

2012 COST ALLOCATION

Chapleau Public Utilities Corporation EB-2011-0322

September-28-11

Sheet O1 Revenue to Cost Summary Worksheet - Final Run October 25, 2011

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Read-Base				1	2	3	7	8	9	
Rate Bases				Decidential	General Service	General Service	Creat Limbting	Cantinal Limbian	Unmetered	
Description	Rate Base		Total							
Miscellareous Revenue (m)	Assets			OCIVICE	Service		OCIVICE	OCIVICE	Service	
Total Revenue at Existing Bases 16 17 17 17 17 17 17 17										
Total Revenue at Estating Rates \$569.007 \$426,117 \$12,040 \$77,231 \$32,041 \$31,244 \$1,044 \$1,045 \$1,0	mi	Miscellaneous Revenue (mi)	\$41,735	\$27,764	\$8,126	\$3,931	\$1,593	\$217	\$104	
Factor required to recover deficiency (1 + D) 1,3043 5110,539 5110,539 5110,531 532,038 5100,539		Total Payanua at Existing Pates		\$426 117	\$120 640	tput \$77 231	\$25.421	\$1 87 <i>1</i>	\$1 644	
Distribution Revenue at Sintus Quo Rates \$899,0021 \$519,0539 \$115,0511 \$31,0611 \$31,061 \$31,				\$420,117	\$123,040	\$11,231	\$2J,421	\$1,074	\$1,044	
Miscellareous Recents (m) \$41,735 \$32,776 \$35,027 \$33,031 \$1,503 \$217 \$10.4				\$519,639	\$158.511	\$95.617	\$31.084	\$2.162	\$2.008	
Expenses										
Distribution Cotal (d) \$204,840 \$127,803 \$38,866 \$21,126 \$16,277 \$1115 \$291 \$40.00 \$38 \$3647 \$477 \$417 \$418 \$291 \$40.00 \$38 \$3647 \$447 \$417 \$418 \$4		Total Revenue at Status Quo Rates	\$850,756	\$547,403	\$166,637	\$99,548	\$32,676	\$2,379	\$2,112	
Distribution Cotal (d) \$204,840 \$127,803 \$38,866 \$21,126 \$16,277 \$1115 \$291 \$40.00 \$38 \$3647 \$477 \$417 \$418 \$291 \$40.00 \$38 \$3647 \$447 \$417 \$418 \$4										
Custome Related Costs (ca)	ar.		****	\$407,000	600.400	CO4 400	£40.007	04.445	#004	
ad degreenal and Administration (adf) (adg) (approximate the proximate that the proximate										
Depreciation and Amorization (dep) \$75,575 \$30,261 \$13,889 \$8,884 \$2,282 \$100 \$42 \$101 \$13,824 \$35,324 \$35,326 \$15,547 \$564 \$38 \$101 \$117 \$131 \$118 \$117 \$131 \$118 \$117 \$131 \$118 \$117 \$131 \$118 \$118 \$117 \$118 \$118 \$117 \$118 \$118 \$117 \$118 \$118 \$117 \$118 \$11										
Interest S41,644 S27,437 S7720 S4,661 S1,670 S117 S31 Total Expenses S795,533 S521,995 S155,242 S79,346 S33,607 S7,733 S1,608 S795,533 S521,995 S155,242 S79,346 S33,607 S7,733 S1,608 S795,533 S521,995 S525,295 S155,242 S36,295 S1,673 S131 S35 S521,995 S525,295 S526,299 S165,765 S65,299 S1,6775 S364,795 S36										
Total Expenses										
Direct Allocation S0 S0 S0 S0 S0 S0 S0 S	INT									
Ni		Total Expenses	\$795,533	\$521,995	\$155,242	\$79,346	\$33,607	\$3,733	\$1,608	
Ni		Direct Allocation	¢n.	¢n.	¢n.	¢n.	¢n.	¢n.	¢n.	
Revenue Requirement (includes NI) Se50,766 Se5,299 S165,765 Se5,445 Se5,445 Sec. 2014		Direct Airocatori	\$0	\$ 0	, şu	, Ju	Ψ0	φυ	\$0	
Rate Base Calculation Net Assets Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 \$2,435 \$9,203 \$45,792 \$12,289 \$7,778 \$2,787 \$155 \$55 \$1,513 \$100	NI	Allocated Net Income (NI)	\$55,224	\$36,264	\$10,523	\$6,399	\$1,873	\$131	\$35	
Rate Base Calculation Net Assets Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 \$2,435 \$9,203 \$45,792 \$12,289 \$7,778 \$2,787 \$155 \$55 \$1,513 \$100										
