fixtures Expenses									
4820	Transformer Station Equipment - Operating Labour									
4825	Transformer Station Equipment - Operating Supplies and Expense									
4830	Overhead Line Expenses									
4835	Underground Line Expenses									
4840	Transmission of Electricity by Others									
4845	Miscellaneous Transmission Expense									
4850	Rents									
4905	Maintenance Supervision and Engineering									
4910	Maintenance of Transformer Station Buildings and Fixtures									
4916	Maintenance of Transformer Station Equipment									
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									
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails									
4960	Maintenance of Underground Lines									
4965	Maintenance of Miscellaneous Transmission Plant									
5005	Operation Supervision and Engineering									
5010	Load Dispatching									
5012	Station Buildings and Fixtures Expense									
5014	Transformer Station Equipment - Operation Labour									
5015	Transformer Station Equipment - Operation Supplies and Expenses									
5016	Distribution Station Equipment - Operation Labour							\$ 10,000.00	\$ 10,000.00	
5017	Distribution Station Equipment - Operation Supplies and Expenses							\$ 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 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									
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									
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	

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
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	
5165	Maintenance of Street Lighting and Signal Systems									
5170	Sentinel Lights - Labour									
5172	Sentinel Lights - Materials and Expenses									
5175	Maintenance of Meters							\$ 1,000.00	\$ 1,000.00	
5178	Customer Installations Expenses- Leased Property									
5185	Water Heater Rentals - Labour									
5186	Water Heater Rentals - Materials and Expenses									
5190	Water Heater Controls - Labour									
5192	Water Heater Controls - Materials and Expenses									
5195	Maintenance of Other Installations on Customer Premises									
5205	Purchase of Transmission and System Services									
5210	Transmission Charges									
5215	Transmission Charges Recovered									
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									
5405	Supervision									
5410	Community Relations - Sundry							\$ 8,000.00	\$ 8,000.00	
5415	Energy Conservation									
5420	Community Safety Program									
5425	Miscellaneous Customer Service and Informational Expenses									
5505	Supervision									
5510	Demonstrating and Selling Expense									
5515	Advertising Expense									
5520	Miscellaneous Sales Expense									
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	
5620	Office Supplies and Expenses							\$ 115,000.00	\$ 115,000.00	
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	
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									
5725	Miscellaneous Amortization									
5730	Amortization of Unrecovered Plant and Regulatory Study Costs									
5735	Amortization of Deferred Development Costs									
5740	Amortization of Deferred Charges									
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 Debt--Credit									
6030	Interest on Debt to Associated Companies									
6035	Other Interest Expense							\$ 100,000.00	\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During Construction--Credit									
6042	Allowance For Other Funds Used During Construction									
6045	Interest Expense on Capital Lease Obligations									

Account Number	Account Description	Historical Data						2004 Data		
		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									
6310	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 Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1005	Cash							\$ 7,500,000.00	\$ 7,500,000.00	
1010	Cash Advances and Working Funds							\$ 500.00	\$ 500.00	
1020	Interest Special Deposits									
1030	Dividend Special Deposits									
1040	Other Special Deposits									
1060	Term Deposits									
1070	Current Investments									
1100	Customer Accounts Receivable							\$ 3,500,000.00	\$ 3,500,000.00	
1102	Accounts Receivable - Services							-\$ 42,000.00	-\$ 42,000.00	
1104	Accounts Receivable - Recoverable Work							\$ 23,000.00	\$ 23,000.00	
1105	Accounts Receivable - Merchandise, Jobbing, etc.									
1110	Other Accounts Receivable							\$ 700,000.00	\$ 700,000.00	
1120	Accrued Utility Revenues							\$ 3,900,000.00	\$ 3,900,000.00	
1130	Accumulated Provision for Uncollectible Accounts--Credit							-\$ 20,000.00	-\$ 20,000.00	
1140	Interest and Dividends Receivable									
1150	Rents Receivable									
1170	Notes Receivable									
1180	Prepayments							\$ 170,000.00	\$ 170,000.00	
1190	Miscellaneous Current and Accrued Assets									
1200	Accounts Receivable from Associated Companies							\$ 1,500,000.00	\$ 1,500,000.00	
1210	Notes Receivable from Associated Companies									
1305	Fuel Stock									
1330	Plant Materials and Operating Supplies							\$ 1,100,000.00	\$ 1,100,000.00	
1340	Merchandise									
1350	Other Materials and Supplies									
1405	Long Term Investments in Non-Associated Companies									
1408	Long Term Receivable - Street Lighting Transfer									
1410	Other Special or Collateral Funds									
1415	Sinking Funds									
1425	Unamortized Debt Expense									
1445	Unamortized Discount on Long-Term Debt--Debit									
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									
1505	Unrecovered Plant and Regulatory Study Costs									
1508	Other Regulatory Assets									
1510	Preliminary Survey and Investigation Charges									
1515	Emission Allowance Inventory									
1516	Emission Allowances Withheld									
1518	RCVARetail									
1520	Power Purchase Variance Account									
1525	Miscellaneous Deferred Debits							\$ 20,000.00	\$ 20,000.00	
1530	Deferred Losses from Disposition of Utility Plant									
1540	Unamortized Loss on Reacquired Debt									
1545	Development Charge Deposits/ Receivables									
1548	RCVASTR									
1560	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	\$ 215,000.00	
1570	Qualifying Transition Costs							\$ 230,000.00	\$ 230,000.00	
1571	Pre-market Opening Energy Variance							\$ 500,000.00	\$ 500,000.00	
1572	Extraordinary Event Costs									
1574	Deferred Rate Impact Amounts									
1580	RSVAWMS							\$ 575,000.00	\$ 575,000.00	
1582	RSVAONE-TIME							\$ 23,000.00	\$ 23,000.00	
1584	RSVANW							-\$ 2,500.00	-\$ 2,500.00	
1586	RSVACN							-\$ 323,000.00	-\$ 323,000.00	
1588	RSVAPOWER							-\$ 700,000.00	-\$ 700,000.00	
1605	Electric Plant in Service - Control Account							\$ 70,000,000.00	\$ 70,000,000.00	
1606	Organization									
1608	Franchises and Consents									
1610	Miscellaneous Intangible Plant									
1615	Land									
1616	Land Rights									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
1620	Buildings and Fixtures									
1630	Leasehold Improvements									
1635	Boiler Plant Equipment									
1640	Engines and Engine-Driven Generators									
1645	Turbogenerator Units									
1650	Reservoirs, Dams and Waterways									
1655	Water Wheels, Turbines and Generators									
1660	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									
1706	Land Rights									
1708	Buildings and Fixtures									
1710	Leasehold Improvements									
1715	Station Equipment									
1720	Towers and Fixtures									
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 Primary above 50 kV									
1820	Distribution Station Equipment - Normally Primary below 50 kV							\$ 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	
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	\$ 597,000.00	
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	
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									
1965	Water Heater Rental Units									
1970	Load Management Controls - Customer Premises									
1975	Load Management 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									
2030	Electric Plant and Equipment Leased to Others									
2040	Electric Plant Held for Future Use									
2050	Completed Construction Not Classified--Electric									
2055	Construction Work in Progress--Electric									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
2060	Electric Plant Acquisition Adjustment									
2065	Other Electric Plant Adjustment									
2070	Other Utility Plant									
2075	Non-Utility Property Owned or Under Capital Leases									
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	
2205	Accounts Payable							-\$ 3,750,000.00	-\$ 3,750,000.00	
2208	Customer Credit Balances							-\$ 225,000.00	-\$ 225,000.00	
2210	Current Portion of Customer Deposits							-\$ 348,000.00	-\$ 348,000.00	
2215	Dividends Declared									
2220	Miscellaneous Current and Accrued Liabilities							-\$ 95,000.00	-\$ 95,000.00	
2225	Notes and Loans Payable									
2240	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	Current Portion of Long Term Debt									
2262	Ontario Hydro Debt - Current Portion									
2264	Pensions and Employee Benefits - Current Portion									
2268	Accrued Interest on Long Term Debt									
2270	Matured Long Term Debt									
2272	Matured Interest on Long Term Debt									
2285	Obligations Under Capital Leases--Current									
2290	Commodity Taxes							-\$ 100,000.00	-\$ 100,000.00	
2292	Payroll Deductions / Expenses Payable									
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.							-\$ 2,000,000.00	-\$ 2,000,000.00	
2296	Future Income Taxes - Current									
2305	Accumulated Provision for Injuries and Damages									
2306	Employee Future Benefits							-\$ 200,000.00	-\$ 200,000.00	
2308	Other Pensions - Past Service Liability									
2310	Vested Sick Leave Liability							-\$ 75,000.00	-\$ 75,000.00	
2315	Accumulated Provision for Rate Refunds									
2320	Other Miscellaneous Non-Current Liabilities									
2325	Obligations Under Capital Lease--Non-Current									
2330	Development Charge Fund									
2335	Long Term Customer Deposits							-\$ 4,000,000.00	-\$ 4,000,000.00	
2340	Collateral Funds Liability									
2345	Unamortized Premium on Long Term Debt									
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion									
2350	Future Income Tax - Non-Current							\$ 90,000.00	\$ 90,000.00	
2405	Other Regulatory Liabilities									
2410	Deferred Gains from Disposition of Utility Plant									
2415	Unamortized Gain on Reacquired Debt									
2425	Other Deferred Credits									
2435	Accrued Rate-Payer Benefit									
2505	Debentures Outstanding - Long Term Portion									
2510	Debenture Advances									
2515	Reacquired Bonds									
2520	Other Long Term Debt							-\$ 17,000,000.00	-\$ 17,000,000.00	
2525	Term Bank Loans - Long Term Portion									
2530	Ontario Hydro Debt Outstanding - Long Term Portion									
2550	Advances from Associated Companies									
3005	Common Shares Issued							-\$ 25,000,000.00	-\$ 25,000,000.00	
3008	Preference Shares Issued									
3010	Contributed Surplus									
3020	Donations Received									
3022	Development Charges Transferred to Equity									
3026	Capital Stock Held in Treasury									
3030	Miscellaneous Paid-In Capital									
3035	Installments Received on Capital Stock									
3040	Appropriated Retained Earnings									
3045	Unappropriated Retained Earnings							-\$ 1,100,000.00	-\$ 1,100,000.00	
3046	Balance Transferred From Income							-\$ 1,115,000.00	-\$ 1,115,000.00	
3047	Appropriations of Retained Earnings - Current Period									

