Division 17-1

Request:

Please reference to the testimony of Leary and McCabe, Page 16.

a. Please provide the final version of the mentioned "Stakeholder Report".

b. Please list the Stakeholder Report recommendations the Company disagreed with and state the reason why the Company disagrees.

Response:

a. The reference to the Docket 4600 Stakeholder Working Group Process Report dated April 5, 2017 (Stakeholder Report) in the joint pre-filed direct testimony of Company Witnesses Ann E. Leary and Scott M. McCabe on Page 16 (Bates Page 20 of Book 15) was specifically in reference to Section 3.4 of the Stakeholder Report, which addressed low income/customer protections. The Company provided a copy of the Stakeholder Report in the Company's response to Division 14-48 as Attachment DIV 14-48-3. Attachment DIV 14-48-3 exceeds 10 pages in length and is, therefore, not attached to this response.

b. The Company has not indicated that it disagrees with any of the recommendations included in Section 3.4 of the Stakeholder Report. In its discussion of the Company's proposal for a change in the manner by which customers on the Company's low income rate classes receive bill assistance, the Company indicated which of the recommendations in Section 3.4 the proposal was intended to consider. The remaining two recommendations were not applicable to the Company's low income discount proposal presented in Ms. Leary's and Mr. McCabe's testimony.

Prepared by or under the supervision of: Scott McCabe and Ann Leary

Division 17-2

Request:

Please reference to the testimony of Gorman, pages 9 – 10.

a. For each revenue class in the cost of service study, please provide the referenced load profile over the test year. In addition, please provide any and all load profile studies performed for the last cost of service filing and conducted between the last cost of service filing and the current filing.

b. Please identify any shifts in customer usage, by rate class, recognized by the company over the past 5 years.

c. Please identify any forecasted shifts in customer usage, by rate class, recognized by the Company, or that the Company is anticipating.

d. Please explain the methodology behind the sample size used for determining usage profiles for each rate class within each allocated customer class.

Response:

a. The testimony references "load profile" in regard to the following:

- Basic Residential Rate A-16 (Rate A-16) and Residential Low Income Rate A-60 (Rate A-60). Narragansett Electric does not separate Rate A-16 and Rate A-60 customer sample groups in its load research study, and, therefore, does not maintain separate load data and average load profiles for the residential class. Narragansett Electric's Load Research program's residential customer load profile is a single load profile that applies to both Rate A-16 and Rate A-60 customers. The Company provided residential load profile data in the Company's response to Division 5-15 as Attachment DIV 5-15. Attachment DIV 5-15, if printed, would exceed 10 pages in length and, therefore, is not attached to this response.

- Lighting classes S-05 (Street & Area Lighting, Customer Owned Equipment), S-06 (Decorative Street & Area Lighting), S-10 (Limited Service - Private Lighting) and S-14 (General Street & Area Lighting). Narragansett Electric did not conduct load research studies to determine that the outdoor lighting classes have similar load profiles in that their contributions to system peaks are minimal, because system peaks occur during daylight hours.

Prepared by or under the supervision of: Howard Gorman

b. Schedule JFG-19 (Bates Page 77 of Book 3), submitted with the pre-filed direct testimony of Company Witness Joseph Gredder in this proceeding, presents the historical and forecasted gigawatt-hour (GWh) deliveries (after demand energy resources) by rate class for the period September 2008 through August 2021. Schedule JFG-20 (Bates Page 79 of Book 3), submitted with the pre-filed direct testimony of Mr. Gredder in this proceeding, presents the same information but with historical GWh deliveries adjusted to normal weather.

c. Please see the response to part b. above.

d. Narragansett Electric samples a portion of its customer classes, identifying accounts on which interval data recorders are installed and from which interval data is retrieved that is used to determine usage profiles. Narragansett Electric includes in its samples customers on the residential rate classes, the Small C&I Rate (C06) rate class, and the General C&I Rate (G02) rate class. Narragansett Electric uses analytical models to determine the size of each sample. The process "stratifies" customers in each class, based on annual usage, to achieve an optimal allocation of interval data recorders among small, medium, and large customers within each class while achieving desired levels of certainty during peak demand periods.

Prepared by or under the supervision of: Howard Gorman

Division 17-3

Request:

Please reference to the testimony of Gorman, page 9, line 19. Has the Company ever separated A-16 and A-60 in their cost of service study? If so, please provide reasoning for combined rate class allocation and when this occurred.

Response:

In the allocated cost of service studies (ACOSS) prepared for Narragansett Electric in Docket Nos. 4065 and 4323 and the present ACOSS in this proceeding, Docket No. 4770, Narragansett Electric did not separate Rates A-16 and A-60.

Prepared by or under the supervision of: Howard Gorman

Division 17-4

Request:

Please reference to the testimony of Gorman, page 13 line 8,

a. Please provide the monetary value and percentage differences as a result of the described Company changes.

b. Please identify any differences between the 2009 cost of service study and the 2012 cost of service study proposed by the Company, justification for proposed changes, and if those changes were approved by the Commission.

Response:

a. The tables below shows the results of incrementally making the changes referenced in this request. Each row is cumulative; that is, "Materials / Supplies" includes the effects of "Transformers", and "Municipal Taxes" includes the effects of effects of "Transformers" and "Materials / Supplies."

$000s	Total	Resid-ential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Light-ing	Prop-ulsion
Net Income								
Filed	29,845	9,555	2,394	7,189	8,738	587	909	474
Transformers	29,845	8,617	2,302	7,512	9,611	517	813	474
Mat / Supp	29,845	8,617	2,302	7,511	9,611	517	813	474
Muni Tax	29,845	8,882	2,193	7,565	9,883	583	265	474
Net Income % of Total								
Filed	100.0%	32.0%	8.0%	24.1%	29.3%	2.0%	3.0%	1.6%
Transformers	100.0%	28.9%	7.7%	25.2%	32.2%	1.7%	2.7%	1.6%
Mat / Supp	100.0%	28.9%	7.7%	25.2%	32.2%	1.7%	2.7%	1.6%
Muni Tax	100.0%	29.8%	7.3%	25.3%	33.1%	2.0%	0.9%	1.6%
Net Income Differences- Incremental								
Transformers to Filed	0	(938)	(92)	323	873	(70)	(96)	0
Mat / Supp to Transformers	0	1	(0)	(0)	(0)	(0)	0	0
Muni Taxes to Mat / Supp	0	265	(109)	54	272	66	(547)	0
Net Income % of Total Differences- Incremental								
Transformers to Filed	-	(3.1%)	(0.3%)	1.1%	2.9%	(0.2%)	(0.3%)	-
Mat / Supp to Transformers	-	0.0%	(0.0%)	(0.0%)	(0.0%)	(0.0%)	0.0%	0.0%
Muni Taxes to Mat / Supp	-	0.9%	(0.4%)	0.2%	0.9%	0.2%	(1.8%)	0.0%
Revenue Requirement								
Filed	320,488	180,965	34,766	47,918	40,067	8,414	8,240	119
Transformers	320,488	182,758	34,941	47,300	38,398	8,548	8,424	119
Mat / Supp	320,488	182,746	34,942	47,307	38,403	8,549	8,423	119
Muni Tax	320,488	182,407	35,082	47,237	38,055	8,464	9,124	119

Prepared by or under the supervision of: Howard Gorman

$000s	Total	Resid-ential	Small C&I	General C&I	200 kW Demand	5000 kW Demand	Light-ing	Prop-ulsion
Revenue Requirement as % of Total								
Filed	100.0%	56.5%	10.8%	15.0%	12.5%	2.6%	2.6%	0.0%
Transformers	100.0%	57.0%	10.9%	14.8%	12.0%	2.7%	2.6%	0.0%
Mat / Supp	100.0%	57.0%	10.9%	14.8%	12.0%	2.7%	2.6%	0.0%
Muni Tax	100.0%	56.9%	10.9%	14.7%	11.9%	2.6%	2.8%	0.0%
Revenue Requirement Differences- Incremental								
Transformers to Filed	0	1,793	176	(617)	(1,669)	134	184	-
Mat / Supp to Transformers	0	(12)	0	6	5	1	(1)	(0)
Muni Taxes to Mat / Supp	0	(339)	140	(69)	(348)	(85)	701	(0)
Revenue Requirement % of Total Differences- Incremental								
Transformers to Filed	-	0.6%	0.1%	(0.2%)	(0.5%)	0.0%	0.1%	-
Mat / Supp to Transformers	-	(0.0%)	0.0%	0.0%	0.0%	0.0%	(0.0%)	(0.0%)
Muni Taxes to Mat / Supp	-	(0.1%)	0.0%	(0.0%)	(0.1%)	(0.0%)	0.2%	(0.0%)

b. The table below shows differences in the allocator assignments between Docket No. 4065, Schedule NG-HSG-1 (C), Pages 43-46 (i.e., Compliance filing) and Docket No. 4323, Schedule HSG-1G.

Account	Docket No. 4065 Schedule NG-HSG-1 (C)	Docket No. 4323 Schedule HSG-1G
Line transformers (Accounts 367, 595)	NCP_at_Sec	NCP_PriSec
Customer installations expense (Account 587)	Demand (NCP_at_115, NCP_at_Pri, NCP_at _Sec)	MWh-Meter
Customer service (Accounts 907-913)	MWh-Meter	Acct908, Acct910, Customers-Large
Income Tax (Historical)	Rate base, Plant	Pretax income
Forfeited discounts revenue	Write-offs	Late payment charges

On December 20, 2012, the Rhode Island Public Utilities Commission approved the Amended Settlement Agreement in Docket No. 4323. The Amended Settlement Agreement provided that the Allocated Cost of Service Study filed by the Company would be used for the purpose of settlement, except that customer service costs would be allocated on a kWh-basis.

Division 17-5

Request:

Referencing the testimony of Gorman, page 13, lines 14 – 17, please identify what reasoning the Company used to determine that these allocation shifts more "closely" reflect true costs than allocators used in the past.

Response:

The allocation of Materials and Supplies was changed from Plant (Docket No. 4323) to Operating expenses (Docket No. 4770) because the Materials and Supplies, when used, are charged to Operating expense, not to Plant.

The allocation of Municipal Taxes was changed from Plant (Docket No. 4323) to Net Plant (Docket No. 4770) because Municipal Taxes are assessed based on value not original cost.

As provided in the Company's response to Division 17-4 part a., the effects of these changes on the results of the allocated cost of service study were very small.

Prepared by or under the supervision of: Howard Gorman

Division 17-6

Request:

Please reference the testimony of Gorman, page 14, line 7.

a. Please provide a description of the methodology used in the "special study" and any associated workpapers in executable excel format.
b. Please identified if the Company conducted the "special study" or if the study was conducted by a contracted organization.
c. Please identify the date the "special study" was conducted.
d. Please identify any changes the "special study" resulted in on the functionalization of accounts between the last cost of service filing and the current one, if applicable.

Response:

a. In this study, miles of assets were separated by voltage level, corresponding to the voltages for Sub-transmission, Primary, and Secondary assets, and costs were allocated based on the voltage level splits. The study was presented in Schedule HSG-2R, which was provided by Narragansett Electric in its initial filing with the Public Utilities Commission on November 27, 2017 in this docket. The underlying list of assets is provided in this response in Attachment DIV 17-6.

b. The information regarding miles of assets was prepared by the Company. The computations on Schedule HSG-2R were prepared by Mr. Gorman.

c. The study was preformed using data as of (or close to) the end of June 30, 2017.

d. The table below presents the results of the study in the present case and the Company's prior general rate case in RIPUC Docket No. 4323.

Prepared by or under the supervision of: Howard Gorman

Account 365- Overhead Conductors and Devices					
Circuit Miles				Prior Case	
Function	Conductor Rating	From GIS	%	Function	
Subtransmission	>15kV	932.417	6.2%	862.174	6.7%
Primary	<=15kV	8,872.805	59.5%	8,883.527	68.9%
Secondary		5,116.449	34.3%	3,148.747	24.4%
		14,921.671	100.0%	12,894.448	100.0%

Account 364- Poles, Towers and Fixtures					
Overhead Linear Miles					
Function	Conductor Rating	From GIS	%	Function	
Subtransmission	>15kV	326.010	3.2%	291.348	3.6%
Primary	<=15kV	4,885.123	47.4%	4,814.888	59.0%
Secondary		5,086.901	49.4%	3,055.500	37.4%
		10,298.034	100.0%	8,161.736	100.0%

Account 366- Underground Conduits					
Circuit Miles					
Function	Conduit (Conductor) Rating	From GIS	%	Function	
Subtransmission	>15kV	153.628	11.0%	28.407	7.1%
Primary	<=15kV	1,003.856	72.1%	321.337	79.9%
Secondary		234.355	16.8%	52.240	13.0%
		1,391.839	100.0%	401.984	100.0%

Account 367- Underground Conductors					
Circuit Miles Excluding Neutrals					
Function	Conductor Rating	From GIS	%	Function	
Subtransmission	>15kV	443.787	18.0%	162.862	7.4%
Primary	<=15kV	1,743.503	70.7%	1,822.771	83.3%
Secondary		279.099	11.3%	202.568	9.3%
		2,466.389	100.0%	2,188.201	100.0%

				5211.13	1157.48	6368.62	2297.04	514.90	2914.09	642.58	
Voltage	Effective kV Class	Construction_Class	Circuit_Use	SumOfTotal OH Length - Miles	SumOfTotal UG Length -Miles	SumOfTotal Circuit Length - Miles	OH 3 Phase	UG 3 Phase	OH 1 Phase	UG 1 Phase	Total by Volt
4.16	5000	Mixed	Distribution	131.17	95.87	227.04	78.71	49.64	52.46	46.23	496.93
4.16	5000	OH	Distribution	233.63	27.11	260.74	125.57	23.96	108.06	3.15	
4.16	5000	UG	Distribution	0.00	9.15	9.15	0.00	8.43	0.00	0.72	
7.62	15000	Mixed	Distribution	49.15	12.54	61.68	16.08	0.90	33.06	11.63	61.68
11	15000	Mixed	Sub-Transmission	7.63	5.59	13.22	7.63	5.56	0.00	0.02	94.13
11	15000	OH	Sub-Transmission	0.05	3.99	4.04	0.05	3.99	0.00	0.00	
11	15000	UG	Sub-Transmission	0.00	76.87	76.87	0.00	69.87	0.00	7.00	
12.47	15000	Mixed	Distribution	816.77	356.75	1173.52	373.02	92.06	443.75	264.69	4292.25
12.47	15000	OH	Distribution	2825.35	275.33	3100.68	998.64	92.61	1826.71	182.72	
12.47	15000	UG	Distribution	0.00	18.05	18.05	0.00	17.48	0.00	0.56	
13.2	15000	UG	Distribution	0.00	0.35	0.35	0.00	0.35	0.00	0.00	0.35
13.8	15000	Mixed	Distribution	272.82	135.15	407.96	143.89	45.32	128.92	89.83	1037.77
13.8	15000	OH	Distribution	556.24	60.81	617.05	257.93	26.65	298.31	34.16	
13.8	15000	UG	Distribution	0.00	12.76	12.76	0.00	12.42	0.00	0.34	
23	0	OH	Sub-Transmission	1.40	0.00	1.40	1.40	0.00	0.00	0.00	263.38
23	20000	Mixed	Distribution	16.71	9.15	25.86	16.71	9.15	0.00	0.00	
23	20000	Mixed	Sub-Transmission	18.36	11.35	29.70	18.36	11.34	0.00	0.00	
23	20000	OH	Distribution	48.20	10.04	58.25	48.20	10.01	0.00	0.03	
23	20000	OH	Sub-Transmission	119.71	1.25	120.96	118.96	1.25	0.75	0.00	
23	20000	UG	Distribution	0.00	2.89	2.89	0.00	2.89	0.00	0.00	
23	20000	UG	Sub-Transmission	0.00	24.32	24.32	0.00	24.29	0.00	0.03	
34.5	0	Mixed	Distribution	1.66	1.09	2.75	1.66	1.09	0.00	0.00	122.12
34.5	0	OH	Distribution	21.60	0.45	22.05	21.60	0.45	0.00	0.00	
34.5	15000	OH	Sub-Transmission	0.06	0.00	0.06	0.06	0.00	0.00	0.00	
34.5	20000	OH	Distribution	36.60	2.37	38.97	14.55	0.90	22.05	1.46	
34.5	20000	OH	Sub-Transmission	54.03	1.80	55.83	54.03	1.80	0.00	0.00	
34.5	20000	UG	Distribution	0.00	1.67	1.67	0.00	1.67	0.00	0.00	
34.5	20000	UG	Sub-Transmission	0.00	0.81	0.81	0.00	0.81	0.00	0.00	
											6368.62

			Distribution		Sub-Transmission		
Voltage	Effective kV Class	Phases	OH	UG	OH	UG	Total by Voltage
4.16	5000	3	204.28	82.03			496.93
		1	160.52	50.10			
7.62	15000	3	16.08	0.90			61.68
		1	33.06	11.63			
11	15000	3			7.68	79.43	94.13
		1			0.00	7.02	
12.47	15000	3	1371.66	202.16			4292.25
		1	2270.46	447.97			
13.2	15000	3	0.00	0.35			0.35
		1	0.00	0.00			
13.8	15000	3	401.82	84.39			1037.77
		1	427.24	124.32			
23	23000	3			1.40	0.00	263.38
		1			0.00	0.00	
23	23000	3	64.91	22.06	137.32	36.89	
		1	0.00	0.03	0.75	0.03	
34.5	34500	3	23.26	1.53			122.12
		1	0.00	0.00			
34.5	34500	3			0.06	0.00	
		1			0.00	0.00	
34.5	34500	3	14.55	2.57	54.03	2.61	
		1	22.05	1.46	0.00	0.00	
			5009.90	1031.51	201.24	125.97	
			6041.41		327.21		

	Total Miles	OH Miles	UG Miles	Test Total
5 kV	496.93	364.80	132.13	496.93
15 kV	5486.18	4528.00	958.18	5486.18
23 kV	263.38	204.38	59.00	263.38
34.5 kV	122.12	113.95	8.18	122.12
	6368.62	5211.13	1157.48	6368.62

	OH Linear	OH Circuit	UG Linear	UG Circuit
5 kV Class	364.80	773.36	132.13	296.19
15 kV Class	4,520.32	8,099.44	871.72	1,447.31
23 kV Class	64.91	194.73	22.09	66.20
34.5 kV Class	59.86	135.48	5.57	13.78
SubT	201.24	602.21	125.97	363.81
	5,211.13	9,805.22	1,157.48	2,187.29
		9,805.22		2,187.29
Secondary				
Duplex	0.79	0.79	11.868	12.49
Open Wire	174.42	194.48	73.365	92.54
Paralleled	0.09	0.13	5.267	7.90
Quadruplex	111.37	114.06	5.007	8.71
Triplex	4,797.59	4,804.35	138.848	157.48
Miscellaneous	0.94	0.94	-	-
Splice Connecto	1.00	1.00	-	-
Deadend Clamps	0.03	0.03	-	-
Deadend Insulat	0.20	0.20	-	-
Space Cable Mis	0.03	0.03	-	-
Spacers Spacer	0.03	0.03	-	-
Top Groove Insu	0.43	0.43	-	-
	5,086.90	5,116.45	234.35	279.10
N/A	-	-	7.286	14.07
Neutral	1,229.80	1,230.06	3.527	3.53
Primary Neutral	0.06	0.06	0.137	0.14
Unknown	0.08	0.15	2.975	3.79
	1,229.94	1,230.27	13.93	21.52
Sum above	6,316.84	6,346.72	248.28	300.62
Detail	6,316.84	6,346.72	248.28	300.62
Difference	-	-	-	-

Construction Type	Line Voltage	Type	Nbr of Conductors	Actual Length - Miles	OH_Circuit_Miles
OH	120/208V	Neutral	1	0.0352	0.0352
OH	120/208V	Open Wire	1	0.553	0.553
OH	120/208V	Open Wire	3	0.0184	0.0552
OH	120/208V	Open Wire	4	0.2369	0.9476
OH	120/208V	Quadruplex	1	58.8954	58.8954
OH	120/208V	Quadruplex	2	0.0036	0.0072
OH	120/208V	Quadruplex	4	0.5326	2.1304
OH	120/208V	Splice Connecto	1	0.0165	0.0165
OH	120/208V	Triplex	1	9.3357	9.3357
OH	120/208V	Unknown	1	0.0072	0.0072
OH	120/240V	Deadend Clamps	1	0.028	0.028
OH	120/240V	Deadend Insulat	1	0.1956	0.1956
OH	120/240V	Duplex	1	0.4775	0.4775
OH	120/240V	Miscellaneous	1	0.9297	0.9297
OH	120/240V	Neutral	1	7.5797	7.5797
OH	120/240V	Neutral	2	0.1326	0.2652
OH	120/240V	Neutral	1	0.0341	0.0341
OH	120/240V	Open Wire	1	154.9889	154.9889
OH	120/240V	Open Wire	2	13.7612	27.5224
OH	120/240V	Open Wire	3	2.6064	7.8192
OH	120/240V	Paralleled	1	0.0456	0.0456
OH	120/240V	Paralleled	2	0.0402	0.0804
OH	120/240V	Primary Neutral	1	0.0634	0.0634
OH	120/240V	Quadruplex	1	24.1973	24.1973
OH	120/240V	Quadruplex	4	0.2537	1.0148
OH	120/240V	Space Cable Mis	1	0.0256	0.0256
OH	120/240V	Spacers Spacer	1	0.0271	0.0271
OH	120/240V	Splice Connecto	1	0.9308	0.9308
OH	120/240V	Top Groove Insu	1	0.4315	0.4315
OH	120/240V	Triplex	1	4689.7742	4689.7742
OH	120/240V	Triplex	2	0.2435	0.487
OH	120/240V	Triplex	3	0.9445	2.8335
OH	120/240V	Triplex	4	1.5284	6.1136
OH	120/240V	Unknown	1	0.0351	0.0351
OH	120V	Duplex	1	0.0405	0.0405
OH	120V	Neutral	1	0.2605	0.2605
OH	120V	Open Wire	1	0.1601	0.1601
OH	120V	Quadruplex	1	0.3825	0.3825
OH	120V	Triplex	1	4.6963	4.6963
OH	240/480V	Open Wire	1	0.0606	0.0606
OH	240/480V	Quadruplex	1	0.4939	0.4939
OH	240/480V	Triplex	1	1.3126	1.3126
OH	240V	Open Wire	1	0.067	0.067
OH	240V	Open Wire	3	0.0858	0.2574
OH	240V	Quadruplex	1	4.5031	4.5031
OH	240V	Quadruplex	3	0.0364	0.1092
OH	240V	Quadruplex	4	0.0163	0.0652
OH	240V	Triplex	1	0.6234	0.6234
OH	277/480V	Quadruplex	1	4.8936	4.8936
OH	277/480V	Triplex	1	0.4504	0.4504
OH	480V	Quadruplex	1	0.2697	0.2697
OH	480V	Triplex	1	0.275	0.275
OH	600V	Open Wire	1	0.1195	0.1195
OH	600V	Open Wire	3	0.011	0.033
OH	600V	Quadruplex	1	12.7268	12.7268
OH	600V	Quadruplex	4	0.042	0.168
OH	600V	Triplex	1	0.5202	0.5202

