

## Table Listing Accounts Grouping for Cost Allocation

The headings are identical to the 2006 EDR. The 2006 EDR groupings will have to be sub-divided any time there is a change in the Allocation Factors.

A/Cs	Description	EDR Groupings	Allocators
<b>Land and Buildings</b>			
1805-2	Land Station <50 kV	Land and Buildings	DCP
1806-2	Land Rights Station <50 kV	Land and Buildings	DCP
1808-2	Buildings and Fixtures < 50 KV	Land and Buildings	DCP
1810-2	Leasehold Improvements <50 kV	Land and Buildings	DCP
1805	Land	Land and Buildings	DCP
1806	Land Rights	Land and Buildings	DCP
1808	Buildings and Fixtures	Land and Buildings	DCP
1810	Leasehold Improvements	Land and Buildings	DCP
1805-1	Land Station >50 kV	Land and Buildings	TCP
1806-1	Land Rights Station >50 kV	Land and Buildings	TCP
1808-1	Buildings and Fixtures > 50 kV	Land and Buildings	TCP
1810-1	Leasehold Improvements >50 kV	Land and Buildings	TCP
1905	Land	Land and Buildings	RB
1906	Land Rights	Land and Buildings	RB
<b>TS Primary Above 50</b>			
1815	Transformer Stn Equipment - Primary above 50 kV	TS Primary Above 50	TCP
<b>DS</b>			
1820	Distribution Stn Equipment - Primary below 50 kV	DS	DCP
<b>Poles, Wires</b>			
1830-3	Poles, Towers, Fixtures - Subtrans Bulk Delivery	Poles, Wires	BCP
1835-3	Overhead Conductors - Subtrans Bulk Delivery	Poles, Wires	BCP
1840-3	Underground Conduit - Bulk Delivery	Poles, Wires	BCP
1845-3	Underground Conductors and Devices - Bulk Delivery	Poles, Wires	BCP
1830-4	Poles, Towers and Fixtures - Primary	Poles, Wires	PNCP
1835-4	Overhead Conductors and Devices - Primary	Poles, Wires	PNCP
1840-4	Underground Conduit - Primary	Poles, Wires	PNCP
1845-4	Underground Conductors and Devices - Primary	Poles, Wires	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	Poles, Wires	SNCP
1835-5	Overhead Conductors and Devices - Secondary	Poles, Wires	SNCP

1840-5	Underground Conduit - Secondary	Poles, Wires	SNCP
1845-5	Underground Conductors and Devices - Secondary	Poles, Wires	SNCP

<b>Line Transformers</b>			
1850	Line Transformers	Line Transformers	SNCP

<b>Services and Meters</b>			
1855	Services	Services and Meters	CCS
1860	Meters	Services and Meters	CWMC

<b>General Plant</b>			
1908	Buildings and Fixtures	General Plant	RB
1910	Leasehold Improvements	General Plant	RB

<b>Equipment</b>			
1915	Office Furniture and Equipment	Equipment	RB
1930	Transportation Equipment	Equipment	RB
1935	Stores Equipment	Equipment	RB
1940	Tools, Shop and Garage Equipment	Equipment	RB
1945	Measurement and Testing Equipment	Equipment	RB
1950	Power Operated Equipment	Equipment	RB
1955	Communication Equipment	Equipment	RB
1960	Miscellaneous Equipment	Equipment	RB

<b>IT Assets</b>			
1920	Computer Equipment - Hardware	IT Assets	RB
1925	Computer Software	IT Assets	RB

<b>CDM Expenditures and Recoveries</b>			
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures	CEN

<b>Other Distribution Assets</b>			
1825-2	Storage Battery Equipment <50 kV	Other Distribution Assets	DCP
1825-1	Storage Battery Equipment > 50 kV	Other Distribution Assets	TCP
1608	Franchises and Consents	Other Distribution Assets	GP