Account Number	Account Description	Historical Data						2004 Data		
		2002 Total	2002 Wires Only	2002 Non-Wires	2003 Total	2003 Wires Only	2003 Non-Wires	2004 Total	2004 Wires Only	2004 Non-Wires
3048	Dividends Payable-Preference Shares									
3049	Dividends Payable-Common Shares									
3055	Adjustment to Retained Earnings									
3065	Unappropriated Undistributed Subsidiary Earnings									
4006	Residential Energy Sales							-\$ 12,000,000.00	-\$ 12,000,000.00	
4010	Commercial Energy Sales									
4015	Industrial Energy Sales									
4020	Energy Sales to Large Users							-\$ 8,000,000.00	-\$ 8,000,000.00	
4025	Street Lighting Energy Sales							-\$ 500,000.00	-\$ 500,000.00	
4030	Sentinel Lighting Energy Sales							-\$ 49,000.00	-\$ 49,000.00	
4035	General Energy Sales							-\$ 22,000,000.00	-\$ 22,000,000.00	
4040	Other Energy Sales to Public Authorities									
4045	Energy Sales to Railroads and Railways									
4050	Revenue Adjustment							\$ 750,000.00	\$ 750,000.00	
4055	Energy Sales for Resale							-\$ 7,000,000.00	-\$ 7,000,000.00	
4060	Interdepartmental Energy Sales									
4062	Billed WMS							-\$ 5,000,000.00	-\$ 5,000,000.00	
4066	Billed NW							-\$ 2,500,000.00	-\$ 2,500,000.00	
4068	Billed CN							-\$ 3,000,000.00	-\$ 3,000,000.00	
4080	Distribution Services Revenue							-\$ 6,000,000.00	-\$ 6,000,000.00	
4082	Retail Services Revenues							-\$ 100,000.00	-\$ 100,000.00	
4084	Service Transaction Requests (STR) Revenues							-\$ 1,000.00	-\$ 1,000.00	
4090	Electric Services Incidental to Energy Sales									
4105	Transmission Charges Revenue									
4110	Transmission Services Revenue									
Other Revenue										
	Other Operating Revenue (4205 - 4220, 4230, 4240 - 4245)							-\$ 250,000.00	-\$ 250,000.00	
	Other Income/ Deductions (4305 - 4398)							-\$ 520,000.00	-\$ 520,000.00	
	Investment Income (4405, 4415)							-\$ 375,000.00	-\$ 375,000.00	
4225	Late Payment Charges							-\$ 350,000.00	-\$ 350,000.00	
4235	Miscellaneous Service Revenues							-\$ 500,000.00	-\$ 500,000.00	
4505	Operation Supervision and Engineering									
4510	Fuel									
4515	Steam Expense									
4520	Steam From Other Sources									
4525	Steam Transferred--Credit									
4530	Electric Expense									
4535	Water For Power									
4540	Water Power Taxes									
4545	Hydraulic Expenses									
4550	Generation Expense									
4555	Miscellaneous Power Generation Expenses									
4560	Rents									
4565	Allowances for Emissions									
4605	Maintenance Supervision and Engineering									
4610	Maintenance of Structures									
4615	Maintenance of Boiler Plant									
4620	Maintenance of Electric Plant									
4625	Maintenance of Reservoirs, Dams and Waterways									
4630	Maintenance of Water Wheels, Turbines and Generators									
4635	Maintenance of Generating and Electric Plant									
4640	Maintenance of Miscellaneous Power Generation Plant									
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							\$ 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									
4730	Rural Rate Assistance Expense									
4805	Operation Supervision and Engineering									
4810	Load Dispatching									
4815	Station Buildings and Fixtures Expenses									
4820	Transformer Station Equipment - Operating Labour									
4825	Transformer Station Equipment - Operating Supplies and Expense									
4830	Overhead Line Expenses									
4835	Underground Line Expenses									

