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August 7, 2012

Kirsten Walli,
Board Secretary
Ontario Energy Board,
2300 Yonge Street
Suite 2700, P.O. Box 2319 Toronto, Ontario
M4P, 1E4 Canada

Dear Ms. Walli:

Re: Atikokan Hydro Inc.
2012 Draft rate Order (EB-2011-0293)

Atikokan Hydro Inc. is pleased to submit its second revised 2012 Draft Rate Order ("DRO"). The second revised DRO responds to comments made on the original revised DRO from Board.

The second revised DRO addresses the following issues raised by the Board.

- The adjustment of rates to reflect the specifically approved R/C ratios the Board approved in the Decision and Order of June 18, 2012.
- The recalculation of various rate riders for the disposition of deferral and variance accounts from 46 months to 44 months.
- The calculation of foregone revenue rate riders to accommodate the implementation date of September 1, 2012

Atikokan Hydro will be able to implement the new rates, if final rates are issued by the Board, by August 23 to be effective for all energy consumed after the effective date of July 1, 2012 as noted in the Decision of June 18, 2012 with an implementation date of September 1, 2012.

The revised DRO has been filed electronically with the Board today and two (2) paper copies will be delivered to the Board Secretary.

If you require further information please contact me.

Regards,

A handwritten signature in cursive script that reads "Wilf Thorburn".

Wilf Thorburn
CEO Secretary/Treasurer
Atikokan Hydro Inc

IN THE MATTER OF the *Ontario Energy Board Act, 1998*,
c.15, (Schedule B);

AND IN THE MATTER OF an Application by Atikokan Hydro Incorporated to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of July 1, 2012.

SECOND REVISED DRAFT RATE ORDER

ATIKOKAN HYDRO INC.

Filed: August 7, 2012

Introduction

Atikokan Hydro Inc. (“Atikokan”) owns and operates the electricity distribution system located in the Town of Atikokan.

Atikokan filed an application (the “Application”) with the Ontario Energy Board (the “Board”) on September 30, 2011 under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that Atikokan charges for electricity distribution, to be effective May 1, 2012. The Board assigned the Application file number EB-2011-0293.

On October 24, 2011, the Board issued a letter to Atikokan identifying certain additional evidence that needed to be filed before the Board would consider the Application. Atikokan filed the requested additional evidence on December 14, 2011.

The Board issued a Notice of Application and Hearing dated December 22, 2011. The Vulnerable Energy Consumers Coalition (“VECC”) applied for intervenor status and cost eligibility. No objections were received. The Board determined that VECC would be

granted intervenor status and is eligible to apply for an award of costs under the Board's Practice and Direction on Cost Awards.

In its Notice of Application and Hearing, the Board indicated its intention to consider the Application by way of a written hearing. The Board issued Procedural Order No. 1 on January 13, 2012. In Procedural Order No. 1, the Board allowed for an initial round of discovery through written interrogatories.

Board staff filed its interrogatories on January 31, 2012, and VECC filed its interrogatories on February 3, 2012. On February 23, 2012 Atikokan filed a letter requesting a six day extension for filing its interrogatory responses. The Board responded by way of a letter issued on February 24, 2012 granting an extension to February 29, 2012. Atikokan filed its interrogatory responses on March 2, 2012.

On March 16, 2012, the Board issued Procedural Order No. 2. In Procedural Order No. 2, the Board allowed for a supplementary round of interrogatories and responses, to be followed by submissions from parties.

In accordance with Procedural Order No. 2, Board staff and VECC filed supplementary interrogatories on March 28, 2012. Atikokan filed its responses on April 11, 2012.

Atikokan filed its Argument-in-Chief ("AIC") on April 20, 2012. Board staff and VECC filed submissions on May 4 and May 9, 2012, respectively. Atikokan Hydro filed its Reply Submission on May 24, 2012.

On June 18, 2012, the Board issued its Decision and Order ("the Decision") in regards to Atikokan's 2012 cost of service rate application. The Decision addressed the following issues.

- Effective Date for New Rates;
- Rate Base and Capital Expenditures;

- Operating Revenues and Load Forecast;
- Operating Expenses;
- Cost of Capital;
- Cost Allocation;
- Rate Design;
- Deferral and Variance Accounts;
- Smart Meters;
- Rate Mitigation;
- Other Matters; and
- Implementation.

In the Decision the Board directed Atikokan to file a Draft Rate Order (“DRO”) reflecting the findings of the Board. The Board expects Atikokan to file detailed supporting material, including all relevant calculations showing the impact of the implementation of this Decision on its proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates and all approved rate riders, including bill impacts. Supporting documentation shall include, but not be limited to, the filing of a completed version of the Revenue Requirement Work Form Excel spreadsheet.

On July 10, 2012 Board staff and VECC submitted comments on the original DRO filed on July 3, 2012. Atikokan reviewed the comments and made adjustments to the original DRO and file a revised DRO on July 16, 2012.

On August 2, 2012 the Board issued a Decision on the revised DRO filed by Atikokan. The Board found that with the exception of the updated cost allocation model and the associated adjusted R/C ratios, the Board is of the view that Atikokan has appropriately reflected the Board's Decision in the DRO filing, as revised and filed on July 16, 2012. However, with regards to the R/C ratios the Board directed Atikokan to use those ratios specifically approved in the Decision and Order of June 18, 2012.

As a result, the Board has directed Atikokan to prepare a second revised DRO to reflect the approved R/C ratios. The Board understands that Atikokan will not be able to implement new rates as of the approved effective date of July 1, 2012. The Board is of the view that an implementation date of September 1, 2012 is practical.

In the revised DRO filing, the Board directed Atikokan to calculate foregone revenue rate riders to recover the incremental revenues for the two-month period of July 1 to August 31, 2012.

The delay in implementation also affects the determination of rate riders to recover the balances of deferral and variance accounts ("DVAs") approved to be disposed. In the Decision and Order, the Board approved a recovery of the DVA balances over a 46-month period from July 1, 2012 to April 30, 2016. With the delay in implementation, the Board directs Atikokan to calculate the DVA rate riders to recover the balance over the 44-month period from September 1, 2012 to April 30, 2016. For the Smart Meter Disposition Rider, the recovery shall be from September 1, 2012 to August 31, 2015.

In addition, based on a discussion with Board staff Atikokan has assumed the PP&E adjustment would also move to a 44 month amortization period.

In this second revised DRO, changes to the first revised DRO document will be note with bold lettering.

On the following pages, Atikokan has set out its DRO and includes detailed supporting material, including all relevant calculations showing the impact of the Decision on Atikokan's revenue requirement, the allocation of the approved revenue requirement to the classes, the determination of the final rates, and customer rate impacts are provided in the commentary and Appendices which follow.

The DRO provides material to support the findings of the Board by the issues listed above.

Appendices A to C are provided to support the second revised DRO

Appendix A	Tariff of Rates and Charges
Appendix B	Summary of Monthly Bill Impacts
Appendix C	Summary of the Significant Items Adjusted from Initial Application to the Decision
Appendix D	Detail 2012 Cost of Power Calculations

The following live Excel models also accompany the second revised DRO

- Revised Deferral and Variance Account Rate Rider Model.
- Revised Revenue Requirement Work Form.
- Revised Cost Allocation Model.

The following models have not changed as a result of the Board Decision on the DRO

- Smart Meter Model
- Smart Meter Model by Rate Class

Summary of Changes

Atikokan has updated its revenue requirement for the 2012 Test Year and has recalculated the original rates proposed in its Application in accordance with the Board findings in the Decision. As a result of the Decision, Atikokan's 2012 revenue requirement has changed as shown in Table 1. At the time the Initial Application was submitted Atikokan's 2012 revenue deficiency was \$364,011. As a result of the Decision, the revenue deficiency has reduced to \$147,706. **The revenue requirement shown in the following table is lower by \$502 compared to the revenue requirement provided in the first revised DRO to reflect the amortization of the PPE adjustment from 46 to 44 months**

Table 1 – Summary of Changes to Service Revenue Requirement

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
OM&A Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Amortization Expenses	197,456	(28,663)	168,793	(18,395)	150,398
PP&E Adjustment	0	(1,813)	(1,813)	(447)	(2,261)
Regulated Return On Capital	189,083	(3,710)	185,372	(14,756)	170,616
PILs	17,914	(3,826)	14,087	(4,790)	9,297
Service Revenue Requirement	1,579,603	7,216	1,586,820	(228,769)	1,358,050
Revenue Offsets	125,235	0	125,235	0	125,235
Base Revenue Requirement	1,454,368	7,216	1,461,585	(228,769)	1,232,815

Atikokan's Draft Tariff of Rates and Charges reflecting the Decision accompanies this DRO as Appendix A. The customer bill impacts are attached as Appendix B. Appendix C has been provided to summarize the significant items adjusted from the initial Application to the Decision.

Changes arising out of the Decision and reflected in the proposed rates include the following:

- Changes in Rate Base including changes in the 2012 Test Year Capital Expenditures and Working Capital Allowance
- Changes in Load Forecast
- Changes in Operating, Maintenance, and Administration (OM&A) Expenses
- Inclusion of the Rate Riders for Deferral/Variance Account Disposition.
- Changes to the class specific Smart Meter Disposition Riders

Effective Date for New Rates

The Board has determined that Atikokan's new rates will become effective the closest month following the issuance of this Decision; that is, July 1, 2012. Atikokan has prepared the draft Tariff of Rates and Charges with a July 1, 2012 effective date.

However, based the Board's Decision on the DRO an implementation date of September 1, 2012 has been reflected in the draft Tariff of Rates and Charges.

Rate Base and Capital Expenditures

In its Application, Atikokan proposed a 2012 test year rate base of \$2,913,786. Through interrogatories, Atikokan revised the rate base to \$3,041,625. The increase of \$127,838 is a result of the following:

- An increase in the net book value of fixed assets of \$34,914 due to restatement of the 2011 bridge year according to MIFRS instead of CGAAP;
- An increase of \$6,784 in the working capital allowance, due to recognition of \$45,229 of OMERS expenses omitted in the initial Application; and
- Reclassification of certain smart meter-related assets from computer hardware to meters as a result of a review of smart meter costs, increasing the net fixed assets by \$86,140

Board Findings

The Board accepts the rate base of \$3,033,125 - that being the requested amount of \$3,041,625 minus the \$8,500 reduction agreed to by Atikokan in its reply submission, subject to any adjustments to the Working Capital Allowance necessitated by the Board's determinations on the approved operating expenses elsewhere in this Decision. The Board finds that this amount is reasonable and that the Asset Management Plan supports its planned capital expenditures.

The \$8,500 represented the cost to repair the roof of the administrative building but Atikokan has agreed with its affiliate, Atikokan Enercom, with whom it shares the building, that Atikokan Enercom will incur the expenditure.

In preparing the models that support the DRO, Atikokan noticed that a reduction of \$8,500 in 2012 would only reduce the rate base by \$4,250 as a result of the half year rule. Atikokan has reflected the half year rule in the calculation of the rate base. Table 2 outlined below provides the change in the Rate Base from the Initial Application to the Decision

In Board staff's comments on the original DRO, Board staff outlined that Atikokan had reflected the 50% of approved costs for smart meters through the SMDR, and has assumed it evenly between capital and operating expenses. Board staff submits that the 2012 rate base should similarly be adjusted to reflect only the 50% of smart meter capital costs approved in the Decision and Order. Atikokan has made the adjustment to the 2012 rate base as suggested by Board staff which has been reflected in the following table. The average gross fixed assets have reduced by \$257,599 representing a reduction in smart meter assets of \$253,349 (i.e. \$506,648/2 – smart meter capital at 100%) plus the \$4,250 mention above. The adjustment in average accumulated depreciation includes reduced opening 2012 accumulated depreciation balances of \$40,066 reflecting the impact of reducing smart meter capital costs by 50% plus \$8,811 which is one half of the lower 2012 depreciation (i.e. \$17,453 plus \$170) discussed below before the adjustment for PP&E.

Table 2 – Change in Rate Base

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Gross Fixed Assets (average)	5,661,851	34,171	5,696,022	(257,599)	5,438,424
Accumulated Depreciation (average)	(3,253,626)	86,883	(3,166,743)	48,877	(3,117,866)
Net Fixed Assets (average)	2,408,225	121,054	2,529,279	(208,721)	2,320,558
Allowance for Working Capital	505,561	6,784	512,346	(33,403)	478,942
Total Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500

Working Capital Allowance

Board Findings

The Board notes that, in the absence of a lead-lag study, the default for Working Capital Allowance for 2012 cost of service applicants is 15%. While this may be generous for Atikokan due to its monthly billing cycle, there is no evidence to suggest any other percentage other than the Board default of 15%. The Board will therefore approve a WCA factor of 15%, as identified in the 2012 Filing Guidelines

The working capital allowance has been updated to reflect the OM&A approved in the Decision and the revised Cost of Power reflecting the load forecast and updated 2012 retail transmission rates approved by the Board.

The revised calculation of the Working Capital Allowance is as shown in Table 3 below.

Table 3 – Revised Working Capital Allowance

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Controllable Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Cost of Power	2,195,257	0	2,195,257	(32,309)	2,162,948
Working Capital Base	3,370,408	45,229	3,415,637	(222,689)	3,192,948
Working Capital Rate %	15%		15%		15%
Working Capital Allowance	505,561	6,784	512,346	(33,403)	478,942

The controllable expenses reflect the Decision and detail on these expenses are provided further on in the DRO. Appendix D provides the detailed calculation supporting the 2012 cost of power reflecting the Decision.

Operating Revenue and Load Forecast

Board Findings

The Board finds that the lower forecast submitted in response to VECC IR # 8 c) and Board staff IR # 59 results in a more accurate result, given the loss of the Intermediate customer and little prospect of new customer load. The Board therefore finds a load forecast of 25,003,092 purchased system kWh and 23,276,163 billed kWh as being reasonable. The Board also accepts the customer forecast and the CDM adjustment. It should be noted that Atikokan did not find that it had a material amount of CDM up to and including 2011. The CDM reductions that relate to its CDM license conditions have been reflected in the approved load forecast.

Atikokan will implement a LRAM variance account as set out in the Guidelines.

With respect to the analysis and documentation of the street lighting load, the Board agrees with Board staff's suggestion that improved data is required with the next cost of service application

In preparing the models that support the DRO, Atikokan noticed that in response to a Board staff IR # 59 the value of 23,276,163 billed kWh was the amount before the CDM adjustment was applied. The amount billed shown in Board staff IR # 59 that is after the CDM adjustment is 23,044,163 kWh. Atikokan has used 23,044,163 billed kWh in the preparation of the DRO in order to reflect the Decision on load forecast. Table 4 outlines the changes in the load forecast from the Initial Application to the Decision.

Table 4 – Forecast Data for 2012 Test Year

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Predicted kWh Purchases	25,592,783	0	25,592,783	(589,691)	25,003,092
Billed kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
Residential					
Customers	1,424	0	1,424	0	1,424
kWh	11,395,913	0	11,395,913	(282,893)	11,113,021
GS<50 kW					
Customers	235	0	235	0	235
kWh	6,387,021	0	6,387,021	(140,934)	6,246,087
GS>50 kW					
Customers	15	0	15	0	15
kWh	5,343,698	0	5,343,698	(125,135)	5,218,563
kW	14,205	0	14,205	(333)	13,872
Streetlights					
Connections	623	0	623	0	623
kWh	466,493	0	466,493	0	466,493
kW	1,316	0	1,316	0	1,316
Total					
Customer/Connections	2,297	0	2,297	0	2,297
kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
kW from applicable classes	15,521	0	15,521	(333)	15,188

In accordance with the Guidelines for Electricity Distributor Conservation and Demand Management [EB-2012-0003], issued April 26, 2012, Atikokan will use the CDM adjustment assumed in the above 2012 load forecast to establish the value of kWh and kW, where applicable, for purposes of the LRAM variance account. These values are shown in table 5 and will be used for the LRAM variance account for 2012 and for all years up to the next rebasing year.

Table 5 – LRAM Variance Account Values for 2012 and until next rebasing.

	LRAM Variance Account Values
Residential	
kWh	110,787
GS<50 kW	
kWh	55,193
GS>50 kW	
kWh	60,654
kW	161
Streetlights	
kWh	5,367
kW	15
Total	
kWh	232,000
kW from applicable classes	176

With regards to the street lighting load, Atikokan will undertake to improve the data supporting the load forecast for the next cost of service application.

Regarding Other Revenues, the DRO includes the projected revenue offsets of \$125,235 which is the forecast proposed by Atikokan in its Application and approved by the Board in the Decision.

Operating Expenses

Board Findings

The Board agrees with the concerns expressed by VECC and Board staff with respect to the increase and the total amount of Atikokan's proposed OM&A budget. As shown in the evidence, on a per customer basis Atikokan's spend is significantly higher (almost 40%) than other distributors in its cohort. Coupled with a declining customer base and load, this is of great concern to the Board with respect to the resulting rates. Atikokan must increase its efforts to look for efficiency improvements and reduce its OM&A spending. The Board will not micromanage the distributor's

business by identifying where reductions should be made, whether in employee complement and compensation, regulatory costs or elsewhere. On an envelope basis the Board approves an OM&A budget approximately 15% lower than proposed, being \$1,030,000. This represents approximately a 3% increase over 2011 expenditures.

In accordance with the Decision the OM&A adjustment will be based on an “envelope” approach. It is Atikokan’s understanding that any determination of potential budget reductions to reflect the Board-approved 2012 OM&A will be at the discretion of Atikokan. For the Board’s assistance, Atikokan has considered on a preliminary basis how its OM&A budget as requested in the Application may be reduced to \$1,030,000 and has prepared the Table 6 illustrating how the reduction may be achieved.

Table 6 – Changes to OM&A.

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Operations	418,349	-	418,349	(73,019)	345,330
Maintenance	53,177	-	53,177	(12,000)	41,177
Billing and Collecting	153,170	-	153,170	(2,979)	150,191
Administrative and General Expenses	550,455	45,229	595,684	(102,382)	493,302
Total	1,175,151	45,229	1,220,380	(190,380)	1,030,000

With regards to depreciation and based on comments from Board staff and the Board's Decision on the DRO, Atikokan has assumed an amount of \$150,398. This amount is less than the amount outlined in the Decision at the bottom of page 11 of \$168,793. The reduction reflects lower depreciation of \$17,453 on 50% of the smart meter capital; lower depreciation of \$170 from reduced building capital costs plus a \$772 reduction from the change in amortization of PP&E deferral account of \$34,002 from four years to 44 months.

Regarding Taxes/PILs, Table 7 outlines a PILs proxy of **\$9,297** and is based on the methodology Atikokan has used to calculate its tax/PILs allowance for 2012 which has been approved by the Board in the Decision.

Table 7 – Changes to Taxes/PILs

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Deemed Utility Income	111,656	(698)	110,958	(8,833)	102,126
Tax Adjustments to Accounting Income	(13,997)	(20,162)	(34,159)	(17,283)	(51,442)
Regulatory Net Income	97,659	(20,860)	76,799	(26,115)	50,684
Tax Rate	15.50%	-	15.50%	-	15.50%
Total PILs before gross up	15,137	(3,233)	11,904	(4,048)	7,856
Grossed up PILs	17,914	(3,826)	14,087	(4,790)	9,297

Cost of Capital

Board Findings

The Board finds that Atikokan's proposal for the cost of capital, as amended, complies with the Board's policy and practice. Accordingly, the cost of capital parameters applicable to Atikokan's 2012 revenue requirement shall be:

Parameter	% Capitalization (Deemed)	Rate (%)
<i>Long-term Debt (Weighted Average)</i>	56%	4.22%
<i>Deemed Short-term Debt</i>	4%	2.08%
<i>Return on Equity</i>	40%	9.12%
<i>Weighted Average Cost of Capital</i>	100%	6.09%

Table 8 outlines the cost of capital and rate of return on rate base calculation reflecting the Decision and included in the DRO.

Table 8 – Changes to Rate of Return on Rate Base

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Capitalization					
Long-Term Debt	56%	-	56%	-	56%
Short-Term Debt	4%	-	4%	-	4%
Equity	40%	-	40%	-	40%
Rate of Return					
Long-Term Debt	4.57%	(0.35%)	4.22%	-	4.22%
Short-Term Debt	2.46%	(0.38%)	2.08%	-	2.08%
Equity	9.58%	(0.46%)	9.12%	-	9.12%
Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500
Return					
Long-Term Debt	74,559	(2,676)	71,883	(5,722)	66,161
Short-Term Debt	2,867	(337)	2,531	(201)	2,329
Equity	111,656	(698)	110,958	(8,833)	102,126
Total Return on Rate Base	189,083	(3,710)	185,372	(14,756)	170,616
Rate of Return on Rate Base	6.49%	(0.39%)	6.09%	0.00%	6.09%

Cost Allocation

Board Findings

The Board accepts Atikokan's proposed cost allocation ratios for 2012, as amended in response to VECC's interrogatories, that being:

Customer Class	2012 Revenue-to-Cost Ratios
<i>Residential</i>	<i>97.3%</i>
<i>GS < 50 kW</i>	<i>120.0%</i>
<i>GS > 50 kW</i>	<i>90.6%</i>
<i>Street lighting</i>	<i>90.6%</i>

With the revision to the revenue requirement and the load forecast, the two tables below outlined how Atikokan has implemented the Decision with regards to cost allocation.

With the change to load forecast base revenue at existing rates is recalculated for purposes of revenue deficiency and to determine the proportion of base revenue currently collected by rate class. This proportion is used to determine how the revised base revenue requirement would be collected before changes are made in the revenue to cost ratios. Table 9 shows the calculation of the base revenue at existing rates with the revised load forecast from the Decision

Table 9: Updated Base Revenue at Existing Rates

Class	Annual Volumes	UOM	Customers/ Connections	Existing Monthly Charge	Existing Volumetric Charge	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. @ Exist Rates Including Transformer	Transformer Allowance	Dist. Rev. @ Exist Rates Excluding Transformer	Dist Rev At Existing Rates %
Residential	11,113,021	kWh	1,424	30.58	0.0121	522,368	134,468	656,835		656,835	60.53%
GS < 50 kW	6,246,087	kWh	235	70.02	0.0089	197,418	55,590	253,008		253,008	23.32%
GS > 50 kW	13,872	kW	15	440.74	1.7161	78,589	23,806	102,395	1,147	101,248	9.33%
Street Lighting	1,316	kW	623	8.13	10.0266	60,822	13,196	74,018		74,018	6.82%
Total						859,197	227,060	1,086,256	1,147	1,085,109	100.00%

Table 10 shows how the proportion of base revenue at existing rates is used to allocate the revised base revenue requirement by rate class which is used to determine the starting point revenue to cost ratios. **The proposed revenue to cost ratios are consistent with the ratios approved in the Decision and confirmed in the Board's Decision on the DRO. The implementation of these ratios produces a revenue shortfall of \$1,235.**

Table 10: Updated Movement in Revenue to Cost Ratios

Class	Revenue Requirement - 2012 Cost Allocation Model	2012 Base Revenue Allocated based on Proportion of Revenue at Existing Rates	Miscellaneous Revenue Allocated from 2012 Cost Allocation Model	Total Revenue	Starting Point Revenue Cost Ratio	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue
Residential	827,265	746,244	74,869	821,113	99.3%	97.3%	804,929	74,869	730,060
GS < 50 kW	241,480	287,448	22,136	309,584	128.2%	120.0%	289,775	22,136	267,639
GS > 50 kW	153,958	115,030	13,652	128,681	83.6%	90.6%	139,486	13,652	125,834
Street Lighting	135,347	84,093	14,578	98,671	72.9%	90.6%	122,625	14,578	108,047
Total	1,358,050	1,232,815	125,235	1,358,050			1,356,815	125,235	1,231,580
							Revenue Shortfall		(1,235)

VECC requested in their comments that the cost allocation model supporting the “Starting Point Revenue to Cost Ratio” shown above be provided. Atikokan has provided the requested cost allocation model as part of the material filed with the second revised DRO.

Rate Design

Elimination of Unmetered Scattered Load (“USL”) and Sentinel Lighting Classes

Board Findings

The Board approves the elimination of two rate classes, the unmetered scattered load class, and the Sentinel Lighting class, on the basis that these are no longer necessary, with no customers in either class. Should any new USL customers

become customers of Atikokan, these customers are to be treated as customers in the GS < 50 kW class

Retail Transmission Service Rates (“RTSRs”)

Board Findings

The Board approves Atikokan’s proposed 2012 RTSRs as amended in response to VECC’s interrogatory. The revised proposal is consistent with Board policy and practice.

The approved RTSRs have been included in the Tariff of Rates and Charges and are summarized in Table 11

Table 11: Retail Transmission Service Rates.

Class	RTSR Network	RTSR Connection
Residential (\$/kWh)	\$0.0063	\$0.0037
GS < 50 kW (\$/kWh)	\$0.0056	\$0.0032
GS > 50 kW (\$/kW)	\$2.2668	\$1.2627
GS > 50 kW - Interval Metered (\$/kW)	\$2.4048	\$1.3956
Street Lighting (\$/kW)	\$1.7097	\$0.9760

Transformer Ownership Allowance (“TOA”) Credit

Board Findings

The Board approves a TOA credit of \$0.29/kW as a fixed rate and agrees that this more closely corresponds to the avoided cost.

The approved TOA credit has been included in the Tariff of Rates and Charges

Fixed/Variable Splits

Board Findings

The Board approves maintaining the existing percentage split between fixed and variable rates of about 80/20 on the grounds that, for a utility the size of Atikokan, this protects the utility from significant variability in revenues. As noted in Atikokan’s reply submission, this is consistent with previous decisions of the Board where the current fixed/variable proportions were maintained.

Table 12 provides the calculation of the proposed distribution monthly service charge and the volumetric charge resulting from the Decision regarding fixed/variable splits. The volumetric

charge for GS > 50 kW includes the “cost” of transformation allowance assuming a rate of \$0.29/kW

Table 12: Calculation of Distribution Charges

Class	Proposed Base Revenue	Current Fixed Charge Spilt	Current Variable Charge Spilt	Proposed Fixed Costs	Proposed Variable Costs	Transformer Allowance	Annual Volumes	UOM	Customers/ Connections	Proposed Monthly Charge	Proposed Volumetric Charge
Residential	730,060	79.53%	20.47%	580,602	149,458		11,113,021	kWh	1,424	33.99	0.0134
GS < 50 kW	267,639	78.03%	21.97%	208,835	58,805		6,246,087	kWh	235	74.07	0.0094
GS > 50 kW	125,834	77.62%	22.38%	97,673	28,161	1,938	13,872	kW	15	547.77	2.1698
Street Lighting	108,047	82.17%	17.83%	88,784	19,263		1,316	kW	623	11.87	14.6362
Total	1,231,580			975,893	255,687	1,938					

Loss Factors

Board Findings

The Board accepts the proposed Total Loss Factors (e.g. 7.78% for a secondary metered customer < 5,000 kW), but is concerned about these high loss factors. The Board’s policy on the level of losses required applicants to file a plan on reducing losses if the distribution loss factor is at or above 5%. Atikokan’s proposed distribution loss factor for a secondary metered customer < 5,000 kW is 7.3%. The Board directs Atikokan to investigate measures to reduce losses and to have empirical data available in its next cost of service filing to explain the level of losses and what has been done to reduce losses. The Board notes that Atikokan, in its reply submission, indicated agreement to conduct such a review and provide the results in the next cost of service application.

The above loss factors have been included in the Tariff of Rates and Charges provided in Appendix A. Atikokan will undertake to investigate measures to reduce losses and to have empirical data available in its next cost of service filing to explain the level of losses and what has been done to reduce losses.

