



## 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

		Total	1	2	3	7	8	9	
			Residential Service	General Service Less than 50 kW Service	General Service 50 to 4999 kW service	Sreet Lighting Service	Sentinel Lighting Service	Unmetered Scattered Load Service	
Rate Base Assets	crev	Distribution Revenue at Existing Rates	\$620,192	\$398,353	\$121,514	\$73,299	\$23,829	\$1,657	\$1,539
	mi	Miscellaneous Revenue (mi)	\$41,735	\$27,963	\$7,850	\$3,596	\$1,972	\$243	\$111
	Miscellaneous Revenue Input equals Output								
	Total Revenue at Existing Rates		\$661,927	\$426,316	\$129,364	\$76,896	\$25,800	\$1,900	\$1,651
	Factor required to recover deficiency (1 + D)		1.3045						
	Distribution Revenue at Status Quo Rates		\$809,021	\$519,639	\$158,511	\$95,617	\$31,084	\$2,162	\$2,008
	Miscellaneous Revenue (mi)		\$41,735	\$27,963	\$7,850	\$3,596	\$1,972	\$243	\$111
	Total Revenue at Status Quo Rates		\$850,756	\$547,602	\$166,361	\$99,213	\$33,055	\$2,405	\$2,119
	Expenses								
	di	Distribution Costs (di)	\$204,840	\$127,603	\$38,466	\$21,128	\$16,237	\$1,115	\$291
cu	Customer Related Costs (cu)	\$84,800	\$62,567	\$16,191	\$4,900	\$38	\$647	\$457	
ad	General and Administration (ad)	\$374,850	\$246,179	\$70,651	\$34,285	\$20,626	\$2,192	\$918	
dep	Depreciation and Amortization (dep)	\$75,575	\$52,519	\$13,689	\$6,884	\$2,282	\$160	\$42	
INPUT	PIUs (INPUT)	\$13,824	\$9,108	\$2,566	\$1,547	\$554	\$39	\$10	
INT	Interest	\$41,644	\$27,437	\$7,729	\$4,661	\$1,670	\$117	\$31	
Total Expenses		\$795,533	\$525,412	\$149,292	\$73,404	\$41,407	\$4,269	\$1,748	
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NI	Allocated Net Income (NI)	\$55,223	\$36,384	\$10,249	\$6,181	\$2,214	\$155	\$41	
Revenue Requirement (includes NI)		\$850,756	\$561,796	\$159,541	\$79,585	\$43,621	\$4,424	\$1,789	
Revenue Requirement Input equals Output									
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$2,485,022	\$1,599,405	\$468,395	\$271,413	\$134,072	\$9,302	\$2,435	
gp	General Plant - Gross	\$69,503	\$45,792	\$12,899	\$7,779	\$2,787	\$195	\$51	
accum dep	Accumulated Depreciation	(\$1,517,842)	(\$962,174)	(\$288,897)	(\$163,162)	(\$95,295)	(\$6,591)	(\$1,724)	
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Net Plant		\$1,036,683	\$683,023	\$192,396	\$116,031	\$41,563	\$2,906	\$763	
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
COP	Cost of Power (COP)	\$2,516,183	\$1,318,384	\$475,348	\$692,796	\$26,650	\$2,347	\$658	
	OM&A Expenses	\$664,490	\$436,348	\$125,308	\$60,312	\$36,901	\$3,954	\$1,666	
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal		\$3,180,673	\$1,754,732	\$600,656	\$753,108	\$63,552	\$6,301	\$2,323	
Working Capital		\$477,101	\$263,210	\$90,098	\$112,966	\$9,533	\$945	\$349	
Total Rate Base		\$1,513,784	\$946,233	\$282,495	\$228,997	\$51,096	\$3,851	\$1,111	
Rate Base Input equals Output									
Equity Component of Rate Base		\$605,514	\$378,493	\$112,998	\$91,599	\$20,438	\$1,541	\$445	
Net Income on Allocated Assets		\$55,223	\$22,190	\$17,070	\$25,809	(\$8,352)	(\$1,865)	\$371	
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Income		\$55,223	\$22,190	\$17,070	\$25,809	(\$8,352)	(\$1,865)	\$371	
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%		100.00%	97.47%	104.28%	124.66%	75.78%	54.35%	118.48%	
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$188,829)	(\$135,480)	(\$30,176)	(\$2,689)	(\$17,821)	(\$2,524)	(\$138)	
Deficiency Input Does Not Equal Output									
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	(\$14,194)	\$6,821	\$19,628	(\$10,566)	(\$2,019)	\$331	
RETURN ON EQUITY COMPONENT OF RATE BASE		9.12%	5.86%	15.11%	28.18%	-40.86%	-121.03%	83.50%	