Construction Type	Line Voltage	Type	Nbr of Conductors	Actual Length - Miles	UG_Circuit_Miles
UG	120/208V	Duplex	1	0.0725	0.0725
UG	120/208V	N/A	4	0.0562	0.2248
UG	120/208V	Neutral	1	0.391	0.391
UG	120/208V	Open Wire	1	2.0128	2.0128
UG	120/208V	Open Wire	2	0.3868	0.7736
UG	120/208V	Open Wire	3	2.4419	7.3257
UG	120/208V	Open Wire	4	0.2189	0.8756
UG	120/208V	Open Wire	6	0.1309	0.7854
UG	120/208V	Paralleled	1	0.0379	0.0379
UG	120/208V	Paralleled	3	0.0952	0.2856
UG	120/208V	Paralleled	4	0.0732	0.2928
UG	120/208V	Quadruplex	1	2.3808	2.3808
UG	120/208V	Quadruplex	2	0.8106	1.6212
UG	120/208V	Quadruplex	3	1.119	3.357
UG	120/208V	Quadruplex	4	0.2157	0.8628
UG	120/208V	Triplex	1	3.813	3.813
UG	120/208V	Triplex	2	0.1956	0.3912
UG	120/208V	Triplex	3	1.2211	3.6633
UG	120/208V	Triplex	4	0.008	0.032
UG	120/208V	Triplex	8	0.0157	0.1256
UG	120/208V	Unknown	3	0.035	0.105
UG	120/208V	Unknown	1	0.0113	0.0113
UG	120/240V	Duplex	1	3.9515	3.9515
UG	120/240V	Duplex	2	0.1926	0.3852
UG	120/240V	Duplex	3	0.0394	0.1182
UG	120/240V	Duplex	4	0.0085	0.034
UG	120/240V	Duplex	1	0.0206	0.0206
UG	120/240V	N/A	1	0.955	0.955
UG	120/240V	N/A	3	0.2201	0.6603
UG	120/240V	N/A	4	0.0595	0.238
UG	120/240V	Neutral	1	0.7939	0.7939
UG	120/240V	Open Wire	1	55.3861	55.3861
UG	120/240V	Open Wire	2	4.4196	8.8392
UG	120/240V	Open Wire	3	3.1455	9.4365
UG	120/240V	Open Wire	4	0.3187	1.2748
UG	120/240V	Open Wire	6	0.0235	0.141
UG	120/240V	Open Wire	1	0.0493	0.0493
UG	120/240V	Paralleled	1	0.6725	0.6725
UG	120/240V	Paralleled	2	0.5915	1.183
UG	120/240V	Paralleled	3	0.6942	2.0826
UG	120/240V	Paralleled	4	0.0796	0.3184
UG	120/240V	Primary Neutral	1	0.1367	0.1367
UG	120/240V	Quadruplex	1	0.2899	0.2899
UG	120/240V	Quadruplex	2	0.0038	0.0076
UG	120/240V	Triplex	1	122.6919	122.6919
UG	120/240V	Triplex	2	1.0278	2.0556
UG	120/240V	Triplex	3	6.3036	18.9108
UG	120/240V	Triplex	4	0.0912	0.3648
UG	120/240V	Triplex	1	0.0093	0.0093
UG	120/240V	Unknown	1	2.2043	2.2043
UG	120/240V	Unknown	2	0.0648	0.1296
UG	120/240V	Unknown	3	0.2097	0.6291
UG	120/240V	Unknown	6	0.0492	0.2952
UG	120/240V	Unknown	1	0.3342	0.3342
UG	120V	Duplex	1	7.081	7.081
UG	120V	Duplex	2	0.3207	0.6414
UG	120V	Open Wire	1	2.9208	2.9208

Construction Type	Line Voltage	Type	Nbr of Conductors	Actual Length - Miles	OH_Circuit_Miles
OH	600V	Triplex	3	0.0237	0.0711
OH	N/A	Duplex	1	0.2705	0.2705
OH	N/A	Miscellaneous	1	0.0131	0.0131
OH	N/A	Neutral	1	1221.1803	1221.1803
OH	N/A	Neutral	3	0.0623	0.1869
OH	N/A	Open Wire	1	1.5612	1.5612
OH	N/A	Open Wire	2	0.0282	0.0564
OH	N/A	Open Wire	4	0.0386	0.1544
OH	N/A	Quadruplex	1	2.0176	2.0176
OH	N/A	Quadruplex	4	0.0246	0.0984
OH	N/A	Splice Connecto	1	0.0477	0.0477
OH	N/A	Triplex	1	87.4383	87.4383
OH	N/A	Unknown	3	0.0371	0.1113
OH	Unknown	Neutral	1	0.5133	0.5133
OH	Unknown	Open Wire	1	0.1214	0.1214
OH	Unknown	Quadruplex	1	2.0857	2.0857
OH	Unknown	Triplex	1	0.4216	0.4216

Construction Type	Line Voltage	Type	Nbr of Conductors	Actual Length - Miles	UG_Circuit_Miles
UG	120V	Open Wire	2	0.1071	0.2142
UG	120V	Paralleled	1	0.4716	0.4716
UG	120V	Triplex	1	0.9532	0.9532
UG	120V	Triplex	3	0.5776	1.7328
UG	120V	Unknown	1	0.0345	0.0345
UG	240/480V	N/A	2	5.9954	11.9908
UG	240/480V	Open Wire	2	0.4236	0.8472
UG	240/480V	Quadruplex	1	0.0653	0.0653
UG	240/480V	Triplex	1	0.2426	0.2426
UG	240V	Quadruplex	1	0.0072	0.0072
UG	277/480V	Open Wire	1	0.0142	0.0142
UG	600V	Duplex	1	0.1169	0.1169
UG	600V	Open Wire	1	0.1593	0.1593
UG	600V	Open Wire	3	0.1372	0.4116
UG	600V	Open Wire	1	0.0235	0.0235
UG	600V	Paralleled	1	2.5279	2.5279
UG	600V	Quadruplex	1	0.075	0.075
UG	600V	Triplex	1	0.8842	0.8842
UG	600V	Triplex	3	0.3958	1.1874
UG	600V	Unknown	2	0.0114	0.0228
UG	N/A	Duplex	1	0.0638	0.0638
UG	N/A	Neutral	1	1.9453	1.9453
UG	N/A	Open Wire	1	0.3418	0.3418
UG	N/A	Paralleled	1	0.0044	0.0044
UG	N/A	Quadruplex	1	0.0281	0.0281
UG	N/A	Triplex	1	0.1963	0.1963
UG	Unknown	Neutral	1	0.3967	0.3967
UG	Unknown	Open Wire	1	0.7037	0.7037
UG	Unknown	Paralleled	1	0.0193	0.0193
UG	Unknown	Quadruplex	1	0.0114	0.0114
UG	Unknown	Triplex	1	0.221	0.221
UG	Unknown	Unknown	1	0.0208	0.0208

Division 17-7

Request:

Referencing the testimony of Gorman, page 17, line 1. Please provide the last allocated cost of service study conducted by the Company.

Response:

The allocated cost of service study completed by the Company in its last general rate case in RIPUC Docket No. 4323 is provided as Attachment DIV 17-7.

Prepared by or under the supervision of: Howard Gorman

The Narragansett Electric Company
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Narragansett Electric Company
Class ACOS Study (Compliance)
Future Rate Year 2014
Index to Class Cost of Service Study

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Sum
Summary of Results
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Narragansett Electric Company
Class ACOS Study (Compliance)
Future Rate Year 2014
Summary of Results

Line	Account	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	Distribution	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
2	Other Revenue	8,147	3,547	1,317	1,591	933	477	268	15
3	**Total Revenue**	239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
4									
5	Operating expenses	204,751	108,004	20,272	29,114	27,940	6,869	12,010	541
6	**Income before tax**	34,272	15,066	5,242	9,562	7,376	(1,343)	(1,584)	(47)
7	Income tax expense	7,445	3,273	1,139	2,077	1,602	(292)	(344)	(10)
8	Net income	26,827	11,793	4,103	7,484	5,774	(1,051)	(1,240)	(37)
9									
10	Rate Base	561,738	296,490	54,542	82,460	77,651	19,545	29,286	1,764
11									
12	Return on Rate Base	4.78%	3.98%	7.52%	9.08%	7.44%	(5.38%)	(4.23%)	(2.1%)
	Return on Rate Base as filed	*4.35%*	*3.65%*	*7.28%*	*7.53%*	*7.57%*	*(5.05%)*	*(4.98%)*	*(2.0%)*
14	*Relative Return*	*1.00*	*0.83*	*1.58*	*1.90*	*1.56*	*(1.13)*	*(0.89)*	*(0.44)*
15									
16	**Distribution revenue requirement**								
17	Distribution charge revenue	251,784	133,620	24,289	35,554	34,587	8,360	14,673	702
18	Additional M01 revenue	16	8	2	2	2	1	1	0
19	Forfeited discounts	1,474	0	611	465	27	318	53	0
20	Other revenue	6,673	3,547	706	1,125	906	159	215	15
21	**Revenue Requirement**	259,947	137,175	25,607	37,146	35,522	8,837	14,942	717
22									
23	Operating expenses	119,397	63,621	11,741	16,204	16,023	4,003	7,519	285
24	Uncollectibles expense	4,144	2,187	408	592	566	141	238	11
25	Depreciation expense	45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
26	General tax / Other	35,725	18,533	3,579	5,389	4,971	1,214	1,932	107
27	GRT	0	0	0	0	0	0	0	0
28		204,982	108,165	20,270	29,078	27,924	6,925	12,076	544
29	Pre-tax income	54,965	29,011	5,337	8,069	7,598	1,912	2,866	173
30	Income taxes	14,688	7,752	1,426	2,156	2,030	511	766	46
31	Net income	40,277	21,258	3,911	5,912	5,568	1,401	2,100	126
32									
33	Return on Rate Base	7.1700%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
34	Revenue increase (decrease)	20,924	14,106	93	(1,529)	205	3,310	4,516	223
	Revenue increase (decrease) as filed	*31,450*	*19,252*	*978*	*1,201*	*1,089*	*3,487*	*5,197*	*245*
36	Revenue increase (decrease) %	8.75%	11.46%	0.36%	(3.95%)	0.58%	59.90%	43.32%	45.09%
37	*Revenue increase (decrease) % as filed*	*13.16%*	*15.64%*	*3.83%*	*3.10%*	*3.08%*	*63.10%*	*49.85%*	*49.64%*

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Total
Class Allocations- Total
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Narragansett Electric Company
Class ACOS Study (Compliance)
Future Rate Year 2014
Class Allocations- Total

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**									
2	A. PRODUCTION PLANT									
3	Production Plant	303	3,126	1,262	242	524	859	203	27	9
4	**Production Plant**		3,126	1,262	242	524	859	203	27	9
5										
6	**C. TRANSMISSION PLANT**									
7	Transmission Plant	361	-	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-	-	-	-	-	-	-	-
9										
10	**D. DISTRIBUTION PLANT**									
11	Land and Land Rights	360	10,065	4,741	915	1,572	2,169	540	80	49
12	Structures and Improvements	361	8,060	3,796	733	1,259	1,737	432	64	39
13	Station Equipment	362	174,903	82,380	15,902	27,312	37,693	9,379	1,385	851
14	Poles, Towers and Fixtures	364	193,788	108,221	20,890	35,685	21,372	5,318	1,819	483
15	Overhead Conductors and Devic	365	264,290	135,745	26,203	44,875	43,404	10,801	2,282	980
16	Underground Conduit	366	64,645	31,974	6,172	10,583	12,095	3,010	537	273
17	Underground Conductors & Dev	367	143,514	68,436	13,210	22,680	29,917	7,444	1,150	676
18	Line Transformers	368	163,944	91,900	17,739	30,300	17,666	4,396	1,545	399
19	Services	369	79,239	68,574	8,927	1,649	88	1	-	-
20	Meters	370	51,184	33,560	9,247	6,691	1,673	12	-	-
21	Installations on Customer Premis	371	-	-	-	-	-	-	-	-
22	Street Lighting & Signal System	373	53,261	-	-	-	-	-	53,261	-
23	Plant Additions	374	72,843	37,979	7,238	11,023	10,132	2,495	3,749	226
24	**Distribution Plant**	360-374	1,279,735	667,306	127,178	193,629	177,946	43,828	65,871	3,977
25										
26	**E. GENERAL PLANT**									
27	General Plant	398	54,367	28,313	5,431	7,446	7,318	1,798	3,932	129
28	**General Plant**	389-399	54,367	28,313	5,431	7,446	7,318	1,798	3,932	129
29										
30	**TOTAL UTILITY PLANT**		1,337,227	696,882	132,850	201,600	186,123	45,829	69,830	4,114
31										
32	**II. DEPRECIATION RESERVE**									
33	Production Plant	108	-	-	-	-	-	-	-	-
34	Distribution Plant	108	554,328	288,968	55,072	83,892	77,147	18,997	28,534	1,719
35	General Plant	108	42,822	22,301	4,278	5,865	5,764	1,416	3,097	101
36	**Depreciation Reserve**	108	597,150	311,269	59,349	89,757	82,911	20,413	31,631	1,820
37										

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Class Allocations- Total

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**									
39	Property Held for Future Use	131	-	-	-	-	-	-	-	-
40	Less: CIAC	131	(103)	(54)	(10)	(16)	(14)	(4)	(5)	(0)
41	Materials and Supplies	131	6,871	3,584	687	1,039	957	235	347	21
42	Loss on Reacquired Debt	131	8,213	4,284	821	1,242	1,144	281	415	25
43	Cash Working Capital	255	4,976	2,649	490	679	670	165	310	12
44	Accumulated Deferred FIT		(186,182)	(97,027)	(18,497)	(28,069)	(25,914)	(6,381)	(9,722)	(573)
45	Customer Deposits	154	(7,206)	(1)	(1,962)	(3,520)	(1,721)	-	(2)	-
46	Injuries and Damages Reserve	131	(4,908)	(2,558)	(488)	(740)	(683)	(168)	(256)	(15)
47	**Other Rate Base**	131-283	(178,339)	(89,123)	(18,959)	(29,383)	(25,561)	(5,871)	(8,913)	(530)
48										
49	**TOTAL RATE BASE**		561,738	296,490	54,542	82,460	77,651	19,545	29,286	1,764
50										
51	**I. OPERATING AND MAINTENANCE EXPENSES**									
52	**C. DISTRIBUTION EXPENSE**									
53	Purchased Power- Borderline	555	-	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	997	469	97	151	156	37	83	3
55	Dist Oper-Load Dispatching	581	2,033	821	157	341	559	132	17	6
56	Dist Oper-Substations	582	1,139	536	104	178	245	61	9	6
57	Dist Oper-Overhead Lines	583	2,167	1,154	223	381	306	76	19	7
58	Dist Oper-Underground Lines	584	1,078	514	99	170	225	56	9	5
59	Dist Oper-Outdoor Lighting	585	349	-	-	-	-	-	349	-
60	Dist Oper-Electric Meters	586	2,355	1,544	425	308	77	1	-	-
61	Dist Oper-Customer Installation	587	1,403	558	107	232	397	94	12	4
62	Dist Oper-Misc Expenses	588	7,876	3,708	769	1,192	1,234	294	656	22
63	Dist Oper-Rents	589	129	67	13	20	18	4	7	0
64	Dist Maint-Supervision & Eng	590	70	33	7	11	11	3	6	0
65	Dist Maint-Structures	591	35	16	3	5	8	2	0	0
66	Dist Maint-Substations	592	1,907	898	173	298	411	102	15	9
67	Dist Maint-Overhead Lines	593	11,787	6,278	1,212	2,073	1,667	415	106	38
68	Dist Maint-Underground Lines	594	425	203	39	67	89	22	3	2
69	Dist Maint-Line Transformers	595	252	141	27	47	27	7	2	1
70	Dist Maint-Outdoor Lighting	596	1,374	-	-	-	-	-	1,374	-
71	Dist Maint-Electric Meters	597	264	173	48	35	9	0	-	-
72	**Oper. & Maint. Exp.**	500-599	35,640	17,115	3,503	5,508	5,438	1,306	2,668	102
73			35,640	17,115	3,503	5,508	5,438	1,306	2,668	102

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Class Allocations- Total

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**									
75	Cust Acct-Supervision	901	362	308	32	11	1	4	5	0
76	Cust Acct-Meter Reading Exp	902	1,274	835	230	167	42	0	-	-
77	Cust Records & Collection	903	9,439	8,026	846	293	25	116	132	0
78	Uncollectible Accounts	904	3,913	2,026	410	629	583	86	172	8
79	Commodity Costs/Trans Uncoll		-	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	58	50	6	1	0	0	1	0
81	**Customer Accts. Exp.**	901-905	15,046	11,245	1,524	1,101	651	206	311	8
82										
83	Cust Service-Supervision	907	16	6	1	3	5	1	0	0
84	Cust Assistance Expenses	908	990	394	75	164	280	66	8	3
85	Cust Service-Misc Expenses	910	928	369	71	153	263	62	8	3
86	Demo & Selling Exp	912	701	279	53	116	198	47	6	2
87	**Customer Service Exp.**	907-912	2,635	1,048	201	435	745	176	22	8
88	**Customer Accts. & Serv. Exp.**	901-919	17,681	12,293	1,725	1,536	1,396	382	333	16
89										
90	**E. ADMINISTRATIVE AND GENERAL**									
91	A&G-Salaries	920	12,538	6,530	1,252	1,717	1,688	415	907	30
92	A&G-Office Supplies	921	10,910	5,682	1,090	1,494	1,468	361	789	26
93	A&G-Outside Services Employe	923	2,776	1,446	277	380	374	92	201	7
94	Property Insurance	924	110	57	11	17	15	4	6	0
95	Injuries & Damages Insurance	925	5,625	2,931	559	848	783	193	294	17
96	Employee Pensions & Benefits	926	22,234	11,579	2,221	3,045	2,993	735	1,608	53
97	Franchise Requirements	927	(128)	(68)	(12)	(19)	(18)	(4)	(7)	(0)
98	Regulatory Comm Expenses	928	5,547	2,928	539	814	767	193	289	17
99	Miscellaneous General Expenses	930	2,164	874	167	363	595	141	18	6
100	Rents	931	7,549	3,931	754	1,034	1,016	250	546	18
101	Maintenance of general plant	935	254	132	25	35	34	8	18	1
102	Donations	426	410	216	40	60	57	14	21	1
103	**Admin & Genl. Exp.**	920-935	69,989	36,239	6,923	9,789	9,771	2,400	4,691	175
104										
105	**Total Operating Expenses**		123,310	65,647	12,151	16,833	16,606	4,088	7,691	293
106										
107	**II. DEPRECIATION EXPENSE**									
108	Depreciation Expense		45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
109	**Depreciation Expense**	403	45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
110										

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Total
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Class Allocations- Total

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**									
112	**A. GENERAL TAXES**									
113	Municipal tax	408	30,627	15,961	3,043	4,617	4,263	1,050	1,599	94
114	Payroll tax	408	3,707	1,931	370	508	499	123	268	9
115	Other tax	408	1,230	641	122	185	171	42	64	4
116	**General Taxes**		35,564	18,532	3,535	5,310	4,933	1,214	1,932	107
117										
118	**B. OTHER**									
119	Interest on Customer deposits		161	0	44	79	38	-	0	-
120	**Other**		161	0	44	79	38	-	0	-
121										
122	**B. FEDERAL / STATE INCOME TAXES**									
123	Federal Income Tax Expense		7,445	3,273	1,139	2,077	1,602	(292)	(344)	(10)
124	Amortize ITC		-	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	7,445	3,273	1,139	2,077	1,602	(292)	(344)	(10)
126	**Total Taxes**	408-411	43,170	21,805	4,718	7,466	6,574	923	1,588	97
127										
128	**TOTAL EXPENSES**		212,196	111,276	21,411	31,191	29,543	6,578	11,666	531
129										
130	**IV. OPERATING REVENUES at Present Rates**									
131	Distribution Revenue		230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
132	Forfeited Discounts		1,474	-	611	465	27	318	53	-
133	Rent For Electric Property- Pole:		2,267	1,266	244	417	250	62	21	6
134	Other Electric Revenues		4,406	2,281	462	708	656	96	194	9
135	**Operating Revenues**		239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
136										
137	**TOTAL EXPENSES**		212,196	111,276	21,411	31,191	29,543	6,578	11,666	531
138	**V. NET INCOME at Present Rates**		26,827	11,793	4,103	7,484	5,774	(1,051)	(1,240)	(37)
139										

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Total
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Class Allocations- Total