Account Number	Account Description	Historical Data						2004 Data		
		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									
4845	Miscellaneous Transmission Expense									
4850	Rents									
4905	Maintenance Supervision and Engineering									
4910	Maintenance of Transformer Station Buildings and Fixtures									
4916	Maintenance of Transformer Station Equipment									
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									
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails									
4960	Maintenance of Underground Lines									
4965	Maintenance of Miscellaneous Transmission Plant									
5060	Street Lighting and Signal System Expense									
5165	Maintenance of Street Lighting and Signal Systems									
5170	Sentinel Lights - Labour									
5172	Sentinel Lights - Materials and Expenses									
5178	Customer Installations Expenses- Leased Property									
5185	Water Heater Rentals - Labour									
5186	Water Heater Rentals - Materials and Expenses									
5190	Water Heater Controls - Labour									
5192	Water Heater Controls - Materials and Expenses									
5195	Maintenance of Other Installations on Customer Premises									
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									
5725	Miscellaneous Amortization									
5730	Amortization of Unrecovered Plant and Regulatory Study Costs									
5735	Amortization of Deferred Development Costs									
5740	Amortization of Deferred Charges									
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 Debt--Credit									
6030	Interest on Debt to Associated Companies									
6035	Other Interest Expense							\$ 100,000.00	\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During Construction--Credit									
6042	Allowance For Other Funds Used During Construction									
6045	Interest Expense on Capital Lease Obligations									
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	
6315	Income Taxes, Extraordinary Items									
6415	Income Taxes, Discontinued Operations									
Distribution Expense Accounts (Grouped)										
	Supervision and Engineering (5005, 5105)							\$ -	\$ -	
	Load Dispatching (5010)							\$ -	\$ -	
	Distribution Stations (5012, 5016, 5017, 5110, 5114)							\$ 260,000.00	\$ 260,000.00	
	Transformer Stations (5014, 5015, 5112)							\$ -	\$ -	
	Overhead Lines & Feeders (5020 - 5030, 5095, 5120 - 5135)							\$ 766,000.00	\$ 766,000.00	
	Underground Lines & Feeders (5040 - 5050, 5090, 5145 - 5155)							\$ 203,000.00	\$ 203,000.00	
	Distribution Transformers (5035, 5055, 5160)							\$ 150,000.00	\$ 150,000.00	
	Meters (5065, 5175)							\$ 91,100.00	\$ 91,100.00	
	Customer Premises (5070 - 5085, 5096)							\$ 269,000.00	\$ 269,000.00	
	Transmission/ Other (5205 - 5215)							\$ -	\$ -	
	Billing (5305, 5315, 5340)							\$ 753,900.00	\$ 753,900.00	
	Meter Reading (5310)							\$ 99,000.00	\$ 99,000.00	
	Collecting (5320 - 5330)							\$ 101,000.00	\$ 101,000.00	
	Bad Debts (5335)							\$ 58,000.00	\$ 58,000.00	
	Community Relations (5405 - 5425)							\$ 8,000.00	\$ 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	\$ 796,520.00	
	Extraordinary Items (6305, 6310)							\$ -	\$ -	
	Discontinued Operations (6405, 6410)							\$ -	\$ -	
Total (\$ Value)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,935,520.00	\$ 63,935,520.00	\$ -

Specific Distribution Expenses					
3.4.3 - Insurance Expense		Historical Expense Data			Non-Recoverable 2004 Amounts
3rd Party Insurance					
Type & Number of Insurers		Expense 2002	Expense 2003	Expense 2004	
Total - 3rd Party Insurance		\$ -	\$ -	\$ -	\$ -
3.4.4 - Bad Debt Expense					Non-Recoverable 2004 Amounts
i) Account 5335 Expenses by Customer Class		Expense 2002	Expense 2003	Expense 2004	
Residential					
GS<50					
GS>50					
Intermediate					
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		\$ -	\$ -	\$ -	\$ -
ii) Material Bad Debt Occurrences		Amount of 2004			
<i>Explanation</i>		Material Bad Debt			
Total Material Bad Debts		\$ -	\$ -	\$ -	\$ -
3.4.6 - Advertising, Dues, Contributions, Meals/Travel & Entertainment, R & D					Non-Recoverable 2004 Amounts
Advertising					
<i>The total dollar value of advertising deemed non-recoverable as per Section 3.4.6</i>					
Political Contributions					
<i>The total dollar value of Political Contributions - (100% non-recoverable)</i>					
Employee Dues					
<i>The total dollar value of employee dues deemed non-recoverable as per Section 3.4.6</i>					
Charitable Contributions		Expense 2002	Expense 2003	Expense 2004	
<i>Total of Charitable Contributions Expense</i>					
ALTERNATIVE #1				Expense 2004	
<i>Total Contributions deemed 100% recoverable</i>					
<i>Total Contributions deemed 50% recoverable</i>					
ALTERNATIVE #2					
<i>The total dollar value of Charitable Contributions - (100% non-recoverable)</i>					
ALTERNATIVE #3					
<i>No filing required - All Charitable Contributions 100% recoverable</i>					
3.4.9 - Pensions and Post-Retirement Benefits					Non-Recoverable 2004 Amounts
OMERS Members		Expense 2002	Expense 2003	Expense 2004	
<i>Total of OMERS Pension Premiums and Adjustments</i>					
Total Non-Recoverable 2004 Amount					\$ -

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
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

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

	2004 Audited Financial Statement		2004 USoA RRR Filing
Sales of Electricity		Sales of Electricity	\$ 59,299,000.00
Revenues From Services - Distribution		Revenues From Services - Distribution	\$ 6,101,000.00
Revenues From Services - Transmission		Revenues From Services - Transmission	\$ -
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	\$ -	Sale of Electrical Energy	\$ 65,400,000.00
Less cost of power purchased	\$ -	Less cost of power purchased	\$ 52,000,000.00
	\$ -		\$ 13,400,000.00
Other revenue	\$ -	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	\$ -	Regulatory Net Income	\$ 6,064,480.00

Total Distribution Assets		Historical Data						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
1608	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1705	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1706	Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1708	Buildings and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1710	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1715	Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1720	Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Primary above 50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1906	Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1908	Buildings and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1910	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1915	Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 597,000.00	\$ 597,000.00	\$ -
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	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1965	Water Heater Rental Units	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1970	Load Management Controls - Customer Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	Load Management Controls - Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1980	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010	Electric Plant Purchased or Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2050	Completed Construction Not Classified--Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
xxxx	Fixed Assets for Conservation and Demand Management									
xxxx	Smart Meters									
Total Net Fixed Assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,899,000.00	\$ 63,899,000.00	\$ -

Same as 1815?

Accumulated Amortization		Historical Data						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
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	\$ -

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

Total Distribution Assets		Adjustments			2005 Adjusted \$ Value	Comments
		2004 \$ Value (Wires Only)	Tier 1	Tier 2		
		Materiality Threshold	\$ 127,700.00			
1608	Franchises and Consents	\$ -			\$ -	
1705	Land	\$ -			\$ -	
1706	Land Rights	\$ -			\$ -	
1708	Buildings and Fixtures	\$ -			\$ -	
1710	Leasehold Improvements	\$ -			\$ -	
1715	Station Equipment	\$ -			\$ -	
1720	Towers and Fixtures	\$ -			\$ -	
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 Primary above 50 kV	\$ -			\$ -	
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$ 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	\$ -			\$ -	
1906	Land Rights	\$ -			\$ -	
1908	Buildings and Fixtures	\$ -			\$ -	
1910	Leasehold Improvements	\$ -			\$ -	
1915	Office Furniture and Equipment	\$ 597,000.00			\$ 597,000.00	
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	
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	\$ -			\$ -	
1965	Water Heater Rental Units	\$ -			\$ -	
1970	Load Management Controls - Customer Premises	\$ -			\$ -	
1975	Load Management Controls - Utility Premises	\$ -			\$ -	
1980	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	\$ -			\$ -	
2010	Electric Plant Purchased or Sold	\$ -			\$ -	
2050	Completed Construction Not Classified--Electric	\$ -			\$ -	
xxxx	Fixed Assets for Conservation and Demand Management	N/A	\$ 100,000.00		\$ 100,000.00	
xxxx	Smart Meters	N/A	\$ 200,000.00		\$ 200,000.00	
Total Net Fixed Assets		\$ 63,899,000.00	\$ 300,000.00	\$ -	\$ 64,199,000.00	

Same as 1815?

