2006 COST ALLOCATION INFORMATION FILING
Greater Sudbury Hydro Inc
RP-2005-0020 EB-2007-0001
2007/03/08

Sheet O1 Revenue to Cost Summary Worksheet - REVISION TO TRANSFORMER ALLOWANCE - VECC # 23

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GG<50	3 GS>50	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev	Distribution Revenue (sale)	$19,478,429	$10,936,818	$3,433,083	$4,960,318	$40,708	$6,710	$100,792
mi	Miscellaneous Revenue (mi)	$1,083,304	$735,743	$159,794	$167,448	$15,061	$1,893	$3,364
	Total Revenue	$20,561,733	$11,672,561	$3,592,877	$5,127,766	$55,769	$8,603	$104,156
di	Distribution Costs (di)	$2,774,840	$1,552,580	$407,753	$666,894	$134,749	$6,753	$6,111
cu	Customer Related Costs (cu)	$2,599,675	$1,941,250	$356,931	$218,532	$68,903	$6,110	$7,948
ad	General and Administration (ad)	$3,030,799	$1,968,142	$431,445	$501,104	$114,944	$7,248	$7,915
dep	Depreciation and Amortization (dep)	$4,080,243	$2,297,867	$620,035	$958,670	$185,857	$9,323	$8,491
INPUT	PILs (INPUT)	$2,227,975	$1,242,940	$339,183	$542,709	$93,921	$4,745	$4,477
INT	Interest	$2,609,198	$1,455,617	$397,219	$635,570	$109,992	$5,556	$5,243
	Total Expenses	$17,322,730	$10,458,396	$2,552,567	$3,523,480	$708,366	$39,735	$40,186
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$3,239,004	$1,806,972	$493,100	$788,984	$136,541	$6,898	$6,509
	Revenue Requirement (includes NI)	$20,561,734	$12,265,368	$3,045,667	$4,312,464	$844,907	$46,633	$46,696
		Revenue Requirement Input equals Output						
	Rate Base Calculation							
	Net Assets							
dp	Distribution Plant - Gross	$126,254,292	$70,857,708	$19,200,764	$29,990,799	$5,660,586	$284,370	$260,065
gp	General Plant - Gross	$8,909,809	$4,975,175	$1,354,276	$2,165,775	$377,545	$19,066	$17,972
accum dep	Accumulated Depreciation	($70,193,160)	($39,553,562)	($10,679,568)	($16,363,592)	($3,285,047)	($164,408)	($146,984)
co	Capital Contribution	($3,118,914)	($1,771,935)	($459,908)	($727,976)	($145,080)	($7,282)	($6,733)
	Total Net Plant	$61,852,028	$34,507,387	$9,415,564	$15,065,006	$2,608,005	$131,746	$124,320
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$59,009,910	$24,845,920	$9,527,745	$23,938,012	$538,006	$19,592	$140,636
	OM&A Expenses	$8,405,314	$5,461,972	$1,196,129	$1,386,531	$318,596	$20,111	$21,974
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$67,415,224*	*$30,307,892*	*$10,723,875*	*$25,324,543*	*$856,602*	*$39,703*	*$162,610*
	Working Capital	$10,112,284	$4,546,184	$1,608,581	$3,798,681	$128,490	$5,955	$24,392
	Total Rate Base	$71,964,311	$39,053,570	$11,024,146	$18,863,688	$2,736,495	$137,701	$148,711
		Rate Base Input equals Output						
	Equity Component of Rate Base	$35,982,156	$19,526,785	$5,512,073	$9,431,844	$1,368,248	$68,851	$74,356
	Net Income on Allocated Assets	$3,239,003	$1,214,165	$1,040,311	$1,604,286	($652,597)	($31,132)	$63,970
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0
	Net Income	$3,239,003	$1,214,165	$1,040,311	$1,604,286	($652,597)	($31,132)	$63,970
	RATIOS ANALYSIS							
	REVENUE TO EXPENSES %	100.00%	95.17%	117.97%	118.91%	6.60%	18.45%	223.05%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($1)	($592,807)	$547,211	$815,302	($789,138)	($38,029)	$57,461
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	6.22%	18.87%	17.01%	-47.70%	-45.22%	86.03%

revisions adjusting transformer allowance.
undertaking #4

see also PIAC #23(c)