Line	Account	No.	Balance	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**									
141	OPERATING REVENUES									
142	Utility Revenues	440-446	230,876	119,523	24,198	37,085	34,384	5,050	10,158	479
143	Other Operating Revenues	450-456	8,147	3,547	1,317	1,591	933	477	268	15
144	Total Operating Revenues		239,023	123,070	25,514	38,676	35,317	5,527	10,426	494
145										
146	OPERATING EXPENSES									
147	Distribution / Transmission	580-599	35,640	17,115	3,503	5,508	5,438	1,306	2,668	102
148	Customer Acctg & Service	901-919	17,681	12,293	1,725	1,536	1,396	382	333	16
149	Admin & General	920-932	69,989	36,239	6,923	9,789	9,771	2,400	4,691	175
150	Total Operating Expenses		123,310	65,647	12,151	16,833	16,606	4,088	7,691	293
151										
152	Depreciation Expense	403	45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
153	Taxes Other Than Income Tax /	408	35,725	18,533	3,579	5,389	4,971	1,214	1,932	107
154	INCOME BEFORE INCOME T		34,272	15,066	5,242	9,562	7,376	(1,343)	(1,584)	(47)
155	Income Taxes	409-411	7,445	3,273	1,139	2,077	1,602	(292)	(344)	(10)
156	**NET INCOME**		26,827	11,793	4,103	7,484	5,774	(1,051)	(1,240)	(37)
157										
158	**RATE BASE**		561,738	296,490	54,542	82,460	77,651	19,545	29,286	1,764
159	Return on Rate Base		4.78%	3.98%	7.52%	9.08%	7.44%	(5.38%)	(4.23%)	(2.08%)
160										
161	**REVENUE REQUIREMENTS**									
162	Target Rate of Return		7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%
163	Rate Base		561,738	296,490	54,542	82,460	77,651	19,545	29,286	1,764
164										
165	Operating expenses		119,397	63,621	11,741	16,204	16,023	4,003	7,519	285
166	Uncollectibles expense		4,144	2,187	408	592	566	141	238	11
167	Depreciation expense		45,716	23,824	4,542	6,892	6,363	1,567	2,387	141
168	General taxes / Other		35,725	18,533	3,579	5,389	4,971	1,214	1,932	107
169	Subtotal- Operating Costs to rec		204,982	108,165	20,270	29,078	27,924	6,925	12,076	544
170										
171	Target Return on Rate Base- Aft		40,277	21,258	3,911	5,912	5,568	1,401	2,100	126
172	Income taxes to recover		14,688	7,752	1,426	2,156	2,030	511	766	46
173										
174	Subtotal- Rev Req before GRT		259,947	137,175	25,607	37,146	35,522	8,837	14,942	717
175	GRT needed		0	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		259,947	137,175	25,607	37,146	35,522	8,837	14,942	717

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Unit Costs By Functional Classification

	Account Description		Total	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
4	Primary Demand		119,353	56,107	10,813	18,648	25,740	6,392	1,086	568
5	Secondary Demand		56,929	34,228	6,597	11,333	3,258	799	651	61
6										
7	Secondary Customer		22,200	8,070	1,075	317	163	38	12,535	3
8	Billing Customer		43,740	31,103	5,650	3,964	1,946	545	513	20
9										
10	**Total revenue requirement**		**259,947**	**137,175**	**25,607**	**37,146**	**35,522**	**8,837**	**14,942**	**717**
11										
12	Total revenue requirement		259,947	137,175	25,607	37,146	35,522	8,837	14,942	717
13										
14	**Unit Costs**	Units								
15	SubTransmission Demand	NCP_at_115 / MW-month	$0.73	$0.67	$0.67	$0.76	$0.84	$0.82	$0.81	$0.55
16										
17	Primary Demand	NCP-Pri / MW-month	$5.10	$5.09	$5.08	$5.10	$5.10	$5.09	$5.86	$4.98
18	Secondary Demand	NCP-Sec / MW-month	$3.51	$3.25	$3.24	$3.27	-	-	$3.68	-
19										
20	Secondary Customer	Customer-Months	$3.70	$1.56	$1.77	$3.16	$12.88	$224.10	$113.98	$223.35
21	Billing Customer	Customer-Months	$7.29	$6.01	$9.31	$39.47	$153.76	$3,241.33	$4.67	$1,675.99
22										
23	**Total By Component**									
24	Demand	NCP_at_115 / MW-month	$7.99	$8.57	$8.55	$8.66	$6.38	$6.34	$9.85	$5.87
25	Customer	Customer-Months	$10.99	$7.57	$11.08	$42.63	$166.64	$3,465.43	$118.65	$1,899.34
26										
27	**Units**									
28	MWh-Generation		8,389,182	3,387,898	648,892	1,407,241	2,305,192	545,045	71,203	23,712
29	NCP_at_115		2,024	953	184	316	436	109	16	10
30	NCP_at_Pri		1,950	919	177	305	420	105	15	9
31	NCP_at_Sec		1,351	879	170	289	0	0	15	0
32	Customer-Months		6,002	5,172	607	100	13	0	110	0

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Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
1	**I. ELECTRIC PLANT IN SERVICE**											
2	**A. PRODUCTION PLANT**											
3	Production Plant	303	3,126	SubT	-	3,126	-	-	-	-	-	
4	**Production Plant**		3,126		-	3,126	-	-	-	-	-	
5												
6	**C. TRANSMISSION PLANT**										-	
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-	
9												
10	**D. DISTRIBUTION PLANT**											
11	Land and Land Rights	360	10,065	Stations	-	-	-	10,065	-	-	-	
12	Structures and Improvements	361	8,060	Stations	-	-	-	8,060	-	-	-	
13	Station Equipment	362	174,903	Stations	-	-	-	174,903	-	-	-	
14	Poles, Towers and Fixtures	364	193,788	Func-364	-	6,049	-	93,120	94,619	-	-	
15	Overhead Conductors and Devices	365	264,290	Func-365	-	18,559	-	182,842	62,888	-	-	
16	Underground Conduit	366	64,645	Func-366	-	4,670	-	51,453	8,522	-	-	
17	Underground Conductors & Devices	367	143,514	Func-367	-	11,913	-	126,906	4,694	-	-	
18	Line Transformers	368	163,944	Sec	-	-	-	-	163,944	-	-	
19	Services	369	79,239	Sec	-	-	-	-	79,239	-	-	
20	Meters	370	51,184	Bill	-	-	-	-	-	51,184	-	
21	Installations on Customer Premises	371	-	Bill	-	-	-	-	-	-	-	
22	Street Lighting & Signal Systems	373	53,261	Sec	-	-	-	-	53,261	-	-	
23	Plant Additions	374	72,843	Dist-Pt	-	2,486	-	39,071	28,196	3,089	-	
24	**Distribution Plant**	360-374	1,279,735		-	43,678	-	686,420	495,364	54,273	-	
25												
26	**E. GENERAL PLANT**											
27	General Plant	398	54,367	Labor	-	6,845	-	21,460	12,020	14,041	-	
28	**General Plant**	389-399	54,367		-	6,845	-	21,460	12,020	14,041	-	
29												
30	**TOTAL UTILITY PLANT**		1,337,227		-	53,649	-	707,880	507,384	68,315	-	
31												
32	**II. DEPRECIATION RESERVE**											
33	Production Plant	108	-	SubT	-	-	-	-	-	-	-	
34	Distribution Plant	108	554,328	Dist-Pt	-	18,919	-	297,329	214,571	23,509	-	
35	General Plant	108	42,822	Labor	-	5,392	-	16,903	9,468	11,060	-	
36	**Depreciation Reserve**	108	597,150		-	24,311	-	314,232	224,039	34,569	-	
37												

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Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing		Labor $	Labor %
38	**III. OTHER RATE BASE ITEMS**												
39	Property Held for Future Use	131	-	Plant	-	-	-	-	-	-	-		
40	Less: CIAC	131	(103)	Plant	-	(4)	-	(54)	(39)	(5)	-		
41	Materials and Supplies	131	6,871	Plant	-	276	-	3,637	2,607	351	-		
42	Loss on Reacquired Debt	131	8,213	Plant	-	329	-	4,347	3,116	420	-		
43	Cash Working Capital	255	4,976	OpExp	-	481	-	1,906	1,113	1,475	-		
44	Accumulated Deferred FIT		(186,182)	Plant	-	(7,470)	-	(98,558)	(70,643)	(9,511)	-		
45	Customer Deposits	154	(7,206)	Bill	-	-	-	-	-	(7,206)	-		
46	Injuries and Damages Reserve	131	(4,908)	Plant	-	(197)	-	(2,598)	(1,862)	(251)	-		
47	**Other Rate Base**	131-283	(178,339)		-	(6,585)	-	(91,319)	(65,708)	(14,727)	-		
48													
49	**TOTAL RATE BASE**		561,738		-	22,753	-	302,329	217,637	19,019	-		
50			*561,738*	*Check*									
51	**I. OPERATING AND MAINTENANCE EXPENSES**												
52	**C. DISTRIBUTION EXPENSE**												
53	Purchased Power- Borderline	555.111	-	SubT	-	-	-	-	-	-	-	0	0.00%
54	Dist Oper-Supervision & Eng	580	997	Dist-Lab	-	148	-	464	260	126	-	980	98.29%
55	Dist Oper-Load Dispatching	581	2,033	SubT	-	2,033	-	-	-	-	-	2,020	99.36%
56	Dist Oper-Substations	582	1,139	Stations	-	-	-	1,139	-	-	-	925	81.21%
57	Dist Oper-Overhead Lines	583	2,167	OH_Total	-	116	-	1,305	745	-	-	1,581	72.96%
58	Dist Oper-Underground Lines	584	1,078	Func-367	-	89	-	953	35	-	-	651	60.39%
59	Dist Oper-Outdoor Lighting	585	349	Sec	-	-	-	-	349	-	-	313	89.68%
60	Dist Oper-Electric Meters	586	2,355	Bill	-	-	-	-	-	2,355	-	2,022	85.86%
61	Dist Oper-Customer Installation	587	1,403	Func-364	-	44	-	674	685	-	-	1,259	89.74%
62	Dist Oper-Misc Expenses	588	7,876	Dist-Lab	-	1,168	-	3,662	2,051	995	-	6,288	79.84%
63	Dist Oper-Rents	589	129	Dist-Pt	-	4	-	69	50	5	-	0	0.00%
64	Dist Maint-Supervision & Eng	590	70	Dist-Lab	-	10	-	33	18	9	-	7	10.00%
65	Dist Maint-Structures	591	35	Stations	-	-	-	35	-	-	-	9	25.71%
66	Dist Maint-Substations	592	1,907	Stations	-	-	-	1,907	-	-	-	1,278	67.02%
67	Dist Maint-Overhead Lines	593	11,787	OH_Total	-	633	-	7,101	4,053	-	-	5,351	45.40%
68	Dist Maint-Underground Lines	594	425	Func-367	-	35	-	376	14	-	-	359	84.47%
69	Dist Maint-Line Transformers	595	252	Sec	-	-	-	-	252	-	-	89	35.32%
70	Dist Maint-Outdoor Lighting	596	1,374	Sec	-	-	-	-	1,374	-	-	984	71.62%
71	Dist Maint-Electric Meters	597	264	Bill	-	-	-	-	-	264	-	121	45.83%
72	**Oper. & Maint. Exp.**	500-599	35,640		-	4,282	-	17,718	9,886	3,754	-	24,237	
73			35,640		-	4,282	-	17,718	9,886	3,754	-		

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Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
74	**D. CUSTOMER ACCOUNTS AND SERVICE**											
75	Cust Acct-Supervision	901	362	Bill	-	-	-	-	-	362	- 340	93.92%
76	Cust Acct-Meter Reading Exp	902	1,274	Bill	-	-	-	-	-	1,274	- 1,086	85.24%
77	Cust Records & Collection	903	9,439	Bill	-	-	-	-	-	9,439	- 2,820	29.88%
78	Uncollectible Accounts	904	3,913	Bill	-	-	-	-	-	3,913	- 0	0.00%
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	- 0	0.00%
80	Cust Acct-Misc Expenses	905	58	Bill	-	-	-	-	-	58	- 65	112.07%
81	**Customer Accts. Exp.**	901-905	15,046		-	-	-	-	-	15,046	- 4,311	
82											28,548	
83	Cust Service-Supervision	907	16	Bill	-	-	-	-	-	16	- 0	0.00%
84	Cust Assistance Expenses	908	990	Bill	-	-	-	-	-	990	- 459	46.36%
85	Cust Service-Misc Expenses	910	928	Bill	-	-	-	-	-	928	- 225	24.25%
86	Demo & Selling Exp	912	701	Bill	-	-	-	-	-	701	- 95	13.55%
87	**Customer Service Exp.**	907-912	2,635		-	-	-	-	-	2,635	- 779	
88	**Customer Accts. & Serv. Exp.**	901-919	17,681		-	-	-	-	-	17,681	- 5,090	
89											29,327	
90	**E. ADMINISTRATIVE AND GENERAL**											
91	A&G-Salaries	920	12,538	Labor	-	1,579	-	4,949	2,772	3,238	- 9,830	78.40%
92	A&G-Office Supplies	921	10,910	Labor	-	1,374	-	4,306	2,412	2,818	- (18)	-0.16%
93	A&G-Outside Services Employed	923	2,776	Labor	-	350	-	1,096	614	717	- 1	0.04%
94	Property Insurance	924	110	Plant	-	4	-	58	42	6	- 7	6.36%
95	Injuries & Damages Insurance	925	5,625	Plant	-	226	-	2,978	2,134	287	- 284	5.05%
96	Employee Pensions & Benefits	926	22,234	Labor	-	2,799	-	8,776	4,916	5,742	- 129	0.58%
97	Franchise Requirements	927	(128)	RateBase	-	(5)	-	(69)	(50)	(4)	- (9)	7.03%
98	Regulatory Comm Expenses	928	5,547	RateBase	-	225	-	2,985	2,149	188	- 376	6.78%
99	Miscellaneous General Expenses	930	2,164	Plant	-	87	-	1,146	821	111	- 0	0.00%
100	Rents	931	7,549	Labor	-	950	-	2,980	1,669	1,950	- 267	3.54%
101	Maintenance of general plant	935	254	Labor	-	32	-	100	56	66	- 5	1.97%
102	Donations	426	410	RateBase	-	17	-	221	159	14	- 91	22.20%
103	**Admin & Genl. Exp.**	920-935	69,989		-	7,637	-	29,526	17,695	15,131	- 10,963	
104												
105	**Total Operating Expenses**		123,310		-	11,919	-	47,244	27,581	36,567	- 40,290	
106												
107	**II. DEPRECIATION EXPENSE**											
108	Depreciation Expense		45,716	Plant	-	1,834	-	24,200	17,346	2,335	-	
109	**Depreciation Expense**	403	45,716		-	1,834	-	24,200	17,346	2,335	-	
110												

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Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
111	**III. TAXES and OTHER**											
112	**A. GENERAL TAXES**											
113	Municipal tax	408.14	30,627	Plant	-	1,229	-	16,213	11,621	1,565	-	
114	Payroll tax	408.11	3,707	Labor	-	467	-	1,463	820	957	-	
115	Other tax	408.17	1,230	Plant	-	49	-	651	467	63	-	
116	**General Taxes**		35,564		-	1,745	-	18,327	12,907	2,585	-	
117												
118	**B. OTHER**											
119	Interest on Customer deposits		161	Bill	-	-	-	-	-	161	-	
120	**Other**		161		-	-	-	-	-	161	-	
121												
122	**B. FEDERAL / STATE INCOME TAXES**											
123	Federal Income Tax Expense		7,445	Pretax	-	273	-	4,376	3,262	(466)	-	
124	Amortize ITC		-	Plant	-	-	-	-	-	-	-	
125	**Income Taxes**	409-411	7,445		-	273	-	4,376	3,262	(466)	-	
126	**Total Taxes**	408-411	43,170		-	2,018	-	22,703	16,169	2,280	-	
127												
128	**TOTAL EXPENSES**		212,196		-	15,771	-	94,147	61,096	41,182	-	
129												
130	**IV. OPERATING REVENUES at Present Rates**											
131	Distribution Revenue		230,876	RevReq-PF	-	16,373	-	106,788	70,399	37,317	-	
132	Forfeited Discounts		1,474	Bill	-	-	-	-	-	1,474	-	
133	Rent For Electric Property- Poles		2,267	Func-364	-	71	-	1,089	1,107	-	-	
134	Other Electric Revenues		4,406	RevReq-PF	-	312	-	2,038	1,343	712	-	
135	**Operating Revenues**		239,023		-	16,756	-	109,915	72,849	39,503	-	
136												
137	**TOTAL EXPENSES**		212,196		-	15,771	-	94,147	61,096	41,182	-	
138	**V. NET INCOME at Present Rates**		26,827		-	985	-	15,768	11,753	(1,679)	-	
139			26,827	*Check*								

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Line	Account	No.	Balance	Allocator	Supply	SubTrans-mission	Primary HT	Primary	Secondary	Billing	Labor $	Labor %
140	**SUMMARY REPORT**											
141	OPERATING REVENUES											
142	Utility Revenues	440-446	230,876		-	16,373	-	106,788	70,399	37,317	-	
143	Other Operating Revenues	450-456	8,147		-	383	-	3,127	2,450	2,186	-	
144	Total Operating Revenues		239,023		-	16,756	-	109,915	72,849	39,503	-	
145												
146	OPERATING EXPENSES											
147	Distribution / Transmission	580-599	35,640		-	4,282	-	17,718	9,886	3,754	-	
148	Customer Acctg & Service	901-919	17,681		-	-	-	-	-	17,681	-	
149	Admin & General	920-932	69,989		-	7,637	-	29,526	17,695	15,131	-	
150	Total Operating Expenses		123,310		-	11,919	-	47,244	27,581	36,567	-	
151												
152	Depreciation Expense	403	45,716		-	1,834	-	24,200	17,346	2,335	-	
153	Taxes Other Than Income Tax / Other	408	35,725		-	1,745	-	18,327	12,907	2,746	-	
154	INCOME BEFORE INCOME TAXES		34,272		-	1,258	-	20,144	15,015	(2,145)	-	
155	Income Taxes	409-411	7,445		-	273	-	4,376	3,262	(466)	-	
156	**NET INCOME**		26,827		-	985	-	15,768	11,753	(1,679)	-	
157												
158	**RATE BASE**		561,738		-	22,753	-	302,329	217,637	19,019	-	
159	Return on Rate Base		4.78%		-	4.33%	-	5.22%	5.40%	(8.83%)		
160												
161	**REVENUE REQUIREMENTS**											
162	Target Rate of Return		7.17%		7.17%	7.17%	7.17%	7.17%	7.17%	7.17%		
163	Rate Base		561,738		0	22,753	0	302,329	217,637	19,019	-	
164											-	
165	Operating expenses		119,397		0	11,919	0	47,244	27,581	32,654	-	
166	Uncollectibles expense		4,144	Bill	0	0	0	0	0	4,144	-	
167	Depreciation expense		45,716		0	1,834	0	24,200	17,346	2,335	-	
168	General taxes / Other		35,725		0	1,745	0	18,327	12,907	2,746	-	
169	Subtotal- Operating Costs to recover		204,982		0	15,498	0	89,771	57,834	41,879	-	
170												
171	Target Return on Rate Base- After taxes		40,277		0	1,631	0	21,677	15,605	1,364	-	
172	Income taxes to recover		14,688	36.47%	0	595	0	7,905	5,691	497	-	
173				26.72%								
174	Subtotal- Rev Req before GRT		259,947		0	17,724	0	119,353	79,129	43,740	-	
175	GRT needed				0	0	0	0	0	0	-	
176	**TOTAL REVENUE REQUIREMENT**		259,947	0.00%	0	17,724	0	119,353	79,129	43,740	-	

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Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
1	**I. ELECTRIC PLANT IN SERVICE**						
2	A. PRODUCTION PLANT						
3	Production Plant	303	-	None	-	-	-
4	**Production Plant**		-		-	-	-
5							
6	**C. TRANSMISSION PLANT**						-
7	Transmission Plant	361	-	None	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-
9							
10	**D. DISTRIBUTION PLANT**						
11	Land and Land Rights	360	-	None	-	-	-
12	Structures and Improvements	361	-	None	-	-	-
13	Station Equipment	362	-	None	-	-	-
14	Poles, Towers and Fixtures	364	94,619	Demand	94,619	-	-
15	Overhead Conductors and Devices	365	62,888	Demand	62,888	-	-
16	Underground Conduit	366	8,522	Demand	8,522	-	-
17	Underground Conductors & Device	367	4,694	Demand	4,694	-	-
18	Line Transformers	368	163,944	Demand	163,944	-	-
19	Services	369	79,239	Customer	-	79,239	-
20	Meters	370	-	None	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Customer	-	53,261	-
23	Plant Additions	374	28,196	Sec-DxPt	20,199	7,997	-
24	**Distribution Plant**	360-374	495,364		354,867	140,497	-
25							
26	**E. GENERAL PLANT**						
27	General Plant	398	12,020	Sec-Lab	8,491	3,529	-
28	**General Plant**	389-399	12,020		8,491	3,529	-
29							
30	**TOTAL UTILITY PLANT**		507,384		363,358	144,026	-
31							
32	**II. DEPRECIATION RESERVE**						
33	Production Plant	108	-	None	-	-	-
34	Distribution Plant	108	214,571	Sec-DxPt	153,714	60,857	-
35	General Plant	108	9,468	Sec-Lab	6,688	2,780	-
36	**Depreciation Reserve**	108	224,039		160,401	63,637	-
37							