Accumulated Amortization		Adjustments			2005 Adjusted \$ Value	Comments
		2004 \$ Value (Wires Only)	Tier 1	Tier 2		
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	

Net Fixed Assets (Wires Only)

Distribution Fixed Assets	-	Total Accumulated Amortization	=	Net Fixed Assets
\$ 63,899,000.00		\$ 26,500,000.00		\$ 37,399,000.00

Net Fixed Assets

Total Cost of Power and Controllable Expenses		Historical Data						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
Cost of 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4815	Station Buildings and Fixtures Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4820	Transformer Station Equipment - Operating Labour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4825	Transformer Station Equipment - Operating Supplies and Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4830	Overhead Line Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4835	Underground Line Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4840	Transmission of Electricity by Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4845	Miscellaneous Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4850	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4905	Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4910	Maintenance of Transformer Station Buildings and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4916	Maintenance of Transformer Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4960	Maintenance of Underground Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4965	Maintenance of Miscellaneous Transmission Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5005	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5010	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5012	Station Buildings and Fixtures Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5014	Transformer Station Equipment - Operation Labour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5016	Distribution Station Equipment - Operation Labour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -
5105	Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -

Same as 5014 and 5015?

Total Cost of Power and Controllable Expenses		Historical Data						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
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 225,000.00	\$ -
5615	General Administrative Salaries and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00	\$ -
5620	Office Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000.00	\$ 115,000.00	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5720	Amortization of Electric Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5725	Miscellaneous Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5735	Amortization of Deferred Development Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5740	Amortization of Deferred Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00	\$ -
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 Debt--Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6030	Interest on Debt to Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6035	Other Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6215	Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6225	Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Cost of Power and Controllable Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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

Working Capital Allowance		Adjustments			2005 Adjusted \$ Value	Comments
		2004 \$ Value (Wires Only)	Tier 1	Tier 2		
		Materiality Threshold	\$ 15,600.00			
Cost of 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	\$ 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	\$ -			\$ -	
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	\$ -			\$ -	
4815	Station Buildings and Fixtures Expenses	\$ -			\$ -	
4820	Transformer Station Equipment - Operating Labour	\$ -			\$ -	
4825	Transformer Station Equipment - Operating Supplies and Expense	\$ -			\$ -	
4830	Overhead Line Expenses	\$ -			\$ -	
4835	Underground Line Expenses	\$ -			\$ -	
4840	Transmission of Electricity by Others	\$ -			\$ -	
4845	Miscellaneous Transmission Expense	\$ -			\$ -	
4850	Rents	\$ -			\$ -	
4905	Maintenance Supervision and Engineering	\$ -			\$ -	
4910	Maintenance of Transformer Station Buildings and Fixtures	\$ -			\$ -	
4916	Maintenance of Transformer Station Equipment	\$ -			\$ -	
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	\$ -			\$ -	
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$ -			\$ -	
4960	Maintenance of Underground Lines	\$ -			\$ -	
4965	Maintenance of Miscellaneous Transmission Plant	\$ -			\$ -	
	Total Transmission Expense	\$ -	\$ -	\$ -	\$ -	Check for entry in account 5014 and 5015
5005	Operation Supervision and Engineering	\$ -			\$ -	
5010	Load Dispatching	\$ -			\$ -	
5012	Station Buildings and Fixtures Expense	\$ -			\$ -	
5014	Transformer Station Equipment - Operation Labour	\$ -			\$ -	
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$ -			\$ -	
5016	Distribution Station Equipment - Operation Labour	\$ 10,000.00			\$ 10,000.00	
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$ 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 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	\$ -			\$ -	
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	

Same as
5014 and
5015?

Working Capital Allowance		Adjustments			2005 Adjusted \$ Value	Comments
		2004 \$ Value (Wires Only)	Tier 1	Tier 2		
		Materiality Threshold	\$ 15,600.00			
5105	Maintenance Supervision and Engineering	\$ -			\$ -	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$ -			\$ -	
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	\$ -			\$ -	
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	\$ -			\$ -	
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			\$ 225,000.00	
5615	General Administrative Salaries and Expenses	\$ 300,000.00			\$ 300,000.00	
5620	Office Supplies and Expenses	\$ 115,000.00			\$ 115,000.00	
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	\$ -			\$ -	
5720	Amortization of Electric Plant Acquisition Adjustments	\$ -			\$ -	
5725	Miscellaneous Amortization	\$ -			\$ -	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$ -			\$ -	
5735	Amortization of Deferred Development Costs	\$ -			\$ -	
5740	Amortization of Deferred Charges	\$ -			\$ -	
	Total Amortization Expense	\$ 2,500,000.00	\$ -	\$ -	\$ 2,500,000.00	

Working Capital Allowance		2004 \$ Value (Wires Only)	Adjustments		2005 Adjusted \$ Value	Comments
			Materiality Threshold	Tier 1		
			\$ 15,600.00			
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 Debt--Credit	\$ -			\$ -	
6030	Interest on Debt to Associated Companies	\$ -			\$ -	
6035	Other Interest Expense	\$ 100,000.00			\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$ -			\$ -	
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	\$ -			\$ -	
6215	Penalties	\$ -			\$ -	
6225	Other Deductions	\$ -			\$ -	
	Total Other Deductions	\$ -	\$ -	\$ -	\$ -	
	Total Cost of Power and Controllable Expenses	\$ 61,330,520.00	\$ -	\$ -	\$ 61,330,520.00	

Controllable
Expense??

Input from 2004 PILs Model

Input from 2006 PILs 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>46,598,578.00</u>
Fixed Assets for Conservation and Demand Management¹	\$	100,000.00
Smart Meters	\$	200,000.00

¹ Include reference to Board-Approved C&DM Application

DISTRIBUTION EXPENSES		Historical Data						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
Distribution Expense: Operation										
5005	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5010	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5012	Station Buildings and Fixtures Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5014	Transformer Station Equipment - Operation Labour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5016	Distribution Station Equipment - Operation Labour	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Relations										
5405	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5410	Community Relations - Sundry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -
5415	Energy Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5420	Community Safety Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5425	Miscellaneous Customer Service and Informational Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5505	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expenses										
5510	Demonstrating and Selling Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5515	Advertising Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5520	Miscellaneous Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DISTRIBUTION EXPENSES	Historical Data						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	\$ 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	\$ -
5620 Office Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000.00	\$ 115,000.00	\$ -
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 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5725 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6015 Amortization of Premium on Debt?Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6020 Amortization of Loss on Reacquired Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6025 Amortization of Gain on Reacquired Debt--Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6030 Interest on Debt to Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6035 Other Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -
6040 Allowance for Borrowed Funds Used During Construction--Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6042 Allowance For Other Funds Used During Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6045 Interest Expense on Capital Lease Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes									
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	\$ -
Other Deductions									
6205 Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6210 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6215 Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6225 Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6310 Extraordinary Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6410 Discontinued Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,330,520.00	\$ 9,330,520.00	\$ -

Materiality 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

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

DISTRIBUTION EXPENSES		Adjustments			2005 Adjusted \$ Value	Comments
		2004 \$ Value (Wires Only)	Tier 1	Tier 2		
		Materiality Threshold	\$ 15,600.00			
Distribution Expense: Operation						
5005	Operation Supervision and Engineering	\$ -			\$ -	
5010	Load Dispatching	\$ -			\$ -	
5012	Station Buildings and Fixtures Expense	\$ -			\$ -	
5014	Transformer Station Equipment - Operation Labour	\$ -			\$ -	
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$ -			\$ -	
5016	Distribution Station Equipment - Operation Labour	\$ 10,000.00			\$ 10,000.00	
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$ 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 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	\$ -			\$ -	
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	\$ -			\$ -	
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	\$ -	\$ 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	
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	\$ -			\$ -	
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	\$ -			\$ -	
Community Relations						
5405	Supervision	\$ -			\$ -	
5410	Community Relations - Sundry	\$ 8,000.00			\$ 8,000.00	
5415	Energy Conservation Placeholder for C&DM?	\$ -			\$ -	
5420	Community Safety Program	\$ -			\$ -	
5425	Miscellaneous Customer Service and Informational Expenses	\$ -			\$ -	
5505	Supervision	\$ -			\$ -	
Sales Expenses						
5510	Demonstrating and Selling Expense	\$ -			\$ -	