<b>Other Distribution Assets</b>			
1970		Other Distribution Assets	RB
1975	Load Management Controls - Customer Premises	Other Distribution Assets	RB
1980	Load Management Controls - Utility Premises	Other Distribution Assets	RB
1990	System Supervisory Equipment	Other Distribution Assets	RB
2005	Other Tangible Property	Other Distribution Assets	RB
2010	Property Under Capital Leases	Other Distribution Assets	RB
2010	Electric Plant Purchased or Sold	Other Distribution Assets	RB
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Break out

<b>Contributions and Grants</b>			
1995	Contributions and Grants - Credit	Contributions and Grants	Break out

<b>Accumulated Amortization</b>			
2105	Accum. Amortization - Property, Plant, & Equipment	Accumulated Amortization	Break out
2120	Acc Amortization- Electric Utility Plant - Intangibles	Accumulated Amortization	RB

<b>Distribution Services Revenue</b>			
4080	Distribution Services Revenue	Distribution Services Revenue	CREV

<b>Late Payment Charges</b>			
4225	Late Payment Charges	Late Payment Charges	CAR

<b>Specific Service Charges</b>			
4235	Miscellaneous Service Revenues	Specific Service Charges	CNB

<b>Other Distribution Revenue</b>			
4082	Retail Services Revenues	Other Distribution Revenue	CNB
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	CNB

4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	CNB
4205	Interdepartmental Rents	Other Distribution Revenue	RB
4210	Rent from Electric Property	Other Distribution Revenue	RB
4215	Other Utility Operating Income	Other Distribution Revenue	RB
4220	Other Electric Revenues	Other Distribution Revenue	RB
4240	Provision for Rate Refunds	Other Distribution Revenue	RB
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	RB

<b>Other Income and Deductions</b>			
4305	Regulatory Debits	Other Income & Deductions	RB
4310	Regulatory Credits	Other Income & Deductions	RB
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	RB
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	RB
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	RB
4330	Costs of Merchandising, Jobbing, Etc.	Other Income & Deductions	RB
4335	P&L from Financial Instrument Hedges	Other Income & Deductions	RB
4340	P&L from Financial Instrument Investments	Other Income & Deductions	RB
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	RB
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	RB
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	RB
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	RB
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	RB
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	RB
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	RB
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	RB
4398	Foreign Exchange Gains/Losses, Incl Amortization	Other Income & Deductions	RB
4405	Interest and Dividend Income	Other Income & Deductions	RB
4415	Equity in Earnings of Subsidiary Companies	Other Income &	RB

Deductions

<b>Operation</b>		Working Capital ("WC")	
5014	Transformer Station Equipment - Operation Labour	Operation (WC)	TCP
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (WC)	TCP
5012	Station Buildings and Fixtures Expense	Operation (WC)	DCP
5016	Distribution Station Equipment - Operation Labour	Operation (WC)	DCP
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (WC)	DCP
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (WC)	DNCP
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (WC)	DNCP
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (WC)	DNCP
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (WC)	DNCP
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (WC)	DNCP
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (WC)	DNCP
5035	Overhead Distribution Transformers- Operation	Operation (WC)	SNCP
5055	Underground Distribution Transformers - Operation	Operation (WC)	SNCP
5005	Operation Supervision and Engineering	Operation (WC)	1815-1855
5010	Load Dispatching	Operation (WC)	1815-1855
5085	Miscellaneous Distribution Expense	Operation (WC)	1815-1855
5030	Overhead Subtransmission Feeders - Operation	Operation (WC)	BCP
5050	Underground Subtransmission Feeders - Operation	Operation (WC)	BCP
5096	Other Rent	Operation (WC)	O&M
5070	Customer Premises - Operation Labour	Operation (WC)	CCA
5075	Customer Premises - Materials and Expenses	Operation (WC)	CCA
5065	Meter Expense	Operation (WC)	CWMC

<b>Maintenance</b>			
5130	Maintenance of Overhead Services	Maintenance (WC)	CCS
5155	Maintenance of Underground Services	Maintenance (WC)	CCS
5175	Maintenance of Meters	Maintenance (WC)	CWMC
5112	Maintenance of Transformer Station Equipment	Maintenance (WC)	TCP