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Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
38	**III. OTHER RATE BASE ITEMS**						
39	Property Held for Future Use	131	-	Sec-Pt	-	-	-
40	Less: CIAC	131	(39)	Sec-Pt	(28)	(11)	-
41	Materials and Supplies	131	2,607	Sec-Pt	1,867	740	-
42	Loss on Reacquired Debt	131	3,116	Sec-Pt	2,232	885	-
43	Cash Working Capital	255	1,113	Sec-OpExp	808	305	-
44	Accumulated Deferred FIT		(70,643)	Sec-Pt	(50,590)	(20,053)	-
45	Customer Deposits	154	-	None	-	-	-
46	Injuries and Damages Reserve	131	(1,862)	Sec-Pt	(1,334)	(529)	-
47	**Other Rate Base**	131-283	(65,708)		(47,045)	(18,663)	-
48							
49	**TOTAL RATE BASE**		217,637		155,911	61,726	-
50							
51	**I. OPERATING AND MAINTENANCE EX**						
52	**C. DISTRIBUTION EXPENSE**						
53	Purchased Power- Borderline	555	-	Sec-Lab	-	-	-
54	Dist Oper-Supervision & Eng	580	260	Sec-DxLab	183	76	-
55	Dist Oper-Load Dispatching	581	-	None	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-
57	Dist Oper-Overhead Lines	583	745	Demand	745	-	-
58	Dist Oper-Underground Lines	584	35	Demand	35	-	-
59	Dist Oper-Outdoor Lighting	585	349	Customer	-	349	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-
61	Dist Oper-Customer Installation	587	685	Demand	685	-	-
62	Dist Oper-Misc Expenses	588	2,051	Sec-DxLab	1,449	602	-
63	Dist Oper-Rents	589	50	Sec-DxPt	36	14	-
64	Dist Maint-Supervision & Eng	590	18	Sec-DxLab	13	5	-
65	Dist Maint-Structures	591	-	None	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-
67	Dist Maint-Overhead Lines	593	4,053	Demand	4,053	-	-
68	Dist Maint-Underground Lines	594	14	Demand	14	-	-
69	Dist Maint-Line Transformers	595	252	Demand	252	-	-
70	Dist Maint-Outdoor Lighting	596	1,374	Customer	-	1,374	-
71	Dist Maint-Electric Meters	597	-	Sec-DxPt	-	-	-
72	**Oper. & Maint. Exp.**	500-599	9,886		7,465	2,421	-
73			9,886		7,465	2,421	-

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Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
74	**D. CUSTOMER ACCOUNTS AND SERVIC**						
75	Cust Acct-Supervision	901	-	None	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-
82							
83	Cust Service-Supervision	907	-	None	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-
89							
90	**E. ADMINISTRATIVE AND GENERAL**						
91	A&G-Salaries	920	2,772	Sec-Lab	1,958	814	-
92	A&G-Office Supplies	921	2,412	Sec-Lab	1,704	708	-
93	A&G-Outside Services Employed	923	614	Sec-Lab	434	180	-
94	Property Insurance	924	42	Sec-Pt	30	12	-
95	Injuries & Damages Insurance	925	2,134	Sec-Pt	1,528	606	-
96	Employee Pensions & Benefits	926	4,916	Sec-Lab	3,472	1,443	-
97	Franchise Requirements	927	(50)	Sec-RB	(36)	(14)	-
98	Regulatory Comm Expenses	928	2,149	Sec-RB	1,540	610	-
99	Miscellaneous General Expenses	930.0	821	Sec-Pt	588	233	-
100	Rents	931.0	1,669	Sec-Lab	1,179	490	-
101	Maintenance of general plant	935.0	56	Sec-Lab	40	16	-
102	Donations	426	159	Sec-RB	114	45	-
103	**Admin & Genl. Exp.**	920-935	17,695		12,551	5,144	-
104							
105	**Total Operating Expenses**		27,581		20,016	7,565	-
106							
107	**II. DEPRECIATION EXPENSE**						
108	Depreciation Expense		17,346	Sec-Pt	12,422	4,924	-
109	**Depreciation Expense**	403	17,346		12,422	4,924	-
110							

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Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
111	**III. TAXES and OTHER**						
112	**A. GENERAL TAXES**						
113	Municipal tax	408	11,621	Sec-Pt	8,322	3,299	-
114	Payroll tax	408	820	Sec-Lab	579	241	-
115	Other tax	408	467	Sec-Pt	334	132	-
116	**General Taxes**		12,907		9,235	3,672	-
117							
118	**B. OTHER**						
119	Interest on Customer deposits		-	None	-	-	-
120	**Other**		-		-	-	-
121							
122	**B. FEDERAL / STATE INCOME TAXES**						
123	Federal Income Tax Expense		3,262	Sec-PreTax	2,348	913	-
124	Amortize ITC		-	Sec-Pt	-	-	-
125	**Income Taxes**	409-411	3,262		2,348	913	-
126	**Total Taxes**	408-411	16,169		11,584	4,585	-
127							
128	**TOTAL EXPENSES**		61,096		44,022	17,074	-
129							
130	**IV. OPERATING REVENUES at Present Ra**						
131	Distribution Revenue		70,399	Sec-Pt	50,415	19,983	-
132	Forfeited Discounts		-	None	-	-	-
133	Rent For Electric Property- Poles		1,107	Demand	1,107	-	-
134	Other Electric Revenues		1,343	Sec-Pt	962	381	-
135	**Operating Revenues**		72,849		52,484	20,365	-
136							
137	**TOTAL EXPENSES**		61,096		44,022	17,074	-
138	**V. NET INCOME at Present Rat**		11,753		8,462	3,291	-
139							

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Line	Account	No.	Secondary		Secondary Demand	Secondary Customer	
140	**SUMMARY REPORT**						
141	OPERATING REVENUES						
142	Utility Revenues	440-446	70,399		50,415	19,983	-
143	Other Operating Revenues	450-456	2,450		2,069	381	-
144	Total Operating Revenues		72,849		52,484	20,365	-
145							
146	OPERATING EXPENSES						
147	Distribution / Transmission	580-599	9,886		7,465	2,421	-
148	Customer Acctg & Service	901-919	-		-	-	-
149	Admin & General	920-932	17,695		12,551	5,144	-
150	Total Operating Expenses		27,581		20,016	7,565	-
151							
152	Depreciation Expense	403	17,346		12,422	4,924	-
153	Taxes Other Than Income Tax / Otl	408	12,907		9,235	3,672	-
154	INCOME BEFORE INCOME TAX		15,015		10,811	4,204	-
155	Income Taxes	409-411	3,262		2,348	913	-
156	**NET INCOME**		11,753		8,462	3,291	-
157							
158	**RATE BASE**		217,637		155,911	61,726	-
159	Return on Rate Base						
160							
161	**REVENUE REQUIREMENTS**						
162	Target Rate of Return		7.1700%		7.1700%	7.1700%	
163	Rate Base		217,637		155,911	61,726	-
164							
165	Operating expenses		27,581		20,016	7,565	-
166	Uncollectibles expense		0	None	0	0	-
167	Depreciation expense		17,346		12,422	4,924	-
168	General taxes / Other		12,907		9,235	3,672	-
169	Subtotal- Operating Costs to recove		57,834		41,674	16,160	-
170							
171	Target Return on Rate Base- After t		15,605		11,179	4,426	-
172	Income taxes to recover	36.47%	5,691		4,077	1,614	-
173							
174	Subtotal- Rev Req before GRT		79,129		56,929	22,200	-
175	GRT needed	0.00%	0	0.00%	0	0	-
176	**TOTAL REVENUE REQUIREMENT**		79,129		56,929	22,200	-

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Class Allocation- SubTransmission Demand

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	3,126	MWh-Gen	1,262	242	524	859	203	27	9
4	**Production Plant**		3,126		1,262	242	524	859	203	27	9
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	6,049	NCP_at_115	2,849	550	945	1,304	324	48	29
15	Overhead Conductors and Devices	365	18,559	NCP_at_115	8,742	1,687	2,898	4,000	995	147	90
16	Underground Conduit	366	4,670	NCP_at_115	2,199	425	729	1,006	250	37	23
17	Underground Conductors & Devices	367	11,913	NCP_at_115	5,611	1,083	1,860	2,567	639	94	58
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	2,486	NCP_at_115	1,171	226	388	536	133	20	12
24	**Distribution Plant**	360-374	43,678		20,572	3,971	6,821	9,413	2,342	346	213
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	6,845	SubT-Lab	2,847	546	1,134	1,808	431	57	22
28	**General Plant**	389-399	6,845		2,847	546	1,134	1,808	431	57	22
29											
30	**TOTAL UTILITY PLANT**		53,649		24,682	4,759	8,479	12,080	2,976	430	243
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	MWh-Gen	-	-	-	-	-	-	-
34	Distribution Plant	108	18,919	SubT-DxPt	8,911	1,720	2,954	4,077	1,015	150	92
35	General Plant	108	5,392	SubT-Lab	2,243	430	893	1,424	339	45	17
36	**Depreciation Reserve**	108	24,311		11,154	2,150	3,847	5,502	1,354	195	109
37											

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Class Allocation- SubTransmission Demand

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	SubT-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(4)	SubT-Pt	(2)	(0)	(1)	(1)	(0)	(0)	(0)
41	Materials and Supplies	131	276	SubT-Pt	127	24	44	62	15	2	1
42	Loss on Reacquired Debt	131	329	SubT-Pt	152	29	52	74	18	3	1
43	Cash Working Capital	255	481	SubT-OpExp	202	39	79	125	30	4	2
44	Accumulated Deferred FIT		(7,470)	SubT-Pt	(3,436)	(663)	(1,180)	(1,682)	(414)	(60)	(34)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(197)	SubT-Pt	(91)	(17)	(31)	(44)	(11)	(2)	(1)
47	**Other Rate Base**	131-283	(6,585)		(3,048)	(588)	(1,037)	(1,466)	(362)	(52)	(30)
48											
49	**TOTAL RATE BASE**		22,753		10,480	2,021	3,594	5,112	1,260	183	104
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	MWh-Gen	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	148	SubT-DxLab	61	12	24	39	9	1	0
55	Dist Oper-Load Dispatching	581	2,033	MWh-Gen	821	157	341	559	132	17	6
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	116	NCP_at_115	55	11	18	25	6	1	1
58	Dist Oper-Underground Lines	584	89	NCP_at_115	42	8	14	19	5	1	0
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	44	MWh-Meter	17	3	7	12	3	0	0
62	Dist Oper-Misc Expenses	588	1,168	SubT-DxLab	486	93	193	309	74	10	4
63	Dist Oper-Rents	589	4	SubT-Pt	2	0	1	1	0	0	0
64	Dist Maint-Supervision & Eng	590	10	SubT-DxLab	4	1	2	3	1	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	633	NCP_at_115	298	58	99	136	34	5	3
68	Dist Maint-Underground Lines	594	35	NCP_at_115	17	3	6	8	2	0	0
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	SubT-Pt	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	4,282		1,804	346	705	1,111	266	36	14
73			4,282		1,804	346	705	1,111	266	36	14

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	1,579	SubT-Lab	657	126	261	417	99	13	5
92	A&G-Office Supplies	921	1,374	SubT-Lab	571	110	227	363	86	12	4
93	A&G-Outside Services Employed	923	350	SubT-Lab	145	28	58	92	22	3	1
94	Property Insurance	924	4	SubT-Pt	2	0	1	1	0	0	0
95	Injuries & Damages Insurance	925	226	SubT-Pt	104	20	36	51	13	2	1
96	Employee Pensions & Benefits	926	2,799	SubT-Lab	1,164	223	464	740	176	23	9
97	Franchise Requirements	927	(5)	RateBase	(3)	(1)	(1)	(1)	(0)	(0)	(0)
98	Regulatory Comm Expenses	928	225	RateBase	119	22	33	31	8	12	1
99	Miscellaneous General Expenses	930.0	87	MWh-Gen	35	7	15	24	6	1	0
100	Rents	931.0	950	SubT-Lab	395	76	157	251	60	8	3
101	Maintenance of general plant	935.0	32	SubT-Lab	13	3	5	8	2	0	0
102	Donations	426	17	RateBase	9	2	2	2	1	1	0
103	**Admin & Genl. Exp.**	920-935	7,637		3,212	615	1,259	1,980	472	74	25
104											
105	**Total Operating Expenses**		11,919		5,016	962	1,964	3,090	738	110	39
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		1,834	SubT-Pt	844	163	290	413	102	15	8
109	**Depreciation Expense**	403	1,834		844	163	290	413	102	15	8
110											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	1,229	SubT-Pt	565	109	194	277	68	10	6
114	Payroll tax	408	467	SubT-Lab	194	37	77	123	29	4	1
115	Other tax	408	49	SubT-Pt	23	4	8	11	3	0	0
116	**General Taxes**		1,745		782	151	279	411	100	14	7
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		273	SubT-Pretax	441	104	34	(307)	(124)	129	(4)
124	Amortize ITC		-	None	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	273		441	104	34	(307)	(124)	129	(4)
126	**Total Taxes**	408-411	2,018		1,223	255	314	104	(24)	144	3
127											
128	**TOTAL EXPENSES**		15,771		7,083	1,379	2,567	3,607	816	268	50
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		16,373	Total_Del_Rev	8,476	1,716	2,630	2,438	358	720	34
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		71	NCP_at_115	33	6	11	15	4	1	0
134	Other Electric Revenues		312	Total_Del_Rev	162	33	50	47	7	14	1
135	**Operating Revenues**		16,756		8,671	1,755	2,691	2,500	369	735	35
136											
137	**TOTAL EXPENSES**		15,771		7,083	1,379	2,567	3,607	816	268	50
138	**V. NET INCOME at Present Rates**		985		1,589	376	124	(1,107)	(447)	466	(15)
139											

SubTDem
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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	16,373		8,476	1,716	2,630	2,438	358	720	34
143	Other Operating Revenues	450-456	383		195	39	61	62	11	14	1
144	Total Operating Revenues		16,756		8,671	1,755	2,691	2,500	369	735	35
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	4,282		1,804	346	705	1,111	266	36	14
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	7,637		3,212	615	1,259	1,980	472	74	25
150	Total Operating Expenses		11,919		5,016	962	1,964	3,090	738	110	39
151											
152	Depreciation Expense	403	1,834		844	163	290	413	102	15	8
153	Taxes Other Than Income Tax / Other	408	1,745		782	151	279	411	100	14	7
154	INCOME BEFORE INCOME TAXES		1,258		2,029	480	158	(1,414)	(571)	596	(20)
155	Income Taxes	409-411	273		441	104	34	(307)	(124)	129	(4)
156	**NET INCOME**		985		1,589	376	124	(1,107)	(447)	466	(15)
157											
158	**RATE BASE**		22,753		10,480	2,021	3,594	5,112	1,260	183	104
159	Return on Rate Base		4.33%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.1700%		7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%
163	Rate Base		22,753		10,480	2,021	3,594	5,112	1,260	183	104
164											
165	Operating expenses		11,919		5,016	962	1,964	3,090	738	110	39
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		1,834		844	163	290	413	102	15	8
168	General taxes / Other		1,745		782	151	279	411	100	14	7
169	Subtotal- Operating Costs to recover		15,498		6,642	1,275	2,533	3,914	940	139	55
170											
171	Target Return on Rate Base- After taxe		1,631		751	145	258	367	90	13	7
172	Income taxes to recover		595	36.47%	274	53	94	134	33	5	3
173											
174	Subtotal- Rev Req before GRT		17,724		7,667	1,473	2,885	4,415	1,063	157	65
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		17,724		7,667	1,473	2,885	4,415	1,063	157	65

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	10,065	NCP_at_Pri	4,741	915	1,572	2,169	540	80	49
12	Structures and Improvements	361	8,060	NCP_at_Pri	3,796	733	1,259	1,737	432	64	39
13	Station Equipment	362	174,903	NCP_at_Pri	82,380	15,902	27,312	37,693	9,379	1,385	851
14	Poles, Towers and Fixtures	364	93,120	NCP_at_Pri	43,860	8,466	14,541	20,068	4,994	737	453
15	Overhead Conductors and Devices	365	182,842	NCP_at_Pri	86,119	16,624	28,552	39,404	9,805	1,447	890
16	Underground Conduit	366	51,453	NCP_at_Pri	24,235	4,678	8,035	11,089	2,759	407	250
17	Underground Conductors & Devices	367	126,906	NCP_at_Pri	59,773	11,538	19,817	27,350	6,806	1,005	618
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	39,071	NCP_at_Pri	18,403	3,552	6,101	8,420	2,095	309	190
24	**Distribution Plant**	360-374	686,420		323,306	62,408	107,190	147,931	36,811	5,434	3,341
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	21,460	PriD-Lab	9,987	1,927	3,366	4,736	1,173	171	101
28	**General Plant**	389-399	21,460		9,987	1,927	3,366	4,736	1,173	171	101
29											
30	**TOTAL UTILITY PLANT**		707,880		333,293	64,335	110,556	152,666	37,983	5,605	3,442
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	297,329	PriD-Pt	139,992	27,022	46,436	64,124	15,954	2,354	1,446
35	General Plant	108	16,903	PriD-Lab	7,866	1,518	2,651	3,730	924	134	80
36	**Depreciation Reserve**	108	314,232		147,858	28,540	49,088	67,854	16,878	2,489	1,526
37											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	PriD-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(54)	PriD-Pt	(26)	(5)	(8)	(12)	(3)	(0)	(0)
41	Materials and Supplies	131	3,637	PriD-Pt	1,712	331	568	784	195	29	18
42	Loss on Reacquired Debt	131	4,347	PriD-Pt	2,047	395	679	938	233	34	21
43	Cash Working Capital	255	1,906	PriD-OpExp	894	172	298	411	102	21	9
44	Accumulated Deferred FIT		(98,558)	PriD-Pt	(46,404)	(8,957)	(15,393)	(21,256)	(5,288)	(780)	(479)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(2,598)	PriD-Pt	(1,223)	(236)	(406)	(560)	(139)	(21)	(13)
47	**Other Rate Base**	131-283	(91,319)		(43,000)	(8,301)	(14,262)	(19,695)	(4,900)	(717)	(445)
48											
49	**TOTAL RATE BASE**		302,329		142,435	27,494	47,206	65,118	16,205	2,399	1,472
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	464	PriD-DxLab	216	42	73	102	25	4	2
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	1,139	NCP_at_Pri	536	104	178	245	61	9	6
57	Dist Oper-Overhead Lines	583	1,305	NCP_at_Pri	615	119	204	281	70	10	6
58	Dist Oper-Underground Lines	584	953	NCP_at_Pri	449	87	149	205	51	8	5
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	674	MWh-Meter	268	51	111	191	45	6	2
62	Dist Oper-Misc Expenses	588	3,662	PriD-DxLab	1,704	329	574	808	200	29	17
63	Dist Oper-Rents	589	69	PriD-Pt	33	6	11	15	4	1	0
64	Dist Maint-Supervision & Eng	590	33	PriD-DxLab	15	3	5	7	2	0	0
65	Dist Maint-Structures	591	35	NCP_at_Pri	16	3	5	8	2	0	0
66	Dist Maint-Substations	592	1,907	NCP_at_Pri	898	173	298	411	102	15	9
67	Dist Maint-Overhead Lines	593	7,101	NCP_at_Pri	3,345	646	1,109	1,530	381	56	35
68	Dist Maint-Underground Lines	594	376	NCP_at_Pri	177	34	59	81	20	3	2
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	17,718		8,272	1,596	2,776	3,885	963	141	84
73			17,718		8,272	1,596	2,776	3,885	963	141	84

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	4,949	PriD-Lab	2,303	444	776	1,092	270	39	23
92	A&G-Office Supplies	921	4,306	PriD-Lab	2,004	387	675	950	235	34	20
93	A&G-Outside Services Employed	923	1,096	PriD-Lab	510	98	172	242	60	9	5
94	Property Insurance	924	58	PriD-Pt	27	5	9	13	3	0	0
95	Injuries & Damages Insurance	925	2,978	PriD-Pt	1,402	271	465	642	160	24	14
96	Employee Pensions & Benefits	926	8,776	PriD-Lab	4,084	788	1,377	1,937	480	70	41
97	Franchise Requirements	927	(69)	RateBase	(36)	(7)	(10)	(10)	(2)	(4)	(0)
98	Regulatory Comm Expenses	928	2,985	RateBase	1,576	290	438	413	104	156	9
99	Miscellaneous General Expenses	930.0	1,146	MWh-Gen	463	89	192	315	74	10	3
100	Rents	931.0	2,980	PriD-Lab	1,387	268	467	658	163	24	14
101	Maintenance of general plant	935.0	100	PriD-Lab	47	9	16	22	5	1	0
102	Donations	426	221	RateBase	116	21	32	31	8	12	1
103	**Admin & Genl. Exp.**	920-935	29,526		13,883	2,663	4,610	6,304	1,560	374	133
104											
105	**Total Operating Expenses**		47,244		22,155	4,259	7,386	10,189	2,523	515	217
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		24,200	PriD-Pt	11,394	2,199	3,780	5,219	1,299	192	118
109	**Depreciation Expense**	403	24,200		11,394	2,199	3,780	5,219	1,299	192	118
110											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	16,213	PriD-Pt	7,634	1,473	2,532	3,497	870	128	79
114	Payroll tax	408	1,463	PriD-Lab	681	131	230	323	80	12	7
115	Other tax	408	651	PriD-Pt	307	59	102	140	35	5	3
116	**General Taxes**		18,327		8,621	1,664	2,863	3,960	985	145	89
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		4,376	PriD-Pretax	3,189	735	787	(636)	(514)	857	(42)
124	Amortize ITC		-	PriD-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	4,376		3,189	735	787	(636)	(514)	857	(42)
126	**Total Taxes**	408-411	22,703		11,810	2,399	3,650	3,324	470	1,002	47
127											
128	**TOTAL EXPENSES**		94,147		45,359	8,857	14,816	18,733	4,292	1,708	382
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		106,788	Total_Del_Rev	55,283	11,192	17,153	15,904	2,336	4,698	222
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		1,089	NCP_at_Pri	513	99	170	235	58	9	5
134	Other Electric Revenues		2,038	Total_Del_Rev	1,055	214	327	304	45	90	4
135	**Operating Revenues**		109,915		56,851	11,505	17,651	16,442	2,439	4,797	231
136											
137	**TOTAL EXPENSES**		94,147		45,359	8,857	14,816	18,733	4,292	1,708	382
138	**V. NET INCOME at Present Rates**		15,768		11,492	2,647	2,835	(2,291)	(1,854)	3,088	(151)
139											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	106,788		55,283	11,192	17,153	15,904	2,336	4,698	222
143	Other Operating Revenues	450-456	3,127		1,568	313	497	538	103	98	10
144	Total Operating Revenues		109,915		56,851	11,505	17,651	16,442	2,439	4,797	231
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	17,718		8,272	1,596	2,776	3,885	963	141	84
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	29,526		13,883	2,663	4,610	6,304	1,560	374	133
150	Total Operating Expenses		47,244		22,155	4,259	7,386	10,189	2,523	515	217
151											
152	Depreciation Expense	403	24,200		11,394	2,199	3,780	5,219	1,299	192	118
153	Taxes Other Than Income Tax / Other	408	18,327		8,621	1,664	2,863	3,960	985	145	89
154	INCOME BEFORE INCOME TAXES		20,144		14,681	3,382	3,622	(2,926)	(2,368)	3,945	(192)
155	Income Taxes	409-411	4,376		3,189	735	787	(636)	(514)	857	(42)
156	**NET INCOME**		15,768		11,492	2,647	2,835	(2,291)	(1,854)	3,088	(151)
157											
158	**RATE BASE**		302,329		142,435	27,494	47,206	65,118	16,205	2,399	1,472
159	Return on Rate Base		5.22%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.1700%		7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%
163	Rate Base		302,329		142,435	27,494	47,206	65,118	16,205	2,399	1,472
164											
165	Operating expenses		47,244		22,155	4,259	7,386	10,189	2,523	515	217
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		24,200		11,394	2,199	3,780	5,219	1,299	192	118
168	General taxes / Other		18,327		8,621	1,664	2,863	3,960	985	145	89
169	Subtotal- Operating Costs to recover		89,771		42,170	8,123	14,029	19,368	4,807	851	424
170											
171	Target Return on Rate Base- After taxe		21,677		10,213	1,971	3,385	4,669	1,162	172	106
172	Income taxes to recover		7,905	36.47%	3,724	719	1,234	1,703	424	63	38
173											
174	Subtotal- Rev Req before GRT		119,353		56,107	10,813	18,648	25,740	6,392	1,086	568
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		119,353		56,107	10,813	18,648	25,740	6,392	1,086	568