DISTRIBUTION EXPENSES		Adjustments			2005 Adjusted \$ Value	Comments
		2004 \$ Value (Wires Only)	Tier 1	Tier 2		
		Materiality Threshold	\$ 15,600.00			
5515	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	
5620	Office Supplies and Expenses	\$ 115,000.00			\$ 115,000.00	
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	\$ 7,000.00		\$ 132,000.00	
5640	Injuries and Damages	\$ -			\$ -	
5645	Employee Pensions and Benefits	\$ 15,000.00	\$ 70,000.00		\$ 85,000.00	
5650	Franchise Requirements	\$ -			\$ -	
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	\$ -			\$ -	
5725	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	\$ -			\$ -	
6015	Amortization of Premium on Debt?Credit	\$ -			\$ -	
6020	Amortization of Loss on Reacquired Debt	\$ -			\$ -	
6025	Amortization of Gain on Reacquired Debt--Credit	\$ -			\$ -	
6030	Interest on Debt to Associated Companies	\$ -			\$ -	
6035	Other Interest Expense	\$ 100,000.00			\$ 100,000.00	
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$ -			\$ -	
6042	Allowance For Other Funds Used During Construction	\$ -			\$ -	
6045	Interest Expense on Capital Lease Obligations	\$ -			\$ -	
Taxes						
6105	Taxes Other Than Income Taxes	\$ 50,000.00			\$ 50,000.00	
6110	Income Taxes	\$ 1,500,000.00			\$ 1,500,000.00	subsequent iterations, use 2006 calculated PILS
6115	Provision for Future Income Taxes	-\$ 150,000.00			-\$ 150,000.00	
Other Deductions						
6205	Donations	\$ -			\$ -	
6210	Life Insurance	\$ -			\$ -	
6215	Penalties	\$ -			\$ -	
6225	Other Deductions	\$ -			\$ -	
6310	Extraordinary Deductions	\$ -			\$ -	
6410	Discontinued Operations	\$ -			\$ -	
Total OM&A Expenses		\$ 9,330,520.00	\$ 147,000.00	\$ -	\$ 9,477,520.00	

DISTRIBUTION EXPENSES	2004 \$ Value (Wires Only)	Adjustments		2005 Adjusted \$ Value	Comments
		Tier 1	Tier 2		
	Materiality Threshold	\$ 15,600.00			
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	
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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 <i>Ratebase Calc.</i>)	\$46,598,578
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.86%
Deemed Debt (based on Size)	50%
Deemed Equity (based on Size)	50%

Table 3-1 Deemed Common Equity and Debt Ratios and Debt Cost Rates				
Size of Utility Rate Base	Descriptor	Equity	Debt	DR
		CER %	(1-CER)%	
Greater than \$1.0 Billion	Large	35%	65%	6.41%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%	6.51%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%	6.61%
Under \$100 Million	Small	50%	50%	6.86%

Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	50.00%
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Weighted debt rate calculated on Schedule XX (%)	
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Return on Equity

Utility's Proposed ROE	9.61%
Allowed ROE for Revenue Requirement Calculation	9.61%
Target ROE per Board	9.61%

Numbers for target ROE and deemed DR to be updated in spring 2005

Cost of Capital

Cost of Capital	8.24%
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Total Revenue Requirement

[Cost of Capital	x	Ratebase]	+	Distribution Expense	=	Total Revenue Requirement
<u>Service Revenue Requirement</u>						
8.24%	x	\$ 46,598,578.00	+	\$ 9,477,520.00	=	<u>\$ 13,314,912.90</u>
<u>Revenue Requirement for C&DM</u>						
8.24%	x	\$ 100,000.00	+	\$ 60,000.00	=	<u>\$ 68,235.00</u>
<u>Revenue Requirement for Smart Meters</u>						
8.24%	x	\$ 200,000.00	+	\$ 15,000.00	=	<u>\$ 31,470.00</u>
<u>Total Revenue Requirement <i>(includes C&DM and Smart Meters)</i></u>						
8.24%	x	\$ 46,898,578.00	+	\$ 9,552,520.00	=	<u>\$ 13,414,617.90</u>
<u>Revenue Requirement for Regulatory Assets</u>						
8.24%	x	\$0.00	+	\$ 1,000,000.00	=	<u>\$ 1,000,000.00</u>

Revenue Offsets		Adjustments			2004 Adjusted \$ Value
		2004 \$ Value (Wires Only)	Tier 1	Tier 2	
Other Operating Revenues					
4205	Interdepartmental Rents	\$ -		N/A	\$ -
4210	Rent from Electric Property	-\$ 250,000.00		N/A	-\$ 250,000.00
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	-\$ 20,000.00
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	-\$ 500,000.00
4395	Rate-Payer Benefit Including Interest	\$ -		N/A	\$ -
4398	Foreign Exchange Gains and Losses, Including Amortization	\$ -		N/A	\$ -
Investment Income					
4405	Interest and Dividend Income	-\$ 375,000.00		N/A	-\$ 375,000.00
4415	Equity in Earnings of Subsidiary Companies	\$ -		N/A	\$ -
Total Revenue Offsets		-\$ 1,145,000.00	\$ -	N/A	-\$ 1,145,000.00

(Tier 1 materiality threshold to be determined)

Revenue from Board Approved Rates (other than distribution)

Rate Code	Description	Charge ¹	2002 Volume	2003 Volume	2004 Volume	Test Year Volume	Total
1	Minimum Customer Service Charge	\$15.00	100	125	170	132	\$1,975.00
2	Customer Service charge with One Field Visit	\$30.00	150	165	180	165	\$4,950.00
3	Customer Service Charge with One Field Visit - Overtime	\$165.00	5	10	15	10	\$1,650.00
4	Customer Service Charge with One Field Visit - Overtime	\$65.00	6	9	15	10	\$650.00
5	Customer Service Charge with Two Field Visits Overtime	\$185.00	30	35	45	37	\$6,783.33
6	Customer Service Charge with Two Field Visits - 2 Person Line Crew	\$185.00	2	3	4	3	\$555.00
7	Customer Service Charge with Two Field Visits - 2 Person Line Crew - Overtime	\$415.00	1	2	3	2	\$830.00
8	Temporary Service Install & Remove - Overhead - No Transformer	\$500.00	1	1	1	1	\$500.00
9	Temporary Service Install & Remove - Underground - No Transformer	\$300.00	2	1	3	2	\$600.00
10	Temporary Service Install & Remove - Overhead - With Transformer	\$1,000.00	1	2	3	2	\$2,000.00
11	Other: Time and Materials		\$500.00	\$600.00	\$800.00	\$633.33	\$633.33
12	Other						\$0.00
13	Other						\$0.00
Total Specific Service Charge Revenue (A)							\$20,493.33

*Compare with
Acct. #4235*

¹ Default values for Specific Service Charges. Override if needed.