Deferral and Variance Accounts

Summary of Board Findings

- *The Board will not defer clearing of the Group 1 and Group 2 DVA balances*
- *The Board confirms that the Group 1 DVA balances for 2008 and 2009 as revised in the response to the Board staff interrogatory filed on April 11, 2012 correctly reflect the Board's prior decision, and are final for the purposes of disposition*
- *The Board denies the request for OMERS contributions for the period 2006 to 2011 and OEB cost assessments for the period 2006 to 2009 as being out of period.*
- *The Board approves the incorporation of the Account 1592 Sub-account HST/OVAT Input Tax Credits balance of December 31, 2010 of a credit of \$7,716 in the DVA account balances being considered for disposition in this proceeding*
- *The Board accepts that the principal balance of Account 1562 – deferred PILs to be disposed shall be \$8,222, plus interest to April 30, 2012 of \$2,260. Atikokan should include this amount in the Group 1 and Group 2 DVA balances to be recovered through rate riders resulting from this Decision.*

Table 13 summarizes the Group 1 and 2 DVA accounts that will be disposed of resulting from the Decision

Table 13: Group 1 and 2 DVA Accounts

Group 1 DVA Accounts				
Account Description	Account Number	Principal (\$)	Interest (\$)	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ (36,935)	\$ 14,276	\$ (22,659)
RSVA - Retail Transmission Network Charge	1584	\$ 8,273	\$ 765	\$ 9,038
RSVA - Retail Transmission Connection Charge	1586	\$ 34,957	\$ 13,411	\$ 48,368
RSVA - Power (excluding Global Adjustment)	1588	\$ (5,710)	\$ 8,256	\$ 2,546
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 9,626	\$ 59	\$ 9,685
Recovery of Regulatory Asset Balances	1590	\$ 1,274	\$ (640)	\$ 634
	Sub-Totals	\$ 11,485	\$ 36,127	\$ 47,612
Group 2 DVA Accounts				
Retail Cost Variance Account – Retail	1518	\$ 6,879	\$ 157	\$ 7,036
Retail Cost Variance Account – STR	1548	\$ 20,293	\$ 601	\$ 20,894
Differed Payments in Lieu of Taxes	1562	\$ 8,222	\$ 2,260	\$ 10,482
Input Tax Credit	1592	\$ (7,605)	\$ (111)	\$ (7,716)
Special Purpose Charge	1521	\$ 1,592	\$ 138	\$ 1,730
	Sub-Totals	\$ 29,381	\$ 3,046	\$ 32,427
	Totals	\$ 40,866	\$ 39,173	\$ 80,039

A Deferral and Variance Account Rate Rider Model has been provided as part of this DRO to support the detailed calculations of the deferral and variance account rate riders. These riders are design to dispose of the Group 1 and 2 DVA balance outlined in Table 13 over a 44 month period. Table 14 summarizes the DVA Rate Riders by Rate Class.

Table 14: DVA Rate Riders

Class	DVA Rate Rider for all Customers	DVA Rate Rider for Non-RPP Customers
Residential (\$/kWh)	\$0.0009	\$0.0004
GS < 50 kW (\$/kWh)	\$0.0007	\$0.0004
GS > 50 kW (\$/kW)	\$0.1984	\$0.1410
Street Lighting (\$/kW)	\$1.4517	\$0.1329

Smart Meters

Board Findings

The Board agrees with the concerns raised by Board staff and VECC in their submissions. The significant increases in the smart meter costs identified in responses to interrogatories is concerning. Considering that Atikokan's smart meter costs were reviewed, albeit not in the context of a detailed review of the prudence of all costs, in the context of an application for an increased Smart Meter Funding Adder in mid-2010 [EB-2010-0185], the Board expected more detailed evidence on smart meter costs in this Application

The Board will accept VECC's proposal and allow for recovery of 50% of the requested smart meter costs at this time. The Board will direct the Regulatory Accounting and Audit branch of the Board to conduct an audit of Atikokan's smart meter costs. The results of the audit will be considered by the Board with respect to the final amounts to be authorized for recovery in a future application to be filed by Atikokan no later than 6 months from the completion of the subject audit.

Board staff outlined in their comments that in accordance with Section 3.5 of Guideline G-2011-0001: Smart Meter Funding and Cost Recovery – Final Disposition, issued on December 15, 2011, and approved by the Board in recent decisions regarding smart meter cost disposition, SMFA revenues and associated interest should be directly allocated. The SMFA was uniform across all metered customer classes, and the utility knows the number of customers by class at any point in time (as the information is documented in Exhibit 3 for the load and customer forecasting), and so the utility should be able to get a reasonable estimate of the SMFA revenues calculated by each customer class. Board staff submits that Atikokan should propose revised class-specific SMDRs in compliance of Section 3.5 of Guideline G-2011-0001.

In response to Board staff comments Atikokan revised the smart meter disposition rate rider by rate class to include the following

- SMFA allocated to rate class as it was collected from the rate class.
- Carry charges on the SMFA allocated as the SMFA
- Carry charges on OM&A and amortization allocated based on the allocation of OM&A and amortization to rate class

The details supporting the SMFA collected by rate class were provided in the Revised Smart Meter Model by Rate Class submitted with the first revised DRO. The following table summarizes the results of the model.

Table 15: Smart Meter Disposition Rider by Rate Class

Class	SMDR (\$/Month)
Residential	\$0.48
GS < 50 kW	\$0.78
GS > 50 kW	\$3.80

Stranded Meters

Board Findings

The Board approves the SMRR of \$0.39 per month, to be collected from Residential, GS < 50 kW and GS > 50 kW customers over a period of 36 months, as proposed. The recovery period will be from July 1, 2012 to June 30, 2015.

Atikokan has reflected in this DRO a SMRR of \$0.39 per month, to be collected from Residential, GS < 50 kW and GS > 50 kW customers over a period of 36 months. **However, based on the Board's Decision on the DRO the recovery period has been changed to September 1, 2012 to August 31, 2015.**

Rate Mitigation

The results of the Decision have reduced the bill impacts for all customers in the Residential, GS < 50 kW and GS > 50 kW classes to be below 10%. As a result, there is no need for a rate mitigation plan.

Other Matters

Transition from CGAAP to MIFRS

Board Findings

The Board has examined all of the evidence and submissions from Atikokan and the submission of Board staff, and notes Atikokan's acceptance of Board staff's submission. The Board directs Atikokan to provide an updated calculation of the return on the rate base for the PP&E adjustment and submit an updated RRWF when it files its draft Rate Order. That amount, once established as part of the Draft

Rate Order process, will be subject to a 46 month amortization period for the PP&E deferral account.

Atikokan has revised the calculation of the PP&E adjustment to update the calculation of the return on rate base and to move to a 46 month amortization period for the PP&E deferral account. The following table provides the revised calculation of the PP&E adjustment.

However, based on a discussion with Board staff in regards to Board's Decision on the DRO, Atikokan has assumed the amortization period for the PP&E adjustment to be 44 months consistent with the recovery period for DVA balances (i.e. September 1, 2012 to April 30, 2016)

Table 16: Revised PP&E Adjustment

	2009 CGAAP	2010 CGAAP	2011 CGAAP
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	190,722
Closing PPE	1,974,174	2,232,756	2,121,334
	2009 CGAAP	2010 CGAAP	2011 MIFRS
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	156,720
Closing PPE	1,974,174	2,232,756	2,155,336
Difference in Closing net PP&E, CGAAP vs MIFRS			34,002
Rate of Return			6.09%
Return			2,072
Amortization over 4 years			8,500
Revenue Requirement Reduction			10,573
Adjustment to reflect 44 month amortization			
Return - amount above times 48 divide by 44			2,261
Amortization - amount above times 48 divide by 44			9,273
Revenue Requirement Reduction			11,534

[illegible]

Bill Impacts

The bill impacts for typical customers are summarized in Table 18 below. Detailed bill impacts for various consumptions and demands by customer class are included in Appendix B.

Table 18 – Bill impacts

Class	kWh per month	kW per month	Total Bill Impact
Residential	800		4.09%
GS < 50 kW	2,000		2.92%
GS > 50 kW	30,000	100	8.09%

Conclusion

Atikokan has created this Second Revised DRO in compliance with the Decision and the Board's Decision on the First Revised DRO. Atikokan respectfully submits its draft Tariff of Rates and Charges, to be effective July 1, 2012 and implemented September 1, 2012

DATED THIS 7th DAY OF AUGUST 2012

Wilf Thorburn
Chief Executive Officer
Atikokan Hydro Inc.

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective Date July 1, 2012

Implementation Date September 1, 2012

This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2011-0293

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	33.99
Smart Meter Cost Recovery Rider – effective until August 31, 2015	\$	0.48
Stranded Meter Rate Rider - effective until August 31, 2015	\$	0.39
Distribution Volumetric Rate	\$/kWh	0.0134
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	0.85
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kWh	0.0003
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kWh	0.0009
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0037

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Atikokan Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective Date July 1, 2012
Implementation Date September 1, 2012
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EB-2011-0293

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	74.07
Smart Meter Cost Recovery Rider – effective until August 31, 2015	\$	0.78
Stranded Meter Rate Rider - effective until August 31, 2015	\$	0.39
Distribution Volumetric Rate	\$/kWh	0.0094
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	1.01
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kWh	0.0001
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kWh	0.0007
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0032

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	547.77
Smart Meter Cost Recovery Rider – effective until August 31, 2015	\$	3.80
Stranded Meter Rate Rider - effective until August 31, 2015	\$	0.39
Distribution Volumetric Rate	\$/kW	2.1698
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	26.76
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kW	0.1134
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.1410
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kW	0.1984
Retail Transmission Rate – Network Service Rate	\$/kW	2.2668
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.4048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2627
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.3956

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	11.87
Distribution Volumetric Rate	\$/kW	14.6362
Foregone Revenue Rate Rider – Fixed – effective until April 30, 2013	\$	0.93
Foregone Revenue Rate Rider – Volumetric – effective until April 30, 2013	\$/kW	1.1524
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.1329
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2016	\$/kW	1.4517
Retail Transmission Rate – Network Service Rate	\$/kW	1.7097
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.9760

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Atikokan Hydro Inc.
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EB-2011-0293

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$	0.29
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

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SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

Customer Administration	
Returned Cheque charge (plus bank charges)	\$ 25.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$ 25.00
Special Meter reads	\$ 25.00
Non-Payment of Account	
Late Payment - per month	% 1.50
Late Payment - per annum	% 19.56
Collection of account charge – no disconnection	\$ 25.00
Disconnect/Reconnect at Meter – during regular hours	\$ 28.00
Disconnect/Reconnect at Meter – after regular hours	\$ 315.00
Disconnect/Reconnect at Pole – during regular hours	\$ 28.00
Disconnect/Reconnect at Pole – after regular hours	\$ 315.00
Specific Charge for Access to the Power Poles – per pole/year	\$ 22.35

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

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EB-2011-0293

taxes.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customers	1.0778
Total Loss Factor – Primary Metered Customers	1.0671

BILL IMPACTS (Monthly Consumptions)

RESIDENTIAL										
		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	100 kWh									
	Monthly Service Charge			30.58			33.99	3.41	11.15%	64.05%
	Distribution (kWh)	100	0.0121	1.21	100	0.0134	1.34	0.13	10.74%	2.53%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	1.61%
	Forgone Revenue Rider (per kWh)	100	0.0000	0.00	100	0.0003	0.03	0.03	#DIV/0!	0.06%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	0.91%
	Rate Mitigation Rider (kWh)	100	0.0000	0.00	100	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)						0.39	0.39	#DIV/0!	0.73%
	Deferral & Variance Acct (kWh)	100	(0.0018)	(0.18)	100	0.0009	0.09	0.27	(151.81%)	0.18%
	Distribution Sub-Total			35.40			37.18	1.78	5.03%	70.07%
	Retail Transmission (kWh)	108	0.0097	1.04	108	0.009927539	1.07	0.03	2.59%	2.02%
	Delivery Sub-Total			36.44			38.25	1.81	4.96%	72.08%
	Other Charges (kWh)	108	0.0130	1.40	108	0.0128	1.38	(0.02)	(1.42%)	2.60%
	Cost of Power Commodity (kWh)	108	0.0680	7.31	108	0.0680	7.33	0.02	0.24%	13.81%
SPC (kWh)	108	0.0000	0.00	108	0.0000	0.00	0.00	#DIV/0!	0.00%	
Total Bill Before Taxes			45.15			46.96	1.78	3.94%	88.50%	
HST		13.00%	5.87		13.00%	6.10	0.23	4.00%	11.50%	
Total Bill			51.02			53.06	2.01	3.95%	100.00%	

RESIDENTIAL										
		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			30.58			33.99	3.41	11.15%	47.13%
	250 kWh									
	Distribution (kWh)	250	0.0121	3.03	250	0.0134	3.35	0.33	10.74%	4.64%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	1.18%
	Forgone Revenue Rider (per kWh)	250	0.0000	0.00	250	0.0003	0.08	0.08	#DIV/0!	0.12%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	0.67%
	Rate Mitigation Rider (kWh)	250	0.0000	0.00	250	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)						0.39	0.39	#DIV/0!	0.54%
	Deferral & Variance Acct (kWh)	250	(0.0018)	(0.45)	250	0.0009	0.23	0.68	(151.81%)	0.32%
	Distribution Sub-Total			36.95			39.38	2.44	6.60%	54.60%
	Retail Transmission (kWh)	269	0.0097	2.61	269	0.009927539	2.68	0.07	2.59%	3.71%
	Delivery Sub-Total			39.55			42.06	2.50	6.33%	58.31%
	Other Charges (kWh)	269	0.0130	3.50	269	0.0128	3.45	(0.05)	(1.42%)	4.78%
	Cost of Power Commodity (kWh)	269	0.0680	18.28	269	0.0680	18.32	0.04	0.24%	25.40%
	SPC (kWh)	269	0.0000	0.00	269	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			61.33			63.83	2.43	3.96%	88.50%
	HST		13.00%	7.97		13.00%	8.30	0.32	4.07%	11.50%
	Total Bill			69.30			72.13	2.75	3.97%	100.00%

RESIDENTIAL										
		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			30.58			33.99	3.41	11.15%	32.72%
	Distribution (kWh)	500	0.0121	6.05	500	0.0134	6.70	0.65	10.74%	6.45%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	0.82%
	Forgone Revenue Rider (per kWh)	500	0.0000	0.00	500	0.0003	0.17	0.17	#DIV/0!	0.16%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	0.47%
	Rate Mitigation Rider (kWh)	500	0.0000	0.00	500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)						0.39	0.39	#DIV/0!	0.33%
	Deferrall & Variance Acct (kWh)	500	(0.0018)	(0.90)	500	0.0009	0.47	1.37	(151.81%)	0.45%
	Distribution Sub-Total			39.52			43.05	3.53	8.93%	41.44%
	Retail Transmission (kWh)	538	0.0097	5.22	539	0.009927539	5.35	0.13	2.59%	5.15%
	Delivery Sub-Total			44.74			48.40	3.66	8.19%	46.59%
	Other Charges (kWh)	538	0.0130	6.99	539	0.0128	6.90	(0.10)	(1.42%)	6.64%
	Cost of Power Commodity (kWh)	538	0.0680	36.56	539	0.0680	36.65	0.09	0.24%	35.27%
	SPC (kWh)	538	0.0000	0.00	538	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			88.29			91.94	3.52	3.98%	88.50%
	HST		13.00%	11.48		13.00%	11.95	0.47	4.13%	11.50%
Total Bill			99.77			103.89	3.99	4.00%	100.00%	

RESIDENTIAL										
		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			30.58			33.99	3.41	11.15%	258.01%
581 kWh	Distribution (kWh)	581	0.0121	7.03	581	0.0134	7.79	0.76	10.74%	59.10%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	6.47%
	Forgone Revenue Rider (per kWh)	581	0.0000	0.00	581	0.0003	0.20	0.20	#DIV/0!	1.49%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	3.67%
	Rate Mitigation Rider (kWh)	581	0.0000	0.00	581	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.34%
	Deferral & Variance Acct (kWh)	581	(0.0018)	(1.05)	581	0.0009	0.54	1.59	(151.81%)	0.47%
	Distribution Sub-Total			40.35			44.24	3.88	9.62%	38.63%
	Retail Transmission (kWh)	625	0.0097	6.06	626	0.009927539	6.22	0.16	2.59%	5.43%
	Delivery Sub-Total			46.41			50.45	4.04	8.70%	44.06%
	Other Charges (kWh)	625	0.0130	8.13	626	0.0128	8.01	(0.12)	(1.42%)	7.00%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	35.63%
	Cost of Power Commodity (kWh)	25	0.0790	1.96	26	0.0790	2.07	0.12	5.95%	1.81%
	SPC (kWh)	625	0.0000	0.00	625	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			97.30			101.34	4.04	4.15%	88.50%
HST		13.00%	12.65		13.00%	13.17	0.53	4.15%	11.50%	
Total Bill			109.95			114.51	4.57	4.15%	100.00%	

RESIDENTIAL											
		2011 BILL			2012 BILL			IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	800 kWh	Monthly Service Charge		30.58			33.99	3.41	11.15%	23.40%	
		Distribution (kWh)	800	0.0121	9.68	800	0.0134	10.72	1.04	10.74%	7.38%
		Forgone Revenue Rider (per month)		0.00			0.85	0.85	#DIV/0!	5.10%	
		Forgone Revenue Rider (per kWh)	800	0.0000	0.00	800	0.0003	0.27	#DIV/0!	1.61%	
		Late Payment Rate Rider		0.29			0.00	(0.29)	(100.00%)	0.00%	
		Smart Meter Rider (per month)		3.50			0.48	(3.02)	(86.17%)	0.33%	
		Rate Mitigation Rider (kWh)	800	0.0000	0.00	800	0.0000	0.00	#DIV/0!	0.00%	
		Stranded Meter Rider (per month)		0.00			0.39	0.39	#DIV/0!	0.27%	
		Deferral & Variance Acct (kWh)	800	(0.0018)	(1.44)	800	0.0009	0.75	2.19	(151.81%)	0.51%
		Distribution Sub-Total		42.61			47.45	4.84	11.36%	32.66%	
		Retail Transmission (kWh)	860	0.0097	8.34	862	0.009927539	8.56	0.22	2.59%	5.89%
		Delivery Sub-Total		50.95			56.01	5.06	9.92%	38.55%	
		Other Charges (kWh)	860	0.0130	11.19	862	0.0128	11.03	(0.16)	(1.42%)	7.59%
		Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	28.08%
		Cost of Power Commodity (kWh)	260	0.0790	20.56	262	0.0790	20.72	0.16	0.78%	14.26%
		SPC (kWh)	860	0.0000	0.00	860	0.0000	0.00	0.00	#DIV/0!	0.00%
		Total Bill Before Taxes		123.50			128.56	5.06	4.09%	88.50%	
		HST		13.00%	16.06		13.00%	16.71	0.66	4.09%	11.50%
		Total Bill		139.56			145.27	5.71	4.09%	100.00%	

RESIDENTIAL										
		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			30.58			33.99	3.41	11.15%	19.61%
	Distribution (kWh)	1,000	0.0121	12.10	1,000	0.0134	13.40	1.30	10.74%	7.73%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	4.27%
	Forgone Revenue Rider (per kWh)	1,000	0.0000	0.00	1,000	0.0003	0.34	0.34	#DIV/0!	1.69%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	0.28%
	Rate Mitigation Rider (kWh)	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.22%
	Deferral & Variance Acct (kWh)	1,000	(0.0018)	(1.80)	1,000	0.0009	0.93	2.73	(151.81%)	0.54%
	Distribution Sub-Total			44.67			50.38	5.71	12.79%	29.06%
	Retail Transmission (kWh)	1,075	0.0097	10.43	1,078	0.009927539	10.70	0.27	2.59%	6.17%
	Delivery Sub-Total			55.10			61.08	5.98	10.86%	35.23%
	Other Charges (kWh)	1,075	0.0130	13.99	1,078	0.0128	13.79	(0.20)	(1.42%)	7.95%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	23.53%
	Cost of Power Commodity (kWh)	475	0.0790	37.55	478	0.0790	37.75	0.20	0.53%	21.77%
	SPC (kWh)	1,075	0.0000	0.00	1,075	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			147.44			153.42	5.99	4.06%	88.50%
HST		13.00%	19.17		13.00%	19.95	0.78	4.06%	11.50%	
Total Bill			166.61			173.37	6.76	4.06%	100.00%	

RESIDENTIAL

Consumption		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
1,500 kWh	Monthly Service Charge			30.58			33.99	3.41	11.15%	13.95%
	Distribution (kWh)	1,500	0.0121	18.15	1,500	0.0134	20.10	1.95	10.74%	8.25%
	Forgone Revenue Rider (per month)			0.00			0.85	0.85	#DIV/0!	3.04%
	Forgone Revenue Rider (per kWh)	1,500	0.0000	0.00	1,500	0.0003	0.51	0.51	#DIV/0!	1.80%
	Late Payment Rate Rider			0.29			0.00	(0.29)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.48	(3.02)	(86.17%)	0.20%
	Rate Mitigation Rider (kWh)	1,500	0.0000	0.00	1,500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.16%
	Deferral & Variance Acct (kWh)	1,500	(0.0018)	(2.70)	1,500	0.0009	1.40	4.10	(151.81%)	0.57%
	Distribution Sub-Total			49.82			57.72	7.90	15.85%	23.69%
	Retail Transmission (kWh)	1,613	0.0097	15.65	1,617	0.00927539	16.05	0.40	2.59%	6.59%
	Delivery Sub-Total			65.47			73.77	8.30	12.68%	30.28%
	Other Charges (kWh)	1,613	0.0130	20.98	1,617	0.0128	20.69	(0.30)	(1.42%)	8.49%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	16.75%
	Cost of Power Commodity (kWh)	1,013	0.0790	80.02	1,017	0.0790	80.32	0.30	0.38%	32.97%
	SPC (kWh)	1,613	0.0000	0.00	1,613	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			207.27			215.58	8.31	4.01%	88.50%
	HST		13.00%	26.95		13.00%	28.03	1.08	4.01%	11.50%
	Total Bill			234.22			243.60	9.39	4.01%	100.00%

GENERAL SERVICE < 50 kW

Consumption		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
2,000 kWh	Monthly Service Charge			70.02			74.07	4.05	5.78%	21.36%
	Distribution (kWh)	2,000	0.0089	17.80	2,000	0.0094	18.80	1.00	5.62%	5.42%
	Forgone Revenue Rider (per month)			0.00			1.01	1.01	#DIV/0!	2.54%
	Forgone Revenue Rider (per kWh)	2,000	0.0000	0.00	2,000	0.0001	0.26	0.26	#DIV/0!	0.65%
	Late Payment Rate Rider			0.71			0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.78	(2.72)	(77.83%)	0.22%
	LRAM & SSM Rider (kWh)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.11%
	Deferral & Variance Acct (kWh)	2,000	(0.0018)	(3.60)	2,000	0.0007	1.33	4.93	(137.02%)	0.38%
	Distribution Sub-Total			88.43			96.64	8.21	9.28%	27.87%
	Retail Transmission (kWh)	2,151	0.0086	18.50	2,156	0.008805766	18.98	0.49	2.63%	5.47%
	Delivery Sub-Total			106.93			115.62	8.69	8.13%	33.34%
	Other Charges (kWh)	2,151	0.0130	27.98	2,156	0.0128	27.58	(0.40)	(1.42%)	7.95%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	11.76%
	Cost of Power Commodity (kWh)	1,551	0.0790	122.50	1,556	0.0790	122.90	0.40	0.33%	35.44%
	SPC (kWh)	2,151	0.0000	0.00	2,151	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			298.20			306.90	8.70	2.92%	88.50%
	HST		13.00%	38.77		13.00%	39.90	1.13	2.92%	11.50%
	Total Bill			336.97			346.79	\$9.83	2.92%	100.00%

GENERAL SERVICE < 50 kW

Consumption		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
5,000 kWh	Monthly Service Charge			70.02			74.07	4.05	5.78%	9.89%
	Distribution (kWh)	5,000	0.0089	44.50	5,000	0.0094	47.00	2.50	5.62%	6.28%
	Forgone Revenue Rider (per month)			0.00			1.01	1.01	#DIV/0!	1.17%
	Forgone Revenue Rider (per kWh)	5,000	0.0000	0.00	5,000	0.0001	0.64	0.64	#DIV/0!	0.75%
	Late Payment Rate Rider			0.71			0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.78	(2.72)	(77.83%)	0.10%
	LRAM & SSM Rider (kWh)	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.05%
	Deferral & Variance Acct (kWh)	5,000	(0.0018)	(9.00)	5,000	0.0007	3.33	12.33	(137.02%)	0.44%
	Distribution Sub-Total			109.73			127.22	17.49	15.94%	16.99%
	Retail Transmission (kWh)	5,377	0.0086	46.24	5,389	0.008805766	47.46	1.22	2.63%	6.34%
	Delivery Sub-Total			155.97			174.68	18.71	12.00%	23.32%
	Other Charges (kWh)	5,377	0.0130	69.95	5,389	0.0128	68.95	(1.00)	(1.42%)	9.21%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	5.45%
	Cost of Power Commodity (kWh)	4,777	0.0790	377.34	4,789	0.0790	378.34	1.00	0.27%	50.52%
	SPC (kWh)	5,377	0.0000	0.00	5,377	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			644.06			662.77	\$18.72	2.91%	88.50%
	HST		13.00%	83.73		13.00%	86.16	2.43	2.91%	11.50%
	Total Bill			727.79			748.93	\$21.15	2.91%	100.00%

GENERAL SERVICE < 50 kW

Consumption		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
10,000 kWh	Monthly Service Charge			70.02			74.07	4.05	5.78%	5.22%
	Distribution (kWh)	10,000	0.0089	89.00	10,000	0.0094	94.00	5.00	5.62%	6.62%
	Forgone Revenue Rider (per month)			0.00			1.01	1.01	#DIV/0!	0.62%
	Forgone Revenue Rider (per kWh)	10,000	0.0000	0.00	10,000	0.0001	1.29	1.29	#DIV/0!	0.79%
	Late Payment Rate Rider			0.71			0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.78	(2.72)	(77.83%)	0.05%
	LRAM & SSM Rider (kWh)	10,000	0.0000	0.00	10,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.03%
	Deferral & Variance Acct (kWh)	10,000	(0.0018)	(18.00)	10,000	0.0007	6.66	24.66	(137.02%)	0.47%
	Distribution Sub-Total			145.23			178.20	32.97	22.70%	12.56%
	Retail Transmission (kWh)	10,753	0.0086	92.48	10,778	0.008805766	94.91	2.44	2.63%	6.69%
	Delivery Sub-Total			237.71			273.11	35.40	14.89%	19.24%
	Other Charges (kWh)	10,753	0.0130	139.89	10,778	0.0128	137.90	(1.99)	(1.42%)	9.72%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	2.87%
	Cost of Power Commodity (kWh)	10,153	0.0790	802.09	10,178	0.0790	804.09	2.00	0.25%	56.66%
	SPC (kWh)	10,753	0.0000	0.00	10,753	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			1,220.49			1,255.90	\$35.41	2.90%	88.50%
	HST		13.00%	158.66		13.00%	163.27	4.60	2.90%	11.50%
	Total Bill			1,379.15			1,419.17	\$40.02	2.90%	100.00%