Rate Base Calculation Net Assets Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 \$2,435 \$9,300 \$45,792 \$32,777 \$32		Revenue Requirement (includes NI)			•	\$85,745	\$35,480	\$3,864	\$1,643	
Net Assets Grant Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 \$2,435 \$365,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 \$511 \$100 \$11,571,842 \$362,274 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$36			Revenue Re	quirement Input ed	quals Output					
Net Assets Grant Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 \$2,435 \$365,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 \$511 \$100 \$11,571,842 \$362,274 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$36										
Net Assets Grant Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,302 \$2,435 \$365,503 \$45,792 \$12,899 \$7,779 \$2,787 \$195 \$511 \$100 \$11,571,842 \$362,274 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$65,911 \$1,724 \$365,295 \$36		Rate Base Calculation								
Distribution Plant - Gross \$2,485,022 \$1,599,405 \$468,395 \$271,413 \$134,072 \$9,902 \$2,435 \$90 \$60 \$1,729 \$1,599,405 \$12,889 \$7,779 \$2,787 \$196 \$55 \$1,729										
Security General Plant - Gross S89,503 S45,792 S12,889 S7,779 S2,787 S195 S51										
accum dep Accumulated Depreciation (\$1,517,842) (\$902,174) (\$288,897) (\$163,162) (\$90,295) (\$0.50) \$0.50 \$0.										
Cop Cast of Power (COP) Cost of Power (COP) Cost of Power (COP) S1,036,683 S64,490 S3,190,673 S1,753,288 S66,490 S0,										
Total Net Plant										
Directly Allocated Net Fixed Assets \$0	•									
COP Cost of Power (COP) OM&A Expenses Directly Allocated Expenses Soft 4,90 Subtotal										
OM&A Expenses Directly Allocated Expenses \$664,490 \$0 \$433,175 \$0 \$130,702 \$0 \$65,810 \$0 \$29,798 \$0 \$3,466 \$0 \$1,538 \$0 \$0		Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OM&A Expenses Directly Allocated Expenses \$664,490 \$0 \$433,175 \$0 \$130,702 \$0 \$65,810 \$0 \$29,798 \$0 \$3,466 \$0 \$1,538 \$0 \$0										
OM&A Expenses Directly Allocated Expenses \$664,490 \$0 \$433,175 \$0 \$130,702 \$0 \$65,810 \$0 \$29,798 \$0 \$3,466 \$0 \$1,538 \$0 \$0	COP	Cost of Power (COP)	\$2,516,183	\$1.318.384	\$475.348	\$692,796	\$26,650	\$2.347	\$658	
Subtotal \$3,180,673 \$1,751,559 \$606,050 \$758,606 \$56,449 \$5,813 \$2,195										
Sample		Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Rate Base		Subtotal	\$3,180,673	\$1,751,559	\$606,050	\$758,606	\$56,449	\$5,813	\$2,195	
Total Rate Base										
Rate Base Input equals Output		Working Capital	\$477,101	\$262,734	\$90,908	\$113,791	\$8,467	\$872	\$329	
Rate Base Input equals Output		Total Rate Rase	\$1 513 78 <i>4</i>	\$943 507	\$288 438	\$233 919	\$43 605	\$3 338	\$977	
Equity Component of Rate Base \$605,514 \$377,403 \$115,375 \$93,568 \$17,442 \$1,335 \$391 Net Income on Allocated Assets \$55,224 \$25,408 \$11,396 \$20,202 (\$931) (\$1,355) \$504 Net Income on Direct Allocation Assets \$0 \$0 \$0 \$0 \$0 \$0 \$0 Net Income \$555,224 \$25,408 \$11,396 \$20,202 (\$931) (\$1,355) \$504 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% \$98.06% \$100.53% \$116.10% \$92.10% \$61.56% \$128.58% EXISTING REVENUE MINUS ALLOCATED COSTS \$(\$188,829) (\$132,142) (\$36,124) (\$86,514) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$(\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470		Total Nato Bass				\$200,010	V.10,000	40,000	ψ0.1	