Attachment Fees 2004	\$	5,000.00
Late Payment Charges		
Standby Revenue at rate applied for	\$	2,000.00
Number of Customers on SSS		50,000
SSS Rate	\$	0.25
SSS Revenue	\$	150,000.00 (B)
Number of Retailers		3
Retailer Monthly Fixed Charge	\$	20.00
Fixed Charges to Retailer (Annually)	\$	720.00
Number of Customers of Retailers		500
Monthly Variable Charge	\$	0.50
Fixed Charges to Retailer (Annually)	\$	3,000.00
Number of Processing Requests		800
Processing Fee	\$	0.50
Processing Revenue	\$	400.00
Total Retailer Service Charges	\$	4,120.00 (C)
LV Revenue (Host Distributors Only)		
LV Revenue (Embedded Distributors Only)		

Compare with account 4225 (TB2004) - \$350,000.00

Add additional rows for other billing and transaction charges

(Should reconcile with 4082 and 4084????)

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
Charge Determinants for Test Year	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
	kW	0	0	317,333	160,000	138,333	9,233	550	625,450
	Avg. Consumption (kWh) per Customer	11,468	32,515	688,224	6,213,450	141,000,000	821	603	25,351
	Average Consumption (kW) per Customer	0	0	1,523	12,506	138,333	2	2	22

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

GENERAL SERVICE < 50 KW

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

GENERAL SERVICE > 50 KW (TIME OF USE)

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



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	0	252,301,587.30	22000	\$ 2,523,015.87	N/A	\$ 2,523,015.87		
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$ 2,640,000.00	\$ 2,640,000.00		
						\$ 5,163,015.87			
RESIDENTIAL (TIME OF USE)									
Distribution kWh Rate	\$0.0100	0	252,301,587.30	22000	\$ -	N/A	\$ -		
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$ -	\$ -		
Total Residential Distribution Revenue							\$ -	\$ 5,163,015.87	64.29%
GENERAL SERVICE < 50 KW									
Distribution kWh Rate	\$0.0090	0	71,532,163.74	2200	\$ 643,789.47	N/A	\$ 643,789.47		
Monthly Service Charge (Per Customer)	\$15.0000				N/A	\$ 396,000.00	\$ 396,000.00		
Total General Service < 50 Distribution Revenue							\$ 1,039,789.47	\$ 1,039,789.47	12.95%
GENERAL SERVICE > 50 KW (NON 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		
							\$ 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		
							\$ 540,500.00		
GENERAL SERVICE > 50 KW (Billed on kWh)									
Distribution kW Rate	\$0.0000	317333	147,968,253.97	215	\$ -	N/A	\$ -		
Monthly Service Charge (Per Customer)	\$0.0000				N/A	\$ -	\$ -		
Total General Service > 50 Distribution Revenue							\$ -	\$ 1,081,000.00	13.46%
GENERAL SERVICE INTERMEDIATE USE									
Distribution kW Rate	\$2.5000	160000	118,055,555.56	19	\$ 400,000.00	N/A	\$ 400,000.00		
Monthly Service Charge (Per Customer)	\$75.0000				N/A	\$ 17,100.00	\$ 17,100.00		
Total General Service Intermediate Distribution Revenue							\$ 417,100.00	\$ 417,100.00	5.19%
LARGE USE									
Distribution kW Rate	\$2.0000	138333	141,000,000.00	1	\$ 276,666.67	N/A	\$ 276,666.67		
Monthly Service Charge (Per Customer)	\$500.0000				N/A	\$ 6,000.00	\$ 6,000.00		
Total Large Use Distribution Revenue							\$ 282,666.67	\$ 282,666.67	3.52%
SENTINEL LIGHTS (NON TIME OF USE)									
Distribution kW Rate	\$2.5000	550	211,037.04	350	\$ 1,375.00	N/A	\$ 1,375.00		
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ 6,300.00	\$ 6,300.00		
							\$ 7,675.00		
OR									
SENTINEL LIGHTS (TIME OF USE)									
Distribution kW Rate	\$2.5000	550	211,037.04	350	\$ -	N/A	\$ -		
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ -	\$ -		
Total Sentinel Lighting Revenue							\$ 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	9233	3,437,291.15	4189	\$ 6,925.00	N/A	\$ 6,925.00		
Monthly Service Charge (Per Connection)	\$0.5000				N/A	\$ 12,567.00	\$ 12,567.00		
OR									
STREET LIGHTING (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					
Total Street Lighting Revenue							\$ 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	0	252,301,587.30	22000	\$ 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		51.13%
							\$ 5,163,015.87		
RESIDENTIAL (TIME OF USE)									
Distribution kWh Rate	\$0.0100	0	252,301,587.30	22000	\$ -	N/A	\$ -		
Monthly Service Charge (Per Customer)	\$10.0000				N/A	\$ -	\$ -		
					Total Residential Distribution Revenue		\$ -	\$ 5,163,015.87	
GENERAL SERVICE < 50 KW									
Distribution kWh Rate	\$0.0090	0	71,532,163.74	2200	\$ 643,789.47	N/A	\$ 643,789.47		61.92%
Monthly Service Charge (Per Customer)	\$15.0000				N/A	\$ 396,000.00	\$ 396,000.00		38.08%
							Total General Service < 50 Distribution Revenue		\$ 1,039,789.47
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)									
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				N/A	\$ 129,000.00	\$ 129,000.00		
							\$ 1,081,000.00		
GENERAL SERVICE > 50 KW (Billed on kWh)									
Distribution kW Rate	\$0.0000				\$ -	N/A	\$ -		88.07%
Monthly Service Charge (Per Customer)	\$0.0000				N/A	\$ -	\$ -		11.93%
							Total General Service > 50 Distribution Revenue		\$ -
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	\$ 17,100.00	\$ 17,100.00		4.10%
							Total General Service Intermediate Distribution Revenue		\$ 417,100.00
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	\$ 6,000.00		2.12%
							Total Large Use Distribution Revenue		\$ 282,666.67
SENTINEL LIGHTS (NON TIME OF USE)									
Distribution kW Rate	\$2.5000	550	211,037.04	350	\$ 1,375.00	N/A	\$ 1,375.00		17.92%
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ 6,300.00	\$ 6,300.00		82.08%
							\$ 7,675.00		
OR									
SENTINEL LIGHTS (TIME OF USE)									
Distribution kW Rate	\$2.5000	550	211,037.04	350	\$ -	N/A	\$ -		
Monthly Service Charge (Per Connection)	\$1.5000				N/A	\$ -	\$ -		
							\$ -		
					Total Sentinel Lighting Revenue		\$ 7,675.00	\$ 7,675.00	

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	9233	3,437,291.15	4189	\$ 6,925.00	N/A	\$ 6,925.00		
Monthly Service Charge (Per Connection)	\$0.5000				N/A	\$ 12,567.00	\$ 12,567.00		
OR							\$ 19,492.00		
STREET LIGHTING (TIME OF USE)									
Distribution kW Rate	\$1.5000	9233	3,437,291.15	4189	\$ 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 Revenue		\$ 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	2004 Distribution Revenues
RESIDENTIAL		252,301,587	22,000	64.29%	\$ 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	211,037	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

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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	

2006 Rate Schedule

(Based on Distribution Revenue Requirement only)

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

2006 Rate Schedule

(Based on Distribution Revenue Requirement only)

LARGE USE

Distribution kW Rate	\$2.9858
Monthly Service Charge (Per Customer)	\$746.4480

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	2004 Reg. Asset RSVA 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	211,037	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		

2006 Rate Schedule

(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

GENERAL SERVICE < 50 KW

Distribution kWh Rate	\$0.0146
Monthly Service Charge (Per Customer)	\$24.2614

GENERAL SERVICE > 50 KW (NON TIME OF USE)

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

General Service > 50 kW (Billed on kWh)

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

2006 Rate Schedule

(Based on Distribution Revenue Requirement and Regulatory Assets Recovery)

LARGE USE

Distribution kW Rate	\$3.2349
Monthly Service Charge (Per Customer)	\$808.7127

SENTINEL LIGHTS (NON TIME OF USE)