GENERAL SERVICE < 50 kW

Consumption		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
12,500 kWh	Monthly Service Charge			70.02			74.07	4.05	5.78%	4.22%
	Distribution (kWh)	12,500	0.0089	111.25	12,500	0.0094	117.50	6.25	5.62%	6.70%
	Forgone Revenue Rider (per month)			0.00			1.01	1.01	#DIV/0!	0.50%
	Forgone Revenue Rider (per kWh)	12,500	0.0000	0.00	12,500	0.0001	1.61	1.61	#DIV/0!	0.80%
	Late Payment Rate Rider			0.71			0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.78	(2.72)	(77.83%)	0.04%
	LRAM & SSM Rider (kWh)	12,500	0.0000	0.00	12,500	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.02%
	Deferral & Variance Acct (kWh)	12,500	(0.0018)	(22.50)	12,500	0.0007	8.33	30.83	(137.02%)	0.47%
	Distribution Sub-Total			162.98			203.68	40.70	24.97%	11.61%
	Retail Transmission (kWh)	13,441	0.0086	115.59	13,473	0.008805766	118.64	3.04	2.63%	6.76%
	Delivery Sub-Total			278.57			322.32	43.75	15.70%	18.37%
	Other Charges (kWh)	13,441	0.0130	174.87	13,473	0.0128	172.38	(2.49)	(1.42%)	9.83%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	2.33%
	Cost of Power Commodity (kWh)	12,841	0.0790	1,014.46	12,873	0.0790	1,016.96	2.50	0.25%	57.97%
	SPC (kWh)	13,441	0.0000	0.00	13,441	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			1,508.70			1,552.47	\$43.76	2.90%	88.50%
	HST		13.00%	196.13		13.00%	201.82	5.69	2.90%	11.50%
	Total Bill			1,704.83			1,754.29	\$49.45	2.90%	100.00%

GENERAL SERVICE < 50 kW

Consumption		2011 BILL			2012 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
15,000 kWh	Monthly Service Charge			70.02			74.07	4.05	5.78%	3.55%
	Distribution (kWh)	15,000	0.0089	133.50	15,000	0.0094	141.00	7.50	5.62%	6.75%
	Forgone Revenue Rider (per month)			0.00			1.01	1.01	#DIV/0!	0.42%
	Forgone Revenue Rider (per kWh)	15,000	0.0000	0.00	15,000	0.0001	1.93	1.93	#DIV/0!	0.80%
	Late Payment Rate Rider			0.71			0.00	(0.71)	(100.00%)	0.00%
	Smart Meter Rider (per month)			3.50			0.78	(2.72)	(77.83%)	0.04%
	LRAM & SSM Rider (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00%
	Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.02%
	Deferral & Variance Acct (kWh)	15,000	(0.0018)	(27.00)	15,000	0.0007	10.00	37.00	(137.02%)	0.48%
	Distribution Sub-Total			180.73			229.17	48.44	26.80%	10.97%
	Retail Transmission (kWh)	16,130	0.0086	138.71	16,168	0.008805766	142.37	3.65	2.63%	6.81%
	Delivery Sub-Total			319.44			371.54	52.10	16.31%	17.78%
	Other Charges (kWh)	16,130	0.0130	209.84	16,168	0.0128	206.86	(2.99)	(1.42%)	9.90%
	Cost of Power Commodity (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.00%	1.95%
	Cost of Power Commodity (kWh)	15,530	0.0790	1,226.83	15,568	0.0790	1,229.83	3.00	0.24%	58.86%
	SPC (kWh)	16,130	0.0000	0.00	16,130	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes			1,796.92			1,849.03	\$52.11	2.90%	88.50%
	HST		13.00%	233.60		13.00%	240.37	6.77	2.90%	11.50%
	Total Bill			2,030.52			2,089.40	\$58.89	2.90%	100.00%

GENERAL SERVICE > 50 kW

	2011 BILL			2012 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
30,000 kWh									
100 kW									
Monthly Service Charge			440.74			547.77	107.03	24.28%	12.74%
Distribution (kW)	100	1.7161	171.61	100	2.1698	216.98	45.37	26.44%	5.05%
Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
Forgone Revenue Rider (per month)			0.00			26.76	26.76	#DIV/0!	#DIV/0!
Forgone Revenue Rider (per kWh)	0	0.0000	0.00	100	0.1134	11.34	11.34	#DIV/0!	#DIV/0!
Smart Meter Rider (per month)			3.50			3.80	0.30	8.71%	0.09%
LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.01%
Deferral & Variance Acct (kW)	100	(0.6885)	(68.85)	100	0.1984	19.84	88.69	(128.81%)	0.46%
Distribution Sub-Total			549.51			826.88	277.37	50.48%	#DIV/0!
Retail Transmission (kW)	100	3.4465	344.65	100	3.529468879	352.95	8.30	2.41%	8.21%
Delivery Sub-Total			894.16			1,179.83	285.67	31.95%	27.45%
Other Charges (kWh)	32,259	0.0130	419.68	32,335	0.0128	413.71	(5.97)	(1.42%)	9.62%
Cost of Power Commodity (kWh)	32,259	0.0684	2,205.55	32,335	0.0684	2,210.75	5.20	0.24%	51.43%
SPC (kWh)	32,259	0.0000	0.00	32,259	0.0000	0.00	0.00	#DIV/0!	0.00%
Total Bill Before Taxes			3,519.39			3,804.28	284.89	8.09%	88.50%
HST		13.00%	457.52		13.00%	494.56	37.04	8.09%	11.50%
Total Bill			3,976.91			4,298.84	321.93	8.09%	100.00%

GENERAL SERVICE > 50 kW

	2011 BILL			2012 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
75,000 kWh									
250 kW									
Monthly Service Charge			440.74			547.77	107.03	24.28%	5.61%
Distribution (kW)	250	1.7161	429.03	250	2.1698	542.45	113.43	26.44%	5.55%
Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
Forgone Revenue Rider (per month)			0.00			26.76	26.76	#DIV/0!	#DIV/0!
Forgone Revenue Rider (per kWh)	0	0.0000	0.00	250	0.1134	28.36	28.36	#DIV/0!	#DIV/0!
Smart Meter Rider (per month)			3.50			3.80	0.30	8.71%	0.04%
LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.00%
Deferral & Variance Acct (kW)	250	(0.6885)	(172.13)	250	0.1984	49.59	221.72	(128.81%)	0.51%
Distribution Sub-Total			703.65			1,199.12	495.47	70.41%	#DIV/0!
Retail Transmission (kW)	250	3.4465	861.63	250	3.529468879	882.37	20.74	2.41%	9.03%
Delivery Sub-Total			1,565.28			2,081.48	516.21	32.98%	21.31%
Other Charges (kWh)	80,648	0.0130	1,049.21	80,838	0.0128	1,034.28	(14.93)	(1.42%)	10.59%
Cost of Power Commodity (kWh)	80,648	0.0684	5,513.87	80,838	0.0684	5,526.87	13.00	0.24%	56.59%
SPC (kWh)	80,648	0.0000	0.00	80,648	0.0000	0.00	0.00	#DIV/0!	0.00%
Total Bill Before Taxes			8,128.35			8,642.63	514.28	6.33%	88.50%
HST		13.00%	1,056.69		13.00%	1,123.54	66.86	6.33%	11.50%
Total Bill			9,185.04			9,766.17	581.13	6.33%	100.00%

GENERAL SERVICE > 50 kW

	2011 BILL			2012 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
100,000 kWh									
350 kW									
Monthly Service Charge			440.74			547.77	107.03	24.28%	4.24%
Distribution (kW)	350	1.7161	600.64	350	2.1698	759.43	158.80	26.44%	5.88%
Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
Forgone Revenue Rider (per month)			0.00			26.76	26.76	#DIV/0!	#DIV/0!
Forgone Revenue Rider (per kWh)	0	0.0000	0.00	350	0.1134	39.70	39.70	#DIV/0!	#DIV/0!
Smart Meter Rider (per month)			3.50			3.80	0.30	8.71%	0.03%
LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.00%
Deferral & Variance Acct (kW)	350	(0.6885)	(240.98)	350	0.1984	69.43	310.40	(128.81%)	0.54%
Distribution Sub-Total			806.41			1,447.27	640.86	79.47%	#DIV/0!
Retail Transmission (kW)	350	3.4465	1,206.28	350	3.529468879	1,235.31	29.04	2.41%	9.56%
Delivery Sub-Total			2,012.69			2,682.59	669.90	33.28%	20.77%
Other Charges (kWh)	107,530	0.0130	1,398.95	107,784	0.0128	1,379.04	(19.91)	(1.42%)	10.68%
Cost of Power Commodity (kWh)	107,530	0.0684	7,351.83	107,784	0.0684	7,369.16	17.33	0.24%	57.05%
SPC (kWh)	107,530	0.0000	0.00	107,530	0.0000	0.00	0.00	#DIV/0!	0.00%
Total Bill Before Taxes			10,763.46			11,430.78	667.33	6.20%	88.50%
HST		13.00%	1,399.25		13.00%	1,486.00	86.75	6.20%	11.50%
Total Bill			12,162.71			12,916.79	754.08	6.20%	100.00%

GENERAL SERVICE > 50 kW

	2011 BILL			2012 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
800,000 kWh									
2,000 kW									
Monthly Service Charge			440.74			547.77	107.03	24.28%	0.59%
Distribution (kW)	2,000	1.7161	3,432.20	2,000	2.1698	4,339.60	907.40	26.44%	4.65%
Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
Forgone Revenue Rider (per month)			0.00			26.76	26.76	#DIV/0!	#DIV/0!
Forgone Revenue Rider (per kWh)	0	0.0000	0.00	2,000	0.1134	226.85	226.85	#DIV/0!	#DIV/0!
Smart Meter Rider (per month)			3.50			3.80	0.30	8.71%	0.00%
LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.00%
Deferral & Variance Acct (kW)	2,000	(0.6885)	(1,377.00)	2,000	0.1984	396.73	1,773.73	(128.81%)	0.43%
Distribution Sub-Total			2,501.95			5,541.89	3,039.94	121.50%	#DIV/0!
Retail Transmission (kW)	2,000	3.4465	6,893.00	2,000	3.529468879	7,058.94	165.94	2.41%	7.56%
Delivery Sub-Total			9,394.95			12,600.83	3,205.88	34.12%	13.50%
Other Charges (kWh)	860,240	0.0130	11,191.56	862,268	0.0128	11,032.29	(159.27)	(1.42%)	11.82%
Cost of Power Commodity (kWh)	860,240	0.0684	58,814.61	862,268	0.0684	58,953.28	138.67	0.24%	63.17%
SPC (kWh)	860,240	0.0000	0.00	860,240	0.0000	0.00	0.00	#DIV/0!	0.00%
Total Bill Before Taxes			79,401.12			82,586.40	3,185.28	4.01%	88.50%
HST		13.00%	10,322.15		13.00%	10,736.23	414.09	4.01%	11.50%
Total Bill			89,723.26			93,322.63	3,599.36	4.01%	100.00%

GENERAL SERVICE > 50 kW

	2011 BILL			2012 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption									
1,600,000 kWh									
4,000 kW									
Monthly Service Charge			440.74			547.77	107.03	24.28%	0.29%
Distribution (kW)	4,000	1.7161	6,864.40	4,000	2.1698	8,679.20	1,814.80	26.44%	4.67%
Late Payment Rate Rider			2.51			0.00	(2.51)	(100.00%)	0.00%
Forgone Revenue Rider (per month)			0.00			26.76	26.76	#DIV/0!	#DIV/0!
Forgone Revenue Rider (per kWh)	0	0.0000	0.00	4,000	0.1134	453.69	453.69	#DIV/0!	#DIV/0!
Smart Meter Rider (per month)			3.50			3.80	0.30	8.71%	0.00%
LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
Stranded Meter Rider (per month)			0.00			0.39	0.39	#DIV/0!	0.00%
Deferral & Variance Acct (kW)	4,000	(0.6885)	(2,754.00)	4,000	0.1984	793.45	3,547.45	(128.81%)	0.43%
Distribution Sub-Total			4,557.15			10,505.07	5,947.92	130.52%	#DIV/0!
Retail Transmission (kW)	4,000	3.4465	13,786.00	4,000	3.529468879	14,117.88	331.88	2.41%	7.59%
Delivery Sub-Total			18,343.15			24,622.94	6,279.79	34.24%	13.24%
Other Charges (kWh)	1,720,480	0.0130	22,383.12	1,724,536	0.0128	22,064.58	(318.54)	(1.42%)	11.86%
Cost of Power Commodity (kWh)	1,720,480	0.0684	117,629.22	1,724,536	0.0684	117,906.55	277.34	0.24%	63.39%
SPC (kWh)	1,720,480	0.0000	0.00	1,720,480	0.0000	0.00	0.00	#DIV/0!	0.00%
Total Bill Before Taxes			158,355.49			164,594.07	6,238.59	3.94%	88.50%
HST		13.00%	20,586.21		13.00%	21,397.23	811.02	3.94%	11.50%
Total Bill			178,941.70			185,991.30	7,049.60	3.94%	100.00%

Street Lighting

	2011 BILL			2012 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Billing Determinants									
1 Connections									
62.47 kWh									
0.17 kW									
Monthly Service Charge	1	8.1300	8.13	1	11.8677	11.87	3.74	45.97%	48.50%
Distribution (kW)	0	10.0266	1.70	0	14.6362	2.49	0.78	45.97%	10.17%
Late Payment Rate Rider			0.00			0.00	0.00	#DIV/0!	0.00%
LRAM & SSM Rider (kW)	0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
Forgone Revenue Rider (per month)			0.00			0.93	0.93	#DIV/0!	#DIV/0!
Forgone Revenue Rider (per kWh)	0	0.0000	0.00	0	1.1524	0.20	0.20	#DIV/0!	#DIV/0!
Deferral & Variance Acct (kW)	0	(0.5742)	-0.10	0	1.4517	0.25	0.34	(352.81%)	1.01%
Distribution Sub-Total			9.74			15.73	6.00	61.58%	#DIV/0!
Retail Transmission (kW)	0	2.6233	0.45	0	2.685700428	0.46	0.01	2.38%	1.87%
Delivery Sub-Total			10.18			16.19	6.01	58.99%	66.16%
Other Charges (kWh)	67	0.0130	0.87	67	0.0128	0.86	(0.01)	(1.42%)	3.52%
Cost of Power Commodity (kWh)	67	0.0684	4.59	67	0.0684	4.60	0.01	0.24%	18.81%
SPC (kWh)	67	0.0000	0.00	67	0.0000	0.00	0.00	#DIV/0!	0.00%
Total Bill Before Taxes			15.65			21.65	6.01	38.37%	88.50%
HST		13.00%	2.03		13.00%	2.82	0.78	38.37%	11.50%
Total Bill			17.68			24.47	6.79	38.37%	100.00%

Street Lighting

			2011 BILL			2012 BILL			IMPACT		
			Volume	RATE \$	CHARGE	Volume	RATE \$	CHARGE	Change	Change %	% of Total Bill
<div>Billing Determinants</div> <div>623 Connections</div> <div>38,874.40 kWh</div> <div>109.68 kW</div>	Monthly Service Charge		623	8.1300	5,068.48	623	11.8677	7,398.67	2,330.19	45.97%	50.42%
	Distribution (kW)		110	10.0266	1,099.69	110	14.6362	1,605.25	505.57	45.97%	10.94%
	Late Payment Rate Rider				0.00			0.00	0.00	#DIV/0!	0.00%
	LRAM & SSM Rider (kW)		0		0.00	0	0.0000	0.00	0.00	#DIV/0!	0.00%
	Forgone Revenue Rider (per month)				0.00			0.93	0.93	#DIV/0!	#DIV/0!
	Forgone Revenue Rider (per kWh)		0	0.0000	0.00	110	1.1524	126.39	126.39	#DIV/0!	#DIV/0!
	Deferral & Variance Acct (kW)		110	(0.5742)	-62.98	110	1.4517	159.21	222.19	(352.81%)	1.09%
	Distribution Sub-Total				6,105.19			9,290.46	3,185.27	52.17%	#DIV/0!
	Retail Transmission (kW)		110	2.6233	287.72	110	2.685700428	294.56	6.84	2.38%	2.01%
	Delivery Sub-Total				6,392.90			9,585.02	3,192.12	49.93%	65.32%
	Other Charges (kWh)		41,802	0.0130	543.83	41,900	0.0128	536.09	(7.74)	(1.42%)	3.65%
	Cost of Power Commodity (kWh)		41,802	0.0684	2,857.98	41,900	0.0684	2,864.72	6.74	0.24%	19.52%
	SPC (kWh)		41,802	0.0000	0.00	41,802	0.0000	0.00	0.00	#DIV/0!	0.00%
	Total Bill Before Taxes				9,794.71			12,985.83	3,191.12	32.58%	88.50%
	HST			13.00%	1,273.31		13.00%	1,688.16	414.85	32.58%	11.50%
Total Bill				11,068.03			14,673.99	3,605.96	32.58%	100.00%	

Reference	Item	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance	Amortization	PP&E Return Adjustment	PILS	OM&A	Service Revenue Requirement	Revenue Offsets	Base Revenue Requirement	Gross Revenue Deficiency
	Submission	189,083	6.49%	2,913,786	3,370,408	505,561	197,456	0	17,914	1,175,151	1,579,603	125,235	1,454,368	364,011
OEB #45	Update 2011 to MIFRS	191,348	6.49%	2,948,701	3,370,408	505,561	195,630	0	17,824	1,175,151	1,579,954	125,235	1,454,719	364,362
	Change	2,266	0.00%	34,914	0	0	(1,825)	0	(89)	0	351	0	351	351
OEB #50	Update for PPE	191,348	6.49%	2,948,701	3,370,408	505,561	187,130	(1,931)	17,824	1,175,151	1,569,523	125,235	1,444,288	353,931
	Change	0	0.00%	0	0	0	(8,500)	(1,931)	(0)	0	(10,431)	0	(10,431)	(10,431)
OEB #36	Update for OMERS	191,789	6.49%	2,955,485	3,415,637	512,346	187,130	(1,931)	17,872	1,220,380	1,615,240	125,235	1,490,005	399,648
	Change	440	0.00%	6,784	45,229	6,784	0	0	48	45,229	45,717	0	45,717	45,717
OEB #38	Update for Smart Meter Costs	197,378	6.49%	3,041,625	3,415,637	512,346	168,793	(1,931)	15,114	1,220,380	1,599,735	125,235	1,474,500	384,143
	Change	5,590	0.00%	86,140	0	0	(18,337)	0	(2,758)	0	(15,505)	0	(15,505)	(15,505)
OEB #78	Update for CoC rates	185,372	6.09%	3,041,625	3,415,637	512,346	168,793	(1,813)	14,087	1,220,380	1,586,820	125,235	1,461,585	371,227
	Change	(12,006)	-0.39%	0	0	0	0	117	(1,027)	0	(12,915)	0	(12,915)	(12,915)
DRO	Update for CoC rates	170,616	6.09%	2,799,500	3,192,948	478,942	150,398	(2,261)	9,297	1,030,000	1,358,050	125,235	1,232,815	147,706
	Change	(14,756)	0.00%	(242,125)	(222,689)	(33,403)	(18,395)	(447)	(4,790)	(190,380)	(228,769)	0	(228,769)	(223,521)

Cost Allocation Model (“CA Model”) version 2

Instructions Sheet 1.1

General:

These instructions are included with the OEB CA Model version 2 as a reference.

The instructions are organized by input sheet (I1 to I9), followed by suggestions of how to use output sheets O1, O3.1 and O3.6. The remaining output sheets and exhibit sheets (E1 to E5) and the procedure for closing the files are unchanged from version 1.2 of the cost allocation model except for incidental adjustments that do not require any attention from the model user.

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form (“RRWF”), which will be filed in support a cost-of-service distribution rate application at the same time as the CA Model. The cross-references to RRWF are intended to ensure consistency within the application. If the applicant plans on completing the Cost Allocation before the RRWF is complete, the best practice is to input the required information from the primary sources that will be used later in the RRWF. As an alternative, a less-than-best option is to leave the required inputs blank temporarily, and overlook the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model.

The following additional information is available on the OEB’s website in EB-2010-0219:

<http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Cost+Allocation+Policy>:

- Electricity CA Model version 2 Instruction Sheet 1.1 explains how version 2 of the CA Model differs from version 1.2; and
- Board Staff Implementation of the Board’s Findings on the Review of Electricity Cost Allocation Policy documentation of the rationale for changes to the previous model.

The original model and related documents are on the web-site in EB-2005-0317;

<http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review>.

Worksheet I1 Introduction

This input worksheet is for basic information about the utility.

- Inputs to Cells B2, C9, C13 and C15 are carried forward to the heading on all worksheets, and do not require updating after the initial set-up.
- Include test year in Cell B2 e.g. ‘2012 COS Cost Allocation’.
- The date in Cell C15 should be updated every time a new run of the model is filed (Interrogatories, draft rate order, etc.).

Worksheet I2 LDC Classes

The rate classes are defined in this input worksheet.

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.

- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from Column C;
- In Column E, choose Yes or No as applicable for the proposed customer classes, and click Update.
- Do not include microFIT as a rate classification in CA Model until further notice in the Filing Requirements.
- If the distributor is a Host Distributor, select Yes for Embedded Distributor class. (For exception, see 'Filing Requirements' section 2.10.1).
- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain unless you delete it. (If you enter data for a class, subsequently change to 'No' for that class in I-2, and click Update but neglect to delete data, the hidden data will continue to affect range totals and allocators.).
- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. Cell C 17 should describe the scenario.

Worksheet I3 Trial Balance Data

- The account balances are placed and adjusted in this input worksheet.
- Steps 3 – 7 of the instructions on I3 require the user to enter data into Cells F10 – F13 and F15. The data should be consistent with the RRWF, when this information has been prepared.
- The following checks should be made:
 - Cell F10 should equal RRWF H33 in tab 8 Revenue Deficiency/ Sufficiency;
 - Cell F11 should equal RRWF H31 in tab 8 Revenue Deficiency/ Sufficiency;
 - Cell F12 should equal RRWF H22 in tab 8 Revenue Deficiency/ Sufficiency;
 - Cell F13 should equal RRWF F22 in tab 9 Revenue Requirement ; and
 - Cell F15 should equal RRWF G18 in tab 4 Rate Base.
- Starting at Row 20, the CA Model has new Rows that have been added where necessary in worksheet I-3 and as required in the subsequent worksheets. These new Rows are new accounts or are inserted to enable finer granularity within existing accounts.
- Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding amounts in the rate base;
- Column F is available to re-assign amounts among the accounts in Column D. Generally if costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
- Column F is especially useful for removing part of the cost from a parent account and adding the same amount into a sub-account that is allocated by a different allocator than the parent account. If the sub-account has been set up in version 2 of the model e.g. 4235-1, the rationale for making the adjustment in Column F is not required.

- Row 252 has been added, to allow for separate allocation of revenue from the SSS Administration Charge. Enter the amount of the sub-account at Cell F252 and enter negative the same amount (i.e. positive) in Cell F250. No explanation is required.
- Rows 265 and 266 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amount at Cell F265 and F266 and enter negative the same amounts at F264. No explanation is required.
- Column I has drop-down menus in the Rows where there are new Rows. Use the menu to select the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.).
- The model has several placeholder Rows that will make it easy to incorporate any new account that may become necessary with IFRS. There is one such Row for capital cost account, at Row 129, and four O&M placeholder Rows starting at Row 424 for operating cost. Replace the placeholder with the appropriate account name.
- Column I provides a drop-down menu to select an allocator for any new IFRS-related accounts.
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and repeat for the appropriate class in worksheet I9.
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means of direct allocation.

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G14 to ensure consistency between the cost allocation model and the rest of the application.

Worksheet I5.1 Miscellaneous Data

There are two new input cells in version 2 of the input worksheet:

- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, i.e. 15%, or a percentage based on the distributor's lead-lag study; and
- Cell D21 yields a weighting factor to attribute pole access revenue in proportion to the corresponding costs. Considering all poles that yield pole rental revenue, enter the estimated percentage of NBV in poles that are at Secondary voltage, as distinct from the NBV of those at Primary voltage.

Worksheet I5.2 Weighting Factors

This worksheet is used to input each class' weighting factor for services and Billing and Collection. Use a single factor suitable for the whole class. See examples in the boxes below.

- Row 11: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

Example: Weighting Factor for Services:

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000.

Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is small, but the current cost of replacing the service including labour would be \$5,000.

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount recorded in 1855 averages \$25,000.

Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)

Calculation:

➤ $[(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000$ per customer

Weighting factor for residential = $\$1,000 / \$1,000 = 1.00$

Weighting factor for GS>50 kW = $\$6,000 / \$1,000 = 6.00$

Example: Weighting Factor for Billing and Collecting:

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340. Total \$3 per residential bill.

Assume that there are 15 customers in the USL class:

Assume that 5 of the customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Including \$1.00 postage and incidental costs, the cost of billing is \$11 per bill. Including the costs of recording revenue at the same as for residential @ \$0.50 and there are no other collecting issues results in \$11.50 per bill.

Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill

Calculation:

➤ $[(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50$ per bill.

Weighting factor for Residential = $\$3.00 / \$3.00 = 1.00$

Weighting factor for USL = $\$5.50 / \$3.00 = 1.83$

Worksheet I6.1 Revenue

This input sheet has been modified in version 2 to calculate the test year revenues based on the test year volumetric forecast and the current rates.

- Cells B10, B13, B16 and B19 are inputs from application exhibits: the first two from Exhibit 3 Load Forecast, and the latter two from the RRWF.
- CA Model version 2 has been adapted to calculate class revenues at existing rates and forecast billing quantities. (The previous versions required class revenues as inputs to worksheet O1.).
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand-billed classes.
- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Rows 31, 44, 50 and 51 no longer play a role in the model, as long as Rows 25 and 26 are based on normalized weather load forecasts. Version 2 now relies on the distributor's load forecast rather than the analysis provided originally by Hydro One.
- Rows 33-36 - enter the currently approved rates for each class;
- Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture and kW demand);
- Row 39– the revenue formula is based on fixed monthly revenue from billing the largest of customer / connection / devices from Rows 18, 19 and 21 in worksheet I6.2. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula for the applicable class(es) in Row 39. (For example, if USL is billed per customer, per device and per kW, the formula will require inputs from Rows 27, 33, 35, 37, and worksheet I6.2 Rows 18 & 21).
- As an alternative run of the CA Model, but not for submission with the application, to check the internal consistency of the application it may be informative to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet O-1 below.
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, Row 26 and/or Row 36 should be entered as zero for that class.

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of bill, number of customers, etc.

- Row 18 'Number of devices' has been added in version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes;
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19); and
- The number of connections should be equal to or greater than the number of customers (Row 21).

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and Recovery VA.

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- During the transitional period, until all smart meters are in the Rate Base, include in the documentation of the application an explanation of which unit cost is being used. Since the weighting factor will remain unchanged during the IRM period, the distributor may consider including smart meters rather than the soon-to-be-stranded meters, even though not all smart meters have been transferred to account 1860 at the time of the cost-of-service application.
- If the cost of equipment used to download billing data is included in Account 1860 – Meters, the cost of such equipment should be considered in this worksheet. Version 2 of the model does not make provision for doing this. The user may add a Row or Rows for the cost (cost per customer and number of customers) of such equipment. The additional Row(s) should be added above Row 37 in order to be included in the @sum function.
- Note that Account 1920 – Computer Hardware, Account 1925 – Computer Software and Account 1955 – Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 – Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation below, under worksheet I9.

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading having a weight of 1.0.

Version 2 of this worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all classes.

Worksheet I8 Demand Data

This input sheet is to record the various coincident and non-coincident peaks by rate class, which are used as cost allocators in the CA Model.

- No changes in version 2 of this worksheet.

Worksheet I9 Direct Allocation

This input worksheet allows for directly allocating costs to specific rate classes.

- Remember that costs associated with revising estimated consumption of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions, p. 87].
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.

Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. Use this sheet to check that the allocated costs reconcile to the filed evidence in the application.