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	94,619	NCP_at_Sec	61,513	11,874	20,199	-	-	1,034	-
15	Overhead Conductors and Devices	365	62,888	NCP_at_Sec	40,884	7,892	13,425	-	-	687	-
16	Underground Conduit	366	8,522	NCP_at_Sec	5,540	1,069	1,819	-	-	93	-
17	Underground Conductors & Devices	367	4,694	NCP_at_Sec	3,052	589	1,002	-	-	51	-
18	Line Transformers	368	163,944	NCP_PriSec	91,900	17,739	30,300	17,666	4,396	1,545	399
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	20,199	SecD-Pt	12,241	2,363	4,030	1,069	266	206	24
24	**Distribution Plant**	360-374	354,867		215,129	41,527	70,775	18,735	4,662	3,616	423
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	8,491	SecD-Lab	5,076	979	1,725	499	118	88	5
28	**General Plant**	389-399	8,491		5,076	979	1,725	499	118	88	5
29											
30	**TOTAL UTILITY PLANT**		363,358		220,205	42,505	72,500	19,234	4,780	3,704	428
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	153,714	SecD-Pt	93,155	17,981	30,670	8,137	2,022	1,567	181
35	General Plant	108	6,688	SecD-Lab	3,998	771	1,359	393	93	69	4
36	**Depreciation Reserve**	108	160,401		97,153	18,752	32,029	8,530	2,115	1,636	185
37											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	SecD-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(28)	SecD-Pt	(17)	(3)	(6)	(1)	(0)	(0)	(0)
41	Materials and Supplies	131	1,867	SecD-Pt	1,131	218	373	99	25	19	2
42	Loss on Reacquired Debt	131	2,232	SecD-Pt	1,352	261	445	118	29	23	3
43	Cash Working Capital	255	808	SecD-OpExp	478	92	160	53	13	11	1
44	Accumulated Deferred FIT		(50,590)	SecD-Pt	(30,659)	(5,918)	(10,094)	(2,678)	(666)	(516)	(60)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(1,334)	SecD-Pt	(808)	(156)	(266)	(71)	(18)	(14)	(2)
47	**Other Rate Base**	131-283	(47,045)		(28,522)	(5,506)	(9,388)	(2,480)	(617)	(477)	(56)
48											
49	**TOTAL RATE BASE**		155,911		94,530	18,247	31,083	8,224	2,048	1,591	187
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	183	SecD-DxLab	110	21	37	11	3	2	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	745	NCP_at_Sec	484	94	159	-	-	8	-
58	Dist Oper-Underground Lines	584	35	NCP_at_Sec	23	4	8	-	-	0	-
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	685	MWh-Meter	272	52	113	194	46	6	2
62	Dist Oper-Misc Expenses	588	1,449	SecD-DxLab	866	167	294	85	20	15	1
63	Dist Oper-Rents	589	36	SecD-Pt	22	4	7	2	0	0	0
64	Dist Maint-Supervision & Eng	590	13	SecD-DxLab	8	1	3	1	0	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	4,053	NCP_at_Sec	2,635	509	865	-	-	44	-
68	Dist Maint-Underground Lines	594	14	NCP_at_Sec	9	2	3	-	-	0	-
69	Dist Maint-Line Transformers	595	252	NCP_PriSec	141	27	47	27	7	2	1
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	7,465		4,570	882	1,536	320	76	79	4
73			7,465		4,570	882	1,536	320	76	79	4

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	1,958	SecD-Lab	1,171	226	398	115	27	20	1
92	A&G-Office Supplies	921	1,704	SecD-Lab	1,019	196	346	100	24	18	1
93	A&G-Outside Services Employed	923	434	SecD-Lab	259	50	88	25	6	4	0
94	Property Insurance	924	30	SecD-Pt	18	3	6	2	0	0	0
95	Injuries & Damages Insurance	925	1,528	SecD-Pt	926	179	305	81	20	16	2
96	Employee Pensions & Benefits	926	3,472	SecD-Lab	2,076	400	705	204	48	36	2
97	Franchise Requirements	927	(36)	RateBase	(19)	(3)	(5)	(5)	(1)	(2)	(0)
98	Regulatory Comm Expenses	928	1,540	RateBase	813	149	226	213	54	80	5
99	Miscellaneous General Expenses	930.0	588	MWh-Gen	237	45	99	162	38	5	2
100	Rents	931.0	1,179	SecD-Lab	705	136	240	69	16	12	1
101	Maintenance of general plant	935.0	40	SecD-Lab	24	5	8	2	1	0	0
102	Donations	426	114	RateBase	60	11	17	16	4	6	0
103	**Admin & Genl. Exp.**	920-935	12,551		7,289	1,398	2,432	984	237	196	14
104											
105	**Total Operating Expenses**		20,016		11,859	2,279	3,968	1,304	313	275	18
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		12,422	SecD-Pt	7,528	1,453	2,479	658	163	127	15
109	**Depreciation Expense**	403	12,422		7,528	1,453	2,479	658	163	127	15
110											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	8,322	SecD-Pt	5,043	974	1,660	441	109	85	10
114	Payroll tax	408	579	SecD-Lab	346	67	118	34	8	6	0
115	Other tax	408	334	SecD-Pt	203	39	67	18	4	3	0
116	**General Taxes**		9,235		5,592	1,079	1,845	492	122	94	11
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		2,348	SecD-Pretax	508	155	43	1,129	114	386	14
124	Amortize ITC		-	SecD-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	2,348		508	155	43	1,129	114	386	14
126	**Total Taxes**	408-411	11,584		6,100	1,234	1,888	1,621	236	480	24
127											
128	**TOTAL EXPENSES**		44,022		25,487	4,966	8,334	3,583	713	882	57
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		50,415	Total_Del_Rev	26,100	5,284	8,098	7,508	1,103	2,218	105
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		1,107	NCP_at_Sec	720	139	236	-	-	12	-
134	Other Electric Revenues		962	Total_Del_Rev	498	101	155	143	21	42	2
135	**Operating Revenues**		52,484		27,317	5,524	8,489	7,651	1,124	2,272	107
136											
137	**TOTAL EXPENSES**		44,022		25,487	4,966	8,334	3,583	713	882	57
138	**V. NET INCOME at Present Rates**		8,462		1,830	557	155	4,069	411	1,391	50
139											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	50,415		26,100	5,284	8,098	7,508	1,103	2,218	105
143	Other Operating Revenues	450-456	2,069		1,218	240	391	143	21	54	2
144	Total Operating Revenues		52,484		27,317	5,524	8,489	7,651	1,124	2,272	107
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	7,465		4,570	882	1,536	320	76	79	4
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	12,551		7,289	1,398	2,432	984	237	196	14
150	Total Operating Expenses		20,016		11,859	2,279	3,968	1,304	313	275	18
151											
152	Depreciation Expense	403	12,422		7,528	1,453	2,479	658	163	127	15
153	Taxes Other Than Income Tax / Other	408	9,235		5,592	1,079	1,845	492	122	94	11
154	INCOME BEFORE INCOME TAXES		10,811		2,338	712	198	5,198	525	1,777	63
155	Income Taxes	409-411	2,348		508	155	43	1,129	114	386	14
156	**NET INCOME**		8,462		1,830	557	155	4,069	411	1,391	50
157											
158	**RATE BASE**		155,911		94,530	18,247	31,083	8,224	2,048	1,591	187
159	Return on Rate Base		5.43%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.1700%		7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%
163	Rate Base		155,911		94,530	18,247	31,083	8,224	2,048	1,591	187
164											
165	Operating expenses		20,016		11,859	2,279	3,968	1,304	313	275	18
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		12,422		7,528	1,453	2,479	658	163	127	15
168	General taxes / Other		9,235		5,592	1,079	1,845	492	122	94	11
169	Subtotal- Operating Costs to recover		41,674		24,979	4,812	8,291	2,454	599	496	43
170											
171	Target Return on Rate Base- After taxe		11,179		6,778	1,308	2,229	590	147	114	13
172	Income taxes to recover		4,077	36.47%	2,472	477	813	215	54	42	5
173											
174	Subtotal- Rev Req before GRT		56,929		34,228	6,597	11,333	3,258	799	651	61
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		56,929		34,228	6,597	11,333	3,258	799	651	61

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	Overhead Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	Underground Conduit	366	-	None	-	-	-	-	-	-	-
17	Underground Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	79,239	Services_Cost	68,574	8,927	1,649	88	1	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Light-Fixtures	-	-	-	-	-	53,261	-
23	Plant Additions	374	7,997	SecC-DxPt	4,139	539	100	5	0	3,215	-
24	**Distribution Plant**	360-374	140,497		72,713	9,466	1,749	93	1	56,475	-
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	3,529	SecC-Lab	0	0	0	0	0	3,529	0
28	**General Plant**	389-399	3,529		0	0	0	0	0	3,529	0
29											
30	**TOTAL UTILITY PLANT**		144,026		72,713	9,466	1,749	93	1	60,005	0
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	60,857	SecC-DxPt	31,496	4,100	758	40	0	24,463	-
35	General Plant	108	2,780	SecC-Lab	0	0	0	0	0	2,780	0
36	**Depreciation Reserve**	108	63,637		31,496	4,100	758	40	0	27,243	0
37											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	SecC-DxPt	-	-	-	-	-	-	-
40	Less: CIAC	131	(11)	SecC-DxPt	(6)	(1)	(0)	(0)	(0)	(4)	-
41	Materials and Supplies	131	740	SecC-DxPt	383	50	9	0	0	297	-
42	Loss on Reacquired Debt	131	885	SecC-DxPt	458	60	11	1	0	356	-
43	Cash Working Capital	255	305	SecC-OpExp	30	5	6	6	2	257	0
44	Accumulated Deferred FIT		(20,053)	SecC-Pt	(10,124)	(1,318)	(243)	(13)	(0)	(8,354)	(0)
45	Customer Deposits	154	-	None	-	-	-	-	-	-	-
46	Injuries and Damages Reserve	131	(529)	SecC-Pt	(267)	(35)	(6)	(0)	(0)	(220)	(0)
47	**Other Rate Base**	131-283	(18,663)		(9,525)	(1,239)	(224)	(6)	1	(7,670)	0
48											
49	**TOTAL RATE BASE**		61,726		31,691	4,127	767	47	2	25,092	0
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	76	SecC-DxLab	0	0	0	0	0	76	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
58	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
59	Dist Oper-Outdoor Lighting	585	349	Light-Fixtures	-	-	-	-	-	349	-
60	Dist Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-
61	Dist Oper-Customer Installation	587	-	None	-	-	-	-	-	-	-
62	Dist Oper-Misc Expenses	588	602	SecC-DxLab	0	0	0	0	0	602	0
63	Dist Oper-Rents	589	14	SecC-Pt	7	1	0	0	0	6	0
64	Dist Maint-Supervision & Eng	590	5	SecC-DxLab	0	0	0	0	0	5	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
68	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	1,374	Light-Fixtures	-	-	-	-	-	1,374	-
71	Dist Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-
72	**Oper. & Maint. Exp.**	500-599	2,421		7	1	0	0	0	2,413	0
73			2,421		7	1	0	0	0	2,413	0

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	-	None	-	-	-	-	-	-	-
76	Cust Acct-Meter Reading Exp	902	-	None	-	-	-	-	-	-	-
77	Cust Records & Collection	903	-	None	-	-	-	-	-	-	-
78	Uncollectible Accounts	904	-	None	-	-	-	-	-	-	-
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	-	None	-	-	-	-	-	-	-
81	**Customer Accts. Exp.**	901-905	-		-	-	-	-	-	-	-
82											
83	Cust Service-Supervision	907	-	None	-	-	-	-	-	-	-
84	Cust Assistance Expenses	908	-	None	-	-	-	-	-	-	-
85	Cust Service-Misc Expenses	910	-	None	-	-	-	-	-	-	-
86	Demo & Selling Exp	912	-	None	-	-	-	-	-	-	-
87	**Customer Service Exp.**	907-912	-		-	-	-	-	-	-	-
88	**Customer Accts. & Serv. Exp.**	901-919	-		-	-	-	-	-	-	-
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	814	SecC-Lab	0	0	0	0	0	814	0
92	A&G-Office Supplies	921	708	SecC-Lab	0	0	0	0	0	708	0
93	A&G-Outside Services Employed	923	180	SecC-Lab	0	0	0	0	0	180	0
94	Property Insurance	924	12	SecC-Pt	6	1	0	0	0	5	0
95	Injuries & Damages Insurance	925	606	SecC-Pt	306	40	7	0	0	252	0
96	Employee Pensions & Benefits	926	1,443	SecC-Lab	0	0	0	0	0	1,443	0
97	Franchise Requirements	927	(14)	RateBase	(7)	(1)	(2)	(2)	(0)	(1)	(0)
98	Regulatory Comm Expenses	928	610	RateBase	322	59	89	84	21	32	2
99	Miscellaneous General Expenses	930.0	233	MWh-Gen	94	18	39	64	15	2	1
100	Rents	931.0	490	SecC-Lab	0	0	0	0	0	490	0
101	Maintenance of general plant	935.0	16	SecC-Lab	0	0	0	0	0	16	0
102	Donations	426	45	RateBase	24	4	7	6	2	2	0
103	**Admin & Genl. Exp.**	920-935	5,144		744	121	141	153	37	3,945	3
104											
105	**Total Operating Expenses**		7,565		751	122	141	153	37	6,358	3
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		4,924	SecC-Pt	2,486	324	60	3	0	2,051	0
109	**Depreciation Expense**	403	4,924		2,486	324	60	3	0	2,051	0
110											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	3,299	SecC-Pt	1,665	217	40	2	0	1,374	0
114	Payroll tax	408	241	SecC-Lab	0	0	0	0	0	241	0
115	Other tax	408	132	SecC-Pt	67	9	2	0	0	55	0
116	**General Taxes**		3,672		1,732	226	42	2	0	1,670	0
117											
118	**B. OTHER**										
119	Interest on Customer deposits		-	None	-	-	-	-	-	-	-
120	**Other**		-		-	-	-	-	-	-	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		913	SecC-Pretax	1,211	318	658	624	89	(1,995)	9
124	Amortize ITC		-	SecC-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	913		1,211	318	658	624	89	(1,995)	9
126	**Total Taxes**	408-411	4,585		2,943	543	700	627	89	(325)	9
127											
128	**TOTAL EXPENSES**		17,074		6,180	989	900	783	126	8,084	11
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		19,983	Total_Del_Rev	10,345	2,094	3,210	2,976	437	879	41
132	Forfeited Discounts		-	None	-	-	-	-	-	-	-
133	Rent For Electric Property- Poles		-	None	-	-	-	-	-	-	-
134	Other Electric Revenues		381	Total_Del_Rev	197	40	61	57	8	17	1
135	**Operating Revenues**		20,365		10,543	2,134	3,271	3,033	445	896	42
136											
137	**TOTAL EXPENSES**		17,074		6,180	989	900	783	126	8,084	11
138	**V. NET INCOME at Present Rates**		3,291		4,363	1,146	2,371	2,250	319	(7,188)	31
139											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	19,983		10,345	2,094	3,210	2,976	437	879	41
143	Other Operating Revenues	450-456	381		197	40	61	57	8	17	1
144	Total Operating Revenues		20,365		10,543	2,134	3,271	3,033	445	896	42
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	2,421		7	1	0	0	0	2,413	0
148	Customer Acctg & Service	901-919	-		-	-	-	-	-	-	-
149	Admin & General	920-932	5,144		744	121	141	153	37	3,945	3
150	Total Operating Expenses		7,565		751	122	141	153	37	6,358	3
151											
152	Depreciation Expense	403	4,924		2,486	324	60	3	0	2,051	0
153	Taxes Other Than Income Tax / Other	408	3,672		1,732	226	42	2	0	1,670	0
154	INCOME BEFORE INCOME TAXES		4,204		5,573	1,464	3,029	2,874	408	(9,183)	40
155	Income Taxes	409-411	913		1,211	318	658	624	89	(1,995)	9
156	**NET INCOME**		3,291		4,363	1,146	2,371	2,250	319	(7,188)	31
157											
158	**RATE BASE**		61,726		31,691	4,127	767	47	2	25,092	0
159	Return on Rate Base		5.33%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.1700%		7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%
163	Rate Base		61,726		31,691	4,127	767	47	2	25,092	0
164											
165	Operating expenses		7,565		751	122	141	153	37	6,358	3
166	Uncollectibles expense		0	None	0	0	0	0	0	0	0
167	Depreciation expense		4,924		2,486	324	60	3	0	2,051	0
168	General taxes / Other		3,672		1,732	226	42	2	0	1,670	0
169	Subtotal- Operating Costs to recover		16,160		4,969	671	242	158	37	10,079	3
170											
171	Target Return on Rate Base- After taxe		4,426		2,272	296	55	3	0	1,799	0
172	Income taxes to recover		1,614	36.47%	829	108	20	1	0	656	0
173											
174	Subtotal- Rev Req before GRT		22,200		8,070	1,075	317	163	38	12,535	3
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		22,200		8,070	1,075	317	163	38	12,535	3

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	-	None	-	-	-	-	-	-	-
4	**Production Plant**		-		-	-	-	-	-	-	-
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	-		-	-	-	-	-	-	-
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	-	None	-	-	-	-	-	-	-
12	Structures and Improvements	361	-	None	-	-	-	-	-	-	-
13	Station Equipment	362	-	None	-	-	-	-	-	-	-
14	Poles, Towers and Fixtures	364	-	None	-	-	-	-	-	-	-
15	Overhead Conductors and Devices	365	-	None	-	-	-	-	-	-	-
16	Underground Conduit	366	-	None	-	-	-	-	-	-	-
17	Underground Conductors & Devices	367	-	None	-	-	-	-	-	-	-
18	Line Transformers	368	-	None	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-
20	Meters	370	51,184	Meter_Cost	33,560	9,247	6,691	1,673	12	-	-
21	Installations on Customer Premises	371	-	None	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	-	None	-	-	-	-	-	-	-
23	Plant Additions	374	3,089	Meter_Cost	2,026	558	404	101	1	-	-
24	**Distribution Plant**	360-374	54,273		35,586	9,806	7,095	1,774	13	-	-
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	14,041	Bill-Lab	10,403	1,979	1,222	275	76	87	0
28	**General Plant**	389-399	14,041		10,403	1,979	1,222	275	76	87	0
29											
30	**TOTAL UTILITY PLANT**		68,315		45,989	11,785	8,317	2,048	89	87	0
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	-	None	-	-	-	-	-	-	-
34	Distribution Plant	108	23,509	Bill-DxPt	15,414	4,247	3,073	768	6	-	-
35	General Plant	108	11,060	Bill-Lab	8,194	1,559	962	216	60	68	0
36	**Depreciation Reserve**	108	34,569		23,609	5,806	4,036	985	65	68	0
37											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	-	Bill-Pt	-	-	-	-	-	-	-
40	Less: CIAC	131	(5)	Bill-DxPt	(3)	(1)	(1)	(0)	(0)	-	-
41	Materials and Supplies	131	351	Bill-DxPt	230	63	46	11	0	-	-
42	Loss on Reacquired Debt	131	420	Bill-DxPt	275	76	55	14	0	-	-
43	Cash Working Capital	255	1,475	Bill-OpExp	1,044	183	136	75	19	18	1
44	Accumulated Deferred FIT		(9,511)	Bill-Pt	(6,403)	(1,641)	(1,158)	(285)	(12)	(12)	(0)
45	Customer Deposits	154	(7,206)	CustDep	(1)	(1,962)	(3,520)	(1,721)	-	(2)	-
46	Injuries and Damages Reserve	131	(251)	Bill-Pt	(169)	(43)	(31)	(8)	(0)	(0)	(0)
47	**Other Rate Base**	131-283	(14,727)		(5,028)	(3,325)	(4,472)	(1,913)	7	3	1
48											
49	**TOTAL RATE BASE**		19,019		17,353	2,653	(191)	(850)	30	21	1
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	-	None	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	126	Bill-DxLab	83	23	16	4	0	0	0
55	Dist Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-
56	Dist Oper-Substations	582	-	None	-	-	-	-	-	-	-
57	Dist Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-
58	Dist Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-
59	Dist Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-
60	Dist Oper-Electric Meters	586	2,355	Meter_Cost	1,544	425	308	77	1	-	-
61	Dist Oper-Customer Installation	587	-	None	-	-	-	-	-	-	-
62	Dist Oper-Misc Expenses	588	995	Bill-DxLab	652	180	130	33	0	0	0
63	Dist Oper-Rents	589	5	Bill-DxPt	4	1	1	0	0	-	-
64	Dist Maint-Supervision & Eng	590	9	Bill-DxLab	6	2	1	0	0	0	0
65	Dist Maint-Structures	591	-	None	-	-	-	-	-	-	-
66	Dist Maint-Substations	592	-	None	-	-	-	-	-	-	-
67	Dist Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-
68	Dist Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-
69	Dist Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-
70	Dist Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-
71	Dist Maint-Electric Meters	597	264	Bill-DxPt	173	48	35	9	0	-	-
72	**Oper. & Maint. Exp.**	500-599	3,754		2,462	678	491	123	1	0	0
73			3,754		2,462	678	491	123	1	0	0