Net Income on Allocated Assets \$55,224 \$25,408 \$11,396 \$20,202 (\$931) (\$1,355) \$504 Net Income on Direct Allocation Assets \$0 \$0 \$0 \$0 \$0 \$0 Net Income \$555,224 \$25,408 \$11,396 \$20,202 (\$931) (\$1,355) \$504 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 98.06% 100.53% 116.10% 92.10% 61.56% 128.58% EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$86,514) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470					_					
Net Income on Direct Allocation Assets \$0		Equity Component of Rate Base	\$605,514	\$377,403	\$115,375	\$93,568	\$17,442	\$1,335	\$391	
Net Income on Direct Allocation Assets \$0		Net Income on Allocated Assets	\$55.224	\$25,408	\$11.396	\$20.202	(\$931)	(\$1,355)	\$504	
Net Income \$55,224 \$25,408 \$11,396 \$20,202 (\$931) (\$1,355) \$504 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 98.06% 100.53% 116.10% 92.10% 61.56% 128.58% EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$8,514) (\$10,059) (\$1,990) \$1 STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470			****	 ,	4,	,	(455.)	(+1,555)	****	
RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 98.06% 100.53% 116.10% 92.10% 61.56% 128.58% EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$36,124) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485)		Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 98.06% 100.53% 116.10% 92.10% 61.56% 128.58% EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$36,124) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485)			ATT 004	407.100		***	(000.4)	(04.055)	A=0.4	
REVENUE TO EXPENSES STATUS QUO% 100.00% 98.06% 100.53% 116.10% 92.10% 61.56% 128.58% EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$8,514) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470		Net income	\$55,224	\$25,408	\$11,396	\$20,202	(\$931)	(\$1,355)	\$504	
REVENUE TO EXPENSES STATUS QUO% 100.00% 98.06% 100.53% 116.10% 92.10% 61.56% 128.58% EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$8,514) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470		RATIOS ANALYSIS								
EXISTING REVENUE MINUS ALLOCATED COSTS (\$188,829) (\$132,142) (\$36,124) (\$8,514) (\$10,059) (\$1,990) \$1 Deficiency Input Does Not Equal Output STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470										
Deficiency Input Does Not Equal Output		REVENUE TO EXPENSES STATUS QUO%	100.00%	98.06%	100.53%	116.10%	92.10%	61.56%	128.58%	
Deficiency Input Does Not Equal Output		EXISTING REVENUE MINUS ALLOCATED COSTS	(\$199 920)	(\$132.142)	(\$36.134)	(¢g 514)	(\$10.0E0)	(\$1,000)	¢1	
STATUS QUO REVENUE MINUS ALLOCATED COSTS (\$0) (\$10,856) \$873 \$13,803 (\$2,804) (\$1,485) \$470		EXISTING NEVEROL WINOG ALLOCATED COSTS			•	(φο,υ14)	(\$10,059)	(Ф1,390)	\$1	
RETURN ON EQUITY COMPONENT OF RATE BASE 9.12% 6.73% 9.88% 21.59% -5.34% -101.44% 129.00%		STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$10,856)	\$873	\$13,803	(\$2,804)	(\$1,485)	\$470	
12.00% TELEVITE OF THE DRUE 9.12/9 0.13/9 2.00/9 21.33/9 -0.34/9 -101.44% 129.00%		RETURN ON FOLITY COMPONENT OF DATE BASE	0 120/	6 720/	Ω 800/	21 500/	_E 3/10/	-101 //40/	120 00%	
		RETORITOR EQUITIONIN ONENT OF RATE BASE	3.12/0	0.73%	3.00%	21.09/0	-0.34 //	-101.4470	123.0076	J