- In these instructions for Worksheet 01, “RRWF” means RRWF tab 8. Revenue Sufficiency / Deficiency.
- “Appendix O” means Appendix 2-O in 2012 Filing Requirements.
- Row 18 – Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently Approved Rates”, and
 - Cells D18 and beyond are the inputs to Appendix O, Table (b), Column 7B.
- Row 19 – Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18,
 - Cells D19 and beyond are the inputs to Appendix O, Table (b), Column 7E, and
 - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status quo rates and status quo ratios in Row 75 will also be inaccurate for the respective classes.
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates”:
 - Cell C23 should equal RRWF, sum of Cells H16 & H17, and
 - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Appendix O, Table (b), Column 7C.
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
 - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
 - Cells D40 and beyond are inputs to Appendix O, table (a), Column 7A.
- Row 75 – Revenue to Expenses Status Quo:
 - Cell C75 should equal 100%, and

- Cells D75 and beyond are the inputs to Appendix O, table (c), second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2012 Filing Requirements do not require a version of the model with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones.

It may also be useful to run an updated version when preparing a Draft Rate Order:

- At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a Decision or settlement agreement.
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 and 26.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
 - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
 - Cells D75 and beyond should show the proposed revenue to cost ratios.

Worksheet O3.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

- Row 27, expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented as the sole evidence to support changing the Transformer Ownership Allowance.

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board’s FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform charge.



Ontario Energy Board

2012 COST ALLOCATION STUDY

Sheet 11 Utility Information Sheet

Name of LDC: Atikokan Hydro Inc.

License Number: ED-2003-0001

Application EB Number: EB-2011-0293

Date of Submission: September-30-11

Version: 2.0

Contact Information

Name: Wilf Thorburn

Title: CEO/Secretary/Treasurer

Phone Number: 807-597-6600

E-Mail Address: wilf.thorburn@athydro.com

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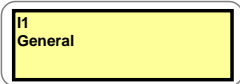
Please Note: Colour Coding Legend

Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Diagnostic	

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Input for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
OUTPUTS	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
EXHIBITS	O6	Source Data for E2	
	O7	Amortization	
	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

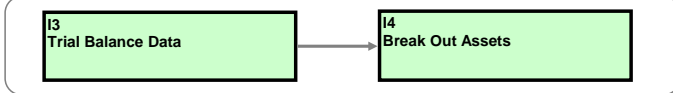
1. GENERAL



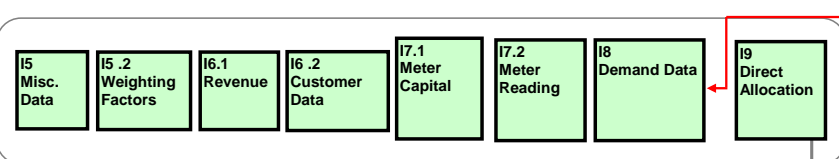
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



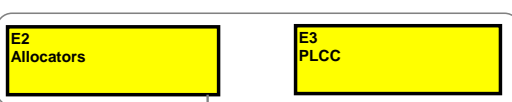
4. LDC INPUT - Customer Data and Operating Stats



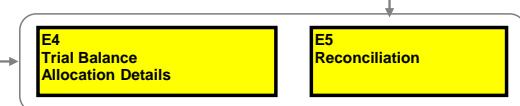
5. MODEL PROCESS - Categorization - OEB Defaults



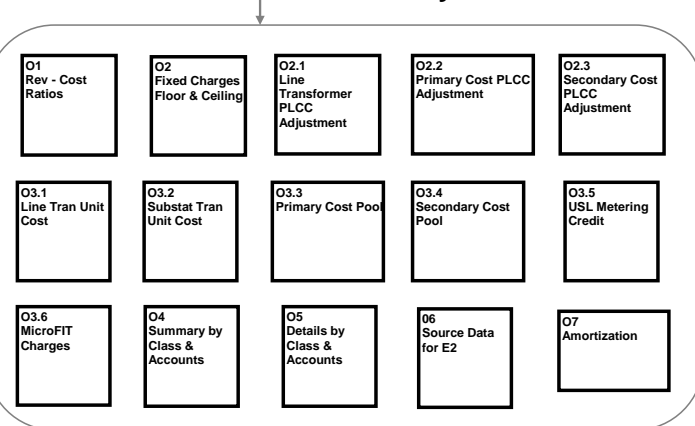
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT - Summaries by Rate Class





2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I2 Class Selection - Initial Application

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

Step 3: After all classes have been entered, Click the "Update" button in row E41

Please Provide a summary of this Run

Initial Application

	Utility's Class Definition	Current
1	Residential	YES
2	GS <50	YES
3	GS>50-Regular	YES
4	GS> 50-TOU	NO
5	GS >50-Intermediate	NO
6	Large Use >5MW	NO
7	Street Light	YES
8	Sentinel	NO
9	Unmetered Scattered Load	NO
10	Embedded Distributor	NO
11	Back-up/Standby Power	NO
12	Rate Class 1	NO
13	Rate class 2	NO
14	Rate class 3	NO
15	Rate class 4	NO
16	Rate class 5	NO
17	Rate class 6	NO
18	Rate class 7	NO
19	Rate class 8	NO
20	Rate class 9	NO

Update

**** Space available for additional information about this run**



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I3 Trial Balance Data - Initial Application

Instructions:

Step 1: Copy Test Year Trial Balance values to Column D21 of this worksheet.

Step 2: Enter the amounts needed to be reclassified to column F.

Step 3: Enter Target Net Income

Step 4: Enter PILs

Step 5: Enter Interest Expense

Step 6: Enter Revenue Requirement

Step 7: Enter Total Rate Base

Step 8: Enter Directly Allocated amounts into column G.

Target Net Income (\$)	\$99,865
PILs (\$)	\$9,297
Interest Expense (\$)	\$68,490
Revenue Requirement (\$)	\$1,358,050
Revenue Requirement to be Used in this model (\$)	\$1,358,050
Rate Base (\$)	\$2,799,500
Rate Base to be Used in this model (\$)	\$2,799,500

From this Sheet

\$1,358,050

\$2,799,500

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash				
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments				
1100	Customer Accounts Receivable				
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues				
1130	Accumulated Provision for Uncollectible Accounts--Credit				
1140	Interest and Dividends Receivable				
1150	Rents Receivable				
1170	Notes Receivable				
1180	Prepayments				
1190	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				
1330	Plant Materials and Operating Supplies				
1340	Merchandise				
1350	Other Materials and Supplies				
1405	Long Term Investments in Non-Associated Companies				
1408	Long Term Receivable - Street Lighting Transfer				
1410	Other Special or Collateral Funds				
1415	Sinking Funds				
1425	Unamortized Debt Expense				
1445	Unamortized Discount on Long-Term Debt--Debit				
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				

1460	Other Non-Current Assets			
1465	O.M.E.R.S. Past Service Costs			
1470	Past Service Costs - Employee Future Benefits			
1475	Past Service Costs - Other Pension Plans			
1480	Portfolio Investments - Associated Companies			
1485	Investment in Associated Companies - Significant Influence			
1490	Investment in Subsidiary Companies			
1505	Unrecovered Plant and Regulatory Study Costs			
1508	Other Regulatory Assets			
1510	Preliminary Survey and Investigation Charges			
1515	Emission Allowance Inventory			
1516	Emission Allowances Withheld			
1518	RCVARetail			
1520	Power Purchase Variance Account			
1525	Miscellaneous Deferred Debits			
1530	Deferred Losses from Disposition of Utility Plant			
1540	Unamortized Loss on Reacquired Debt			
1545	Development Charge Deposits/ Receivables			
1548	RCVASTR			
1560	Deferred Development Costs			
1562	Deferred Payments in Lieu of Taxes			
1563	Account 1563 - Deferred PILs Contra Account			
1565	Conservation and Demand Management Expenditures and Recoveries			
1570	Qualifying Transition Costs			
1571	Pre-market Opening Energy Variance			
1572	Extraordinary Event Costs			
1574	Deferred Rate Impact Amounts			
1580	RSVAWMS			
1582	RSVAONE-TIME			
1584	RSVANW			
1586	RSVACN			
1588	RSVAPOWER			
1590	Recovery of Regulatory Asset Balances			
1605	Electric Plant in Service - Control Account			
1606	Organization			
1608	Franchises and Consents			
1610	Miscellaneous Intangible Plant			
1615	Land			
1616	Land Rights			
1620	Buildings and Fixtures			
1630	Leasehold Improvements			
1635	Boiler Plant Equipment			
1640	Engines and Engine-Driven Generators			
1645	Turbogenerator Units			
1650	Reservoirs, Dams and Waterways			
1655	Water Wheels, Turbines and Generators			
1660	Roads, Railroads and Bridges			
1665	Fuel Holders, Producers and Accessories			
1670	Prime Movers			
1675	Generators			
1680	Accessory Electric Equipment			
1685	Miscellaneous Power Plant Equipment			
1705	Land			
1706	Land Rights			
1708	Buildings and Fixtures			
1710	Leasehold Improvements			
1715	Station Equipment			
1720	Towers and Fixtures			
1725	Poles and Fixtures			
1730	Overhead Conductors and Devices			
1735	Underground Conduit			
1740	Underground Conductors and Devices			
1745	Roads and Trails			
1805	Land		\$0	
1806	Land Rights		\$0	
1808	Buildings and Fixtures		\$0	
1810	Leasehold Improvements		\$0	
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$507,618	
1825	Storage Battery Equipment		\$0	
1830	Poles, Towers and Fixtures		\$2,113,485	
1835	Overhead Conductors and Devices		\$0	
1840	Underground Conduit		\$0	
1845	Underground Conductors and Devices		\$0	
1850	Line Transformers		\$501,776	
1855	Services		\$0	
1860	Meters		\$452,192	
1880	IFRS Placeholder Asset Account		\$0	

1865	Other Installations on Customer's Premises	\$0	
1870	Leased Property on Customer Premises	\$0	
1875	Street Lighting and Signal Systems	\$0	
1905	Land	\$15,588	
1906	Land Rights	\$0	
1908	Buildings and Fixtures	\$685,382	
1910	Leasehold Improvements	\$0	
1915	Office Furniture and Equipment	\$61,120	
1920	Computer Equipment - Hardware	\$58,310	
1925	Computer Software	\$181,686	
1930	Transportation Equipment	\$762,757	
1935	Stores Equipment	\$0	
1940	Tools, Shop and Garage Equipment	\$98,510	
1945	Measurement and Testing Equipment	\$0	
1950	Power Operated Equipment	\$0	
1955	Communication Equipment	\$0	
1960	Miscellaneous Equipment	\$0	
1965	Water Heater Rental Units	\$0	
1970	Load Management Controls - Customer Premises	\$0	
1975	Load Management Controls - Utility Premises	\$0	
1980	System Supervisory Equipment	\$0	
1985	Sentinel Lighting Rental Units	\$0	
1990	Other Tangible Property	\$0	
1995	Contributions and Grants - Credit	\$0	
2005	Property Under Capital Leases	\$0	
2010	Electric Plant Purchased or Sold	\$0	
2020	Experimental Electric Plant Unclassified	\$0	
2030	Electric Plant and Equipment Leased to Others	\$0	
2040	Electric Plant Held for Future Use	\$0	
2050	Completed Construction Not Classified--Electric	\$0	
2055	Construction Work in Progress--Electric	\$0	
2060	Electric Plant Acquisition Adjustment	\$0	
2065	Other Electric Plant Adjustment	\$0	
2070	Other Utility Plant	\$0	
2075	Non-Utility Property Owned or Under Capital Leases	\$0	
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$3,117,866)	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment		
2160	Accumulated Amortization of Other Utility Plant		
2180	Accumulated Amortization of Non-Utility Property		
2205	Accounts Payable		
2208	Customer Credit Balances		
2210	Current Portion of Customer Deposits		
2215	Dividends Declared		
2220	Miscellaneous Current and Accrued Liabilities		
2225	Notes and Loans Payable		
2240	Accounts Payable to Associated Companies		
2242	Notes Payable to Associated Companies		
2250	Debt Retirement Charges(DRC) Payable		
2252	Transmission Charges Payable		
2254	Electrical Safety Authority Fees Payable		
2256	Independent Market Operator Fees and Penalties Payable		
2260	Current Portion of Long Term Debt		
2262	Ontario Hydro Debt - Current Portion		
2264	Pensions and Employee Benefits - Current Portion		
2268	Accrued Interest on Long Term Debt		
2270	Matured Long Term Debt		
2272	Matured Interest on Long Term Debt		
2285	Obligations Under Capital Leases--Current		
2290	Commodity Taxes		
2292	Payroll Deductions / Expenses Payable		
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.		
2296	Future Income Taxes - Current		
2305	Accumulated Provision for Injuries and Damages		
2306	Employee Future Benefits		
2308	Other Pensions - Past Service Liability		
2310	Vested Sick Leave Liability		
2315	Accumulated Provision for Rate Refunds		
2320	Other Miscellaneous Non-Current Liabilities		
2325	Obligations Under Capital Lease--Non-Current		
2330	Development Charge Fund		
2335	Long Term Customer Deposits		
2340	Collateral Funds Liability		
2345	Unamortized Premium on Long Term Debt		
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion		
2350	Future Income Tax - Non-Current		
2405	Other Regulatory Liabilities		

2410	Deferred Gains from Disposition of Utility Plant			
2415	Unamortized Gain on Reacquired Debt			
2425	Other Deferred Credits			
2435	Accrued Rate-Payer Benefit			
2505	Debentures Outstanding - Long Term Portion			
2510	Debenture Advances			
2515	Reacquired Bonds			
2520	Other Long Term Debt			
2525	Term Bank Loans - Long Term Portion			
2530	Ontario Hydro Debt Outstanding - Long Term Portion			
2550	Advances from Associated Companies			
3005	Common Shares Issued			
3008	Preference Shares Issued			
3010	Contributed Surplus			
3020	Donations Received			
3022	Development Charges Transferred to Equity			
3026	Capital Stock Held in Treasury			
3030	Miscellaneous Paid-In Capital			
3035	Installments Received on Capital Stock			
3040	Appropriated Retained Earnings			
3045	Unappropriated Retained Earnings			
3046	Balance Transferred From Income		\$0	\$0
3047	Appropriations of Retained Earnings - Current Period			
3048	Dividends Payable-Preference Shares			
3049	Dividends Payable-Common Shares			
3055	Adjustment to Retained Earnings			
3065	Unappropriated Undistributed Subsidiary Earnings			
4006	Residential Energy Sales	(\$723,780)		
4010	Commercial Energy Sales	\$0		
4015	Industrial Energy Sales	\$0		
4020	Energy Sales to Large Users	\$0		
4025	Street Lighting Energy Sales	(\$39,341)		
4030	Sentinel Lighting Energy Sales	\$0		
4035	General Energy Sales	(\$822,000)		
4040	Other Energy Sales to Public Authorities	\$0		
4045	Energy Sales to Railroads and Railways	\$0		
4050	Revenue Adjustment	(\$180,847)		
4055	Energy Sales for Resale	(\$129,000)		
4060	Interdepartmental Energy Sales	\$0		
4062	Billed WMS	(\$208,620)		
4064	Billed-One-Time	\$0		
4066	Billed NW	(\$127,373)		
4068	Billed CN	(\$31,696)		
4080	Distribution Services Revenue	(\$1,476,998)		
4080-1	Revenue from Rates	(\$1,472,798)	(\$387,689)	
4080-2	SSS Admin Charge	(\$4,200)		
4082	Retail Services Revenues	(\$4,000)		
4084	Service Transaction Requests (STR) Revenues	(\$1,000)		
4090	Electric Services Incidental to Energy Sales	\$0		
4105	Transmission Charges Revenue	\$0		
4110	Transmission Services Revenue	\$0		
4205	Interdepartmental Rents	\$0		
4210	Rent from Electric Property	(\$34,911)		
4215	Other Utility Operating Income	\$0		
4220	Other Electric Revenues	\$0		
4225	Late Payment Charges	(\$6,024)		
4230	Sales of Water and Water Power	\$0		
4235	Miscellaneous Service Revenues	(\$7,100)		
4235-1	Account Set Up Charges	\$0		
4235-90	Miscellaneous Service Revenues - Residual	(\$7,100)		
4240	Provision for Rate Refunds	\$0		
4245	Government Assistance Directly Credited to Income	\$0		
4305	Regulatory Debits	\$0		
4310	Regulatory Credits	\$0		
4315	Revenues from Electric Plant Leased to Others	\$0		
4320	Expenses of Electric Plant Leased to Others	\$0		
4325	Revenues from Merchandise, Jobbing, Etc.	(\$75,000)		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$20,000		
4335	Profits and Losses from Financial Instrument Hedges	\$0		
4340	Profits and Losses from Financial Instrument Investments	\$0		
4345	Gains from Disposition of Future Use Utility Plant	\$0		
4350	Losses from Disposition of Future Use Utility Plant	\$0		
4355	Gain on Disposition of Utility and Other Property	\$0		
4360	Loss on Disposition of Utility and Other Property	\$0		
4365	Gains from Disposition of Allowances for Emission	\$0		
4370	Losses from Disposition of Allowances for Emission	\$0		
4375	Revenues from Non-Utility Operations	(\$232,000)		
4380	Expenses of Non-Utility Operations	\$232,000		
4385	Non-Utility Rental Income	\$0		
4390	Miscellaneous Non-Operating Income	(\$4,000)		
4395	Rate-Payer Benefit Including Interest	\$0		

4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	
4405	Interest and Dividend Income	(\$9,000)	
4415	Equity in Earnings of Subsidiary Companies	\$0	
4505	Operation Supervision and Engineering	\$0	
4510	Fuel	\$0	
4515	Steam Expense	\$0	
4520	Steam From Other Sources	\$0	
4525	Steam Transferred--Credit	\$0	
4530	Electric Expense	\$0	
4535	Water For Power	\$0	
4540	Water Power Taxes	\$0	
4545	Hydraulic Expenses	\$0	
4550	Generation Expense	\$0	
4555	Miscellaneous Power Generation Expenses	\$0	
4560	Rents	\$0	
4565	Allowances for Emissions	\$0	
4605	Maintenance Supervision and Engineering	\$0	
4610	Maintenance of Structures	\$0	
4615	Maintenance of Boiler Plant	\$0	
4620	Maintenance of Electric Plant	\$0	
4625	Maintenance of Reservoirs, Dams and Waterways	\$0	
4630	Maintenance of Water Wheels, Turbines and Generators	\$0	
4635	Maintenance of Generating and Electric Plant	\$0	
4640	Maintenance of Miscellaneous Power Generation Plant	\$0	
4705	Power Purchased	\$1,771,657	
4708	Charges-WMS	\$160,901	
4710	Cost of Power Adjustments	\$0	
4712	Charges-One-Time	\$0	
4714	Charges-NW	\$146,297	
4715	System Control and Load Dispatching	\$0	
4716	Charges-CN	\$84,093	
4720	Other Expenses	\$0	
4725	Competition Transition Expense	\$0	
4730	Rural Rate Assistance Expense	\$0	
4750	Charges-LV	\$0	
4805	Operation Supervision and Engineering	\$0	
4810	Load Dispatching	\$0	
4815	Station Buildings and Fixtures Expenses	\$0	
4820	Transformer Station Equipment - Operating Labour	\$0	
4825	Transformer Station Equipment - Operating Supplies and Expense	\$0	
4830	Overhead Line Expenses	\$0	
4835	Underground Line Expenses	\$0	
4840	Transmission of Electricity by Others	\$0	
4845	Miscellaneous Transmission Expense	\$0	
4850	Rents	\$0	
4905	Maintenance Supervision and Engineering	\$0	
4910	Maintenance of Transformer Station Buildings and Fixtures	\$0	
4916	Maintenance of Transformer Station Equipment	\$0	
4930	Maintenance of Towers, Poles and Fixtures	\$0	
4935	Maintenance of Overhead Conductors and Devices	\$0	
4940	Maintenance of Overhead Lines - Right of Way	\$0	
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	\$0	
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	\$0	
4960	Maintenance of Underground Lines	\$0	
4965	Maintenance of Miscellaneous Transmission Plant	\$0	
5005	Operation Supervision and Engineering	\$0	
5010	Load Dispatching	\$0	
5012	Station Buildings and Fixtures Expense	\$0	
5014	Transformer Station Equipment - Operation Labour	\$0	
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	
5016	Distribution Station Equipment - Operation Labour	\$1,087	
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$205	
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$235,093	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$42,915	
5030	Overhead Subtransmission Feeders - Operation	\$1,476	
5035	Overhead Distribution Transformers- Operation	\$0	
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	
5050	Underground Subtransmission Feeders - Operation	\$0	

5055	Underground Distribution Transformers - Operation	\$0	
5060	Street Lighting and Signal System Expense	\$0	
5065	Meter Expense	\$64,554	
5070	Customer Premises - Operation Labour	\$0	
5075	Customer Premises - Materials and Expenses	\$0	
5085	Miscellaneous Distribution Expense	\$0	
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	
5096	Other Rent	\$0	
5105	Maintenance Supervision and Engineering	\$0	
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	
5112	Maintenance of Transformer Station Equipment	\$0	
5114	Maintenance of Distribution Station Equipment	\$599	
5120	Maintenance of Poles, Towers and Fixtures	\$0	
5125	Maintenance of Overhead Conductors and Devices	\$5,907	
5130	Maintenance of Overhead Services	\$191	
5135	Overhead Distribution Lines and Feeders - Right of Way	\$30,669	
5145	Maintenance of Underground Conduit	\$0	
5150	Maintenance of Underground Conductors and Devices	\$0	
5155	Maintenance of Underground Services	\$0	
5160	Maintenance of Line Transformers	\$1,814	
5165	Maintenance of Street Lighting and Signal Systems	\$0	
5170	Sentinel Lights - Labour	\$0	
5172	Sentinel Lights - Materials and Expenses	\$0	
5175	Maintenance of Meters	\$1,996	
5178	Customer Installations Expenses- Leased Property	\$0	
5185	Water Heater Rentals - Labour	\$0	
5186	Water Heater Rentals - Materials and Expenses	\$0	
5190	Water Heater Controls - Labour	\$0	
5192	Water Heater Controls - Materials and Expenses	\$0	
5195	Maintenance of Other Installations on Customer Premises	\$0	
5205	Purchase of Transmission and System Services	\$0	
5210	Transmission Charges	\$0	
5215	Transmission Charges Recovered	\$0	
5305	Supervision	\$2,727	
5310	Meter Reading Expense	\$45,939	
5315	Customer Billing	\$94,081	
5320	Collecting	\$0	
5325	Collecting- Cash Over and Short	\$0	
5330	Collection Charges	\$0	
5335	Bad Debt Expense	\$5,444	
5340	Miscellaneous Customer Accounts Expenses	\$2,000	
5405	Supervision	\$0	
5410	Community Relations - Sundry	\$0	
5415	Energy Conservation	\$0	
5420	Community Safety Program	\$0	
5425	Miscellaneous Customer Service and Informational Expenses	\$0	
5505	Supervision	\$0	
5510	Demonstrating and Selling Expense	\$0	
5515	Advertising Expense	\$0	
5520	Miscellaneous Sales Expense	\$0	
5605	Executive Salaries and Expenses	\$6,000	
5610	Management Salaries and Expenses	\$122,061	
5615	General Administrative Salaries and Expenses	\$124,408	
5620	Office Supplies and Expenses	\$8,153	
5625	Administrative Expense Transferred Credit	\$0	
5630	Outside Services Employed	\$62,639	
5635	Property Insurance	\$9,116	
5640	Injuries and Damages	\$0	
5645	Employee Pensions and Benefits	\$45,229	
5650	Franchise Requirements	\$0	
5655	Regulatory Expenses	\$53,064	
5660	General Advertising Expenses	\$1,230	
5665	Miscellaneous General Expenses	\$18,049	
5670	Rent	\$0	
5675	Maintenance of General Plant	\$41,271	
5680	Electrical Safety Authority Fees	\$2,082	
5681	IFRS Placeholder Expense Account		
5682	IFRS Placeholder Expense Account		
5683	IFRS Placeholder Expense Account		
5684	IFRS Placeholder Expense Account		
5685	Independent Market Operator Fees and Penalties	\$0	
5705	Amortization Expense - Property, Plant, and Equipment	\$150,398	
5710	Amortization of Limited Term Electric Plant	\$0	

5715	Amortization of Intangibles and Other Electric Plant		\$0		
5720	Amortization of Electric Plant Acquisition Adjustments		\$0		
5725	Miscellaneous Amortization		\$0		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs		\$0		
5735	Amortization of Deferred Development Costs		\$0		
5740	Amortization of Deferred Charges		\$0		
6005	Interest on Long Term Debt		\$82,300	(\$82,300)	\$0
6010	Amortization of Debt Discount and Expense		\$0		
6015	Amortization of Premium on Debt Credit		\$0		
6020	Amortization of Loss on Reacquired Debt		\$0		
6025	Amortization of Gain on Reacquired Debt--Credit		\$0		
6030	Interest on Debt to Associated Companies		\$11,435		
6035	Other Interest Expense		\$10,000		
6040	Allowance for Borrowed Funds Used During Construction--Credit		\$0		
6042	Allowance For Other Funds Used During Construction		\$0		
6045	Interest Expense on Capital Lease Obligations		\$0		
6105	Taxes Other Than Income Taxes		\$0		
6110	Income Taxes		\$0	\$0	\$0
6115	Provision for Future Income Taxes		(\$75,522)		
6205	Donations		\$0		
6210	Life Insurance		\$0		
6215	Penalties		\$0		
6225	Other Deductions		\$0		
6305	Extraordinary Income		\$0		
6310	Extraordinary Deductions		\$0		
6315	Income Taxes, Extraordinary Items		\$0		
6405	Discontinues Operations - Income/ Gains		\$0		
6410	Discontinued Operations - Deductions/ Losses		\$0		
6415	Income Taxes, Discontinued Operations		\$0		

\$0



Reclassification Equals to Zero.
O.K. to Proceed.