5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (WC)	DCP
5114	Maintenance of Distribution Station Equipment	Maintenance (WC)	DCP
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (WC)	DNCP
5125	Maintenance of Overhead Conductors and Devices	Maintenance (WC)	DNCP
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (WC)	DNCP
5145	Maintenance of Underground Conduit	Maintenance (WC)	DNCP
5150	Maintenance of Underground Conductors and Devices	Maintenance (WC)	DNCP
5160	Maintenance of Line Transformers	Maintenance (WC)	SNCP
5105	Maintenance Supervision and Engineering	Maintenance (WC)	1815-1855

<b>Billing and Collection</b>			
5305		Billing and Collection (WC)	CNB
	Supervision		
5315		Billing and Collection (WC)	CNB
	Customer Billing		
5320		Billing and Collection (WC)	CNB
	Collecting		
5325		Billing and Collection (WC)	CNB
	Collecting- Cash Over and Short		
5330		Billing and Collection (WC)	CNB
	Collection Charges		
5340		Billing and Collection (WC)	CNB
	Miscellaneous Customer Accounts Expenses		
5310		Billing and Collection (WC)	CWMR
	Meter Reading Expense		

<b>Community Relations</b>			
5405		Community Relations (WC)	O&M
	Supervision		
5410		Community Relations (WC)	O&M
	Community Relations - Sundry		
5425		Community Relations (WC)	O&M
	Miscellaneous Customer Service and Informational Expenses		
5420		Community Relations (WC)	RB
	Community Safety Program		

<b>CDM</b>			
5415		Com Relations - CDM (WC)	CEN
	Energy Conservation		

<b>Administrative and General Expenses</b>			
5605	Executive Salaries and Expenses	A&G Expenses (WC)	O&M

5610	Management Salaries and Expenses	A&G Expenses (WC)	O&M
5615	General Administrative Salaries and Expenses	A&G Expenses (WC)	O&M
5620	Office Supplies and Expenses	A&G Expenses (WC)	O&M
5625	Administrative Expense Transferred Credit	A&G Expenses (WC)	O&M
5630	Outside Services Employed	A&G Expenses (WC)	O&M
5640	Injuries and Damages	A&G Expenses (WC)	O&M
5645	Employee Pensions and Benefits	A&G Expenses (WC)	O&M
5650	Franchise Requirements	A&G Expenses (WC)	O&M
5655	Regulatory Expenses	A&G Expenses (WC)	O&M
5665	Miscellaneous General Expenses	A&G Expenses (WC)	O&M
5670	Rent	A&G Expenses (WC)	O&M
5675	Maintenance of General Plant	A&G Expenses (WC)	O&M
5680	Electrical Safety Authority Fees	A&G Expenses (WC)	O&M

<b>Insurance Expense</b>			
5635	Property Insurance	Insurance Expense (WC)	RB
6210	Life Insurance	Insurance Expense (WC)	O&M

<b>Bad Debt Expense</b>			
5335	Bad Debt Expense	Bad Debt Expense (WC)	CREV

<b>Advertising</b>			
5515	Advertising Expense	Advertising Expenses	O&M
5660	General Advertising Expenses	Advertising Expenses	O&M

<b>Charitable Contributions</b>			
6205	Donations	Charitable Contributions	O&M

<b>Amortization of Assets</b>			
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Break out
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Break out
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Break out
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	O&M
5735	Amortization of Deferred Development Costs	Amortization of Assets	O&M
5740	Amortization of Deferred Charges	Amortization of Assets	O&M

<b>Other Amortization</b>			
---------------------------	--	--	--

5720	Amortization of Electric Plant Acquisition Adjustments	Other Amort - Unclassified	RB
------	--	-------------------------------	----

<b>Income Tax Expense</b>			
6110	Income Taxes	Income Tax Expense - Unclassified	RB
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	RB

<b>Other Distribution Expenses</b>			
5505	Supervision	Other Distribution Expenses	O&M
5510	Demonstrating and Selling Expense	Other Distribution Expenses	O&M
5520	Miscellaneous Sales Expense	Other Distribution Expenses	O&M
6215	Penalties	Other Distribution Expenses	O&M
6225	Other Deductions	Other Distribution Expenses	O&M
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	RB