



2025 Cost Allocation Model

EB-2024-0046

Sheet I6.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	116,181,510
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Total kW from Load Forecast	156,681
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Deficiency/sufficiency (RRWF 8. cell F51)	- 1,459,517
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Miscellaneous Revenue (RRWF 5. cell F48)	247,849
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			1	2	3	7	9
			Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
ID	Total						
Forecast kWh	CEN	116,181,510	41,340,698	17,945,241	56,240,557	491,060	163,953
Forecast kW	CDEM	156,681			155,213	1,468	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		104,115			104,115		

Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-					
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	78,456,045	41,340,698	17,945,241	18,515,092	491,060	163,953
Existing Monthly Charge			\$43.82	\$38.17	\$230.33	\$9.19	\$19.35
Existing Distribution kWh Rate				\$0.0213			\$0.0212
Existing Distribution kW Rate					\$1.3276	\$10.8234	
Existing TOA Rate					\$0.60		
Additional Charges							
Distribution Revenue from Rates		\$4,039,177	\$2,723,293	\$706,056	\$396,777	\$204,467	\$8,584
Transformer Ownership Allowance		\$62,469	\$0	\$0	\$62,469	\$0	\$0
Net Class Revenue	CREV	\$3,976,708	\$2,723,293	\$706,056	\$334,308	\$204,467	\$8,584



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Sheet 16.2 Customer Data Worksheet - Initial Application

			1	2	3	7	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Billing Data							
Bad Debt 3 Year Historical Average	BDHA	\$31,254	\$29,855	\$1,399	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$19,745	\$11,612	\$2,013	\$6,120		
Number of Bills	CNB	71,759	62,147	8,483.68	828.01	36.00	264.00
Number of Devices	CDEV						
Number of Connections (Unmetered)	CCON	1,732				1,710	22
Total Number of Customers	CCA	5,980	5,179	707	69	3	22
Bulk Customer Base	CCB	11,159	5,179	707	69	3	22
Primary Customer Base	CCP	5,974	5,179	707	66	-	22
Line Transformer Customer Base	CCLT	5,946	5,179	707	38	-	22
Secondary Customer Base	CCS	5,949	5,179	707	38	3	22
Weighted - Services	CWCS	7,824	5,179	848	65	1,710	22
Weighted Meter -Capital	CWMC	2,257,085	1,927,073	284,747	45,264	-	-
Weighted Meter Reading	CWMR	6,903	5,179	707	1,017	-	-
Weighted Bills	CWNB	73,740	62,147	8,484	2,915	23	172

Bad Debt Data

Historic Year:	2021	39,470	38,605	865			
Historic Year:	2022	26,535	24,655	1,880			
Historic Year:	2023	27,757	26,304	1,453			
Three-year average		31,254	29,855	1,399	-	-	-

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Sheet 18 Demand Data Worksheet - Initial Application

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	7	9
		Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
CO-INCIDENT PEAK						
1 CP						
Transformation CP TCP1	23,276	9,077	3,202	10,979	-	19
Bulk Delivery CP BCP1	23,276	9,077	3,202	10,979	-	19
Total Sytem CP DCP1	23,276	9,077	3,202	10,979	-	19
4 CP						
Transformation CP TCP4	84,491	32,356	12,626	39,382	53	75
Bulk Delivery CP BCP4	84,491	32,356	12,626	39,382	53	75
Total Sytem CP DCP4	84,491	32,356	12,626	39,382	53	75
12 CP						
Transformation CP TCP12	225,033	83,390	34,215	107,145	58	225
Bulk Delivery CP BCP12	225,033	83,390	34,215	107,145	58	225
Total Sytem CP DCP12	225,033	83,390	34,215	107,145	58	225
NON CO INCIDENT PEAK						
1 NCP						
Classification NCP from						
Load Data Provider DNCP1	24,925	9,615	3,654	11,511	127	19
Primary NCP PNCP1	24,925	9,615	3,654	11,511	127	19
Line Transformer NCP LTNCP1	17,204	9,615	3,654	3,790	127	19
Secondary NCP SNCP1	17,204	9,615	3,654	3,790	127	19
4 NCP						
Classification NCP from						
Load Data Provider DNCP4	91,301	35,368	14,031	41,321	505	75
Primary NCP PNCP4	91,301	35,368	14,031	41,321	505	75
Line Transformer NCP LTNCP4	63,583	35,368	14,031	13,603	505	75
Secondary NCP SNCP4	63,583	35,368	14,031	13,603	505	75
12 NCP						
Classification NCP from						
Load Data Provider DNCP12	245,531	91,706	37,901	114,186	1,513	225
Primary NCP PNCP12	245,531	91,706	37,901	114,186	1,513	225
Line Transformer NCP LTNCP12	168,936	91,706	37,901	37,591	1,513	225
Secondary NCP SNCP12	168,936	91,706	37,901	37,591	1,513	225

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Sheet 01 Revenue to Cost Summary Worksheet - Initial Application