Asset Accounts Directly Allocated \$0

Rev Req Matches

Rate Base Matches

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I4 Break Out Worksheet - Initial Application

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Instructions tab for detailed instructions****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	\$2,320,558
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-					-
1805	Land	\$0		\$0	-					
1805-1	Land Station >50 kV			\$0	-					-
1805-2	Land Station <50 kV		100.00%	\$0	-					-
1806	Land Rights	\$0		\$0	-					
1806-1	Land Rights Station >50 kV			\$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-
1808	Buildings and Fixtures	\$0		\$0	-					
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$0	-					-
1810	Leasehold Improvements	\$0		\$0	-					
1810-1	Leasehold Improvements >50 kV			\$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$507,618		(\$507,618)	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		3.50%	\$17,767	17,767			\$ (11,955)		5,812
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		96.50%	\$489,851	489,851			\$ (329,615)		160,237
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-
1825	Storage Battery Equipment	\$0		\$0	-					
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-
1830	Poles, Towers and Fixtures	\$2,113,485		(\$2,113,485)	-					
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		58.82%	\$1,243,152	1,243,152			\$ (702,262)		540,889



2012 COST ALLOCATION STUDY
Atikokan Hydro Inc.
EB-2011-0293
September-30-11

Sheet I4 Break Out Worksheet - Initial Application

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Instructions tab for detailed instructions****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	\$2,320,558
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830-5	Poles, Towers and Fixtures - Secondary		41.18%	\$870,333	870,333			\$ (491,655)		378,678
1835	Overhead Conductors and Devices	\$0		(\$0)	-					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-
1835-4	Overhead Conductors and Devices - Primary			\$0	-					-
1835-5	Overhead Conductors and Devices - Secondary		100.00%	\$0	0					0
1840	Underground Conduit	\$0		\$0	-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-
1840-4	Underground Conduit - Primary			\$0	-					-
1840-5	Underground Conduit - Secondary		100.00%	\$0	-					-
1845	Underground Conductors and Devices	\$0		\$0	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-
1845-4	Underground Conductors and Devices - Primary			\$0	-					-
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$0	-					-
1850	Line Transformers	\$501,776		\$0	501,776			\$ (366,947)		134,829
1855	Services	\$0		\$0	0					0
1860	Meters	\$452,192		\$0	452,192			\$ (90,531)		361,661
1880	IFRS Placeholder Account	\$0		\$0	-					-
Total		\$3,575,071		\$0	\$3,575,071	\$0	\$0	(\$1,992,965)	\$0	1,582,106
SUB TOTAL from I3		\$3,575,071								



2012 COST ALLOCATION STUDY
Atikokan Hydro Inc.
EB-2011-0293
September-30-11

Sheet I4 Break Out Worksheet - Initial Application

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Instructions tab for detailed instructions****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	\$2,320,558
--	-------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$15,588			15,588			\$ -		\$ 15,588
1906	Land Rights	\$0			-			\$ (298,978)		\$ 298,978
1908	Buildings and Fixtures	\$685,382			685,382			\$ -		\$ 685,382
1910	Leasehold Improvements	\$0			-			\$ (49,675)		\$ 49,675
1915	Office Furniture and Equipment	\$61,120			61,120			\$ (47,384)		\$ 13,736
1920	Computer Equipment - Hardware	\$58,310			58,310			\$ (178,687)		\$ 120,377
1925	Computer Software	\$181,686			181,686			\$ (476,913)		\$ 295,227
1930	Transportation Equipment	\$762,757			762,757			\$ -		\$ 762,757
1935	Stores Equipment	\$0			-			\$ (73,263)		\$ 73,263
1940	Tools, Shop and Garage Equipment	\$98,510			98,510			\$ -		\$ 98,510
1945	Measurement and Testing Equipment	\$0			-			\$ -		\$ -
1950	Power Operated Equipment	\$0			-			\$ -		\$ -
1955	Communication Equipment	\$0			-			\$ -		\$ -
1960	Miscellaneous Equipment	\$0			-			\$ -		\$ -
1970	Load Management Controls - Customer Premises	\$0			-			\$ -		\$ -
1975	Load Management Controls - Utility Premises	\$0			-			\$ -		\$ -
1980	System Supervisory Equipment	\$0			-			\$ -		\$ -
1990	Other Tangible Property	\$0			-			\$ -		\$ -
2005	Property Under Capital Leases	\$0			-			\$ -		\$ -
2010	Electric Plant Purchased or Sold	\$0			-			\$ -		\$ -
Total		\$1,863,353		\$0	\$1,863,353	\$0	\$0	(\$1,124,901)	\$0	\$738,452
SUB TOTAL from I3		\$1,863,353								
I3 Directly Allocated		\$0								
Grand Total		\$5,438,424		\$0	\$5,438,424	\$0	\$0	(\$3,117,866)	\$0	\$2,320,558



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I4 Break Out Worksheet - Initial Application

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Instructions tab for detailed instructions****

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	\$2,320,558
--	-------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
To be Prorated										
1995	Contributed Capital - 1995					\$0	Balanced			
2105	Accumulated Depreciation - 2105							\$3,117,866	Balanced	
2120	Accumulated Depreciation - 2120								\$0	Balanced
	Total									
	Net Assets									

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$150,398
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
	Total Amortization Expense	\$150,398



2012 COST
Atikokan H
EB-2011-0293
September-30
Sheet I4 Bre

Instructions:

This is an input sheet for the Break Out c
****Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue
 Requirement Work Form, Rate Base sheet,
 cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$499			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)	\$13,750			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)				
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary	\$34,486			

	2105 Accum Depr	5705 Gross Deprec	5705 Gross Deprec	
1805	\$0	\$0		\$0
1806	\$0	\$0		\$0
1808	\$0	\$0		\$0
1810	\$0	\$0		\$0
1815	\$0	\$0		\$0
1820	\$341,570	\$15,127	\$879	\$14,248
1825	\$0	\$0	\$0	\$0
1830	\$1,193,918	\$62,245	\$3,615	\$58,630



2012 COST
Atikokan H
EB-2011-0293
September-30
Sheet I4 Bre

Instructions:

This is an input sheet for the Break Out c
****Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue
 Requirement Work Form, Rate Base sheet,
 cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-5	Poles, Towers and Fixtures - Secondary	\$24,144			
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery				
1835-4	Overhead Conductors and Devices - Primary				
1835-5	Overhead Conductors and Devices - Secondary				
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery				
1840-4	Underground Conduit - Primary				
1840-5	Underground Conduit - Secondary				
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery				
1845-4	Underground Conductors and Devices - Primary				
1845-5	Underground Conductors and Devices - Secondary				
1850	Line Transformers	\$3,660			
1855	Services				
1860	Meters	\$17,256			
1880	IFRS Placeholder Account				
Total		\$93,794	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720

	2105 Accum Depr	5705 Gross Deprec	5705 Gross Deprec	
1835	\$0	\$0	\$0	\$0
1840	\$0	\$0	\$0	\$0
1845	\$0	\$0	\$0	\$0
1850	\$366,947	\$3,886	\$226	\$3,660
1855	\$0	\$0	\$0	\$0
1860	\$90,531	\$18,320	\$1,064	\$17,256



2012 COST
Atikokan H
EB-2011-0293
September-30
Sheet I4 Bre

Instructions:

This is an input sheet for the Break Out c
****Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue
Requirement Work Form, Rate Base sheet,
cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0			
1906	Land Rights	\$23,133			
1908	Buildings and Fixtures	\$0			
1910	Leasehold Improvements	\$2,950			
1915	Office Furniture and Equipment	\$2,168			
1920	Computer Equipment - Hardware	\$1,884			
1925	Computer Software	\$21,497			
1930	Transportation Equipment	\$0			
1935	Stores Equipment	\$4,973			
1940	Tools, Shop and Garage Equipment	\$0			
1945	Measurement and Testing Equipment	\$0			
1950	Power Operated Equipment	\$0			
1955	Communication Equipment	\$0			
1960	Miscellaneous Equipment	\$0			
1970	Load Management Controls - Customer Premises	\$0			
1975	Load Management Controls - Utility Premises	\$0			
1980	System Supervisory Equipment	\$0			
1990	Other Tangible Property	\$0			
2005	Property Under Capital Leases	\$0			
2010	Electric Plant Purchased or Sold	\$0			
Total		\$56,604	\$0	\$0	\$0
SUB TOTAL from I3					
I3 Directly Allocated					
Grand Total		\$150,398	\$0	\$0	\$0

	2105 Accum Depr	5705 Gross Deprec	5705 Gross Deprec	
1905				
	\$0	\$0	\$0	\$0
1906	\$0	\$0	\$0	\$0
1908	\$298,978	\$24,559	\$1,426	\$23,133
1910	\$0	\$0	\$0	\$0
1915	\$49,675	\$3,132	\$182	\$2,950
1920	\$47,384	\$2,301	\$134	\$2,168
1925	\$178,687	\$2,000	\$116	\$1,884
1930	\$476,913	\$22,822	\$1,325	\$21,497
1935	\$0	\$0	\$0	\$0
1940	\$73,263	\$5,279	\$307	\$4,973
1945	\$0	\$0	\$0	\$0
1950	\$0	\$0	\$0	\$0
1955	\$0	\$0	\$0	\$0
1960	\$0	\$0	\$0	\$0
1970	\$0	\$0	\$0	\$0
1975	\$0	\$0	\$0	\$0
1980	\$0	\$0	\$0	\$0
1990	\$0	\$0	\$0	\$0
2005	\$0	\$0	\$0	\$0
2010	\$0	\$0	\$0	\$0
\$3,117,866				
		\$159,671	\$9,273	\$150,398
		\$0	\$9,273	\$0



2012 COST
Atikokan H
EB-2011-0293
September-30
Sheet L4 Br

Instructions:

This is an input sheet for the Break Out c
**Please see Instructions tab for detailed

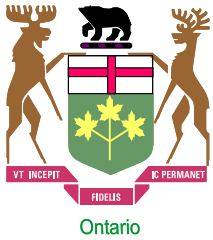
Enter Net Fixed Assets from the Revenue
Requirement Work Form, Rate Base sheet,
cell G14

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$150,398)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced

2105 Accum
Depr

5705 Gross
Deprec

5705 Gross
Deprec



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

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Sheet I5.1 Miscellaneous Data Worksheet - Initial Application

kMs of Roads in Service Area Where
Distribution Lines Exist

69

Deemed Equity Component
of Rate Base (%)

40%

Working Capital Allowance to be
included in Rate Base

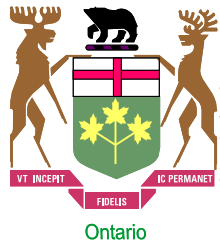
15%

Portion of pole leasing revenue from
Secondary - Remainder assumed to be
Primary (%)

100%

Insert Approved Monthly Service
Charge

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
30.58	70.02	440.74	8.13



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

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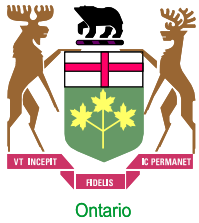
Sheet 15.2 Weighting Factors Worksheet - Initial Application

Insert Weighting Factor for Services

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
1	1	1	1

Insert Weighting Factor for Billing and Collecting

1	1	10	3
---	---	----	---



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I6.1 Revenue Worksheet - Initial Application

Total kWhs from Load Forecast	23,044,163
-------------------------------	------------

Total kW from Load Forecast	15,188
-----------------------------	--------

Deficiency from RRWF	- 147,706
----------------------	-----------

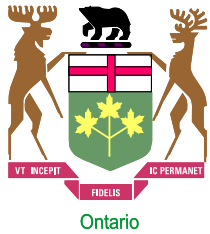
Miscellaneous Revenue	125,235
-----------------------	---------

			1	2	3	7
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light
Billing Data						
Forecast kWh	CEN	23,044,163	11,113,021	6,246,087	5,218,563	466,493
Forecast kW	CDEM	15,188	-	-	13,872	1,316
Forecast kW, included in CDEM, of customers receiving line transformer allowance		6,684			6,684	
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-				
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	23,044,163	11,113,021	6,246,087	5,218,563	466,493

kWh - 30 year weather normalized amount		23,044,163	11,113,021	6,246,087	5,218,563	466,493
Existing Monthly Charge			\$30.58	\$70.02	\$440.74	\$8.13
Existing Distribution kWh Rate			\$0.0121	\$0.0089		
Existing Distribution kW Rate					\$1.7161	\$10.0266
Existing TFOA Rate					\$0.17	
Additional Charges						
Distribution Revenue from Rates		\$1,086,256	\$656,835	\$253,008	\$102,395	\$74,018
Transformer Ownership Allowance		\$1,147	\$0	\$0	\$1,147	\$0
Net Class Revenue	CREV	\$1,085,109	\$656,835	\$253,008	\$101,248	\$74,018
Data Mismatch Analysis						
Revenue with 30 year weather normalized kWh		1,085,109	656,835	253,008	101,248	74,018

Weather Normalized Data from Hydro One

Total	Residential	GS <50	GS>50-Regular	Street Light
23,044,163	11,113,021	6,246,087	5,218,563	466,493
	1.0000	1.0000	1.0000	1.0000



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

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Sheet 16.2 Customer Data Worksheet - Initial Application

			1	2	3	7
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light
Billing Data						
Bad Debt 3 Year Historical Average	BDHA	\$5,444	\$2,497	\$2,490	\$457	\$0
Late Payment 3 Year Historical Average	LPHA	\$6,024	\$3,907	\$1,530	\$585	\$3
Number of Bills	CNB	20,104	17,082	2,819	178	24
Number of Devices						623
Number of Connections (Unmetered)	CCON	623				623
Total Number of Customers	CCA	1,673	1,424	235	15	
Bulk Customer Base	CCB	1,673	1,424	235	15	
Primary Customer Base	CCP	1,673	1,424	235	15	
Line Transformer Customer Base	CCLT	1,668	1,424	235	10	
Secondary Customer Base	CCS	1,673	1,424	235	15	
Weighted - Services	CWCS	2,297	1,424	235	15	623
Weighted Meter -Capital	CWMC	501,620	398,249	88,465	14,905	-
Weighted Meter Reading	CWMR	30,600	17,082	2,819	10,699	-
Weighted Bills	CWNB	21,757	17,082	2,819	1,783	72

Bad Debt Data

Historic Year: 2009	5,444	2,497	2,490	457	
Historic Year: 2010	5,444	2,497	2,490	457	
Historic Year: 2011	5,444	2,497	2,490	457	
Three-year average	5,444	2,497	2,490	457	-



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc

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Sheet 17.1 Meter Capital Worksheet - Initial Application

Residential			GS <50			GS>50-Regular			Street Light			TOTAL		
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor		79.39%			18%			3%			0%			100%
Cost Relative to Residential Average Cost		1.00			1.35			3.59			-			1.07
Total	1423.5	398249.1075	279.76755	234.9545535	88465.34905	376.521109	14.85929054	14905.36785	1003.100909	0	0	1673.313844	501619.8244	299.7762949
Cost per Meter (Installed)														
Single Phase 200 Amp - Urban		0		0			0			0		0	0	
Single Phase 200 Amp - Rural		0		0			0			0		0	0	
Central Meter		0		0			0			0		0	0	
Network Meter (Costs to be updated)		0		0			0			0		0	0	
Three-phase - No demand		0		0			0			0		0	0	
Smart Meters		0		0			0			0		0	0	
Demand without IT (usually three-phase)		0		0			0			0		0	0	
Demand with IT		0		0			0			0		0	0	
Demand with IT and Interval Capability - Secondary		0		0			0			0		0	0	
Demand with IT and Interval Capability - Primary		0		0			0			0		0	0	
Demand with IT and Interval Capability - Special (WMP)		0		0			0			0		0	0	
Rex 2 Meters	279.77	1,424	398249.1075	170	47547.76905		0			0		1,593	445796.8765	
ASTL meters	629.50			65	40917.58		0			0		65	40917.58	
ASRL meters	1,003.10				0	15	14905.36785			0		15	14905.36785	



2012 COST ALLOCATION STUDY
Atikokan Hydro Inc.
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Sheet I7.2 Meter Reading Worksheet - Initial Application

Weighting Factors based on
Contractor Pricing

Description		1			2			3			7			TOTAL		
		Residential			GS <50			GS>50-Regular			Street Light					
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage	55.82%			9.21%			34.96%			0.00%			100.00%		
	Cost Relative to Residential Average Cost	1.00			1.00			60.00			0.00			62.00		
	Total	17,082	17,082	1.00	2,819	2,819	1.00	178	10,699	60.00	-	-	0	20,080	30,600	62
	Factor															
Residential - Urban - Outside			0			0			0			0		-	-	
Residential - Urban - Outside with other services			0			0			0			0		-	-	
Residential - Urban - Inside			0			0			0			0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0		-	-	
Residential - Rural - Outside			0			0			0			0		-	-	
Residential - Rural - Outside with other services			0			0			0			0		-	-	
Smart Meter	1.00	17,082	17,082		2,819	2,819			0			0		19,901	19,901	
Interval Meter	60.00		0			0		178	10,699			0		178	10,699	
GS - Walking			0			0			0			0		-	-	
GS - Walking - with other services			0			0			0			0		-	-	
GS - Vehicle with other services --- TOU Read			0			0			0			0		-	-	
GS - Vehicle with other services			0			0			0			0		-	-	
LDC Specific 3			0			0			0			0		-	-	
LDC Specific 4			0			0			0			0		-	-	
Interval			0			0			0			0		-	-	
LDC Specific 5			0			0			0			0		-	-	
LDC Specific 6			0			0			0			0		-	-	



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet 18 Demand Data Worksheet - Initial Application

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1	2	3	7
			Residential	GS <50	GS>50-Regular	Street Light
CO-INCIDENT PEAK						
1 CP						
Transformation CP	TCP1	4,275	2,448	1,111	599	116
Bulk Delivery CP	BCP1	4,275	2,448	1,111	599	116
Total Sytem CP	DCP1	4,275	2,448	1,111	599	116
4 CP						
Transformation CP	TCP4	16,142	8,856	4,348	2,532	407
Bulk Delivery CP	BCP4	16,142	8,856	4,348	2,532	407
Total Sytem CP	DCP4	16,142	8,856	4,348	2,532	407
12 CP						
Transformation CP	TCP12	42,001	21,353	12,248	7,817	583
Bulk Delivery CP	BCP12	42,001	21,353	12,248	7,817	583
Total Sytem CP	DCP12	42,001	21,353	12,248	7,817	583
NON CO-INCIDENT PEAK						
1 NCP						
Classification NCP from Load Data Provider						
	DNCP1	5,433	2,572	1,516	1,229	116
Primary NCP	PNCP1	5,433	2,572	1,516	1,229	116
Line Transformer NCP	LTNCP1	5,031	2,572	1,516	827	116
Secondary NCP	SNCP1	5,433	2,572	1,516	1,229	116
4 NCP						
Classification NCP from Load Data Provider						
	DNCP4	20,022	9,431	5,670	4,458	464
Primary NCP	PNCP4	20,022	9,431	5,670	4,458	464
Line Transformer NCP	LTNCP4	18,564	9,431	5,670	3,000	464
Secondary NCP	SNCP4	20,022	9,431	5,670	4,458	464
12 NCP						
Classification NCP from Load Data Provider						
	DNCP12	50,227	23,517	14,586	10,733	1,391
Primary NCP	PNCP12	50,227	23,517	14,586	10,733	1,391
Line Transformer NCP	LTNCP12	46,717	23,517	14,586	7,223	1,391
Secondary NCP	SNCP12	50,227	23,517	14,586	10,733	1,391



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet I9 Direct Allocation Worksheet

Instructions:

More Instructions provided on the first tab in this workbook.

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?
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Instructions:

To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995 Contributions and Grants - Credit

\$0

Yes

Instructions:

The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	\$0	Yes
1806	Land Rights	\$0	Yes
1808	Buildings and Fixtures	\$0	Yes
1810	Leasehold Improvements	\$0	Yes
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes
1825	Storage Battery Equipment	\$0	Yes
1830	Poles, Towers and Fixtures	\$0	Yes
1835	Overhead Conductors and Devices	\$0	Yes
1840	Underground Conduit	\$0	Yes
1845	Underground Conductors and Devices	\$0	Yes
1850	Line Transformers	\$0	Yes
1855	Services	\$0	Yes
1860	Meters	\$0	Yes
1880	IFRS Placeholder Asset Account	\$0	Yes
1905	Land	\$0	Yes
1906	Land Rights	\$0	Yes
1908	Buildings and Fixtures	\$0	Yes
1910	Leasehold Improvements	\$0	Yes
1915	Office Furniture and Equipment	\$0	Yes
1920	Computer Equipment - Hardware	\$0	Yes
1925	Computer Software	\$0	Yes

1930	Transportation Equipment	\$0	Yes
1935	Stores Equipment	\$0	Yes
1940	Tools, Shop and Garage Equipment	\$0	Yes
1945	Measurement and Testing Equipment	\$0	Yes
1950	Power Operated Equipment	\$0	Yes
1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified-- Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers- Operation	\$0	Yes
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes
5065	Meter Expense	\$0	Yes

5070	Customer Premises - Operation Labour	\$0	Yes
5075	Customer Premises - Materials and Expenses	\$0	Yes
5085	Miscellaneous Distribution Expense	\$0	Yes
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station Equipment	\$0	Yes
5114	Maintenance of Distribution Station Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
5160	Maintenance of Line Transformers	\$0	Yes
5175	Maintenance of Meters	\$0	Yes
5305	Supervision	\$0	Yes
5310	Meter Reading Expense	\$0	Yes
5315	Customer Billing	\$0	Yes
5320	Collecting	\$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes
5405	Supervision	\$0	Yes
5410	Community Relations - Sundry	\$0	Yes
5415	Energy Conservation	\$0	Yes
5420	Community Safety Program	\$0	Yes
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes
5505	Supervision	\$0	Yes
5510	Demonstrating and Selling Expense	\$0	Yes
5515	Advertising Expense	\$0	Yes
5520	Miscellaneous Sales Expense	\$0	Yes
5605	Executive Salaries and Expenses	\$0	Yes
5610	Management Salaries and Expenses	\$0	Yes
5615	General Administrative Salaries and Expenses	\$0	Yes
5620	Office Supplies and Expenses	\$0	Yes

5625	Administrative Expense Transferred Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes
5640	Injuries and Damages	\$0	Yes
5645	Employee Pensions and Benefits	\$0	Yes
5650	Franchise Requirements	\$0	Yes
5655	Regulatory Expenses	\$0	Yes
5660	General Advertising Expenses	\$0	Yes
5665	Miscellaneous General Expenses	\$0	Yes
5670	Rent	\$0	Yes
5675	Maintenance of General Plant	\$0	Yes
5680	Electrical Safety Authority Fees	\$0	Yes
5682	IFRS Placeholder Expense Account	\$0	Yes
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric Plant	\$0	Yes
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	\$3,575,071	Allocated
Approved Total PILs	\$9,297	\$0
Approved Total Return on Debt	\$68,490	\$0
Approved Total Return on Equity	\$99,865	\$0

Total

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light

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[illegible]

[illegible]

[illegible]



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

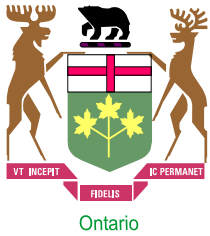
Sheet O1 Revenue to Cost Summary Worksheet - Initial Application

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light
crev mi	Distribution Revenue at Existing Rates	\$1,085,109	\$656,835	\$253,008	\$101,248	\$74,018
	Miscellaneous Revenue (mi)	\$125,235	\$74,869	\$22,136	\$13,652	\$14,578
Total Revenue at Existing Rates		\$1,210,344	\$731,704	\$275,144	\$114,899	\$88,596
Factor required to recover deficiency (1 + D)		1.1361				
Distribution Revenue at Status Quo Rates		\$1,232,815	\$746,244	\$287,448	\$115,030	\$84,093
Miscellaneous Revenue (mi)		\$125,235	\$74,869	\$22,136	\$13,652	\$14,578
Total Revenue at Status Quo Rates		\$1,358,050	\$821,113	\$309,584	\$128,681	\$98,671
Expenses						
di cu ad dep INPUT INT	Distribution Costs (di)	\$319,956	\$172,871	\$60,201	\$35,300	\$51,584
	Customer Related Costs (cu)	\$216,742	\$158,556	\$31,264	\$26,595	\$327
	General and Administration (ad)	\$493,302	\$304,365	\$84,326	\$56,788	\$47,823
	Depreciation and Amortization (dep)	\$150,398	\$86,901	\$30,410	\$16,777	\$16,309
	PILs (INPUT)	\$9,297	\$5,473	\$1,846	\$968	\$1,010
	Interest	\$68,490	\$40,316	\$13,601	\$7,131	\$7,442
	Total Expenses	\$1,258,185	\$768,481	\$221,648	\$143,560	\$124,496
	Direct Allocation	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$99,865	\$58,784	\$19,831	\$10,398	\$10,852
	Revenue Requirement (includes NI)	\$1,358,050	\$827,265	\$241,480	\$153,958	\$135,347
Revenue Requirement Input equals Output						
Rate Base Calculation						
Net Assets						
dp gp accum dep co	Distribution Plant - Gross	\$3,575,071	\$2,000,517	\$732,683	\$415,317	\$426,554
	General Plant - Gross	\$1,863,353	\$1,096,837	\$370,025	\$194,013	\$202,478
	Accumulated Depreciation	(\$3,117,866)	(\$1,731,389)	(\$641,891)	(\$367,712)	(\$376,873)
	Capital Contribution	\$0	\$0	\$0	\$0	\$0
	Total Net Plant	\$2,320,558	\$1,365,964	\$460,817	\$241,617	\$252,159
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$2,162,948	\$1,043,079	\$586,264	\$489,819	\$43,785
	OM&A Expenses	\$1,030,000	\$635,791	\$175,792	\$118,683	\$99,734
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$3,192,948	\$1,678,870	\$762,055	\$608,503	\$143,519
	Working Capital	\$478,942	\$251,831	\$114,308	\$91,275	\$21,528
Total Rate Base		\$2,799,500	\$1,617,795	\$575,126	\$332,892	\$273,687
Rate Base Input equals Output						
Equity Component of Rate Base		\$1,119,800	\$647,118	\$230,050	\$133,157	\$109,475
Net Income on Allocated Assets		\$99,865	\$52,632	\$87,936	(\$14,879)	(\$25,824)
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0
Net Income		\$99,865	\$52,632	\$87,936	(\$14,879)	(\$25,824)
RATIOS ANALYSIS						
REVENUE TO EXPENSES STATUS QUO%		100.00%	99.26%	128.20%	83.58%	72.90%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$147,706)	(\$95,561)	\$33,665	(\$39,058)	(\$46,751)
Deficiency Input equals Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$6,152)	\$68,105	(\$25,277)	(\$36,676)
RETURN ON EQUITY COMPONENT OF RATE BASE		8.92%	8.13%	38.22%	-11.17%	-23.59%



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

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

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
\$10.60	\$11.95	\$145.39	-\$0.02
\$19.99	\$22.78	\$282.19	\$0.01
\$36.05	\$40.28	\$306.47	\$18.02
\$30.58	\$70.02	\$440.74	\$8.13



		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >3MW	Street Light	Sentinel	Unmetered Scattered/ Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acc't 1850 Line Transformers	\$1,464	\$879	\$502	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$1,930	\$894	\$662	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5005 - Overhead Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5005 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5105 - Maintenance of Line Transformers	\$726	\$336	\$249	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$667	\$309	\$229	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLC on Line Transformers	\$317	\$147	\$109	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$2,335	\$1,082	\$452	\$801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Credit Return on Line Transformers	\$3,404	\$1,578	\$1,168	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$10,842	\$5,026	\$3,720	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	15,431	7,153	5,294	2,984	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	3,133	2,278	378	16	0	0	0	464	0	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$1,876	\$1,600	\$264	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$1,863,353	\$1,098,837	\$370,025	\$194,013	\$0	\$0	\$0	\$202,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,107)	(\$223,363)	(\$117,129)	\$0	\$0	\$0	(\$122,239)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$0	\$0	\$0	\$80,243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$0	\$0	\$0	\$6,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$0	\$0	\$0	\$171,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$58,788	\$0	\$0	\$0	\$47,823													



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

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Sheet 02.2 Primary Cost PLCC Adjustment Worksheet - Initial Application

Primary Conductors and Poles Cost Pool Demand Unit Cost for
PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS> 50-TOU	5 GS >50- Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$13,794	\$5,845	\$4,326	\$3,624	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$7,741	\$3,280	\$2,427	\$2,033	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$74,015	\$31,362	\$23,210	\$19,443	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$68,039	\$28,802	\$21,398	\$17,839	\$0	\$0	\$0	\$0	\$0
PILs on Primary C&P	\$1,271	\$539	\$399	\$334	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$9,366	\$3,969	\$2,937	\$2,460	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$13,657	\$5,787	\$4,282	\$3,588	\$0	\$0	\$0	\$0	\$0
Total	\$187,884	\$79,583	\$58,979	\$49,321	\$0	\$0	\$0	\$0	\$0
Primary NCP	16,881	7,153	5,294	4,435	0	0	0	0	0
PLCC Amount	3,141	2,278	376	24	0	0	0	464	0
Adjustment to Customer Related Cost for PLCC	\$29,793	\$25,340	\$4,188	\$264	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$1,863,353	\$1,096,837	\$370,025	\$194,013	\$0	\$0	\$0	\$202,478	\$0
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	\$0	\$0	\$0	(\$122,235)	\$0
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$0	\$0	\$0	\$80,243	\$0
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$0	\$0	\$0	\$6,151	\$0
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$0	\$0	\$0	\$171,917	\$0
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$0	\$0	\$0	\$47,823	\$0
Total O&M	\$536,698	\$331,426	\$91,465	\$61,895	\$0	\$0	\$0	\$51,911	\$0
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$280,905)	(\$119,027)	(\$88,086)	(\$73,792)	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$280,905)	(\$119,027)	(\$88,086)	(\$73,792)	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Poles - Net Fixed Assets	\$216,356	\$91,676	\$67,845	\$56,835	\$0	\$0	\$0	\$0	\$0