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	2004 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	9.7%	\$ 6,645.28
GENERAL SERVICE > 50 KW	317,333	147,968,254	215	20.1%	\$ 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

	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	

2006 Rate Schedule

(Based on Distribution Revenue Requirement, Regulatory Assets Recovery, and C&DM)

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

2006 Rate Schedule

(Based on Distribution Revenue Requirement, Regulatory Assets Recovery, 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	Revenue Class Allocation
RESIDENTIAL					
GENERAL SERVICE < 50 KW					
GENERAL SERVICE > 50 KW	317,333	147,968,254	215	100.0%	\$ 31,470.00
GENERAL SERVICE INTERMEDIATE USE					
LARGE USE					
SENTINEL LIGHTS*					
STREET LIGHTING*					
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

2006 Rate Schedule

(Based on Distribution Revenue Requirement, Regulatory Assets Recovery, C&DM, and Smart Meters¹)

\$

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) \$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

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)

Number of Customers in General Service Class < 50	2,200
Monthly Fixed Charge	\$15.00
Assumed Revenue from MFC	\$33,000.00
<hr/>	
Number of unmetered scattered load connections	200
Monthly Fixed Charge for USL connections	\$7.50
Assumed Revenue from MFC	\$1,500.00
Number of "regular" customers	2,000
Monthly Fixed Charge for "regular" customers	\$15.00
Assumed Revenue from MFC	\$30,000.00
"Loss" of	\$1,500.00 in revenue.

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	Allocation 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

	Variable Revenue	Service Charge	Total Revenue
(A) Distribution Revenue			\$ 964.42
(B) New Revenue Shares	48.87%	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)	\$0.0000		
(F) Monthly Service Charge (C)/(D)/12		\$0.0019	

GENERAL SERVICE < 50 KW

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(A) Distribution Revenue			\$ 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)	\$0.0000		
(F) Monthly Service Charge (C)/(D)/12		\$0.0028	

GENERAL SERVICE > 50 KW

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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

	<u>Variable Revenue</u>	<u>Service Charge</u>	<u>Total Revenue</u>
(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 Revenue	Service Charge	Total Revenue
(A) Distribution Revenue			\$ 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	

2006 Rate Schedule

(Based on Distribution Revenue Requirement, Regulatory Assets Recovery, C&DM, and Smart Meters. ¹)

	\$	% Change from Rates Schedule 4
<u>RESIDENTIAL</u>		
Distribution kWh Rate	\$0.0162	0.012%
Monthly Service Charge (Per Customer)	\$16.2215	0.012%
<u>RESIDENTIAL (TIME OF USE)</u>		
Distribution kWh Rate	\$0.0162	0.012%
Monthly Service Charge (Per Customer)	\$16.2215	0.012%
<u>GENERAL SERVICE < 50 KW</u>		
Distribution kWh Rate	\$0.0146	0.012%
Monthly Service Charge (Per Customer)	\$24.3600	0.012%
<u>GENERAL SERVICE > 50 KW (NON TIME OF USE)</u>		
Distribution kW Rate	\$4.8910	0.011%
Monthly Service Charge (Per Customer)	\$93.7141	0.010%
<u>GENERAL SERVICE > 50 KW (TIME OF USE)</u>		
Distribution kW Rate	\$4.8910	0.011%
Monthly Service Charge (Per Customer)	\$93.7141	0.010%
<u>General Service > 50 kW (Billed on kWh)</u>		
Distribution kW Rate	\$4.8910	0.011%
Monthly Service Charge (Per Customer)	\$93.7141	0.010%
<u>GENERAL SERVICE INTERMEDIATE USE</u>		
Distribution kW Rate	\$4.1098	0.011%
Monthly Service Charge (Per Customer)	\$123.2930	0.011%
<u>LARGE USE</u>		
Distribution kW Rate	\$3.3279	0.011%
Monthly Service Charge (Per Customer)	\$831.9761	0.011%

Only class where smart meters were allocated to.

¹ 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%

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

Enter 2005 Actual

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

Enter 2005 Actual

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

Enter 2005 Actual

Rate Schedule (2005 Sheet 2 Base Rates)	\$
Monthly Service Charge (Per Connection)	\$0.5000

Bill Impact Analysis for 2004 Rate Schedule

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				FUTURE 2006 BILL					
ENTER DESIRED CONSUMPTION LEVEL (kWh)	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 BILL			\$ 24.53	\$ 6.84 38.69%

ENTER DESIRED CONSUMPTION LEVEL (kWh)	kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
250									
	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 BILL			\$ 37.00	\$ 7.78 26.61%

ENTER DESIRED CONSUMPTION LEVEL (kWh)	kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
500									
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22	
	Distribution (kWh)	500	\$0.0100	\$ 5.00	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 BILL			\$ 57.78	\$ 9.33 19.26%

ENTER DESIRED CONSUMPTION LEVEL (kWh)	kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
750									
	Monthly Service Charge	N/A	N/A	\$ 10.00	Monthly Service Charge	N/A	N/A	\$ 16.22	
	Distribution (kWh)	750	\$0.0100	\$ 7.50	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 BILL			\$ 78.56	\$ 10.89 16.09%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
1,000										
	Monthly Service Charge	N/A	N/A	\$ 10.00		Monthly Service Charge	N/A	\$ 16.22		
	Distribution (kWh)	1000	\$0.0100	\$ 10.00		Distribution (kWh)	1000	\$ 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	\$ 23.90		
	Cost of Power (kWh)	1000	0.0430	\$ 43.00		Cost of Power (kWh)	1000	\$ 43.00		
	Current 2005 Bill			\$ 86.90		Adjusted 2006 BILL		\$ 99.34	\$ 12.44	14.32%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
1,500										
	Monthly Service Charge	N/A	N/A	\$ 10.00		Monthly Service Charge	N/A	\$ 16.22		
	Distribution (kWh)	1500	\$0.0100	\$ 15.00		Distribution (kWh)	1500	\$ 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	\$ 35.85		
	Cost of Power (kWh)	1500	0.0430	\$ 64.50		Cost of Power (kWh)	1500	\$ 64.50		
	Current 2005 Bill			\$ 125.35		Adjusted 2006 BILL		\$ 140.90	\$ 15.55	12.41%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 10.00		Monthly Service Charge	N/A	\$ 16.22		
	Distribution (kWh)	2000	\$0.0100	\$ 20.00		Distribution (kWh)	2000	\$ 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	\$ 47.80		
	Cost of Power (kWh)	2000	0.0430	\$ 86.00		Cost of Power (kWh)	2000	\$ 86.00		
	Current 2005 Bill			\$ 163.80		Adjusted 2006 BILL		\$ 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.