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	362	Acct903	308	32	11	1	4	5	0
76	Cust Acct-Meter Reading Exp	902	1,274	Meter_Cost	835	230	167	42	0	-	-
77	Cust Records & Collection	903	9,439	Acct903	8,026	846	293	25	116	132	0
78	Uncollectible Accounts	904	3,913	Total_Del_Rev	2,026	410	629	583	86	172	8
79	Commodity Costs/Trans Uncoll		-	None	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	58	Customers	50	6	1	0	0	1	0
81	**Customer Accts. Exp.**	901-905	15,046		11,245	1,524	1,101	651	206	311	8
82											
83	Cust Service-Supervision	907	16	MWh-Meter	6	1	3	5	1	0	0
84	Cust Assistance Expenses	908	990	MWh-Meter	394	75	164	280	66	8	3
85	Cust Service-Misc Expenses	910	928	MWh-Meter	369	71	153	263	62	8	3
86	Demo & Selling Exp	912	701	MWh-Meter	279	53	116	198	47	6	2
87	**Customer Service Exp.**	907-912	2,635		1,048	201	435	745	176	22	8
88	**Customer Accts. & Serv. Exp.**	901-919	17,681		12,293	1,725	1,536	1,396	382	333	16
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	3,238	Bill-Lab	2,399	456	282	63	17	20	0
92	A&G-Office Supplies	921	2,818	Bill-Lab	2,088	397	245	55	15	17	0
93	A&G-Outside Services Employed	923	717	Bill-Lab	531	101	62	14	4	4	0
94	Property Insurance	924	6	Bill-Pt	4	1	1	0	0	0	0
95	Injuries & Damages Insurance	925	287	Bill-Pt	193	50	35	9	0	0	0
96	Employee Pensions & Benefits	926	5,742	Bill-Lab	4,255	809	500	112	31	35	0
97	Franchise Requirements	927	(4)	RateBase	(2)	(0)	(1)	(1)	(0)	(0)	(0)
98	Regulatory Comm Expenses	928	188	RateBase	99	18	28	26	7	10	1
99	Miscellaneous General Expenses	930	111	MWh-Gen	45	9	19	30	7	1	0
100	Rents	931	1,950	Bill-Lab	1,445	275	170	38	11	12	0
101	Maintenance of general plant	935	66	Bill-Lab	49	9	6	1	0	0	0
102	Donations	426	14	RateBase	7	1	2	2	0	1	0
103	**Admin & Genl. Exp.**	920-935	15,131		11,112	2,126	1,348	351	93	101	1
104											
105	**Total Operating Expenses**		36,567		25,866	4,530	3,374	1,869	476	434	17
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		2,335	Bill-Pt	1,572	403	284	70	3	3	0
109	**Depreciation Expense**	403	2,335		1,572	403	284	70	3	3	0
110											

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Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	1,565	Bill-Pt	1,053	270	190	47	2	2	0
114	Payroll tax	408	957	Bill-Lab	709	135	83	19	5	6	0
115	Other tax	408	63	Bill-Pt	42	11	8	2	0	0	0
116	**General Taxes**		2,585		1,805	416	281	68	7	8	0
117											
118	**B. OTHER**										
119	Interest on Customer deposits		161	CustDep	0	44	79	38	-	0	-
120	**Other**		161		0	44	79	38	-	0	-
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		(466)	Bill-Pretax	(2,076)	(173)	555	792	144	278	14
124	Amortize ITC		-	Bill-Pt	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	(466)		(2,076)	(173)	555	792	144	278	14
126	**Total Taxes**	408-411	2,280		(271)	287	915	898	151	286	14
127											
128	**TOTAL EXPENSES**		41,182		27,168	5,219	4,574	2,837	630	723	30
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		37,317	Total_Del_Rev	19,319	3,911	5,994	5,557	816	1,642	77
132	Forfeited Discounts		1,474	Late_Pay	-	611	465	27	318	53	-
133	Rent For Electric Property- Poles		-	None	-	-	-	-	-	-	-
134	Other Electric Revenues		712	Total_Del_Rev	369	75	114	106	16	31	1
135	**Operating Revenues**		39,503		19,687	4,596	6,574	5,690	1,150	1,726	79
136											
137	**TOTAL EXPENSES**		41,182		27,168	5,219	4,574	2,837	630	723	30
138	**V. NET INCOME at Present Rates**		(1,679)		(7,480)	(623)	2,000	2,853	520	1,003	49
139											

BillCus
Class Allocation- Billing Customer
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Narragansett Electric Company
Class ACOS Study (Compliance)
Future Rate Year 2014
Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	Residential	Small C&I	General C&I	200 kW Demand	3000 kW Demand	Lighting	Propulsion
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	37,317		19,319	3,911	5,994	5,557	816	1,642	77
143	Other Operating Revenues	450-456	2,186		369	685	580	133	334	85	1
144	Total Operating Revenues		39,503		19,687	4,596	6,574	5,690	1,150	1,726	79
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	3,754		2,462	678	491	123	1	0	0
148	Customer Acctg & Service	901-919	17,681		12,293	1,725	1,536	1,396	382	333	16
149	Admin & General	920-932	15,131		11,112	2,126	1,348	351	93	101	1
150	Total Operating Expenses		36,567		25,866	4,530	3,374	1,869	476	434	17
151											
152	Depreciation Expense	403	2,335		1,572	403	284	70	3	3	0
153	Taxes Other Than Income Tax / Other	408	2,746		1,805	460	360	106	7	8	0
154	INCOME BEFORE INCOME TAXES		(2,145)		(9,556)	(796)	2,555	3,645	664	1,281	62
155	Income Taxes	409-411	(466)		(2,076)	(173)	555	792	144	278	14
156	**NET INCOME**		(1,679)		(7,480)	(623)	2,000	2,853	520	1,003	49
157											
158	**RATE BASE**		19,019		17,353	2,653	(191)	(850)	30	21	1
159	Return on Rate Base		-8.83%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return		7.1700%		7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%	7.1700%
163	Rate Base		19,019		17,353	2,653	(191)	(850)	30	21	1
164											
165	Operating expenses		32,654		23,841	4,119	2,746	1,287	390	262	9
166	Uncollectibles expense		4,144	RevReq	2,187	408	592	566	141	238	11
167	Depreciation expense		2,335		1,572	403	284	70	3	3	0
168	General taxes / Other		2,746		1,805	460	360	106	7	8	0
169	Subtotal- Operating Costs to recover		41,879		29,405	5,390	3,983	2,029	542	511	20
170											
171	Target Return on Rate Base- After taxe		1,364		1,244	190	(14)	(61)	2	2	0
172	Income taxes to recover		497	36.47%	454	69	(5)	(22)	1	1	0
173											
174	Subtotal- Rev Req before GRT		43,740		31,103	5,650	3,964	1,946	545	513	20
175	GRT needed		0	0.00%	0	0	0	0	0	0	0
176	**TOTAL REVENUE REQUIREMENT**		43,740		31,103	5,650	3,964	1,946	545	513	20

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Narragansett Electric Company
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Future Rate Year 2014
Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Primary	Classification Secondary	Class Allocation SubTDem	PrimDem	SecnDem	SecnCus	BillCus
1	**I. ELECTRIC PLANT IN SERVICE**										
2	A. PRODUCTION PLANT										
3	Production Plant	303	3,126	SubT	-	-	MWh-Gen	-	-	-	-
4	**Production Plant**		3,126								
5											
6	**C. TRANSMISSION PLANT**										
7	Transmission Plant	361	0	-	-	-	-	-	-	-	-
8	**Transmission Plant**	350-359	0								
9											
10	**D. DISTRIBUTION PLANT**										
11	Land and Land Rights	360	10,065	Stations	Demand	-	-	NCP_at_Pri	-	-	-
12	Structures and Improvements	361	8,060	Stations	Demand	-	-	NCP_at_Pri	-	-	-
13	Station Equipment	362	174,903	Stations	Demand	-	-	NCP_at_Pri	-	-	-
14	Poles, Towers and Fixtures	364	193,788	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
15	Overhead Conductors and Devices	365	264,290	Func-365	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
16	Underground Conduit	366	64,645	Func-366	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
17	Underground Conductors & Devices	367	143,514	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
18	Line Transformers	368	163,944	Sec	-	Demand	-	-	NCP_PriSec	-	-
19	Services	369	79,239	Sec	-	Customer	-	-	-	Services_Cost	-
20	Meters	370	51,184	Bill	-	-	-	-	-	-	Meter_Cost
21	Installations on Customer Premises	371	0	-	-	-	-	-	-	-	-
22	Street Lighting & Signal Systems	373	53,261	Sec	-	Customer	-	-	-	Light-Fixtures	-
23	Plant Additions	374	72,843	Dist-Pt	Demand	Sec-DxPt	NCP_at_115	NCP_at_Pri	SecD-Pt	SecC-DxPt	Meter_Cost
24	**Distribution Plant**	360-374	1,279,735								
25											
26	**E. GENERAL PLANT**										
27	General Plant	398	54,367	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
28	**General Plant**	389-399	54,367								
29											
30	**TOTAL UTILITY PLANT**		1,337,227								
31											
32	**II. DEPRECIATION RESERVE**										
33	Production Plant	108	0	-	-	-	-	-	-	-	-
34	Distribution Plant	108	554,328	Dist-Pt	Demand	Sec-DxPt	SubT-DxPt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
35	General Plant	108	42,822	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
36	**Depreciation Reserve**	108	597,150								
37											

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Line	Account	No.	Balance	Functional	Classification Primary	Classification Secondary	Class Allocation SubTDem	PrimDem	SecnDem	SecnCus	BillCus
38	**III. OTHER RATE BASE ITEMS**										
39	Property Held for Future Use	131	0	-	-	-	-	-	-	-	-
40	Less: CIAC	131	(103)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
41	Materials and Supplies	131	6,871	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
42	Loss on Reacquired Debt	131	8,213	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-DxPt	Bill-DxPt
43	Cash Working Capital	255	4,976	OpExp	Demand	Sec-OpExp	SubT-OpExp	PriD-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp
44	Accumulated Deferred FIT		(186,182)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
45	Customer Deposits	154	(7,206)	Bill	-	-	-	-	-	-	CustDep
46	Injuries and Damages Reserve	131	(4,908)	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
47	**Other Rate Base**	131-283	(178,339)								
48											
49	**TOTAL RATE BASE**		561,738								
50											
51	**I. OPERATING AND MAINTENANCE EXPENSES**										
52	**C. DISTRIBUTION EXPENSE**										
53	Purchased Power- Borderline	555	0	-	-	-	-	-	-	-	-
54	Dist Oper-Supervision & Eng	580	997	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	Bill-DxLab
55	Dist Oper-Load Dispatching	581	2,033	SubT	-	-	MWh-Gen	-	-	-	-
56	Dist Oper-Substations	582	1,139	Stations	Demand	-	-	NCP_at_Pri	-	-	-
57	Dist Oper-Overhead Lines	583	2,167	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
58	Dist Oper-Underground Lines	584	1,078	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
59	Dist Oper-Outdoor Lighting	585	349	Sec	-	Customer	-	-	-	Light-Fixtures	-
60	Dist Oper-Electric Meters	586	2,355	Bill	-	-	-	-	-	-	Meter_Cost
61	Dist Oper-Customer Installation	587	1,403	Func-364	Demand	Demand	MWh-Meter	MWh-Meter	MWh-Meter	-	-
62	Dist Oper-Misc Expenses	588	7,876	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	Bill-DxLab
63	Dist Oper-Rents	589	129	Dist-Pt	Demand	Sec-DxPt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-DxPt
64	Dist Maint-Supervision & Eng	590	70	Dist-Lab	Demand	Sec-DxLab	SubT-DxLab	PriD-DxLab	SecD-DxLab	SecC-DxLab	Bill-DxLab
65	Dist Maint-Structures	591	35	Stations	Demand	-	-	NCP_at_Pri	-	-	-
66	Dist Maint-Substations	592	1,907	Stations	Demand	-	-	NCP_at_Pri	-	-	-
67	Dist Maint-Overhead Lines	593	11,787	OH_Total	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
68	Dist Maint-Underground Lines	594	425	Func-367	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
69	Dist Maint-Line Transformers	595	252	Sec	-	Demand	-	-	NCP_PriSec	-	-
70	Dist Maint-Outdoor Lighting	596	1,374	Sec	-	Customer	-	-	-	Light-Fixtures	-
71	Dist Maint-Electric Meters	597	264	Bill	-	-	-	-	-	-	Bill-DxPt
72	**Oper. & Maint. Exp.**	500-599	35,640								
73											

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Line	Account	No.	Balance	Functional	Classification Primary	Classification Secondary	Class Allocation SubTDem	PrimDem	SecnDem	SecnCus	BillCus
74	**D. CUSTOMER ACCOUNTS AND SERVICE**										
75	Cust Acct-Supervision	901	362	Bill	-	-	-	-	-	-	Acct903
76	Cust Acct-Meter Reading Exp	902	1,274	Bill	-	-	-	-	-	-	Meter_Cost
77	Cust Records & Collection	903	9,439	Bill	-	-	-	-	-	-	Acct903
78	Uncollectible Accounts	904	3,913	Bill	-	-	-	-	-	-	Total_Del_Rev
79	Commodity Costs/Trans Uncoll		0	-	-	-	-	-	-	-	-
80	Cust Acct-Misc Expenses	905	58	Bill	-	-	-	-	-	-	Customers
81	**Customer Accts. Exp.**	901-905	15,046								
82											
83	Cust Service-Supervision	907	16	Bill	-	-	-	-	-	-	MWh-Meter
84	Cust Assistance Expenses	908	990	Bill	-	-	-	-	-	-	MWh-Meter
85	Cust Service-Misc Expenses	910	928	Bill	-	-	-	-	-	-	MWh-Meter
86	Demo & Selling Exp	912	701	Bill	-	-	-	-	-	-	MWh-Meter
87	**Customer Service Exp.**	907-912	701								
88	**Customer Accts. & Serv. Exp.**	901-919	15,747								
89											
90	**E. ADMINISTRATIVE AND GENERAL**										
91	A&G-Salaries	920	12,538	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
92	A&G-Office Supplies	921	10,910	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
93	A&G-Outside Services Employed	923	2,776	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
94	Property Insurance	924	110	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
95	Injuries & Damages Insurance	925	5,625	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
96	Employee Pensions & Benefits	926	22,234	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
97	Franchise Requirements	927	(128)	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase
98	Regulatory Comm Expenses	928	5,547	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase
99	Miscellaneous General Expenses	930	2,164	Plant	Demand	Sec-Pt	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen	MWh-Gen
100	Rents	931	7,549	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
101	Maintenance of general plant	935	254	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
102	Donations	426	410	RateBase	Demand	Sec-RB	RateBase	RateBase	RateBase	RateBase	RateBase
103	**Admin & Genl. Exp.**	920-935	69,989								
104											
105	**Total Operating Expenses**		121,376								
106											
107	**II. DEPRECIATION EXPENSE**										
108	Depreciation Expense		45,716	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
109	**Depreciation Expense**	403	45,716								
110											

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Line	Account	No.	Balance	Functional	Classification Primary	Classification Secondary	Class Allocation SubTDem	PrimDem	SecnDem	SecnCus	BillCus
111	**III. TAXES and OTHER**										
112	**A. GENERAL TAXES**										
113	Municipal tax	408	30,627	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
114	Payroll tax	408	3,707	Labor	Demand	Sec-Lab	SubT-Lab	PriD-Lab	SecD-Lab	SecC-Lab	Bill-Lab
115	Other tax	408	1,230	Plant	Demand	Sec-Pt	SubT-Pt	PriD-Pt	SecD-Pt	SecC-Pt	Bill-Pt
116	**General Taxes**		35,564								
117											
118	**B. OTHER**										
119	Interest on Customer deposits		161	Bill	-	-	-	-	-	-	CustDep
120	**Other**		161								
121											
122	**B. FEDERAL / STATE INCOME TAXES**										
123	Federal Income Tax Expense		7,445	Pretax	Demand	Sec-PreTax	SubT-Pretax	PriD-Pretax	SecD-Pretax	SecC-Pretax	Bill-Pretax
124	Amortize ITC		0	-	-	-	-	-	-	-	-
125	**Income Taxes**	409-411	7,445								
126	**Total Taxes**	408-411	43,170								
127											
128	**TOTAL EXPENSES**		210,262								
129											
130	**IV. OPERATING REVENUES at Present Rates**										
131	Distribution Revenue		230,876	RevReq-PF	Demand	Sec-Pt	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
132	Forfeited Discounts		1,474	Bill	-	-	-	-	-	-	Late_Pay
133	Rent For Electric Property- Poles		2,267	Func-364	Demand	Demand	NCP_at_115	NCP_at_Pri	NCP_at_Sec	-	-
134	Other Electric Revenues		4,406	RevReq-PF	Demand	Sec-Pt	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev	Total_Del_Rev
135	**Operating Revenues**		239,023								
136											
137	**TOTAL EXPENSES**		210,262								
138	**V. NET INCOME at Present Rates**		28,761								
139											

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Allocator Assignments

Line	Account	No.	Balance	Functional	Classification Primary	Classification Secondary	Class Allocation SubTDem	PrimDem	SecnDem	SecnCus	BillCus
140	**SUMMARY REPORT**										
141	OPERATING REVENUES										
142	Utility Revenues	440-446	230,876								
143	Other Operating Revenues	450-456	8,147								
144	Total Operating Revenues		239,023								
145											
146	OPERATING EXPENSES										
147	Distribution / Transmission	580-599	35,640								
148	Customer Acctg & Service	901-919	15,747								
149	Admin & General	920-932	69,989								
150	Total Operating Expenses		121,376								
151											
152	Depreciation Expense	403	45,716								
153	Taxes Other Than Income Tax / Other	408	35,725								
154	INCOME BEFORE INCOME TAXES		36,206								
155	Income Taxes	409-411	7,445								
156	**NET INCOME**		28,761								
157											
158	**RATE BASE**		561,738								
159	Return on Rate Base		5.12%								
160											
161	**REVENUE REQUIREMENTS**										
162	Target Rate of Return										
163	Rate Base										
164											
165	Operating expenses										
166	Uncollectibles expense		4,144	Bill	-	-	-	-	-	-	RevReq
167	Depreciation expense										
168	General taxes / Other										
169	Subtotal- Operating Costs to recover										
170											
171	Target Return on Rate Base- After taxe										
172	Income taxes to recover										
173											
174	Subtotal- Rev Req before GRT										
175	GRT needed										
176	**TOTAL REVENUE REQUIREMENT**										

Division 17-8

Request:

Referencing the testimony of Gorman, page 41, line 8 through page 44, "the PUC adopted rate design principles referenced in Section 3.1 of the April 5, 2017 Report to the Rhode Island Public Utilities Commission on the Stakeholder Working group process in docket No. 4600" and "Specifically, a party proposing a specific rate design is required to include accompanying evidence that addresses how the proposal advances, detracts from, or is neutral as to each of the stated rate design principles", for each proposed rate design, please respond to the following:

a. Explain and provide accompanying evidence that addresses how the rate design proposal advances, detracts from, or is neutral as to each of the stated "new" rate design principles.
b. Explain and provide accompanying evidence that addresses how the rate design proposal as compared to the existing rate design for that rate class advances, detracts from, or is neutral as to each of the stated "new" rate design principles.
c. Specific to each proposed rate design consolidation, explain and provide accompanying evidence that addresses how the rate design proposal as compared to the prior rate design(s) associated with the rate class(es) being consolidated into the proposed rate design advances, detracts from, or is neutral as to each of the stated "new" rate design principles.

Response:

In the pre-filed direct testimony of Company Witness Howard S. Gorman in this docket, Narragansett Electric described its rationale regarding how the rate design proposals in this general rate case advances, detracts from, or is neutral as to each of the stated "new" rate design principles. In addition, Mr. Gorman's testimony on Page 21 (Bates Page 25 of Book 12), Lines 6 through 15, indicates that the Company's proposals are consistent with the *Principles of Public Utility Rates*, commonly used as authoritative guidance on cost allocation and rate design. The cost allocation, rate design, and bill impact exhibits submitted by Narragansett Electric contain the evidence that Narragansett Electric has considered the Public Utility Commission's rate design principles listed on Pages 42-44 (Bates Pages 46-48 of Book 12) of Mr. Gorman's testimony. The Company did not conduct additional studies beyond those included in its initial November 27, 2017 filing in this docket.