General Plant Assigned to Primary C&P - NFA	\$100,985	\$42,790	\$31,667	\$26,528	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$317,340	\$134,466	\$99,512	\$83,363	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$94,037	\$39,846	\$29,488	\$24,703	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$17,166	\$7,274	\$5,383	\$4,509	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$2,363	\$1,001	\$741	\$621	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$12,268	\$5,198	\$3,847	\$3,223	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$125,834	\$53,319	\$39,459	\$33,055	\$0	\$0	\$0	\$0	\$0
General Expenses									
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$1,553,722	\$668,566	\$492,346	\$392,362	\$0	\$0	\$0	\$448	\$0

[illegible]

[illegible]

2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Initial Application

Secondary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost

Allocation by Rate Classification

[illegible]

Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$497,261	\$210,703	\$155,931	\$130,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$94,037	\$39,846	\$29,488	\$24,703	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$17,166	\$7,274	\$5,383	\$4,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$2,363	\$1,001	\$741	\$621	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$12,268	\$5,198	\$3,847	\$3,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$125,834	\$53,319	\$39,459	\$33,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$348,133	\$147,514	\$109,168	\$91,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$1,553,722	\$668,566	\$492,346	\$392,362	\$0	\$0	\$0	\$448	\$0	\$0	\$0

[illegible]

[illegible]



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet O3.1 Line Transformers Unit Cost Worksheet - Initial Application

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7
		Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1850 Line Transformers	\$3,660	\$2,043	\$727	\$293	\$597
Depreciation on General Plant Assigned to Line Transformers	\$4,824	\$2,692	\$959	\$386	\$787
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$1,814	\$1,012	\$360	\$145	\$296
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$1,668	\$930	\$332	\$133	\$273
PILs on Line Transformers	\$792	\$442	\$157	\$63	\$129
Debt Return on Line Transformers	\$5,837	\$3,257	\$1,160	\$467	\$953
Equity Return on Line Transformers	\$8,511	\$4,750	\$1,691	\$681	\$1,389
Total	\$27,106	\$15,126	\$5,388	\$2,168	\$4,424
Billed kW without Line Transformer Allowance		0	0	7,188	1,316
Billed kWh without Line Transformer Allowance		11,113,021	6,246,087	5,218,563	466,493
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.3016	\$3.3617
Line Transformation Unit Cost (\$/kWh)		\$0.0014	\$0.0009	\$0.0004	\$0.0095
General Plant - Gross Assets	\$1,863,353	\$1,096,837	\$370,025	\$194,013	\$202,478
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$80,243
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$6,151
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$171,917
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$47,823
Total O&M	\$536,698	\$331,426	\$91,465	\$61,895	\$51,911
Line Transformer Rate Base					
Acct 1850 - Line Transformers - Gross Assets	\$501,776	\$280,033	\$99,718	\$40,131	\$81,895
Line Transformers - Accumulated Depreciation	(\$366,947)	(\$204,787)	(\$72,923)	(\$29,348)	(\$59,889)
Line Transformers - Net Fixed Assets	\$134,829	\$75,246	\$26,795	\$10,783	\$22,005
General Plant Assigned to Line Transformers - NFA	\$62,932	\$35,121	\$12,506	\$5,033	\$10,271
Line Transformer Net Fixed Assets Including General Plant	\$197,761	\$110,367	\$39,301	\$15,817	\$32,276
General Expenses					
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$501,776	\$280,033	\$99,718	\$40,131	\$81,895
Acct 1815 - 1855	\$3,122,879	\$1,641,510	\$652,935	\$401,880	\$426,554



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet O3.2 Substation Transformers Unit Cost

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1820-2 Distribution Station Equipment	\$13,750
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$11,157)
Acct 5012 - Station Buildings and Fixtures Expense	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$1,087
Acct 5017 - Distributon Station Equipment - Other	\$205
Acct 5114 - Maintenance of Distribution Station Equipment	\$599
Allocation of General Expenses	\$0
Admin and General Assigned to SubstationTransformers	\$1,738
PILs on SubstationTransformers	(\$1,833)
Debt Return on Substation Transformers	(\$13,500)
Equity Return on Substation Transformers	(\$19,684)
Total	(\$28,795)
 Billed kW without Substation Transformer Allowance	
Billed kWh without Substation Transformer Allowance	
 Substation Transformation Unit Cost (\$/kW)	
Substation Transformation Unit Cost (\$/kWh)	
 General Plant - Gross Assets	\$1,863,353
General Plant - Accumulated Depreciation	(\$1,124,901)
General Plant - Net Fixed Assets	\$738,452
 General Plant - Depreciation	\$56,604
Total Net Fixed Assets Excluding General Plant	\$1,582,106
Total Administration and General Expense	\$493,302
Total O&M	\$536,698

Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	\$17,767
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	\$17,767
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	(\$329,615)
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	(\$329,615)
Substation Transformers - Net Fixed Assets	(\$311,848)
General Plant Assigned to Substation Transformers - NFA	(\$145,556)
Substation Transformer NFA Including General Plant	(\$457,404)
 General Expenses	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0
 Acct 1820-2 Distribution Station Equipment	\$17,767
Acct 1825-2 Storage Battery Equipment	\$0
Total	\$17,767
 Acct 1815 - 1855	 \$3,122,879

t Worksheet - Initial Application

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
\$5,826	\$4,312	\$3,612	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$4,648)	(\$3,527)	(\$2,998)	\$16
\$0	\$0	\$0	\$0
\$465	\$339	\$281	\$1
\$88	\$64	\$53	\$0
\$257	\$187	\$155	\$1
\$0	\$0	\$0	\$0
\$743	\$544	\$449	\$2
(\$763)	(\$579)	(\$492)	\$3
(\$5,624)	(\$4,267)	(\$3,628)	\$19
(\$8,201)	(\$6,222)	(\$5,290)	\$28
(\$11,858)	(\$9,150)	(\$7,857)	\$70
0	0	13,872	1,316
11,113,021	6,246,087	5,218,563	466,493
\$0.0000	\$0.0000	-\$0.5664	\$0.0529
-\$0.0011	-\$0.0015	-\$0.0015	\$0.0001
\$1,096,837	\$370,025	\$194,013	\$202,478
(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
\$434,680	\$146,642	\$76,888	\$80,243
\$33,319	\$11,240	\$5,894	\$6,151
\$931,285	\$314,175	\$164,729	\$171,917
\$304,365	\$84,326	\$56,788	\$47,823
\$331,426	\$91,465	\$61,895	\$51,911

\$9,747	\$4,785	\$2,786	\$448
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$9,747	\$4,785	\$2,786	\$448

(\$139,667)	(\$103,361)	(\$86,587)	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$139,667)	(\$103,361)	(\$86,587)	\$0
(\$129,920)	(\$98,576)	(\$83,801)	\$448
(\$60,640)	(\$46,010)	(\$39,114)	\$209
(\$190,560)	(\$144,586)	(\$122,915)	\$658

\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0

\$9,747	\$4,785	\$2,786	\$448
\$0	\$0	\$0	\$0
\$9,747	\$4,785	\$2,786	\$448

\$1,641,510	\$652,935	\$401,880	\$426,554
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2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet 03.3 Primary Conductors and Poles C

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$34,486
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
Depreciation on General Plant Assigned to Primary C&P	\$19,352
Primary C&P Operations and Maintenance	\$185,038
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$170,124
PILs on Primary C&P	\$3,178
Debt Return on Primary C&P	\$23,415
Equity Return on Primary C&P	\$34,142
Total	\$469,736
General Plant - Gross Assets	\$1,863,353
General Plant - Accumulated Depreciation	(\$1,124,901)
General Plant - Net Fixed Assets	\$738,452
General Plant - Depreciation	\$56,604
Total Net Fixed Assets Excluding General Plant	\$1,582,106
Total Administration and General Expense	\$493,302
Total O&M	\$536,698
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,243,152
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$1,243,152
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$702,262)
Acct 1835-4 Primary Overhead Conductors	\$0

Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	(\$702,262)
Primary Conductor & Pools - Net Fixed Assets	\$540,889
General Plant Assigned to Primary C&P - NFA	\$252,462
Primary C&P Net Fixed Assets Including General Plant	\$793,351
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$870,333
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	\$870,333
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$235,093
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$42,915
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$5,907
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$30,669
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0
Total	\$314,584
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0
Primary Conductors and Poles Gross Assets	\$1,243,152
Acct 1815 - 1855	\$3,122,879

Grouping of Operation and Maintenance

Total

1830	\$	-
1835	\$	5,907
1840	\$	-
1845	\$	-
1830 & 1835	\$	308,677
1840 & 1845	\$	-
Total	\$	314,584

Cost Pool Worksheet - Initial Application

1	2	3	7
Residential	GS <50	GS>50-Regular	Street Light
\$18,670	\$6,442	\$3,758	\$5,617
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$10,476	\$3,615	\$2,109	\$3,152
\$100,173	\$34,567	\$20,162	\$30,136
\$0	\$0	\$0	\$0
\$91,994	\$31,869	\$18,498	\$27,763
\$1,721	\$594	\$346	\$518
\$12,676	\$4,374	\$2,551	\$3,814
\$18,483	\$6,378	\$3,720	\$5,560
\$254,193	\$87,840	\$51,143	\$76,559
\$1,096,837	\$370,025	\$194,013	\$202,478
(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
\$434,680	\$146,642	\$76,888	\$80,243
\$33,319	\$11,240	\$5,894	\$6,151
\$931,285	\$314,175	\$164,729	\$171,917
\$304,365	\$84,326	\$56,788	\$47,823
\$331,426	\$91,465	\$61,895	\$51,911
\$672,999	\$232,235	\$135,452	\$202,465
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$672,999	\$232,235	\$135,452	\$202,465
(\$380,180)	(\$131,191)	(\$76,518)	(\$114,373)
\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$380,180)	(\$131,191)	(\$76,518)	(\$114,373)
\$292,819	\$101,044	\$58,935	\$88,092
\$136,674	\$47,163	\$27,508	\$41,117
\$429,493	\$148,207	\$86,442	\$129,209
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$471,168	\$162,588	\$94,830	\$141,746
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$471,168	\$162,588	\$94,830	\$141,746
\$127,271	\$43,918	\$25,615	\$38,288
\$23,233	\$8,017	\$4,676	\$6,989
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$3,198	\$1,104	\$644	\$962
\$16,603	\$5,729	\$3,342	\$4,995
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$170,305	\$58,768	\$34,277	\$51,235
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$672,999	\$232,235	\$135,452	\$202,465
\$1,641,510	\$652,935	\$401,880	\$426,554

Residential	GS <50	GS>50-Regular	Street Light

\$	-	\$	-	\$	-	\$	-
\$	3,198	\$	1,104	\$	644	\$	962
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	167,107	\$	57,664	\$	33,633	\$	50,272
\$	-	\$	-	\$	-	\$	-
\$	170,305	\$	58,768	\$	34,277	\$	51,235



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet 03.4 Secondary Cost Pool Worksheet - Initial Application

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7
		Residential	GS <50	GS>50-Regular	Street Light
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$24,144	\$13,071	\$4,510	\$2,631	\$3,932
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$13,548	\$7,334	\$2,531	\$1,476	\$2,206
Secondary C&P Operations and Maintenance	\$129,546	\$70,132	\$24,201	\$14,115	\$21,098
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$119,104	\$64,405	\$22,312	\$12,951	\$19,437
PILs on Secondary C&P	\$2,225	\$1,205	\$416	\$242	\$362
Debt Return on Secondary C&P	\$16,393	\$8,875	\$3,062	\$1,786	\$2,670
Equity Return on Secondary C&P	\$23,903	\$12,940	\$4,465	\$2,604	\$3,893
Total	\$328,863	\$177,961	\$61,497	\$35,806	\$53,599
General Plant - Gross Assets	\$1,863,353	\$1,096,837	\$370,025	\$194,013	\$202,478
General Plant - Accumulated Depreciation	(\$1,124,901)	(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)
General Plant - Net Fixed Assets	\$738,452	\$434,680	\$146,642	\$76,888	\$80,243
General Plant - Depreciation	\$56,604	\$33,319	\$11,240	\$5,894	\$6,151
Total Net Fixed Assets Excluding General Plant	\$1,582,106	\$931,285	\$314,175	\$164,729	\$171,917
Total Administration and General Expense	\$493,302	\$304,365	\$84,326	\$56,788	\$47,823
Total O&M	\$536,698	\$331,426	\$91,465	\$61,895	\$51,911
Secondary Conductors and Poles Gross Plant					
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
Secondary Conductors and Poles Accumulated Depreciation					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$491,655)	(\$266,165)	(\$91,847)	(\$53,570)	(\$80,073)
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$491,655)	(\$266,165)	(\$91,847)	(\$53,570)	(\$80,073)
Secondary Conductor & Pools - Net Fixed Assets	\$378,678	\$205,003	\$70,741	\$41,260	\$61,673
General Plant Assigned to Secondary C&P - NFA	\$176,749	\$95,686	\$33,019	\$19,258	\$28,786
Secondary C&P Net Fixed Assets Including General Plant	\$555,427	\$300,689	\$103,760	\$60,519	\$90,459
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465
Acct 1835-4 Primary Overhead Conductors	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465
Operations and Maintenance					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$235,093	\$127,271	\$43,918	\$25,615	\$38,288
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$42,915	\$23,233	\$8,017	\$4,676	\$6,989
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$5,907	\$3,198	\$1,104	\$644	\$962
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$30,669	\$16,603	\$5,729	\$3,342	\$4,995
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0	\$0	\$0	\$0	\$0
Total	\$314,584	\$170,305	\$58,768	\$34,277	\$51,235
General Expenses					
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0

Total	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Assets	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
Acct 1815 - 1855	\$3,122,879	\$1,641,510	\$652,935	\$401,880	\$426,554

<u>Grouping of Operation and Maintenance</u>	Total	Residential	GS <50	GS>50-Regular	Street Light
1830	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ 5,907	\$ 3,198	\$ 1,104	\$ 644	\$ 962
1840	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 308,677	\$ 167,107	\$ 57,664	\$ 33,633	\$ 50,272
1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 314,584	\$ 170,305	\$ 58,768	\$ 34,277	\$ 51,235



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet O3.5 USL Metering Credit Worksheet - Initial Application

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$3,043
Depreciation on General Plant Assigned to Metering	\$2,282
Acct 5065 - Meter expense	\$11,385
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$352
Acct 5310 - Meter Reading	\$4,233
Admin and General Assigned to Metering	\$14,723
PILs on Metering	\$375
Debt Return on Metering	\$2,761
Equity Return on Metering	\$4,026
Total	\$43,180
 Number of Customers	 235
 Metering Unit Cost (\$/Customer/Month)	 \$15.31
 General Plant - Gross Assets	 \$370,025
General Plant - Accumulated Depreciation	(\$223,383)
General Plant - Net Fixed Assets	\$146,642
 General Plant - Depreciation	 \$11,240
Total Net Fixed Assets Excluding General Plant	\$314,175
Total Administration and General Expense	\$84,326
Total O&M	\$91,465
 Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$79,748
Metering - Accumulated Depreciation	(\$15,966)
Metering - Net Fixed Assets	\$63,782
General Plant Assigned to Metering - NFA	\$29,771
Metering Net Fixed Assets Including General Plant	\$93,553



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet O3.6 MicroFIT Charge Worksheet - Initial Application

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ -	\$ -
Customer Premises - Materials and Expenses (5075)	\$ -	\$ -
Meter Expenses (5065)	\$ 51,251.46	\$ 3.00
Maintenance of Meters (5175)	\$ 1,584.70	\$ 0.09
Meter Reading Expenses (5310)	\$ 25,644.82	\$ 1.50
Customer Billing (5315)	\$ 73,866.96	\$ 4.32
Amortization Expense - General Plant Assigned to Meters	\$ 10,272.84	\$ 0.60
Admin and General Expenses allocated to O&M expenses for meters	\$ 93,841.41	\$ 5.49
Allocated PILS (general plant assigned to meters)	\$ 536.94	\$ 0.03
Interest Expense	\$ 3,955.53	\$ 0.23
Income Expenses	\$ 5,767.54	\$ 0.34
Total Cost	\$ 266,722.18	\$ 15.61
Number of Residential Customers	1423.5	



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet 04 Summary of Allocators by Class & Accounts - Initial Application

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$17,767	\$9,747	\$4,785	\$2,786	\$448
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$489,851	\$207,563	\$153,608	\$128,680	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$1,243,152	\$672,999	\$232,235	\$135,452	\$202,465
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$870,333	\$471,168	\$162,588	\$94,830	\$141,746
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	dp	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	dp	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	dp	\$501,776	\$280,033	\$99,718	\$40,131	\$81,895
1855	Services	dp	\$0	\$0	\$0	\$0	\$0
1860	Meters	dp	\$452,192	\$359,007	\$79,748	\$13,437	\$0
1880	IFRS Placeholder Asset Account	dp	\$0	\$0	\$0	\$0	\$0

1905	Land	gp	\$15,588	\$9,176	\$3,096	\$1,623	\$1,694
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$685,382	\$403,440	\$136,103	\$71,362	\$74,476
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$61,120	\$35,977	\$12,137	\$6,364	\$6,641
1920	Computer Equipment - Hardware	gp	\$58,310	\$34,323	\$11,579	\$6,071	\$6,336
1925	Computer Software	gp	\$181,686	\$106,947	\$36,079	\$18,917	\$19,743
1930	Transportation Equipment	gp	\$762,757	\$448,986	\$151,469	\$79,418	\$82,884
1935	Stores Equipment	gp	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	gp	\$98,510	\$57,987	\$19,562	\$10,257	\$10,704
1945	Measurement and Testing Equipment	gp	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$3,117,866)	(\$1,731,389)	(\$641,891)	(\$367,712)	(\$376,873)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$99,865)	(\$58,784)	(\$19,831)	(\$10,398)	(\$10,852)
4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	CREV	(\$1,085,109)	(\$656,835)	(\$253,008)	(\$101,248)	(\$74,018)
4080-2	SSS Admin Charge	mi	(\$4,200)	(\$2,603)	(\$430)	(\$27)	(\$1,140)
4082	Retail Services Revenues	mi	(\$4,000)	(\$2,470)	(\$682)	(\$461)	(\$387)
4084	Service Transaction Requests (STR) Revenues	mi	(\$1,000)	(\$618)	(\$170)	(\$115)	(\$97)
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$34,911)	(\$18,900)	(\$6,522)	(\$3,804)	(\$5,686)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$6,024)	(\$3,907)	(\$1,530)	(\$585)	(\$3)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$7,100)	(\$4,383)	(\$1,212)	(\$818)	(\$687)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	(\$75,000)	(\$46,315)	(\$12,782)	(\$8,649)	(\$7,254)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$20,000	\$12,351	\$3,408	\$2,307	\$1,934
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0

4375	Revenues from Non-Utility Operations	mi	(\$232,000)	(\$143,267)	(\$39,538)	(\$26,756)	(\$22,440)
4380	Expenses of Non-Utility Operations	mi	\$232,000	\$143,267	\$39,538	\$26,756	\$22,440
4390	Miscellaneous Non-Operating Income	mi	(\$4,000)	(\$2,470)	(\$682)	(\$461)	(\$387)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$9,000)	(\$5,555)	(\$1,536)	(\$1,037)	(\$871)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$1,771,657	\$854,379	\$480,205	\$401,208	\$35,864
4708	Charges-WMS	cop	\$160,901	\$77,594	\$43,612	\$36,438	\$3,257
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$146,297	\$70,552	\$39,654	\$33,130	\$2,962
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$84,093	\$40,554	\$22,793	\$19,044	\$1,702
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	di	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$1,087	\$465	\$339	\$281	\$1
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$205	\$88	\$64	\$53	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$235,093	\$127,271	\$43,918	\$25,615	\$38,288
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$42,915	\$23,233	\$8,017	\$4,676	\$6,989
5030	Overhead Subtransmission Feeders - Operation	di	\$1,476	\$625	\$463	\$388	\$0
5035	Overhead Distribution Transformers- Operation	di	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$64,554	\$51,251	\$11,385	\$1,918	\$0
5070	Customer Premises - Operation Labour	cu	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	cu	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	di	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$599	\$257	\$187	\$155	\$1
5120	Maintenance of Poles, Towers and Fixtures	di	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	di	\$5,907	\$3,198	\$1,104	\$644	\$962
5130	Maintenance of Overhead Services	di	\$191	\$119	\$20	\$1	\$52
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$30,669	\$16,603	\$5,729	\$3,342	\$4,995
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	di	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$1,814	\$1,012	\$360	\$145	\$296

5175	Maintenance of Meters	cu	\$1,996	\$1,585	\$352	\$59	\$0
5305	Supervision	cu	\$2,727	\$2,141	\$353	\$223	\$9
5310	Meter Reading Expense	cu	\$45,939	\$25,645	\$4,233	\$16,062	\$0
5315	Customer Billing	cu	\$94,081	\$73,867	\$12,192	\$7,711	\$311
5320	Collecting	cu	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$5,444	\$2,497	\$2,490	\$457	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$2,000	\$1,570	\$259	\$164	\$7
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$6,000	\$3,705	\$1,023	\$692	\$580
5610	Management Salaries and Expenses	ad	\$122,061	\$75,377	\$20,802	\$14,077	\$11,806
5615	General Administrative Salaries and Expenses	ad	\$124,408	\$76,825	\$21,202	\$14,347	\$12,033
5620	Office Supplies and Expenses	ad	\$8,153	\$5,035	\$1,389	\$940	\$789
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$62,639	\$38,681	\$10,675	\$7,224	\$6,059
5635	Property Insurance	ad	\$9,116	\$5,366	\$1,810	\$949	\$991
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	ad	\$45,229	\$27,930	\$7,708	\$5,216	\$4,375
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$53,064	\$32,769	\$9,043	\$6,120	\$5,133
5660	General Advertising Expenses	ad	\$1,230	\$760	\$210	\$142	\$119
5665	Miscellaneous General Expenses	ad	\$18,049	\$11,146	\$3,076	\$2,081	\$1,746
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$41,271	\$25,486	\$7,033	\$4,760	\$3,992
5680	Electrical Safety Authority Fees	ad	\$2,082	\$1,286	\$355	\$240	\$201
5681	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$150,398	\$86,901	\$30,410	\$16,777	\$16,309
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$68,490	\$40,316	\$13,601	\$7,131	\$7,442
6105	Taxes Other Than Income Taxes	ad	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	Inout	\$9,297	\$5,473	\$1,846	\$968	\$1,010
6205	Donations	ad	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0

6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0

\$4,431,481	\$2,387,036	\$973,754	\$749,699	\$320,993
	\$4,431,481			

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light
1808	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 1,891	\$ 810	\$ 590	\$ 490	\$ 2
1830	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ 5,907	\$ 3,198	\$ 1,104	\$ 644	\$ 962
1840	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ 1,814	\$ 1,012	\$ 360	\$ 145	\$ 296
1855	\$ 191	\$ 119	\$ 20	\$ 1	\$ 52
1860	\$ 1,996	\$ 1,585	\$ 352	\$ 59	\$ -
1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 310,153	\$ 167,732	\$ 58,127	\$ 34,021	\$ 50,272
1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 5,444	\$ 2,497	\$ 2,490	\$ 457	\$ -
Break Out	\$ 2,967,468	\$ 1,644,488	\$ 611,481	\$ 350,935	\$ 360,564
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 230,390	\$ 111,105	\$ 62,447	\$ 52,174	\$ 4,664
CEN EWMP	\$ 1,932,558	\$ 931,974	\$ 523,817	\$ 437,646	\$ 39,122
CREV	\$ 1,089,309	\$ 659,438	\$ 253,438	\$ 101,275	\$ 75,158
CWCS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CWMC	\$ 516,746	\$ 410,258	\$ 91,133	\$ 15,355	\$ -
CWMR	\$ 45,939	\$ 25,645	\$ 4,233	\$ 16,062	\$ -
CWNB	\$ 93,807	\$ 74,490	\$ 11,952	\$ 7,521	\$ 157
DCP	\$ 17,767	\$ 9,747	\$ 4,785	\$ 2,786	\$ 448
LPHA	\$ 6,024	\$ 3,907	\$ 1,530	\$ 585	\$ 3
LTNCP	\$ 501,776	\$ 280,033	\$ 99,718	\$ 40,131	\$ 81,895
NFA	\$ 124,989	\$ 73,885	\$ 22,497	\$ 13,944	\$ 14,663
NFA ECC	\$ 1,872,469	\$ 1,102,203	\$ 371,836	\$ 194,962	\$ 203,469
O&M	\$ 484,186	\$ 298,999	\$ 82,516	\$ 55,839	\$ 46,832
PNCP	\$ 1,733,003	\$ 880,563	\$ 385,843	\$ 264,132	\$ 202,465
SNCP	\$ 870,333	\$ 471,168	\$ 162,588	\$ 94,830	\$ 141,746
TCP	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,438,581	\$ 2,391,419	\$ 974,965	\$ 750,517	\$ 321,680

**Allocation - Customer
Related**

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4714	Charges-NW	\$146,297	\$146,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$84,093	\$84,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$1,087	\$1,087	\$1,087	\$0	\$1,087	\$465	\$339	\$281	\$1	\$1,087	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$205	\$205	\$205	\$0	\$205	\$88	\$64	\$53	\$0	\$205	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$235,093	\$235,093	\$94,037	\$141,056	\$235,093	\$39,846	\$29,488	\$24,703	\$0	\$94,037	\$87,425
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$42,915	\$42,915	\$17,166	\$25,749	\$42,915	\$7,274	\$5,383	\$4,509	\$0	\$17,166	\$15,959
5030	Overhead Subtransmission Feeders - Operation	\$1,476	\$1,476	\$1,476	\$0	\$1,476	\$625	\$463	\$388	\$0	\$1,476	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$64,554	\$64,554	\$0	\$64,554	\$64,554	\$0	\$0	\$0	\$0	\$0	\$51,251
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$599	\$599	\$599	\$0	\$599	\$257	\$187	\$155	\$1	\$599	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$5,907	\$5,907	\$2,363	\$3,544	\$5,907	\$1,001	\$741	\$621	\$0	\$2,363	\$2,197
5130	Maintenance of Overhead Services	\$191	\$191	\$0	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$119
5135	Overhead Distribution Lines and Feeders - Right of Way	\$30,669	\$30,669	\$12,268	\$18,401	\$30,669	\$5,198	\$3,847	\$3,223	\$0	\$12,268	\$11,405
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$1,814	\$1,814	\$726	\$1,088	\$1,814	\$336	\$249	\$140	\$0	\$726	\$676
5175	Maintenance of Meters	\$1,996	\$1,996	\$0	\$1,996	\$1,996	\$0	\$0	\$0	\$0	\$0	\$1,585
5305	Supervision	\$2,727	\$2,727	\$0	\$2,727	\$2,727	\$0	\$0	\$0	\$0	\$0	\$2,

			O5 Summary	O4 Summary
	\$926,751	\$972,420	\$4,431,481	\$4,431,481
			(\$7,100)	
\$0			\$4,424,381	