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	9 Unmetered Scattered Load
Assets						
crev Distribution Revenue at Existing Rates	\$3,976,708	\$2,723,293	\$706,056	\$334,308	\$204,467	\$8,584
mi Miscellaneous Revenue (mi)	\$247,849	\$166,861	\$31,158	\$40,494	\$8,801	\$535
	Miscellaneous Revenue Input equals Output					
Total Revenue at Existing Rates	\$4,224,557	\$2,890,154	\$737,214	\$374,802	\$213,268	\$9,119
Factor required to recover deficiency (1 + D)	1.3670					
Distribution Revenue at Status Quo Rates	\$5,436,226	\$3,722,786	\$965,190	\$457,005	\$279,510	\$11,735
Miscellaneous Revenue (mi)	\$247,849	\$166,861	\$31,158	\$40,494	\$8,801	\$535
Total Revenue at Status Quo Rates	\$5,684,075	\$3,889,648	\$996,348	\$497,499	\$288,311	\$12,270
Expenses						
di Distribution Costs (di)	\$2,070,052	\$1,313,908	\$285,066	\$320,433	\$145,871	\$4,774
cu Customer Related Costs (cu)	\$1,445,246	\$1,129,149	\$148,276	\$64,877	\$100,203	\$2,742
ad General and Administration (ad)	\$1,035,614	\$714,774	\$128,983	\$119,051	\$70,597	\$2,210
dep Depreciation and Amortization (dep)	\$444,406	\$278,270	\$63,822	\$85,153	\$16,290	\$872
INPUT PILS (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0
INT Interest	\$272,533	\$167,299	\$39,462	\$54,560	\$10,650	\$563
Total Expenses	\$5,267,851	\$3,603,399	\$665,608	\$644,073	\$343,612	\$11,169
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$416,223	\$255,505	\$60,268	\$83,326	\$16,265	\$859
Revenue Requirement (includes NI)	\$5,684,075	\$3,858,904	\$725,876	\$727,399	\$359,877	\$12,019
	Revenue Requirement Input equals Output					
Rate Base Calculation						
Net Assets						
dp Distribution Plant - Gross	\$11,864,424	\$7,439,224	\$1,699,471	\$2,250,238	\$452,356	\$23,135
gp General Plant - Gross	\$4,400,288	\$2,702,923	\$637,027	\$879,223	\$172,033	\$9,082
accum dep Accumulated Depreciation	(\$5,169,719)	(\$3,940,237)	(\$675,118)	(\$1,113,309)	(\$229,671)	(\$11,394)
co Capital Contribution	(\$155,283)	(\$39,655)	(\$22,185)	(\$29,858)	(\$5,272)	(\$313)
Total Net Plant	\$9,939,710	\$6,102,255	\$1,439,195	\$1,989,294	\$388,446	\$20,520
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COP Cost of Power (COP)	\$13,561,454	\$6,786,927	\$2,939,609	\$3,727,729	\$80,359	\$26,830
OM&A Expenses	\$4,550,912	\$3,157,831	\$562,325	\$504,360	\$316,671	\$9,725
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$18,112,366	\$9,944,758	\$3,501,933	\$4,232,089	\$397,031	\$36,555
Working Capital	\$1,358,427	\$745,857	\$262,645	\$317,407	\$29,777	\$2,742
Total Rate Base	\$11,298,138	\$6,848,111	\$1,701,840	\$2,306,701	\$418,223	\$23,262
	Rate Base Input equals Output					
Equity Component of Rate Base	\$4,519,255	\$2,739,245	\$680,736	\$922,680	\$167,289	\$9,305
Net Income on Allocated Assets	\$416,223	\$286,248	\$330,740	(\$146,574)	(\$55,301)	\$1,110
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$416,223	\$286,248	\$330,740	(\$146,574)	(\$55,301)	\$1,110
RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%	100.00%	100.80%	137.26%	68.39%	80.11%	102.09%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$1,459,518)	(\$968,750)	\$11,338	(\$352,597)	(\$146,608)	(\$2,900)
	Deficiency Input equals Output					
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$30,743	\$270,472	(\$229,900)	(\$71,566)	\$251
RETURN ON EQUITY COMPONENT OF RATE BASE	9.21%	10.45%	48.59%	-15.89%	-33.06%	11.93%

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Initial Application

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	7	9
	Residential	GS <50	GS>50-Regular	Street Light	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$15.05	\$15.07	\$62.58	\$4.85	\$8.92
Customer Unit Cost per month - Directly Related	\$19.45	\$19.57	\$84.54	\$6.25	\$11.56
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$50.26	\$50.69	\$116.42	\$17.15	\$39.83
Existing Approved Fixed Charge	\$43.82	\$38.17	\$230.33	\$9.19	\$19.35

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
	blank row						
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4086	SSS Admin Charge	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4235-1	Account Set Up Charges	Specific Service Charges	mi				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			
					USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop				4751 C	
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C		x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C		x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C		x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C		x
5065	Meter Expense	Operation (Working Capital)	cu				CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu				CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu				CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C		x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		x
5096	Other Rent	Operation (Working Capital)	di					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					USoA Account #	Accounts	Explanations
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWNR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			
					USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout		
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout		
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout		
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep					
5740	Amortization of Deferred Charges	Amortization of Assets	dep					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad					
6110	Income Taxes	Income Tax Expense - Unclassified	Input					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad					
6210	Life Insurance	Insurance Expense (Working Capital)	ad					
6215	Penalties	Other Distribution Expenses	ad					
6225	Other Deductions	Other Distribution Expenses	ad					