Prepared by or under the supervision of: Howard Gorman

Division 17-9

Request:

Please refer to the testimony of Johnston and Connolly Page 6 of 48, and respond to the following:

a. Create a chart that:

   i. Names and identifies each of the 117 sub-systems, applications, databases, or spreadsheet systems across U.S. Gas business (the Legacy Systems).
   ii. Identifies the function of each Legacy System.
   iii. States when each Legacy System went into service.
   iv. Provides the separately the annual capital costs and O&M expense for the Legacy System for the last 5 years by year.
   v. Identifies each Legacy System that is no longer used and useful.
   vi. Names and identifies the approximately 30 new and / or surviving systems, sub-systems, and/or applications (the GBE Systems).
   vii. Identifies the function of each GBE System.
   viii. States which Legacy System will be eliminated by which GBE System.

b. Create a chart that:

   i. Names and identifies each of the 37 sub-systems, applications, databases, or spreadsheet systems used by the Rhode Island business (the Legacy RI Systems).
   ii. Identifies the function of each Legacy RI System.
   iii. States when each Legacy RI System went into service.
   iv. Provides separately the annual capital costs and O&M expense for the RI Legacy System for the last 5 years by year.
   v. Identifies each Legacy RI System that is no longer used and useful.
   vi. Names and identifies the approximately 19 new and / or surviving systems, sub-systems, and/or applications (the RI GBE Systems).
   vii. Identifies the function of each RI GBE System.
   viii. States which Legacy RI System will be eliminated by which RI GBE System.
   ix. Provide a copy of the merger integration plan and any progress reports related to the RI Legacy Systems related to the acquisition of the Rhode Island company.

Prepared by or under the supervision of: Anthony Johnston and Christopher Connolly

Response:

For all responses, please refer to Attachment DIV-17-9, which is an Excel spreadsheet entitled "DIV-17-9 Applications." The spreadsheet contains multiple tabs providing the requested information.

- (a)(i) Please see Attachment DIV-17-9 identifying the sub-systems, applications, databases, or spreadsheet systems currently in use across U.S. gas distribution business (individually, a Legacy System and collectively, the Legacy Systems). Please note that the testimony refers to "approximately 117 systems," which was the tally of systems available as of the Company's November 27, 2017 initial filing. The Company has refined this tally since the initial filing. Attachment DIV-17-9, Tab 1, identifies a total of 98 systems.

- (a)(ii) The function of each Legacy System is listed in Tab 1.

- (a)(iii) The in-service date of each Legacy System is identified in Tab 1, to the extent that a discrete in-service date can be determined. Some of the Legacy Systems are commercial vendor packages, such as Google Maps and Excel, in wide use across National Grid companies for a long period of time. These types of software are not associated with a specific "in-service" date. Other Legacy Systems were internally developed and are simply so old that records for the in-service date do not exist. Legacy Systems with an indeterminate in-service date are listed as N/A.

- (a)(iv) The annual capital costs and operation and maintenance (O&M) expense for the Legacy Systems for the last five years, by year, is provided in Tab 2. Please note that there are no remaining capital costs currently being recovered for the Legacy Systems. The Legacy Systems are long past their respective useful lives.

  Also, please note that the O&M expense listed in Tab 2 reflects application maintenance support costs for those systems having a dedicated and attributable application maintenance arrangement. The remainder of the O&M expense amounts are embedded within shared computing, storage, networking, cyber-security services, or other infrastructure and related labor support costs. These costs are not attributable at a "per-system level" because of the shared nature of the costs. Therefore, National Grid uses an allocator to apportion each shared cost to the respective jurisdictions.

- (a)(v) Tab 1 identifies each Legacy System that is no longer used and useful.

- (a)(vi) The names and identity of approximately 30 new and/or surviving systems, sub-systems, and/or applications comprising the Gas Business Enablement systems are listed in Tab 3.

- (a)(vii) The function of each of the 30 systems comprising the Gas Business Enablement Program is identified in Tab 3.

  Please note that the response chart for items (a)(vii) and (b)(iii) is the same chart because the Gas Business Enablement solution is an enterprise-wide solution. Rhode Island will receive the same target-state solution set as the other jurisdictions.

- (a)(viii) The Legacy Systems that will be eliminated by the Gas Business Enablement Program are listed in Tab 1.

- (b)(i) Tab 4 provides the names and identities of each of the 37 Legacy Systems used by the Rhode Island business.

- (b)(ii) Tab 4 identifies the function of each Legacy System in Rhode Island.

- (b)(iii) Tab 4 identifies the in-service date for each Legacy System in Rhode Island.

- (b)(iv) Tab 5 provides the annual capital costs and O&M expense for each Legacy System in Rhode Island for the last five years, by year.

  Please note that there are no remaining capital costs currently being recovered for the Rhode Island Legacy Systems. The Legacy Systems are long past their respective useful lives.

  Also, please note that the O&M expense listed in Tab 5 reflects application maintenance support costs for those systems having a dedicated and attributable application maintenance arrangement. The remainder of the O&M expense amounts are embedded within shared computing, storage, networking, cyber-security services, or other infrastructure and related labor support costs. These costs are not attributable at a "per system level" due to the shared nature of those costs. Therefore, National Grid uses an allocator to apportion each shared cost to the respective jurisdictions.

- (b)(v) Tab 4 identifies each Legacy System in Rhode Island that is no longer used and useful.

- (b)(vi) Tab 3 provides the names and identifies of the approximately 30 new and/or surviving systems, sub-systems, and/or applications that will comprise the Gas Business Enablement system in Rhode Island.

- (b)(vii) Tab 3 identifies the function of each Gas Business Enablement system in Rhode Island.

- (b)(viii) Tab 4 indicates which Rhode Island Legacy System will be eliminated by which Gas Business Enablement system.

- (b)(ix) After conducting a reasonable search for responsive documents, the Company has not been able to locate any "merger integration plan" or "progress reports" referencing the Rhode Island Legacy Systems as part of the Company's 2006 acquisition of the Rhode Island gas assets from Southern Union Company. These systems were *not* the subject of systems integration at that time, which is the reason that the Gas Business Enablement system is necessary at this time, almost 10 years later.

Division 17-10

Request:

Please refer to the testimony of Johnston and Connolly Page 6 of 48, and respond to the following:

a. Provide the definition of "incremental annual cost" as used on line 15.

b. Provide the definition of the Rhode Island "incremental annual expense" as used on lines 17-18.

Response:

a. The term "incremental annual cost" used on Page 8, Line 15, of the joint pre-filed direct testimony of Company Witnesses Anthony H. Johnston and Christopher J. Connolly (Bates Page 83 of Book 7) refers to the annual capital costs and operating expense associated with implementation of the Gas Business Enablement Program. The use of the word "incremental" in this context means the annual cost to customers over and above the cost of service that customers would otherwise experience, all else equal.

b. The term "Rhode Island incremental annual expense" used on Page 8, Lines 17-18, of the joint pre-filed direct testimony of Company Witnesses Anthony H. Johnston and Christopher J. Connolly (Bates Page 82 of Book 7) refers to the Rhode Island allocation of the capital costs and operating expense associated with implementation of the Gas Business Enablement Program. The Rhode Island allocation of Gas Business Enablement capital costs are charged to the Company from the Service Company as a rental expense comprised of the return of and on the cumulative capital investments placed into service. The use of the word "incremental" in this context means the annual cost to Rhode Island customers over and above the cost of service that customers would otherwise experience, all else equal.

Prepared by or under the supervision of: Anthony Johnston and Christopher Connolly

Division 17-11

Request:

Please refer to the testimony of Johnston and Connolly Page 48 of 48, and provide the definition of "net incremental savings" as used on line 3.

Response:

The term "net incremental savings" used on Page 48, Line 3, of the joint pre-filed direct testimony of Company Witnesses Anthony H. Johnston and Christopher J. Connolly (Bates Page 125 of Book 7) should have been worded as "incremental cost net *of* savings." This reference was intended to refer to the run-the-business costs that will be incurred over and above the cost-of-service that would otherwise exist, and after the benefits savings are deducted.

Prepared by or under the supervision of: Anthony Johnston and Christopher Connolly

Division 17-12

Request:

Please refer to the testimony of Johnston and Connolly Page 47 of 48, and provide the definition of "allocated share of estimated savings" as used on line 3.

Response:

The term "allocated share of estimated savings" on Page 47, Line 3, of the joint pre-filed direct testimony of Company Witnesses Anthony H. Johnston and Christopher J. Connolly (Bates Page 124 of Book 7) is intended to refer to the Rhode Island portion of the savings estimated to occur as a result of the implementation of the Gas Business Enablement Program.

Prepared by or under the supervision of: Anthony Johnston and Christopher Connolly

Division 17-13

Request:

Please refer to the testimony of Johnston and Connolly Page 9 of 48, and respond to the following:

a. Explain how the costs for Rhode Island were developed.

b. Provide all analysis that supports the allocation or assignment of costs to each company affiliate receiving a share of costs. Include all workpapers in working Excel format with all rows and columns labeled and defined.

c. Explain why Narragansett electric customers are allocated a portion of the capital cost but none of the O&M expenses associated with Gas Business Enablement.

d. Are any other of National Grid's electric utilities being allocated costs associated with the Gas Business Enablement program? Is so, please provide an update to the itemized breakdown of the multi-year costs of $478.3 million by cost type across all jurisdictions provided in Attachment DIV 3-61 with an additional breakdown by gas and electric share in each jurisdiction. If not, please explain why not?

Response:

a. The capital expense allocated to Rhode Island is determined by using the allocated spend as described above in the response to part a. The Company will then use the allocated spend to calculate the return and amortization over the life of the workstream. The detailed calculation is described below:

1. Rate Year Return – Average of the beginning and end of year unamortized asset balance (Average Balance) x Service Company Return

2. Rate Year Return on Accumulated Deferred Taxes – Cash/Book Tax Difference x Service Company Return

3. Total Return – Rate Year Return – Rate Year Return on Accumulated Deferred Taxes

4. Amortization – Total Spend/Amortization Period (10 years)

5. The operating expenses are allocated to Rhode Island using an allocator based on the number of gas retail customers with the exception of Customer Engagement, Workforce Management SDM, and Power Plant enhancement workstreams as

described in part b below . The operating expenses are then reduced by the burdened labor expense related to employees included in the Company's employee complement at June 30, 2017, for each fiscal year.

b. As explained in the Company's response to PUC 5-13, a majority of the costs were allocated to the jurisdictions by the C210 (All Gas Retail Customers) allocator. Also, within the program, there are two workstreams related to Power Plant enhancements that are allocated to all companies by the G012 (General All Company 3 point allocator). The program also allocates costs to electric distribution companies for the below referenced workstreams using the C-175 (All Retail Customers) allocator. Please refer to the excel Attachment DIV 17-13 for further detail on how the costs are allocated to each jurisdiction.

Customer Enablement - Implementation of a Customer Relationship Management (CRM) application (Salesforce CRM software) in the Customer Contact Centers supports both electric and gas businesses. The application will be integrated with the Field Service Lightning application providing a 360 degree view of the customer. This workstream will also deliver new self-service features and capabilities to customers via website and NG apps to schedule appointments, receiving notifications, and manage accounts.

Work Management (SDM) - Implementation of standardized processes and new field mobile application (Salesforce Field Service Lightning) on a tablet device supporting the Customer Meter Service (CMS) Organization (gas and electric). The Dispatch and Scheduling Group (part of the CMS organization) will also receive the new software application to schedule and dispatch work to the field technicians. This group manages available resource capability to support customer appointment work, non-appointment work, and emergency response.

c. The Company inadvertently omitted the allocation of O&M expenses to Narragansett Electric. The impact of this omission is an additional $60,042 in O&M expense for the rate year to Narragansett Electric, and a decrease in O&M expense of $36,527 to Narragansett Gas. The Rate Year and Data Years will be adjusted in a subsequent revision to the Company's cost of service.

d. Yes. Other National Grid electric distribution utilities are being allocated costs associated with the Gas Business Enablement program, as described in part a above. Please refer to Attachment DIV 17-13 for an update to the itemized breakdown of the multi-year costs across all jurisdictions.

Prepared by or under the supervision of: Anthony Johnston, Christopher Connolly and Melissa Little

The Narragansett Electric Company
Gas Business Enablement
Total foreasted GBE Program spend by jurisdiction

Line	Portfolio Anchor	Workstream	Allocation Code	Total US GBE Investment (recorded on the books of the Service Company)		
				Total US CapEx Spend	Total US Non-CapEx Spend	Total US Spend
	Cap Ex Investment					
1	PA1-3	Asset Management	C-210	$ 27,740,204	$ -	$ 27,740,204
2	PA1-3	Asset Management / GIS	C-210	$ 57,094,854	$ -	$ 57,094,854
3	PA1-3	Work Management (Maximo)	C-210	$ 77,789,270	$ -	$ 77,789,270
4	PA4	Asset Management	C-210	$ 11,194,992	$ -	$ 11,194,992
5	PA4	Asset Management / GIS	C-210	$ 11,593,919	$ -	$ 11,593,919
6	PA4	Work Management (Maximo)	C-210	$ 23,162,044	$ -	$ 23,162,044
7	PA5	Asset Management	C-210	$ 7,543,962	$ -	$ 7,543,962
8	PA5	Asset Management / GIS	C-210	$ 5,708,998	$ -	$ 5,708,998
9	PA5	Work Management (Maximo)	C-210	$ 8,821,682	$ -	$ 8,821,682
10	PA6	Asset Management	C-210	$ 3,430,354	$ -	$ 3,430,354
11	PA6	Asset Management / GIS	C-210	$ 2,426,260	$ -	$ 2,426,260
12	PA6	Work Management (Maximo)	C-210	$ 2,669,104	$ -	$ 2,669,104
13	PA1-3	Customer Engagement	C-175	$ 21,662,720	$ -	$ 21,662,720
14	PA4	Customer Engagement	C-175	$ 5,375,307	$ -	$ 5,375,307
15	PA1-3	WM-SDM	C-175	$ 21,241,751	$ -	$ 21,241,751
16	PA4	WM-SDM	C-210	$ 7,223,210	$ -	$ 7,223,210
17	PA5	WM-SDM	C-210	$ 704,896	$ -	$ 704,896
18	PA6	WM-SDM	C-210	$ 566,330	$ -	$ 566,330
19	PA1-3	Supply Chain	C-210	$ 8,802,068	$ -	$ 8,802,068
20	PA4	Supply Chain	C-210	$ 2,299,468	$ -	$ 2,299,468
21	PA1-3	Hardware (CapEx)	C-175	$ 4,979,300	$ -	$ 4,979,300
22	PA4	Hardware (CapEx)	C-210	$ 1,348,500	$ -	$ 1,348,500
23	PA5	Hardware (CapEx)	C-210	$ 1,050,000	$ -	$ 1,050,000
24	PA6	Hardware (CapEx)	C-210	$ -		$ -
25	PA1-3	PP Enhancements (CapEx)	G-012	$ 990,833	$ -	$ 990,833
	Non-Cap Ex Investment					
26		Business Enablement & Change Management	C-210	$ -	$ 12,833,790	$ 12,833,790
27		Data Management	C-210	$ -	$ 1,367,967	$ 1,367,967
28		IS Enabling	C-210	$ -	$ 8,306,845	$ 8,306,845
29		Operating Model	C-210	$ -	$ 1,426,405	$ 1,426,405
30		Portfolio Office	C-210	$ -	$ 35,089,803	$ 35,089,803
31		Strategic BECM	C-210	$ -	$ 11,617,248	$ 11,617,248
32		Software	C-210	$ -	$ 13,868,273	$ 13,868,273
33		Hardware	C-210	$ -	$ 3,767,200	$ 3,767,200
34		Power Plant Enhancements	G-012	$ -	$ 1,840,119	$ 1,840,119
35		Tech Training - Labor	C-210	$ -	$ 19,750,000	$ 19,750,000
36		Data Migration	C-210	$ -	$ 713,574	$ 713,574
37		Value Assurance	C-210	$ -	$ 2,600,000	$ 2,600,000
38		Phase 1	C-210	$ -	$ 6,130,746	$ 6,130,746
39		Asset Management	C-210	$ -	$ 1,823,624	$ 1,823,624
40		Asset Management / GIS	C-210	$ -	$ 2,190,698	$ 2,190,698
41		Work Management (Maximo)	C-210	$ -	$ 6,455,987	$ 6,455,987
42		Customer Engagement	C-175	$ -	$ 2,072,189	$ 2,072,189
43		WM-SDM (PA 1-3)	C-175	$ -	$ 5,763,782	$ 5,763,782
44		WM-SDM (PA 4-6)	C-210	$ -	$ 2,216,297	$ 2,216,297
45		Supply Chain	C-210	$ -	$ 2,887,559	$ 2,887,559
46		FY17 Non-CapEx Investment	G-210	$ -	$ 20,142,307	$ 20,142,307
47		**Totals**		**$ 315,420,028**	**$ 162,864,413**	**$ 478,284,441**

Fiscal Year 2018 Bill Pool Allocators

All US Electric and Gas Distribution Companies--Number of Customers	C-175	All Retail Companies	100.00%
All US Gas Distribution Companies--Number of Customers	C-210	All Gas Retail Companies	100.00%
All US Electric and Gas Distribution Companies--General 3-Point Allocator (1)	G-012	All Companies	100.00%

(1) 3-Point Allocator is based on weighting of each company's (1) Net Plant, (2) Net Margin & (3) Net Operations & Maintenance Expense

The Narragansett Electric Company
Gas Business Enablement
Total foreasted GBE Program spend by jurisdiction

				RI-Electric Share			RI-Gas Share		
Line	**Portfolio Anchor**	**Workstream**	**Allocation Code**	**CapEx**	**Non-CapEx**	**Total RI Electric**	**CapEx**	**Non-CapEx**	**Total RI Gas**
	Cap Ex Investment								
1	PA1-3	Asset Management	C-210	$ -	$ -	$ -	$ 2,044,453	$ -	$ 2,044,453
2	PA1-3	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 4,207,891	$ -	$ 4,207,891
3	PA1-3	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 5,733,069	$ -	$ 5,733,069
4	PA4	Asset Management	C-210	$ -	$ -	$ -	$ 825,071	$ -	$ 825,071
5	PA4	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 854,472	$ -	$ 854,472
6	PA4	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 1,707,043	$ -	$ 1,707,043
7	PA5	Asset Management	C-210	$ -	$ -	$ -	$ 555,990	$ -	$ 555,990
8	PA5	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 420,753	$ -	$ 420,753
9	PA5	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 650,158	$ -	$ 650,158
10	PA6	Asset Management	C-210	$ -	$ -	$ -	$ 252,817	$ -	$ 252,817
11	PA6	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 178,815	$ -	$ 178,815
12	PA6	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 196,713	$ -	$ 196,713
13	PA1-3	Customer Engagement	C-175	$ 1,503,393	$ -	$ 1,503,393	$ 816,685	$ -	$ 816,685
14	PA4	Customer Engagement	C-175	$ 373,046	$ -	$ 373,046	$ 202,649	$ -	$ 202,649
15	PA1-3	WM-SDM	C-175	$ 1,474,178	$ -	$ 1,474,178	$ 800,814	$ -	$ 800,814
16	PA4	WM-SDM	C-210	$ -	$ -	$ -	$ 532,351	$ -	$ 532,351
17	PA5	WM-SDM	C-210	$ -	$ -	$ -	$ 51,951	$ -	$ 51,951
18	PA6	WM-SDM	C-210	$ -	$ -	$ -	$ 41,739	$ -	$ 41,739
19	PA1-3	Supply Chain	C-210	$ -	$ -	$ -	$ 648,712	$ -	$ 648,712
20	PA4	Supply Chain	C-210	$ -	$ -	$ -	$ 169,471	$ -	$ 169,471
21	PA1-3	Hardware (CapEx)	C-175	$ 345,563	$ -	$ 345,563	$ 187,720	$ -	$ 187,720
22	PA4	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ 99,384	$ -	$ 99,384
23	PA5	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ 77,385	$ -	$ 77,385
24	PA6	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ -	$ -	$ -
25	PA1-3	PP Enhancements (CapEx)	G-012	$ 82,933	$ -	$ 82,933	$ 28,239	$ -	$ 28,239
	Non-Cap Ex Investment								
26		Business Enablement & Change Management	C-210	$ -	$ -	$ -	$ -	$ 945,850	$ 945,850
27		Data Management	C-210	$ -	$ -	$ -	$ -	$ 100,819	$ 100,819
28		IS Enabling	C-210	$ -	$ -	$ -	$ -	$ 612,215	$ 612,215
29		Operating Model	C-210	$ -	$ -	$ -	$ -	$ 105,126	$ 105,126
30		Portfolio Office	C-210	$ -	$ -	$ -	$ -	$ 2,586,118	$ 2,586,118
31		Strategic BECM	C-210	$ -	$ -	$ -	$ -	$ 856,191	$ 856,191
32		Software	C-210	$ -	$ -	$ -	$ -	$ 1,022,092	$ 1,022,092
33		Hardware	C-210	$ -	$ -	$ -	$ -	$ 277,643	$ 277,643
34		Power Plant Enhancements	G-012	$ -	$ 154,018	$ 154,018	$ -	$ 52,443	$ 52,443
35		Tech Training - Labor	C-210	$ -	$ -	$ -	$ -	$ 1,455,575	$ 1,455,575
36		Data Migration	C-210	$ -	$ -	$ -	$ -	$ 52,590	$ 52,590
37		Value Assurance	C-210	$ -	$ -	$ -	$ -	$ 191,620	$ 191,620
38		Phase 1	C-210	$ -	$ -	$ -	$ -	$ 451,836	$ 451,836
39		Asset Management	C-210	$ -	$ -	$ -	$ -	$ 134,401	$ 134,401
40		Asset Management / GIS	C-210	$ -	$ -	$ -	$ -	$ 161,454	$ 161,454
41		Work Management (Maximo)	C-210	$ -	$ -	$ -	$ -	$ 475,806	$ 475,806
42		Customer Engagement	C-175	$ -	$ 143,810	$ 143,810	$ -	$ 78,122	$ 78,122
43		WM-SDM (PA 1-3)	C-175	$ -	$ 400,006	$ 400,006	$ -	$ 217,295	$ 217,295
44		WM-SDM (PA 4-6)	C-210	$ -	$ -	$ -	$ -	$ 163,341	$ 163,341
45		Supply Chain	C-210	$ -	$ -	$ -	$ -	$ 212,813	$ 212,813
46		FY17 Non-CapEx Investment	G-210	$ -	$ -	$ -	$ -	$ 1,492,545	$ 1,492,545
47		**Totals**		**$ 3,779,113**	**$ 697,834**	**$ 4,476,947**	**$ 21,284,344**	**$ 11,645,896**	**$ 32,930,239**