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CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 230,389.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ 1,932,557.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00
CWMC	\$ 516,746.31	\$ -	\$ 516,746.31	\$ 516,746.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,133.05	\$ 15,354.84
CWMR	\$ 45,939.31	\$ -	\$ 45,939.31	\$ 45,939.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,232.78	\$ 16,061.70
CWNB	\$ 86,707.50	\$ -	\$ 98,807.50	\$ 98,807.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,804.56	\$ 8,098.02
DCP	\$ 17,766.63	\$ 17,766.63	\$ -	\$ 17,766.63	\$ 9,746.78	\$ 4,785.15	\$ 2,786.33	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (6,024.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 501,776.37	\$ 200,710.55	\$ 301,065.82	\$ 501,776.37	\$ 93,039.11	\$ 68,853.90	\$ 38,817.54	\$ -	\$ -	\$ -	\$ 30,864.04	\$ 1,313.62
NFA	\$ (124,989.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ 1,872,469.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 484,185.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 1,733,003.04	\$ 987,112.04	\$ 745,891.00	\$ 1,733,003.04	\$ 418,266.24	\$ 309,539.29	\$ 259,306.50	\$ -	\$ -	\$ -	\$ 76,303.91	\$ 4,825.71
SNCP	\$ 870,332.97	\$ 348,133.19	\$ 522,199.78	\$ 870,332.97	\$ 147,513.51	\$ 109,167.85	\$ 91,451.83	\$ -	\$ -	\$ -	\$ 53,420.52	\$ 3,378.49
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,520,791	\$ 1,683,649	\$ 2,428,120	\$ 4,111,769	\$ 323,749	\$ 238,720	\$ 194,267	\$ -	\$ -	\$ -	\$ 186,090	\$ 43,241

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS
1	2022 COST ALLOCATION STUDY																																												
2	Atkinson Hydro Inc.																																												
3	Electrical Department																																												
4	Worksheet - 30-11																																												
5	Sheet 06 Composite Allocator Detail Worksheet - Initial Application																																												
6																																													
7																																													
8	Details:																																												
9	Output Sheet Details How Various Composite Allocators are																																												
10	Derived																																												
11																																													
12	Demand Allocators can be found in columns C to AG																																												
13	Customer Allocators can be found in columns AJ to BN																																												
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	A	B	C	D	E	F	J	X	Y	Z	AA	AE	AS
131	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$64,554	\$51,251	\$11,385	\$1,918	\$0	\$0
135	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	5114	Maintenance of Distribution Station Equipment	\$599	\$257	\$187	\$155	\$1	\$0	\$0	\$0	\$0	\$0	\$0
145	5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	5125	Maintenance of Overhead Conductors and Devices	\$2,363	\$1,001	\$741	\$621	\$0	\$2,582	\$2,197	\$363	\$23	\$962	\$0
147	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$139	\$119	\$20	\$1	\$52	\$0
148	5135	Overhead Distribution Lines and Feeders - Right of Way	\$12,268	\$5,198	\$3,847	\$3,223	\$0	\$13,406	\$11,405	\$1,882	\$119	\$4,995	\$0
149	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	5160	Maintenance of Line Transformers	\$726	\$336	\$249	\$140	\$0	\$792	\$676	\$112	\$5	\$296	\$0
153	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$1,996	\$1,585	\$352	\$59	\$0	\$0
154	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$2,717	\$2,141	\$353	\$223	\$9	\$0
155	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$45,939	\$25,645	\$4,233	\$16,062	\$0	\$0
156	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$93,770	\$73,867	\$12,192	\$7,711	\$311	\$0
157	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$5,444	\$2,497	\$2,490	\$457	\$0	\$0
161	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$1,993	\$1,570	\$259	\$164	\$7	\$0
162													
163	O&M DC	Total	\$129,926	\$55,090	\$40,761	\$34,073	\$2	\$354,862	\$276,336	\$50,704	\$27,822	\$51,909	\$0
164													
165	O&M	Total Demand and Customer	\$536,698	\$331,426	\$91,465	\$61,895	\$51,911						
166													
167													
168	Accounts												
169	4705	Power Purchased	\$1,771,657	\$854,379	\$480,205	\$401,208	\$35,864	\$1,771,657					
170	4708	Charges-WMS	\$160,901	\$77,594	\$43,612	\$36,438	\$3,257	\$160,901					
171	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0					
172	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0					
173	4714	Charges-NW	\$146,297	\$70,552	\$39,654	\$33,130	\$2,962	\$146,297					
174	4716	Charges-CN	\$84,093	\$40,554	\$22,793	\$19,044	\$1,702	\$84,093					
175	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0					
176	4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0					
177	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0					
178													
179	COP	Cost of Power	\$2,162,948	\$1,043,079	\$586,264	\$489,819	\$43,785	\$2,162,948					
180													
181	Accounts												
182	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0					
183	5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0					
184	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0					
185	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0					
186	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
187	5016	Distribution Station Equipment - Operation Labour	\$1,087	\$465	\$339	\$281	\$1	\$1,087					
188	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$205	\$88	\$64	\$53	\$0	\$205					

	A	B	C	D	E	F	J	X	Y	Z	AA	AE	AS
189	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$235,093	\$127,271	\$43,918	\$25,615	\$38,288	\$235,093					
	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$42,915	\$23,233	\$8,017	\$4,676	\$6,989	\$42,915					
190	5030	Overhead Subtransmission Feeders - Operation	\$1,476	\$625	\$463	\$388	\$0	\$1,476					
191	5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0					
192	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0					
193	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
194	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0					
195	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0					
196	5065	Meter Expense	\$64,554	\$51,251	\$11,385	\$1,918	\$0	\$64,554					
197	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0					
198	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
199	5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0					
200	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0					
201	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0					
202	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0					
203	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0					
204	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0					
205	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0					
206	5114	Maintenance of Distribution Station Equipment	\$599	\$257	\$187	\$155	\$1	\$599					
207	5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
208	5125	Maintenance of Overhead Conductors and Devices	\$5,907	\$3,198	\$1,104	\$644	\$962	\$5,907					
209	5130	Maintenance of Overhead Services	\$191	\$119	\$20	\$1	\$52	\$191					
210	5135	Overhead Distribution Lines and Feeders - Right of Way	\$30,669	\$16,603	\$5,729	\$3,342	\$4,995	\$30,669					
211	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
212	5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
213	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0					
214	5160	Maintenance of Line Transformers	\$1,814	\$1,012	\$360	\$145	\$296	\$1,814					
215	5175	Maintenance of Meters	\$1,996	\$1,585	\$352	\$59	\$0	\$1,996					
216	5305	Supervision	\$2,727	\$2,141	\$353	\$223	\$9	\$2,727					
217	5310	Meter Reading Expense	\$45,939	\$25,645	\$4,233	\$16,062	\$0	\$45,939					
218	5315	Customer Billing	\$94,081	\$73,867	\$12,192	\$7,711	\$311	\$94,081					
219	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0					
220	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0					
221	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0					
222	5335	Bad Debt Expense	\$5,444	\$2,497	\$2,490	\$457	\$0	\$5,444					
223	5340	Miscellaneous Customer Accounts Expenses	\$2,000	\$1,570	\$259	\$164	\$7	\$2,000					
224	5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0					
225	5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0					
226	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0					
227	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0					
228	5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
229	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0					
230	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0					
231	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0					
232	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0					
233	5605	Executive Salaries and Expenses	\$6,000	\$3,705	\$1,023	\$692	\$580	\$6,000					
234	5610	Management Salaries and Expenses	\$122,061	\$75,377	\$20,802	\$14,077	\$11,806	\$122,061					
235	5615	General Administrative Salaries and Expenses	\$124,408	\$76,825	\$21,202	\$14,347	\$12,033	\$124,408					
236	5620	Office Supplies and Expenses	\$8,153	\$5,035	\$1,389	\$940	\$789	\$8,153					
237	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0					
238	5630	Outside Services Employed	\$62,639	\$38,681	\$10,675	\$7,224	\$6,059	\$62,639					
239	5635	Property Insurance	\$9,116	\$5,366	\$1,810	\$949	\$991	\$9,116					
240	5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0					
241	5645	Employee Pensions and Benefits	\$45,229	\$27,930	\$7,708	\$5,216	\$4,375	\$45,229					
242	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0					
243													

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	A	B	C	D	E	F	J	X	Y	Z	AA	AE	AS
322		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323		BDHA	\$ 5,444	\$ 2,497	\$ 2,490	\$ 457	\$ -	\$ 5,444	\$ -	\$ -	\$ -	\$ -	\$ -
324		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
328		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
329		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331		CWMC	\$ 64,554	\$ 51,251	\$ 11,385	\$ 1,918	\$ -	\$ 64,554	\$ -	\$ -	\$ -	\$ -	\$ -
332		CWMR	\$ 45,939	\$ 25,645	\$ 4,233	\$ 16,062	\$ -	\$ 45,939	\$ -	\$ -	\$ -	\$ -	\$ -
333		CWNB	\$ 98,807	\$ 77,578	\$ 12,805	\$ 8,098	\$ 327	\$ 98,807	\$ -	\$ -	\$ -	\$ -	\$ -
334		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
336		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
337		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338		NFA ECC	\$ 9,116	\$ 5,366	\$ 1,810	\$ 949	\$ 991	\$ 9,116	\$ -	\$ -	\$ -	\$ -	\$ -
339		O&M	\$ 484,186	\$ 298,999	\$ 82,516	\$ 55,839	\$ 46,832	\$ 484,186	\$ -	\$ -	\$ -	\$ -	\$ -
340		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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344		Total	\$ 1,030,000	\$ 635,791	\$ 175,792	\$ 118,683	\$ 99,734	\$ 1,030,000	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ	
1	2022 COST ALLOCATION STUDY																					
2	Arkco, an Hydro Inc.																					
3	File # 2023																					
4	September-30-11																					
5	Sheet 07 Amortization Output Worksheet - Initial Application																					
6																						
7																						
8																						
9	Categorization and Allocation of Contributed Capital																					
10	Contributed Capital - 1995																					
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99	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
100	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
101	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
102	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
103	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
104	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
105	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
106	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
107	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
108	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
109	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
110	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
111	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
112	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
113	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
114	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
115	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
116	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
117	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
118	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
119	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
120	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
121	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
122	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
123	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
124	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
125	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
126	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
127	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
128	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
129	1860	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
130		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
131	General Plant																					
132	1905	Land	\$0															\$0	\$0	\$0	\$0	
133	1906	Land Rights	\$0															\$0	\$0	\$0	\$0	
134	1908	Buildings and Fixtures	\$0															\$0	\$0	\$0	\$0	
135	1910	Leasehold Improvements	\$0															\$0	\$0	\$0	\$0	
136	1915	Office Furniture and Equipment	\$0															\$0	\$0	\$0	\$0	
137	1920	Computer Equipment - Hardware	\$0															\$0	\$0	\$0	\$0	
138	1925	Computer Software	\$0															\$0	\$0	\$0	\$0	
139	1930	Transportation Equipment	\$0															\$0	\$0	\$0	\$0	
140	1935	Stores Equipment	\$0															\$0	\$0	\$0	\$0	
141	1940	Tools, Shop and Garage Equipment	\$0															\$0	\$0	\$0	\$0	
142	1945	Measurement and Testing Equipment	\$0															\$0	\$0	\$0	\$0	
143	1950	Power Operated Equipment	\$0															\$0	\$0	\$0	\$0	
144	1955	Communication Equipment	\$0															\$0	\$0	\$0	\$0	
145	1960	Miscellaneous Equipment	\$0															\$0	\$0	\$0	\$0	
146	1970	Load Management Controls - Customer Premises	\$0															\$0	\$0	\$0	\$0	
147	1975	Load Management Controls - Utility Premises	\$0															\$0	\$0	\$0	\$0	
148	1980	System Supervisory Equipment	\$0															\$0	\$0	\$0	\$0	
149	1990	Other Tangible Property	\$0															\$0	\$0	\$0	\$0	
150	2005	Property Under Capital Leases	\$0															\$0	\$0	\$0	\$0	
151	2010	Electric Plant Purchased or Sold	\$0															\$0	\$0	\$0	\$0	
152		Sub - Total	\$0															\$0	\$0	\$0	\$0	
153																						
154	TOTAL - 2105 CC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
155																						
156	Accumulated Depreciation - 2105 Fixed Assets Only																					
157																						
158						Demand Allocation 1					Customer Allocation 1					A & G Allocation						
159	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	2	3	7	Sub-total	Residential	2	3	7	Sub-total	1	2	3	7	Sub-total	
160	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
161	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
162	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
163	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
164	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
165	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
166	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
167	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
168	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
169	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
170	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
171	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
172	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
173	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
174	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
175	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	(\$11,955)	(\$11,955)	\$0	(\$11,955)	(\$6,558)	(\$3,220)	(\$1,875)	(\$302)	(\$11,955)	\$0	\$0	\$0	\$0	\$0	\$0					
176	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$329,615)	(\$329,615)	\$0	(\$329,615)	(\$139,667)	(\$103,361)	(\$86,587)	\$0	(\$329,615)	\$0	\$0	\$0	\$0	\$0	\$0					
177	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
178	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
179	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
180	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
181	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
182	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
183	1830-4	Poles, Towers and Fixtures - Primary	(\$702,262)	(\$280,905)	(\$421,357)	(\$702,262)	(\$119,027)	(\$88,086)	(\$73,792)	\$0	(\$280,905)	(\$261,153)	(\$43,104)	(\$2,726)	(\$114,373)	(\$421,357)						
184	1830-5	Poles, Towers and Fixtures - Secondary	(\$491,655)	(\$196,662)	(\$294,993)	(\$491,655)	(\$83,331)	(\$61,669)	(\$51,662)	\$0	(\$196,662)	(\$182,834)	(\$30,178)	(\$1,909)	(\$80,073)	(\$294,993)						
185	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
186	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
187	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
188	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
189	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
190	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
191	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					

	A	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ															
183	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
184	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
185	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
186	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
187	1850	Line Transformers	(\$366,947)	(\$146,779)	(\$220,168)	(\$366,947)	(\$68,039)	(\$50,353)	(\$28,387)	\$0	(\$146,779)	(\$136,748)	(\$22,571)	(\$961)	(\$59,889)	(\$220,168)																				
188	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
189	1860	Meters	(\$90,531)	\$0	(\$90,531)	(\$90,531)	\$0	\$0	\$0	\$0	\$0	(\$71,875)	(\$15,966)	(\$2,690)	\$0	(\$90,531)																				
200	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
201		Sub - Total	(\$1,992,965)	(\$965,916)	(\$1,027,050)	(\$1,992,965)	(\$416,623)	(\$306,689)	(\$242,302)	(\$302)	(\$965,916)	(\$652,610)	(\$111,819)	(\$8,285)	(\$254,336)	(\$1,027,050)	\$0	\$0	\$0	\$0	\$0															
202	General Plant																																			
203	1905	Land	\$0														\$0	\$0	\$0	\$0	\$0															
204	1906	Land Rights	(\$298,978)														(\$175,990)	(\$59,371)	(\$31,130)	(\$32,488)	(\$298,978)															
205	1908	Buildings and Fixtures	\$0														\$0	\$0	\$0	\$0	\$0															
207	1910	Leasehold Improvements	(\$49,675)														(\$29,240)	(\$9,864)	(\$5,172)	(\$5,398)	(\$49,675)															
207	1915	Office Furniture and Equipment	(\$47,384)														(\$27,892)	(\$9,410)	(\$4,934)	(\$5,149)	(\$47,384)															
208	1920	Computer Equipment - Hardware	(\$178,687)														(\$105,182)	(\$35,484)	(\$18,605)	(\$19,417)	(\$178,687)															
209	1925	Computer Software	(\$476,913)														(\$280,729)	(\$94,706)	(\$49,656)	(\$51,823)	(\$476,913)															
210	1930	Transportation Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
211	1935	Stores Equipment	(\$73,263)														(\$43,125)	(\$14,549)	(\$7,628)	(\$7,961)	(\$73,263)															
212	1940	Tools, Shop and Garage Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
213	1945	Measurement and Testing Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
214	1950	Power Operated Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
215	1955	Communication Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
216	1960	Miscellaneous Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
217	1970	Load Management Controls - Customer Premises	\$0														\$0	\$0	\$0	\$0	\$0															
217		Load Management Controls - Utility Premises	\$0														\$0	\$0	\$0	\$0	\$0															
218	1975	System Supervisory Equipment	\$0														\$0	\$0	\$0	\$0	\$0															
219	1980	Other Tangible Property	\$0														\$0	\$0	\$0	\$0	\$0															
220	1990	Property Under Capital Leases	\$0														\$0	\$0	\$0	\$0	\$0															
221	2005	Electric Plant Purchased or Sold	\$0														\$0	\$0	\$0	\$0	\$0															
222		Sub - Total	(\$1,124,901)														(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)	(\$1,124,901)															
223	TOTAL - 2105 FA																	(\$3,117,866)	(\$965,916)	(\$1,027,050)	(\$1,992,965)	(\$416,623)	(\$306,689)	(\$242,302)	(\$302)	(\$965,916)	(\$652,610)	(\$111,819)	(\$8,285)	(\$254,336)	(\$1,027,050)	(\$662,157)	(\$223,383)	(\$117,125)	(\$122,235)	(\$1,124,901)
224	Accumulated Depreciation - 2120																																			
225																																				
226																																				
227																																				
228																																				
229																																				
230																																				
231	Account	Description	Accumulated Depreciation																																	
232																																				
233																																				
234	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
235	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
236	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
237	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
238	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
239	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
240	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
241	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
242	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
243	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
244	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
245	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
246	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
247	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
248	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
249	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
250	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
251	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
252	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
253	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
254	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
255	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
256	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
257	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
258	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
259	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
260	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
261	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																			
262	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0</																			

	A	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
291	1990	Other Tangible Property	\$0														\$0	\$0	\$0	\$0	\$0
292	2005	Property Under Capital Leases	\$0														\$0	\$0	\$0	\$0	\$0
293	2010	Electric Plant Purchased or Sold	\$0														\$0	\$0	\$0	\$0	\$0
294		Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
295																					
296		TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
297																					
298																					
299	Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705																				
300																					
301																					
302																					
303																					
304	Account	Description	Depreciation																		
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	A	B	C	D	E	F	G	H	I	M	AA	AB	AC	AD	AH	AV	AW	AX	AY	BC	BQ
485	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
486	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
487	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
488	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
489	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
490	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
491	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
492	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
493	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
494		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495	General Plant		\$0																		
496	1905	Land	\$0														\$0	\$0	\$0	\$0	\$0
497	1906	Land Rights	\$0														\$0	\$0	\$0	\$0	\$0
498	1908	Buildings and Fixtures	\$0														\$0	\$0	\$0	\$0	\$0
499	1910	Leasehold Improvements	\$0														\$0	\$0	\$0	\$0	\$0
500	1915	Office Furniture and Equipment	\$0														\$0	\$0	\$0	\$0	\$0
501	1920	Computer Equipment - Hardware	\$0														\$0	\$0	\$0	\$0	\$0
502	1925	Computer Software	\$0														\$0	\$0	\$0	\$0	\$0
503	1930	Transportation Equipment	\$0														\$0	\$0	\$0	\$0	\$0
504	1935	Stores Equipment	\$0														\$0	\$0	\$0	\$0	\$0
505	1940	Tools, Shop and Garage Equipment	\$0														\$0	\$0	\$0	\$0	\$0
506	1945	Measurement and Testing Equipment	\$0														\$0	\$0	\$0	\$0	\$0
507	1950	Power Operated Equipment	\$0														\$0	\$0	\$0	\$0	\$0
508	1955	Communication Equipment	\$0														\$0	\$0	\$0	\$0	\$0
509	1960	Miscellaneous Equipment	\$0														\$0	\$0	\$0	\$0	\$0
510	1970	Load Management Controls - Customer Premises	\$0														\$0	\$0	\$0	\$0	\$0
511	1975	Load Management Controls - Utility Premises	\$0														\$0	\$0	\$0	\$0	\$0
512	1980	System Supervisory Equipment	\$0														\$0	\$0	\$0	\$0	\$0
513	1990	Other Tangible Property	\$0														\$0	\$0	\$0	\$0	\$0
514	2005	Property Under Capital Leases	\$0														\$0	\$0	\$0	\$0	\$0
515	2010	Electric Plant Purchased or Sold	\$0														\$0	\$0	\$0	\$0	\$0
516		Sub - Total	\$0														\$0	\$0	\$0	\$0	\$0
517	TOTAL - 5715		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
518																					
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521	Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720																				
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USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<u>Distribution Plant</u>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<u>Accumulated Amortization</u>			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	<u>Operation</u>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%
	<u>Maintenance</u>			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	60%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	60%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	60%
5145	Maintenance of Underground Conduit	1840 D	1840 C	60%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	60%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%

	A	B	C	D	E	F	J	X
1		2012 COST ALLOCATION STUDY						
2		Atikokan Hydro Inc.						
3		EB-2011-0293						
4		September-30-11						
5		Sheet E2 Allocator Worksheet - Initial Application						
7	<div>Details: The worksheet below details how allocators are derived.</div>							
8								
9								
10								
11								
12								
13								
14				1	2	3	7	
15	Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	
16								
17	Demand Allocators							
18								
19	1 cp							
20	Transformation CP	TCP1	100.00%	57.28%	25.99%	14.02%	2.71%	
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	57.28%	25.99%	14.02%	2.71%	
22	Distribution CP (Total System)	DCP1	100.00%	57.28%	25.99%	14.02%	2.71%	
23								
24	4 cp							
25	Transformation CP	TCP4	100.00%	54.86%	26.93%	15.68%	2.52%	
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	54.86%	26.93%	15.68%	2.52%	
27	Distribution CP (Total System)	DCP4	100.00%	54.86%	26.93%	15.68%	2.52%	
28								
29	12 cp							
30	Transformation CP	TCP12	100.00%	50.84%	29.16%	18.61%	1.39%	
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	50.84%	29.16%	18.61%	1.39%	
32	Distribution CP (Total System)	DCP12	100.00%	50.84%	29.16%	18.61%	1.39%	
33								
34	NON CO_INCIDENT PEAK							
35	1 NCP							
36	Distribution NCP (Total System)	DNCP1	100.00%	43.09%	30.61%	26.31%	0.00%	
37	Primary NCP	PNCP1	100.00%	43.09%	30.61%	26.31%	0.00%	
38	Line Transformer NCP	LTNCP1	100.00%	47.15%	33.49%	19.37%	0.00%	
39	Secondary NCP	SNCP1	100.00%	43.09%	30.61%	26.31%	0.00%	
40								
41	4 NCP							
42	Distribution NCP (Total System)	DNCP4	100.00%	42.37%	31.36%	26.27%	0.00%	
43	Primary NCP	PNCP4	100.00%	42.37%	31.36%	26.27%	0.00%	
44	Line Transformer NCP	LTNCP4	100.00%	46.35%	34.31%	19.34%	0.00%	
45	Secondary NCP	SNCP4	100.00%	42.37%	31.36%	26.27%	0.00%	
46								
47	12 NCP							
48	Distribution NCP (Total System)	DNCP12	100.00%	40.89%	32.98%	26.13%	0.00%	
49	Primary NCP	PNCP12	100.00%	40.89%	32.98%	26.13%	0.00%	
50	Line Transformer NCP	LTNCP12	100.00%	44.71%	36.06%	19.23%	0.00%	
51	Secondary NCP	SNCP12	100.00%	40.89%	32.98%	26.13%	0.00%	
52								
53	Demand Allocators - Composite							
54								
55	DEMAND 1815-1855	1815-1855 D	100.00%	43.03%	31.69%	25.25%	0.03%	
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	
58	DEMAND 1820	1820 D	100.00%	42.81%	31.20%	25.90%	0.09%	
		1815 & 1820						
59	DEMAND 1815 & 1820	D	100.00%	42.81%	31.20%	25.90%	0.09%	
60	DEMAND 1830	1830 D	100.00%	42.37%	31.36%	26.27%	0.00%	
61	DEMAND 1835	1835 D	100.00%	42.37%	31.36%	26.27%	0.00%	
		1830 & 1835						
62	DEMAND 1830 & 1835	D	100.00%	42.37%	31.36%	26.27%	0.00%	
63	DEMAND 1840	1840 D	-	0.00%	0.00%	0.00%	0.00%	
64	DEMAND 1845	1845 D	-	0.00%	0.00%	0.00%	0.00%	
		1840 & 1845						
65	DEMAND 1840 & 1845	D	-	0.00%	0.00%	0.00%	0.00%	
66	DEMAND 1850	1850 D	100.00%	46.35%	34.31%	19.34%	0.00%	
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	

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69								
70	CUSTOMER ALLOCATORS							
71								
72	Billing Data							
73	kWh	CEN	100.00%	48.22%	27.10%	22.65%	2.02%	
74	kW	CDEM	100.00%	0.00%	0.00%	91.33%	8.67%	
75	kWh - Excl WMP	CEN EWMP	100.00%	48.22%	27.10%	22.65%	2.02%	
76								
77	Dollar Billed	CREV	100.00%	60.53%	23.32%	9.33%	6.82%	
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	45.86%	45.74%	8.40%	0.00%	
79	Late Payment 3 Year Historical Average	LPHA	100.00%	64.85%	25.39%	9.71%	0.05%	
80								
81	Number of Bills	CNB	100.00%	84.97%	14.02%	0.89%	0.12%	
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	100.00%	
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	
85								
86	Total Number of Customer	CCA	100.00%	61.98%	10.23%	0.65%	27.14%	
87	Subtransmission Customer Base	CCB	100.00%	61.98%	10.23%	0.65%	27.14%	
88	Primary Feeder Customer Base	CCP	100.00%	61.98%	10.23%	0.65%	27.14%	
89	Line Transformer Customer Base	CCLT	100.00%	62.11%	10.25%	0.44%	27.20%	
90	Secondary Feeder Customer Base	CCS	100.00%	61.98%	10.23%	0.65%	27.14%	
91								
92	Weighted - Services	CWCS	100.00%	61.98%	10.23%	0.65%	27.14%	
93	Weighted Meter -Capital	CWMC	100.00%	79.39%	17.64%	2.97%	0.00%	
94	Weighted Meter Reading	CWMR	100.00%	55.82%	9.21%	34.96%	0.00%	
95	Weighted Bills	CWNB	100.00%	78.51%	12.96%	8.20%	0.33%	
96								
97	CUSTOMER ALLOCATORS - Composite							
98								
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	62.00%	10.23%	0.61%	27.16%	
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	
		1815 & 1820						
103	CUSTOMER 1815 & 1820	C	-	0.00%	0.00%	0.00%	0.00%	
104	CUSTOMER 1830	1830 C	100.00%	61.98%	10.23%	0.65%	27.14%	
105	CUSTOMER 1835	1835 C	100.00%	61.98%	10.23%	0.65%	27.14%	
		1830 & 1835						
106	CUSTOMER 1830 & 1835	C	100.00%	61.98%	10.23%	0.65%	27.14%	
107	CUSTOMER 1840	1840 C	-	0.00%	0.00%	0.00%	0.00%	
108	CUSTOMER 1845	1845 C	-	0.00%	0.00%	0.00%	0.00%	
		1840 & 1845						
109	CUSTOMER 1840 & 1845	C	-	0.00%	0.00%	0.00%	0.00%	
110	CUSTOMER 1850	1850 C	100.00%	62.11%	10.25%	0.44%	27.20%	
111	CUSTOMER 1855	1855 C	100.00%	61.98%	10.23%	0.65%	27.14%	
112	CUSTOMER 1860	1860 C	100.00%	79.39%	17.64%	2.97%	0.00%	
113								
114	Composite Allocators							
115	Net Fixed Assets	NFA	100.00%	58.86%	19.86%	10.41%	10.87%	
	Net Fixed Assets Excluding Capital							
116	Contribution	NFA ECC	100.00%	58.86%	19.86%	10.41%	10.87%	
117	5005-5340	O&M	100.00%	61.75%	17.04%	11.53%	9.67%	
118	Account Setup	Acct	100.00%	61.75%	17.04%	11.53%	9.67%	
119	Access to Poles	POLE	100.00%	54.14%	18.68%	10.90%	16.29%	
120	5005-6225	OM&A	100.00%	61.73%	17.07%	11.52%	9.68%	
121								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	<div>  <div> <div>NO PLCC COST ALLOCATION STUDY</div> <div>Attilokan Hydro Inc.</div> <div>EE# 100293</div> <div>October 1-30-11</div> </div> </div>																									
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Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP4		
1805-2	Land Station <50 kV		dp	DCP	DCP4		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4		

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4080-1	Revenue from Rates	Distribution Services Revenue	CREV				
4080-2	SSS Admin Charge	Other Distribution Revenue	mi				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4235-1	Account Set Up Charges	Specific Service Charges	mi				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5681	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5682	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5683	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5684	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				



2012 COST ALLOCATION STUDY

Atikokan Hydro Inc.