		CURRENT 2005 BILL			FUTURE 2006 BILL			IMPACT (DOLLARS)	IMPACT (%)
ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)	kWh	RATE \$/kWh	CHARGE (\$)		
1,000									
	Monthly Service Charge	N/A	N/A	\$ 15.00	Monthly Service Charge	N/A	\$ 24.36		
	Distribution (kWh)	1000	\$0.0090	\$ 9.00	Distribution (kWh)	1000	\$ 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	\$ 23.90		
	Cost of Power (kWh)	1000	0.0430	\$ 43.00	Cost of Power (kWh)	1000	\$ 43.00		
	Current 2005 Bill			\$ 90.90	Adjusted 2006 BILL		\$ 105.88	\$ 14.98	16.48%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
2,000										
	Monthly Service Charge	N/A	N/A	\$ 15.00		N/A	N/A	\$ 24.36		
	Distribution (kWh)	2000	\$0.0090	\$ 18.00		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		100	0.0239	\$ 47.80		
	Cost of Power (kWh)	2000	0.0430	\$ 86.00		2000	0.0430	\$ 86.00		
	Current 2005 Bill			\$ 166.80		Adjusted 2006 BILL		\$ 187.39	\$ 20.59	12.35%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
5,000										
	Monthly Service Charge	N/A	N/A	\$ 15.00		N/A	N/A	\$ 24.36		
	Distribution (kWh)	5000	\$0.0090	\$ 45.00		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		100	0.0239	\$ 119.50		
	Cost of Power (kWh)	5000	0.0430	\$ 215.00		5000	0.0430	\$ 215.00		
	Current 2005 Bill			\$ 394.50		Adjusted 2006 BILL		\$ 431.94	\$ 37.44	9.49%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
10,000										
	Monthly Service Charge	N/A	N/A	\$ 15.00		N/A	N/A	\$ 24.36		
	Distribution (kWh)	10000	\$0.0090	\$ 90.00		10000	0.0146	\$ 146.16		
			Sub-Total	\$ 105.00			Sub Total	\$ 170.52	\$ 65.52	62.40%
	Other Charges (kWh)	10000	0.0239	\$ 239.00		100	0.0239	\$ 239.00		
	Cost of Power (kWh)	10000	0.0430	\$ 430.00		10000	0.0430	\$ 430.00		
	Current 2005 Bill			\$ 774.00		Adjusted 2006 BILL		\$ 839.52	\$ 65.52	8.47%

ENTER DESIRED CONSUMPTION LEVEL (kWh)		kWh	RATE \$/kWh	CHARGE (\$)		kWh	RATE \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
15,000										
	Monthly Service Charge	N/A	N/A	\$ 15.00		N/A	N/A	\$ 24.36		
	Distribution (kWh)	15000	\$0.0090	\$ 135.00		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		100	0.0239	\$ 358.50		
	Cost of Power (kWh)	15000	0.0430	\$ 645.00		15000	0.0430	\$ 645.00		
	Current 2005 Bill			\$ 1,153.50		Adjusted 2006 BILL		\$ 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 more consumption has not been adjusted for line losses.

CURRENT 2005 BILL				FUTURE 2006 BILL				IMPACT (DOLLARS)	IMPACT (%)	
ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		
kW										
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 BILL			\$ 1,392.11	\$ 157.17	12.73%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
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 BILL			\$ 3,261.20	\$ 232.81	7.69%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
500	Monthly Service Charge	N/A	N/A	\$ 50.00	Monthly Service Charge	N/A	N/A	\$ 93.71		
kWh	Distribution (kW)	500	\$3.0000	\$ 1,500.00	Distribution (kW)	500	4.8910	\$ 2,445.49		
100,000				Sub-Total \$ 1,550.00				Sub Total \$ 2,539.21	\$ 989.21	63.82%
	Other Charges (kW)	500	0.0239	\$ 11.95	Other Charges (kWh)	500	0.0239	\$ 11.95		
	Other Charges (kWh)	100,000	0.0239	\$ 2,390.00	Other Charges (kWh)	100,000	0.0239	\$ 2,390.00		
	Cost of Power (kWh)	100,000	0.0430	\$ 4,300.00	Cost of Power (kWh)	100,000	0.0430	\$ 4,300.00		
	Current 2005 Bill			\$ 8,251.95	Adjusted 2006 BILL			\$ 9,241.16	\$ 989.21	11.99%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
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)	1,000	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 BILL			\$ 31,768.60	\$ 1,934.70	6.48%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
3,000	Monthly Service Charge	N/A	N/A	\$ 50.00				\$ 93.71		
kWh	Distribution (kW)	3,000	\$3.0000	\$ 9,000.00		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		3,000	0.0239	\$ 71.70		
	Other Charges (kWh)	1,000,000	0.0239	\$ 23,900.00		1,000,000	0.0239	\$ 23,900.00		
	Cost of Power (kWh)	1,000,000	0.0430	\$ 43,000.00		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 more consumption has not been adjusted for line losses.

		CURRENT 2005 BILL			FUTURE 2006 BILL					
ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
3,000	Monthly Service Charge	N/A	N/A	\$ 75.00				\$ 123.29		
kWh	Distribution (kW)	3,000	\$2.5000	\$ 7,500.00		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		3,000	0.0239	\$ 71.70		
	Other Charges (kWh)	800,000	0.0239	\$ 19,120.00		800,000	0.0239	\$ 19,120.00		
	Cost of Power (kWh)	800,000	0.0430	\$ 34,400.00		800,000	0.0430	\$ 34,400.00		
	Current 2005 Bill			\$ 61,166.70		Adjusted 2006 BILL		\$ 66,044.29	\$ 4,877.59	7.97%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
3,000	Monthly Service Charge	N/A	N/A	\$ 75.00				\$ 123.29		
kWh	Distribution (kW)	3,000	\$2.5000	\$ 7,500.00		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		3,000	0.0239	\$ 71.70		
	Other Charges (kWh)	1,000,000	0.0239	\$ 23,900.00		1,000,000	0.0239	\$ 23,900.00		
	Cost of Power (kWh)	1,000,000	0.0430	\$ 43,000.00		1,000,000	0.0430	\$ 43,000.00		
	Current 2005 Bill			\$ 74,546.70		Adjusted 2006 BILL		\$ 79,424.29	\$ 4,877.59	6.54%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
4,000	Monthly Service Charge	N/A	N/A	\$ 75.00				\$ 123.29		
kWh	Distribution (kW)	4,000	\$2.5000	\$ 10,000.00		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		4,000	0.0239	\$ 95.60		
	Other Charges (kWh)	1,200,000	0.0239	\$ 28,680.00		1,200,000	0.0239	\$ 28,680.00		
	Cost of Power (kWh)	1,200,000	0.0430	\$ 51,600.00		1,200,000	0.0430	\$ 51,600.00		
	Current 2005 Bill			\$ 90,450.60		Adjusted 2006 BILL		\$ 96,937.96	\$ 6,487.36	7.17%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)	
kW											
4,000	Monthly Service Charge	N/A	N/A	\$ 75.00	Monthly Service Charge	N/A	N/A	\$ 123.29			
kWh											
1,800,000	Distribution (kW)	4,000	\$2.5000	\$ 10,000.00	Distribution (kW)	4000	\$4.11	\$ 16,439.06			
			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 BILL				\$ 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.

		CURRENT 2005 BILL			FUTURE 2006 BILL						
ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)	
kW											
6,000	Monthly Service Charge	N/A	N/A	\$ 500.00	Monthly Service Charge	N/A	N/A	\$ 831.98			
kWh											
2,800,000	Distribution (kW)	6,000	\$2.0000	\$ 12,000.00	Distribution (kW)	6000	\$3.33	\$ 19,967.43			
			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 BILL				\$ 208,262.80	\$ 8,299.40	4.15%

ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)	
kW											
15,000	Monthly Service Charge	N/A	N/A	\$ 500.00	Monthly Service Charge	N/A	N/A	\$ 831.98			
kWh											
10,000,000	Distribution (kW)	15,000	\$2.0000	\$ 30,000.00	Distribution (kW)	15000	\$3.33	\$ 49,918.57			
			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			
Current 2005 Bill				\$ 699,858.50	Adjusted 2006 BILL				\$ 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.

CURRENT 2005 BILL				FUTURE 2006 BILL						
ENTER DESIRED CONSUMPTION LEVEL		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
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 BILL			\$ 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/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)		kW/ kWh	RATE \$/kW or \$/kWh	CHARGE (\$)	IMPACT (DOLLARS)	IMPACT (%)
kW										
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 BILL			\$ 12.08	\$ 0.79	6.95%