Fiscal Year 2018 Bill Pool Allocators		RI Electric	RI Gas
All US Electric and Gas Distribution Companies--Number of Customers	C-175	6.94%	3.77%
All US Gas Distribution Companies--Number of Customers	C-210	0.00%	7.37%
All US Electric and Gas Distribution Companies--General 3-Point Allocator (1)	G-012	8.37%	2.85%

(1) 3-Point Allocator is based on weighting of each company's (1) Net Plant,
(2) Net Margin & (3) Net Operations & Maintenance Expense

The Narragansett Electric Company
Gas Business Enablement
Total foreasted GBE Program spend by jurisdiction

				MA-Gas Share			MA-Electric Share		
Line	**Portfolio Anchor**	**Workstream**	**Allocation Code**	**CapEx**	**Non-CapEx**	**Total MA Gas**	**CapEx**	**Non-CapEx**	**Total MA Electric**
	Cap Ex Investment								
1	PA1-3	Asset Management	C-210	$ 6,862,927	$ -	$ 6,862,927	$ -	$ -	$ -
2	PA1-3	Asset Management / GIS	C-210	$ 14,125,267	$ -	$ 14,125,267	$ -	$ -	$ -
3	PA1-3	Work Management (Maximo)	C-210	$ 19,245,065	$ -	$ 19,245,065	$ -	$ -	$ -
4	PA4	Asset Management	C-210	$ 2,769,641	$ -	$ 2,769,641	$ -	$ -	$ -
5	PA4	Asset Management / GIS	C-210	$ 2,868,336	$ -	$ 2,868,336	$ -	$ -	$ -
6	PA4	Work Management (Maximo)	C-210	$ 5,730,290	$ -	$ 5,730,290	$ -	$ -	$ -
7	PA5	Asset Management	C-210	$ 1,866,376	$ -	$ 1,866,376	$ -	$ -	$ -
8	PA5	Asset Management / GIS	C-210	$ 1,412,406	$ -	$ 1,412,406	$ -	$ -	$ -
9	PA5	Work Management (Maximo)	C-210	$ 2,182,484	$ -	$ 2,182,484	$ -	$ -	$ -
10	PA6	Asset Management	C-210	$ 848,670	$ -	$ 848,670	$ -	$ -	$ -
11	PA6	Asset Management / GIS	C-210	$ 600,257	$ -	$ 600,257	$ -	$ -	$ -
12	PA6	Work Management (Maximo)	C-210	$ 660,336	$ -	$ 660,336	$ -	$ -	$ -
13	PA1-3	Customer Engagement	C-175	$ 2,742,500	$ -	$ 2,742,500	$ 4,029,266	$ -	$ 4,029,266
14	PA4	Customer Engagement	C-175	$ 680,514	$ -	$ 680,514	$ 999,807	$ -	$ 999,807
15	PA1-3	WM-SDM	C-175	$ 2,689,206	$ -	$ 2,689,206	$ 3,950,966	$ -	$ 3,950,966
16	PA4	WM-SDM	C-210	$ 1,787,022	$ -	$ 1,787,022	$ -	$ -	$ -
17	PA5	WM-SDM	C-210	$ 174,391	$ -	$ 174,391	$ -	$ -	$ -
18	PA6	WM-SDM	C-210	$ 140,110	$ -	$ 140,110	$ -	$ -	$ -
19	PA1-3	Supply Chain	C-210	$ 2,177,632	$ -	$ 2,177,632	$ -	$ -	$ -
20	PA4	Supply Chain	C-210	$ 568,888	$ -	$ 568,888	$ -	$ -	$ -
21	PA1-3	Hardware (CapEx)	C-175	$ 630,379	$ -	$ 630,379	$ 926,150	$ -	$ 926,150
22	PA4	Hardware (CapEx)	C-210	$ 333,619	$ -	$ 333,619	$ -	$ -	$ -
23	PA5	Hardware (CapEx)	C-210	$ 259,770	$ -	$ 259,770	$ -	$ -	$ -
24	PA6	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ -	$ -	$ -
25	PA1-3	PP Enhancements (CapEx)	G-012	$ 109,685	$ -	$ 109,685	$ 202,724	$ -	$ 202,724
	Non-Cap Ex Investment								
26		Business Enablement & Change Management	C-210	$ -	$ 3,175,080	$ 3,175,080	$ -	$ -	$ -
27		Data Management	C-210	$ -	$ 338,435	$ 338,435	$ -	$ -	$ -
28		IS Enabling	C-210	$ -	$ 2,055,114	$ 2,055,114	$ -	$ -	$ -
29		Operating Model	C-210	$ -	$ 352,893	$ 352,893	$ -	$ -	$ -
30		Portfolio Office	C-210	$ -	$ 8,681,217	$ 8,681,217	$ -	$ -	$ -
31		Strategic BECM	C-210	$ -	$ 2,874,107	$ 2,874,107	$ -	$ -	$ -
32		Software	C-210	$ -	$ 3,431,011	$ 3,431,011	$ -	$ -	$ -
33		Hardware	C-210	$ -	$ 932,005	$ 932,005	$ -	$ -	$ -
34		Power Plant Enhancements	G-012	$ -	$ 203,701	$ 203,701	$ -	$ 376,488	$ 376,488
35		Tech Training - Labor	C-210	$ -	$ 4,886,150	$ 4,886,150	$ -	$ -	$ -
36		Data Migration	C-210	$ -	$ 176,538	$ 176,538	$ -	$ -	$ -
37		Value Assurance	C-210	$ -	$ 643,240	$ 643,240	$ -	$ -	$ -
38		Phase 1	C-210	$ -	$ 1,516,747	$ 1,516,747	$ -	$ -	$ -
39		Asset Management	C-210	$ -	$ 451,165	$ 451,165	$ -	$ -	$ -
40		Asset Management / GIS	C-210	$ -	$ 541,979	$ 541,979	$ -	$ -	$ -
41		Work Management (Maximo)	C-210	$ -	$ 1,597,211	$ 1,597,211	$ -	$ -	$ -
42		Customer Engagement	C-175	$ -	$ 262,339	$ 262,339	$ -	$ 385,427	$ 385,427
43		WM-SDM (PA 1-3)	C-175	$ -	$ 729,695	$ 729,695	$ -	$ 1,072,063	$ 1,072,063
44		WM-SDM (PA 4-6)	C-210	$ -	$ 548,312	$ 548,312	$ -	$ -	$ -
45		Supply Chain	C-210	$ -	$ 714,382	$ 714,382	$ -	$ -	$ -
46		FY17 Non-CapEx Investment	G-210	$ -	$ 5,740,557	$ 5,740,557	$ -	$ -	$ -
47		**Totals**		**$ 71,465,771**	**$ 39,851,877**	**$ 111,317,648**	**$ 10,108,913**	**$ 1,833,979**	**$ 11,942,892**

Fiscal Year 2018 Bill Pool Allocators		MA Gas	MA Electric
All US Electric and Gas Distribution Companies--Number of Customers	C-175	12.66%	18.60%
All US Gas Distribution Companies--Number of Customers	C-210	24.74%	0.00%
All US Electric and Gas Distribution Companies--General 3-Point Allocator (1)	G-012	11.07%	20.46%

(1) 3-Point Allocator is based on weighting of each company's (1) Net Plant,
(2) Net Margin & (3) Net Operations & Maintenance Expense

The Narragansett Electric Company
Gas Business Enablement
Total foreasted GBE Program spend by jurisdiction

				NY-Electric Share			NY-Gas Share		
Line	**Portfolio Anchor**	**Workstream**	**Allocation Code**	**CapEx**	**Non-CapEx**	**Total NY Electric**	**CapEx**	**Non-CapEx**	**Total NY Gas**
	Cap Ex Investment								
1	PA1-3	Asset Management	C-210	$ -	$ -	$ -	$ 18,832,825	$ -	$ 18,832,825
2	PA1-3	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 38,761,696	$ -	$ 38,761,696
3	PA1-3	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 52,811,135	$ -	$ 52,811,135
4	PA4	Asset Management	C-210	$ -	$ -	$ -	$ 7,600,280	$ -	$ 7,600,280
5	PA4	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 7,871,112	$ -	$ 7,871,112
6	PA4	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 15,724,712	$ -	$ 15,724,712
7	PA5	Asset Management	C-210	$ -	$ -	$ -	$ 5,121,596	$ -	$ 5,121,596
8	PA5	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 3,875,839	$ -	$ 3,875,839
9	PA5	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 5,989,040	$ -	$ 5,989,040
10	PA6	Asset Management	C-210	$ -	$ -	$ -	$ 2,328,867	$ -	$ 2,328,867
11	PA6	Asset Management / GIS	C-210	$ -	$ -	$ -	$ 1,647,188	$ -	$ 1,647,188
12	PA6	Work Management (Maximo)	C-210	$ -	$ -	$ -	$ 1,812,055	$ -	$ 1,812,055
13	PA1-3	Customer Engagement	C-175	$ 5,043,081	$ -	$ 5,043,081	$ 7,527,795	$ -	$ 7,527,795
14	PA4	Customer Engagement	C-175	$ 1,251,371	$ -	$ 1,251,371	$ 1,867,919	$ -	$ 1,867,919
15	PA1-3	WM-SDM	C-175	$ 4,945,080	$ -	$ 4,945,080	$ 7,381,508	$ -	$ 7,381,508
16	PA4	WM-SDM	C-210	$ -	$ -	$ -	$ 4,903,837	$ -	$ 4,903,837
17	PA5	WM-SDM	C-210	$ -	$ -	$ -	$ 478,554	$ -	$ 478,554
18	PA6	WM-SDM	C-210	$ -	$ -	$ -	$ 384,481	$ -	$ 384,481
19	PA1-3	Supply Chain	C-210	$ -	$ -	$ -	$ 5,975,724	$ -	$ 5,975,724
20	PA4	Supply Chain	C-210	$ -	$ -	$ -	$ 1,561,109	$ -	$ 1,561,109
21	PA1-3	Hardware (CapEx)	C-175	$ 1,159,181	$ -	$ 1,159,181	$ 1,730,307	$ -	$ 1,730,307
22	PA4	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ 915,497	$ -	$ 915,497
23	PA5	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ 712,845	$ -	$ 712,845
24	PA6	Hardware (CapEx)	C-210	$ -	$ -	$ -	$ -	$ -	$ -
25	PA1-3	PP Enhancements (CapEx)	G-012	$ 211,147	$ -	$ 211,147	$ 254,050	$ -	$ 254,050
	Non-Cap Ex Investment								
26		Business Enablement & Change Management	C-210	$ -	$ -	$ -	$ -	$ 8,712,860	$ 8,712,860
27		Data Management	C-210	$ -	$ -	$ -	$ -	$ 928,713	$ 928,713
28		IS Enabling	C-210	$ -	$ -	$ -	$ -	$ 5,639,517	$ 5,639,517
29		Operating Model	C-210	$ -	$ -	$ -	$ -	$ 968,386	$ 968,386
30		Portfolio Office	C-210	$ -	$ -	$ -	$ -	$ 23,822,467	$ 23,822,467
31		Strategic BECM	C-210	$ -	$ -	$ -	$ -	$ 7,886,950	$ 7,886,950
32		Software	C-210	$ -	$ -	$ -	$ -	$ 9,415,170	$ 9,415,170
33		Hardware	C-210	$ -	$ -	$ -	$ -	$ 2,557,552	$ 2,557,552
34		Power Plant Enhancements	G-012	$ -	$ 392,129	$ 392,129	$ -	$ 471,806	$ 471,806
35		Tech Training - Labor	C-210	$ -	$ -	$ -	$ -	$ 13,408,275	$ 13,408,275
36		Data Migration	C-210	$ -	$ -	$ -	$ -	$ 484,445	$ 484,445
37		Value Assurance	C-210	$ -	$ -	$ -	$ -	$ 1,765,140	$ 1,765,140
38		Phase 1	C-210	$ -	$ -	$ -	$ -	$ 4,162,163	$ 4,162,163
39		Asset Management	C-210	$ -	$ -	$ -	$ -	$ 1,238,058	$ 1,238,058
40		Asset Management / GIS	C-210	$ -	$ -	$ -	$ -	$ 1,487,265	$ 1,487,265
41		Work Management (Maximo)	C-210	$ -	$ -	$ -	$ -	$ 4,382,970	$ 4,382,970
42		Customer Engagement	C-175	$ -	$ 482,405	$ 482,405	$ -	$ 720,086	$ 720,086
43		WM-SDM (PA 1-3)	C-175	$ -	$ 1,341,808	$ 1,341,808	$ -	$ 2,002,914	$ 2,002,914
44		WM-SDM (PA 4-6)	C-210	$ -	$ -	$ -	$ -	$ 1,504,644	$ 1,504,644
45		Supply Chain	C-210	$ -	$ -	$ -	$ -	$ 1,960,364	$ 1,960,364
46		FY17 Non-CapEx Investment	G-210	$ -	$ -	$ -	$ -	$ 12,909,205	$ 12,909,205
47		**Totals**		**$ 12,609,860**	**$ 2,216,343**	**$ 14,826,203**	**$ 196,069,971**	**$ 106,428,952**	**$ 302,498,923**

Fiscal Year 2018 Bill Pool Allocators		NY Electric	NY Gas
All US Electric and Gas Distribution Companies--Number of Customers	C-175	23.28%	34.75%
All US Gas Distribution Companies--Number of Customers	C-210	0.00%	67.89%
All US Electric and Gas Distribution Companies--General 3-Point Allocator (1)	G-012	21.31%	25.64%

(1) 3-Point Allocator is based on weighting of each company's (1) Net Plant,
(2) Net Margin & (3) Net Operations & Maintenance Expense

The Narragansett Electric Company
Gas Business Enablement
Total foreasted GBE Program spend by jurisdiction

Line	Portfolio Anchor	Workstream	Allocation Code	NGUSA Parent Co.	Total GBE
	Cap Ex Investment				
1	PA1-3	Asset Management	C-210	$ -	$ 27,740,204
2	PA1-3	Asset Management / GIS	C-210	$ -	$ 57,094,854
3	PA1-3	Work Management (Maximo)	C-210	$ -	$ 77,789,270
4	PA4	Asset Management	C-210	$ -	$ 11,194,992
5	PA4	Asset Management / GIS	C-210	$ -	$ 11,593,919
6	PA4	Work Management (Maximo)	C-210	$ -	$ 23,162,044
7	PA5	Asset Management	C-210	$ -	$ 7,543,962
8	PA5	Asset Management / GIS	C-210	$ -	$ 5,708,998
9	PA5	Work Management (Maximo)	C-210	$ -	$ 8,821,682
10	PA6	Asset Management	C-210	$ -	$ 3,430,354
11	PA6	Asset Management / GIS	C-210	$ -	$ 2,426,260
12	PA6	Work Management (Maximo)	C-210	$ -	$ 2,669,104
13	PA1-3	Customer Engagement	C-175	$ -	$ 21,662,720
14	PA4	Customer Engagement	C-175	$ -	$ 5,375,307
15	PA1-3	WM-SDM	C-175	$ -	$ 21,241,751
16	PA4	WM-SDM	C-210	$ -	$ 7,223,210
17	PA5	WM-SDM	C-210	$ -	$ 704,896
18	PA6	WM-SDM	C-210	$ -	$ 566,330
19	PA1-3	Supply Chain	C-210	$ -	$ 8,802,068
20	PA4	Supply Chain	C-210	$ -	$ 2,299,468
21	PA1-3	Hardware (CapEx)	C-175	$ -	$ 4,979,300
22	PA4	Hardware (CapEx)	C-210	$ -	$ 1,348,500
23	PA5	Hardware (CapEx)	C-210	$ -	$ 1,050,000
24	PA6	Hardware (CapEx)	C-210	$ -	$ -
25	PA1-3	PP Enhancements (CapEx)	G-012	$ 102,056	$ 990,833
	Non-Cap Ex Investment				
26		Business Enablement & Change Management	C-210	$ -	$ 12,833,790
27		Data Management	C-210	$ -	$ 1,367,967
28		IS Enabling	C-210	$ -	$ 8,306,845
29		Operating Model	C-210	$ -	$ 1,426,405
30		Portfolio Office	C-210	$ -	$ 35,089,803
31		Strategic BECM	C-210	$ -	$ 11,617,248
32		Software	C-210	$ -	$ 13,868,273
33		Hardware	C-210	$ -	$ 3,767,200
34		Power Plant Enhancements	G-012	$ 189,532	$ 1,840,119
35		Tech Training - Labor	C-210	$ -	$ 19,750,000
36		Data Migration	C-210	$ -	$ 713,574
37		Value Assurance	C-210	$ -	$ 2,600,000
38		Phase 1	C-210	$ -	$ 6,130,746
39		Asset Management	C-210	$ -	$ 1,823,624
40		Asset Management / GIS	C-210	$ -	$ 2,190,698
41		Work Management (Maximo)	C-210	$ -	$ 6,455,987
42		Customer Engagement	C-175	$ -	$ 2,072,189
43		WM-SDM (PA 1-3)	C-175	$ -	$ 5,763,782
44		WM-SDM (PA 4-6)	C-210	$ -	$ 2,216,297
45		Supply Chain	C-210	$ -	$ 2,887,559
46		FY17 Non-CapEx Investment	G-210	$ -	$ 20,142,307
47		**Totals**		**$ 291,588**	**$ 478,284,441**

Fiscal Year 2018 Bill Pool Allocators		Parent/Non Regulated
All US Electric and Gas Distribution Companies--Number of Customers	C-175	
All US Gas Distribution Companies--Number of Customers	C-210	
All US Electric and Gas Distribution Companies--General 3-Point Allocator (1)	G-012	10.30%

(1) 3-Point Allocator is based on weighting of each company's (1) Net Plant, (2) Net Margin & (3) Net Operations & Maintenance Expense

The Narragansett Electric Company
Gas Business Enablement
Key Project Implementation Dates

Line	Portfolio Anchor	Workstream	RI-Electric	RI-Gas	MA	NMPC	KEDNY	KEDLI
	Cap Ex Investment							
1	PA1-3	Asset Management	Oct-18	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
2	PA1-3	Asset Management / GIS	Oct-18	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
3	PA1-3	Work Management (Maximo)	Mar-18	Mar-18	Jan-19	Apr-19	Jul-19	Oct-19
4	PA4	Asset Management	Apr-20	Apr-20	Jun-20	Apr-19	Jul-19	Oct-19
5	PA4	Asset Management / GIS	Apr-20	Apr-20	Jun-20	Jul-20	Aug-20	Sep-20
6	PA4	Work Management (Maximo)	Apr-20	Apr-20	Jun-20	Jul-20	Aug-20	Sep-20
7	PA5	Asset Management	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21
8	PA5	Asset Management / GIS	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21
9	PA5	Work Management (Maximo)	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21
10	PA6	Asset Management	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21
11	PA6	Asset Management / GIS	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21
12	PA6	Work Management (Maximo)	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21
13	PA1-3	Customer Engagement	Oct-18	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
14	PA4	Customer Engagement	Apr-20	Apr-20	Jun-20	Jul-20	Aug-20	Sep-20
15	PA1-3	WM-SDM	Oct-18	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
16	PA4	WM-SDM	Apr-20	Apr-20	Jun-20	Jul-20	Aug-20	Sep-20
17	PA5	WM-SDM	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21
18	PA6	WM-SDM	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21
19	PA1-3	Supply Chain	Oct-18	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
20	PA4	Supply Chain	Apr-20	Apr-20	Jun-20	Jul-20	Aug-20	Sep-20
21	PA1-3	Hardware (CapEx)	Oct-18	Oct-18	Jan-19	Apr-19	Jul-19	Oct-19
22	PA4	Hardware (CapEx)	Apr-20	Apr-20	Jun-20	Jul-20	Aug-20	Sep-20
23	PA5	Hardware (CapEx)	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21	Apr-21
24	PA6	Hardware (CapEx)	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21	Jul-21
25	PA1-3	PP Enhancements (CapEx)	Aug-17	Aug-17	Aug-17	Aug-17	Aug-17	Aug-17

The Narragansett Electric Company
Gas Business Enablement
Service Company Allocation Codes Utilized

Allocation Codes

All US Electric and Gas Distribution Companies--Number of Customers	C-175
All US Gas Distribution Companies--Number of Customers	C-210
All US Electric and Gas Distribution Companies--General 3-Point Allocator (1)	G-012
All US Gas Distribution Companies--General 3-Point Allocator (1)	G-210

(1) 3-Point Allocator is based on weighting of each companies' (1) Net Plant, (2) Net Margin and (3) Net Operations & Maintenance Expense

Fiscal Year 2018 Allocation Percentages	C-175	C-210	G-012
RIELEC	6.94%	0.00%	8.37%
RIGAS	3.77%	7.37%	2.85%
RI	**10.71%**	**7.37%**	**11.22%**
BOS	9.80%	19.15%	9.03%
COL	2.86%	5.59%	2.04%
MECO/NANT	18.60%	0.00%	20.46%
MA	**31.26%**	**24.74%**	**31.53%**
NMPC - Elec	23.28%	0.00%	21.31%
NMPC - Gas	8.67%	16.93%	4.75%
KEDNY	17.83%	34.83%	12.38%
KEDLI	8.25%	16.13%	8.51%
NY	**58.03%**	**67.89%**	**46.95%**
Parent/Non Regulated Companies			**10.30%**
	100.00%	100.00%	100.00%

Fiscal Year 2017 Allocation Percentages		G-210	
RIELEC		0.00%	
RIGAS		7.41%	
RI		**7.41%**	
BOS		23.29%	
COL		5.21%	28.50%
MECO/NANT		0.00%	
MA		**28.50%**	
NMPC		12.44%	
KEDNY		30.10%	
KEDLI		21.55%	
NY		**64.09%**	
		100.00%	