EB-2011-0293

September-30-11

Sheet E5 Reconciliation Worksheet - Initial Application

Details:

The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$17,767	\$17,767		\$0	\$17,767	\$17,767	\$0	\$17,767	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$489,851	\$489,851		\$0	\$489,851	\$489,851	\$0	\$489,851	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$1,243,152	\$1,243,152		\$0	\$1,243,152	\$1,243,152	\$0	\$1,243,152	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$870,333	\$870,333		\$0	\$870,333	\$870,333	\$0	\$870,333	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$232,000)	(\$232,000)	\$0	(\$232,000)	(\$232,000)	\$0	(\$232,000)	\$0
4380	Expenses of Non-Utility Operations	\$232,000	\$232,000	\$0	\$232,000	\$232,000	\$0	\$232,000	\$0
4390	Miscellaneous Non-Operating Income	(\$4,000)	(\$4,000)	\$0	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$9,000)	(\$9,000)	\$0	(\$9,000)	(\$9,000)	\$0	(\$9,000)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$1,771,657	\$1,771,657	\$0	\$1,771,657	\$1,771,657	\$0	\$1,771,657	\$0
4708	Charges-WMS	\$160,901	\$160,901	\$0	\$160,901	\$160,901	\$0	\$160,901	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$146,297	\$146,297	\$0	\$146,297	\$146,297	\$0	\$146,297	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$84,093	\$84,093	\$0	\$84,093	\$84,093	\$0	\$84,093	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$1,087	\$1,087	\$0	\$1,087	\$1,087	\$0	\$1,087	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$205	\$205	\$0	\$205	\$205	\$0	\$205	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$235,093	\$235,093	\$0	\$235,093	\$235,093	\$0	\$235,093	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$42,915	\$42,915	\$0	\$42,915	\$42,915	\$0	\$42,915	\$0
5030	Overhead Subtransmission Feeders - Operation	\$1,476	\$1,476	\$0	\$1,476	\$1,476	\$0	\$1,476	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$64,554	\$64,554	\$0	\$64,554	\$64,554	\$0	\$64,554	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$599	\$599	\$0	\$599	\$599	\$0	\$599	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$5,907	\$5,907	\$0	\$5,907	\$5,907	\$0	\$5,907	\$0
5130	Maintenance of Overhead Services	\$191	\$191	\$0	\$191	\$191	\$0	\$191	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$30,669	\$30,669	\$0	\$30,669	\$30,669	\$0	\$30,669	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$1,814	\$1,814	\$0	\$1,814	\$1,814	\$0	\$1,814	\$0
5175	Maintenance of Meters	\$1,996	\$1,996	\$0	\$1,996	\$1,996	\$0	\$1,996	\$0
5305	Supervision	\$2,727	\$2,727	\$0	\$2,727	\$2,727	\$0	\$2,727	\$0
5310	Meter Reading Expense	\$45,939	\$45,939	\$0	\$45,939	\$45,939	\$0	\$45,939	\$0
5315	Customer Billing	\$94,081	\$94,081	\$0	\$94,081	\$94,081	\$0	\$94,081	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$5,444	\$5,444	\$0	\$5,444	\$5,444	\$0	\$5,444	\$0
5340	Miscellaneous Customer Accounts Expenses	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$6,000	\$6,000	\$0	\$6,000	\$6,000	\$0	\$6,000	\$0
5610	Management Salaries and Expenses	\$122,061	\$122,061	\$0	\$122,061	\$122,061	\$0	\$122,061	\$0
5615	General Administrative Salaries and Expenses	\$124,408	\$124,408	\$0	\$124,408	\$124,408	\$0	\$124,408	\$0
5620	Office Supplies and Expenses	\$8,153	\$8,153	\$0	\$8,153	\$8,153	\$0	\$8,153	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$62,639	\$62,639	\$0	\$62,639	\$62,639	\$0	\$62,639	\$0
5635	Property Insurance	\$9,116	\$9,116	\$0	\$9,116	\$9,116	\$0	\$9,116	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$45,229	\$45,229	\$0	\$45,229	\$45,229	\$0	\$45,229	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$53,064	\$53,064	\$0	\$53,064	\$53,064	\$0	\$53,064	\$0
5660	General Advertising Expenses	\$1,230	\$1,230	\$0	\$1,230	\$1,230	\$0	\$1,230	\$0
5665	Miscellaneous General Expenses	\$18,049	\$18,049	\$0	\$18,049	\$18,049	\$0	\$18,049	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$41,271	\$41,271	\$0	\$41,271	\$41,271	\$0	\$41,271	\$0
5680	Electrical Safety Authority Fees	\$2,082	\$2,082	\$0	\$2,082	\$2,082	\$0	\$2,082	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$150,398	\$150,398	\$0	\$150,398	\$150,398	\$0	\$150,398	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$68,490	\$68,490	\$0	\$68,490	\$68,490	\$0	\$68,490	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$9,297	\$9,297	\$0	\$9,297	\$9,297	\$0	\$9,297	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		(\$1,006,942)	\$5,438,424	\$4,431,481	\$0	\$4,431,481	\$4,431,481	\$0	\$4,438,581 (\$7,100)
				Control	\$4,431,481				



Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 1,891	\$ -	\$ -	\$ 1,891	\$ 1,891	\$ -	\$ 1,891	\$ -
1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ 5,907	\$ -	\$ -	\$ 5,907	\$ 5,907	\$ -	\$ 5,907	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ 1,814	\$ -	\$ -	\$ 1,814	\$ 1,814	\$ -	\$ 1,814	\$ -
1855	\$ 191	\$ -	\$ -	\$ 191	\$ 191	\$ -	\$ 191	\$ -
1860	\$ 1,996	\$ -	\$ -	\$ 1,996	\$ 1,996	\$ -	\$ 1,996	\$ -
1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 310,153	\$ -	\$ -	\$ 310,153	\$ 310,153	\$ -	\$ 310,153	\$ -
1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 5,444	\$ -	\$ -	\$ 5,444	\$ 5,444	\$ -	\$ 5,444	\$ -
Break Out	\$ (2,967,468)	\$ -	\$ -	\$ (2,967,468)	\$ (2,967,468)	\$ -	\$ (2,967,468)	\$ 0
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 230,390	\$ -	\$ -	\$ 230,390	\$ 230,390	\$ -	\$ 230,390	\$ -
CEN EWMP	\$ 1,932,558	\$ -	\$ -	\$ 1,932,558	\$ 1,932,558	\$ -	\$ 1,932,558	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ -
CWMC	\$ 516,746	\$ -	\$ -	\$ 516,746	\$ 516,746	\$ -	\$ 516,746	\$ -
CWMR	\$ 45,939	\$ -	\$ -	\$ 45,939	\$ 45,939	\$ -	\$ 45,939	\$ -
CWNB	\$ 86,707	\$ -	\$ -	\$ 86,707	\$ 86,707	\$ -	\$ 93,807	\$ (7,100)
DCP	\$ 17,767	\$ -	\$ -	\$ 17,767	\$ 17,767	\$ -	\$ 17,767	\$ -
LPHA	\$ (6,024)	\$ -	\$ -	\$ (6,024)	\$ (6,024)	\$ -	\$ (6,024)	\$ -
LTNCP	\$ 501,776	\$ -	\$ -	\$ 501,776	\$ 501,776	\$ -	\$ 501,776	\$ -
NFA	\$ (124,989)	\$ -	\$ -	\$ (124,989)	\$ (124,989)	\$ -	\$ (124,989)	\$ -
NFA ECC	\$ 1,872,469	\$ -	\$ -	\$ 1,872,469	\$ 1,872,469	\$ -	\$ 1,872,469	\$ -
O&M	\$ 484,186	\$ -	\$ -	\$ 484,186	\$ 484,186	\$ -	\$ 484,186	\$ -
PNCP	\$ 1,733,003	\$ -	\$ -	\$ 1,733,003	\$ 1,733,003	\$ -	\$ 1,733,003	\$ -
SNCP	\$ 870,333	\$ -	\$ -	\$ 870,333	\$ 870,333	\$ -	\$ 870,333	\$ -

TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Total	\$	5,520,791	\$	-	\$	-	\$	5,520,791	\$	5,520,791	\$	-	\$	5,527,891	\$	(7,100)



2012 COST
Atikokan Hydro Inc.
EB-2011-0293

Sheet E5 Reconciliation Worksheet - Initial Application

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have 2 saving options.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname Detailed CA model RUN#.xls"
Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

Step 1: Save this file as "LDCname Detailed CA model RUN#.xls"
Step 2: **Click on the Option 2 Button**
Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**
Step 4: Printout sheets I2, I4, and O1

OPTION 2

PRINT for Filing



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Choose Your Utility:

Algoma Power Inc.

Atikokan Hydro Inc.

Attawapiskat Power Corp.

File Number:

EB-2011-0293

Rate Year:

2012

Application Contact Information

Name:

Wilf Thorburn

Title:

CEO/Secretary-Treasurer

Phone Number:

807-597-6600

Email Address:

wilf.thorburn@athydro.com

Copyright

This Revenue Requirement Work Form Model is protected by copyright and is being made available to you solely for the purpose of your application, any subsequent updates and preparing or reviewing your draft rate order. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Table of Contents

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[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10A. Bill Impacts - Residential](#)

[10B. Bill Impacts - GS LT 50kW](#)

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) **Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.**
- (5) **Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel**



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Data Input ⁽¹⁾

	Initial Application		(6)		Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$5,661,851	\$34,171	\$ 5,696,022	(\$257,599)	\$5,438,424
Accumulated Depreciation (average)	(\$3,253,626) (5)	\$86,883	(\$3,166,743)	\$48,877	(\$3,117,866)
Allowance for Working Capital:					
Controllable Expenses	\$1,175,151	\$45,229	\$ 1,220,380	(\$190,380)	\$1,030,000
Cost of Power	\$2,195,257	\$ -	\$ 2,195,257	(\$32,309)	\$2,162,948
Working Capital Rate (%)	15.00%		15.00%		15.00%
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$1,090,357	\$0	\$1,090,357	(\$5,248)	\$1,085,109
Distribution Revenue at Proposed Rates	\$1,454,368	\$7,216	\$1,461,585	(\$228,769)	\$1,232,815
Other Revenue:					
Specific Service Charges	\$7,100	\$0	\$7,100	\$0	\$7,100
Late Payment Charges	\$6,024	\$0	\$6,024	\$0	\$6,024
Other Distribution Revenue	\$103,111	\$0	\$103,111	\$0	\$103,111
Other Income and Deductions	\$9,000	\$0	\$9,000	\$0	\$9,000
Total Revenue Offsets	\$125,235 (7)	\$0	\$125,235	\$0	\$125,235
Operating Expenses:					
OM+A Expenses	\$1,175,151	\$45,229	\$ 1,220,380	(\$190,380)	\$1,030,000
Depreciation/Amortization	\$197,456	(\$28,663)	\$ 168,793	(\$18,395)	\$150,398
Property taxes					
Other expenses	\$ -	(\$1,813)	-1813.207912	(\$447)	(\$2,261)
3 Taxes/PILs					
Taxable Income:	(\$13,997) (3)		(\$34,159)		(\$51,442)
Adjustments required to arrive at taxable income					
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$15,137		\$11,904		\$7,856
Income taxes (grossed up)	\$17,914		\$14,087		\$9,297
Federal tax (%)	11.00%		11.00%		11.00%
Provincial tax (%)	4.50%		4.50%		4.50%
Income Tax Credits					
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%		56.0%		56.0%
Short-term debt Capitalization Ratio (%)	4.0% (2)		4.0% (2)		4.0% (2)
Common Equity Capitalization Ratio (%)	40.0%		40.0%		40.0%
Preferred Shares Capitalization Ratio (%)					
	100.0%		100.0%		100.0%
Cost of Capital					
Long-term debt Cost Rate (%)	4.57%		4.22%		4.22%
Short-term debt Cost Rate (%)	2.46%		2.08%		2.08%
Common Equity Cost Rate (%)	9.58%		9.12%		9.12%
Preferred Shares Cost Rate (%)					

Notes:

- General** Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Rate Base and Working Capital

Rate Base

Line No.	Particulars	Initial Application						Per Board Decision
1	Gross Fixed Assets (average) (3)	\$5,661,851		\$34,171		\$5,696,022	(\$257,599)	\$5,438,424
2	Accumulated Depreciation (average) (3)	(\$3,253,626)		\$86,883		(\$3,166,743)	\$48,877	(\$3,117,866)
3	Net Fixed Assets (average) (3)	\$2,408,225		\$121,054		\$2,529,279	(\$208,721)	\$2,320,558
4	Allowance for Working Capital (1)	\$505,561		\$6,784		\$512,346	(\$33,403)	\$478,942
5	Total Rate Base	\$2,913,786		\$127,838		\$3,041,625	(\$242,125)	\$2,799,500

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$1,175,151	\$45,229	\$1,220,380	(\$190,380)	\$1,030,000
7	Cost of Power	\$2,195,257	\$ -	\$2,195,257	(\$32,309)	\$2,162,948
8	Working Capital Base	\$3,370,408	\$45,229	\$3,415,637	(\$222,689)	\$3,192,948
9	Working Capital Rate % (2)	15.00%	0.00%	15.00%	0.00%	15.00%
10	Working Capital Allowance	\$505,561	\$6,784	\$512,346	(\$33,403)	\$478,942

Notes

(2)

Some Applicants may have a unique rate as a result of a lead-lag study.

(3)

Average of opening and closing balances for the year.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20



Atikokan Hydro Inc.

Utility Income

Line No.	Particulars	Initial Application				Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$1,454,368	\$7,216	\$1,461,585	(\$228,769)	\$1,232,815
2	Other Revenue (1)	\$125,235	\$ -	\$125,235	\$ -	\$125,235
3	Total Operating Revenues	\$1,579,603	\$7,216	\$1,586,820	(\$228,769)	\$1,358,050
	Operating Expenses:					
4	OM+A Expenses	\$1,175,151	\$45,229	\$1,220,380	(\$190,380)	\$1,030,000
5	Depreciation/Amortization	\$197,456	(\$28,663)	\$168,793	(\$18,395)	\$150,398
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	(\$1,813)	(\$1,813)	(\$447)	(\$2,261)
9	Subtotal (lines 4 to 8)	\$1,372,607	\$14,753	\$1,387,360	(\$209,223)	\$1,178,137
10	Deemed Interest Expense	\$77,426	(\$3,013)	\$74,414	(\$5,924)	\$68,490
11	Total Expenses (lines 9 to 10)	\$1,450,033	\$11,741	\$1,461,774	(\$215,146)	\$1,246,627
12	Utility income before income taxes	\$129,570	(\$4,524)	\$125,046	(\$13,623)	\$111,423
13	Income taxes (grossed-up)	\$17,914	(\$3,826)	\$14,087	(\$4,790)	\$9,297
14	Utility net income	\$111,656	(\$698)	\$110,958	(\$8,833)	\$102,126
Notes						
	Other Revenues / Revenue Offsets					
(1)	Specific Service Charges	\$7,100	\$ -	\$7,100	\$ -	\$7,100
	Late Payment Charges	\$6,024	\$ -	\$6,024	\$ -	\$6,024
	Other Distribution Revenue	\$103,111	\$ -	\$103,111	\$ -	\$103,111
	Other Income and Deductions	\$9,000	\$ -	\$9,000	\$ -	\$9,000
	Total Revenue Offsets	\$125,235	\$ -	\$125,235	\$ -	\$125,235



Ontario Energy Board

**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

Atikokan Hydro Inc.
Taxes/PILs

Line No.	Particulars	Application		Per Board Decision			
<u>Determination of Taxable Income</u>							
1	Utility net income before taxes	\$111,656		\$110,958		\$102,126	
2	Adjustments required to arrive at taxable utility income	(\$13,997)		(\$34,159)		(\$51,442)	
3	Taxable income	<u>\$97,659</u>		<u>\$76,799</u>		<u>\$50,684</u>	
<u>Calculation of Utility income Taxes</u>							
4	Income taxes	<u>\$15,137</u>		<u>\$11,904</u>		<u>\$7,856</u>	
6	Total taxes	<u>\$15,137</u>		<u>\$11,904</u>		<u>\$7,856</u>	
7	Gross-up of Income Taxes	<u>\$2,777</u>		<u>\$2,184</u>		<u>\$1,441</u>	
8	Grossed-up Income Taxes	<u>\$17,914</u>		<u>\$14,087</u>		<u>\$9,297</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$17,914</u>		<u>\$14,087</u>		<u>\$9,297</u>	
10	Other tax Credits	\$ -		\$ -		\$ -	
<u>Tax Rates</u>							
11	Federal tax (%)	11.00%		11.00%		11.00%	
12	Provincial tax (%)	4.50%		4.50%		4.50%	
13	Total tax rate (%)	15.50%		15.50%		15.50%	

Notes



Ontario Energy Board REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$1,631,720	4.57%	\$74,559
2	Short-term Debt	4.00%	\$116,551	2.46%	\$2,867
3	Total Debt	60.00%	\$1,748,272	4.43%	\$77,426
	Equity				
4	Common Equity	40.00%	\$1,165,515	9.58%	\$111,656
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,165,515	9.58%	\$111,656
7	Total	100.00%	\$2,913,786	6.49%	\$189,083
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$1,703,310	4.22%	\$71,883
2	Short-term Debt	4.00%	\$121,665	2.08%	\$2,531
3	Total Debt	60.00%	\$1,824,975	4.08%	\$74,414
	Equity				
4	Common Equity	40.00%	\$1,216,650	9.12%	\$110,958
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,216,650	9.12%	\$110,958
7	Total	100.00%	\$3,041,625	6.09%	\$185,372
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$1,567,720	4.22%	\$66,161
9	Short-term Debt	4.00%	\$111,980	2.08%	\$2,329
10	Total Debt	60.00%	\$1,679,700	4.08%	\$68,490
	Equity				
11	Common Equity	40.00%	\$1,119,800	9.12%	\$102,126
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$1,119,800	9.12%	\$102,126
14	Total	100.00%	\$2,799,500	6.09%	\$170,616

Notes

(1) 4.0% unless an Applicant has proposed or been approved for another amount.





Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$1,175,151		\$1,220,380	\$1,030,000
2	Amortization/Depreciation	\$197,456		\$168,793	\$150,398
3	Property Taxes	\$ -			
5	Income Taxes (Grossed up)	\$17,914		\$14,087	\$9,297
6	Other Expenses	\$ -		(\$1,813)	(\$2,261)
7	Return				
	Deemed Interest Expense	\$77,426		\$74,414	\$68,490
	Return on Deemed Equity	\$111,656		\$110,958	\$102,126
8	Service Revenue Requirement (before Revenues)	<u>\$1,579,603</u>		<u>\$1,586,820</u>	<u>\$1,358,050</u>
9	Revenue Offsets	\$125,235		\$125,235	\$125,235
10	Base Revenue Requirement	<u>\$1,454,368</u>		<u>\$1,461,585</u>	<u>\$1,232,815</u>
11	Distribution revenue	\$1,454,368		\$1,461,585	\$1,232,815
12	Other revenue	\$125,235		\$125,235	\$125,235
13	Total revenue	<u>\$1,579,603</u>		<u>\$1,586,820</u>	<u>\$1,358,050</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ - (1)</u>		<u>\$ - (1)</u>	<u>\$ - (1)</u>

Notes (1)

Line 11 - Line 8



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Bill Impacts - Residential

● Application of New Loss Factor to all applicable items ● Application of new Loss Factor to Delivery Items Only

Consumption **800** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1 Monthly Service Charge		\$ 30.5800	1	\$ 30.58	\$ 33.9900	1	\$ 33.99	\$ 3.41	11.15%
2 Smart Meter Rate Adder		\$ 3.5000	1	\$ 3.50		1	\$ -	\$ 3.50	-100.00%
3 Service Charge Rate Adder(s)			1	\$ -		1	\$ -	\$ -	
4 Service Charge Rate Rider(s)			1	\$ -	\$ 0.8523	1	\$ 0.85	\$ 0.85	
5 Distribution Volumetric Rate		\$ 0.0121	800	\$ 9.68	\$ 0.0134	800	\$ 10.72	\$ 1.04	10.74%
6 Low Voltage Rate Adder			800	\$ -		800	\$ -	\$ -	
7 Volumetric Rate Adder(s)			800	\$ -		800	\$ -	\$ -	
8 Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
9 Smart Meter Disposition Rider	monthly		800	\$ -		800	\$ -	\$ -	
10 LRAM & SSM Rate Rider			800	\$ -		800	\$ -	\$ -	
11 Deferral/Variance Account Disposition Rate Rider		-\$ 0.0018	800	\$ 1.44	\$ 0.0009	800	\$ 0.75	\$ 2.19	-151.81%
12 Smart Meter Cost Rec Rider	monthly			\$ -	\$ 0.4839	1	\$ 0.48	\$ 0.48	
13 Stranded Meter Rider	monthly			\$ -	\$ 0.3900	1	\$ 0.39	\$ 0.39	
14 Forgone Revenue Rider	per kWh			\$ -	\$ 0.0003	800	\$ 0.27	\$ 0.27	
15 Late Payment Rider	monthly	\$ 0.2900	1	\$ 0.29			\$ -	\$ 0.29	-100.00%
16 Sub-Total A - Distribution				\$ 42.61			\$ 47.45	\$ 4.84	11.36%
17 RTSR - Network		\$ 0.0060	860.24	\$ 5.16	\$ 0.0063	862.268	\$ 5.43	\$ 0.27	5.25%
18 RTSR - Line and Transformation Connection		\$ 0.0037	860.24	\$ 3.18	\$ 0.0036	862.268	\$ 3.13	\$ 0.05	-1.73%
19 Sub-Total B - Delivery (including Sub-Total A)				\$ 50.95			\$ 56.01	\$ 5.06	9.93%
20 Wholesale Market Service Charge (WMSC)		\$ 0.0052	860.24	\$ 4.47	\$ 0.0052	862.268	\$ 4.48	\$ 0.01	0.24%
21 Rural and Remote Rate Protection (RRRP)		\$ 0.0013	860.24	\$ 1.12	\$ 0.0011	862.268	\$ 0.95	\$ 0.17	-15.19%
22 Special Purpose Charge			860.24	\$ -		862.268	\$ -	\$ -	
23 Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24 Debt Retirement Charge (DRC)		\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	0.00%
25 Energy			860.24	\$ -		862.268	\$ -	\$ -	
26 Cost of Power first 600		\$ 0.0680	600	\$ 40.80	\$ 0.0680	600	\$ 40.80	\$ -	0.00%
27 Cost of Power remaining		\$ 0.0790	260.24	\$ 20.56	\$ 0.0790	262.268	\$ 20.72	\$ 0.16	0.78%
28 Total Bill (before Taxes)				\$ 123.75			\$ 128.81	\$ 5.06	4.09%
29 HST		13%		\$ 16.09	13%		\$ 16.75	\$ 0.66	4.09%
30 Total Bill (including Sub-total B)				\$ 139.84			\$ 145.56	\$ 5.72	4.09%
31 Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 13.98	-10%		-\$ 14.56	-\$ 0.58	4.15%
32 Total Bill (including OCEB)				\$ 125.86			\$ 131.00	\$ 5.14	4.08%
33 Loss Factor (%)	Note 1			7.53%			7.78%		

Notes:

(1): Enter existing and proposed total loss factor (Secondary Metered Customer < 5,000 kW) as a percentage.

Service Charge Rate Rider = Forgone Revenue Rider Monthly.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Atikokan Hydro Inc. Bill Impacts - General Service < 50 kW

- Application of New Loss Factor to all applicable items
- Application of new Loss Factor to Delivery Items Only

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1	Monthly Service Charge	\$ 70.0200	1	\$ 70.02	\$ 74.0700	1	\$ 74.07	\$ 4.05	5.78%
2	Smart Meter Rate Adder	\$ 3.5000	1	\$ 3.50	\$ -	1	\$ -	\$ -3.50	-100.00%
3	Service Charge Rate Adder(s)		1	\$ -		1	\$ -	\$ -	
4	Service Charge Rate Rider(s)		1	\$ -		1	\$ 1.01	\$ 1.01	
5	Distribution Volumetric Rate	\$ 0.0089	2000	\$ 17.80	\$ 0.0094	2000	\$ 18.80	\$ 1.00	5.62%
6	Low Voltage Rate Adder		2000	\$ -		2000	\$ -	\$ -	
7	Volumetric Rate Adder(s)		2000	\$ -		2000	\$ -	\$ -	
8	Volumetric Rate Rider(s)		2000	\$ -		2000	\$ -	\$ -	
9	Smart Meter Disposition Rider		2000	\$ -		2000	\$ -	\$ -	
10	LRAM & SSM Rider		2000	\$ -		2000	\$ -	\$ -	
11	Deferral/Variance Account Disposition Rate Rider	-\$ 0.0018	2000	-\$ 3.60	\$ 0.0007	2000	\$ 1.33	\$ 4.93	-137.02%
12	Smart Meter Cost Rec Rider			\$ -	\$ 0.7758	1	\$ 0.78	\$ 0.78	
13	Stranded Meter Rider			\$ -	\$ 0.3900	1	\$ 0.39	\$ 0.39	
14	Forgone Revenue Rider			\$ -	\$ 0.0001	2000	\$ 0.26	\$ 0.26	
15	Late Payment Rider	\$ 0.7100	1	\$ 0.71			\$ -	-\$ 0.71	-100.00%
16	Sub-Total A - Distribution			\$ 88.43			\$ 96.64	\$ 8.21	9.28%
17	RTSR - Network	\$ 0.0054	2150.6	\$ 11.61	\$ 0.0056	2155.67	\$ 12.07	\$ 0.46	3.95%
18	RTSR - Line and Transformation Connection	\$ 0.0032	2150.6	\$ 6.88	\$ 0.0032	2155.67	\$ 6.91	\$ 0.03	0.42%
19	Sub-Total B - Delivery (including Sub-Total A)			\$ 106.93			\$ 115.62	\$ 8.70	8.13%
20	Wholesale Market Service Charge (WMSC)	\$ 0.0052	2150.6	\$ 11.18	\$ 0.0052	2155.67	\$ 11.21	\$ 0.03	0.24%
21	Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2150.6	\$ 2.80	\$ 0.0011	2155.67	\$ 2.37	-\$ 0.42	-15.19%
22	Special Purpose Charge		2150.6	\$ -		2155.67	\$ -	\$ -	
23	Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24	Debt Retirement Charge (DRC)	\$ 0.0070	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	0.00%
25	Energy		2150.6	\$ -		2155.67	\$ -	\$ -	
26	Cost of Power first 600	\$ 0.0680	600	\$ 40.80	\$ 0.0680	600	\$ 40.80	\$ -	0.00%
27	Cost of Power remaining	\$ 0.0790	1550.6	\$ 122.50	\$ 0.0790	1555.67	\$ 122.90	\$ 0.40	0.33%
28	Total Bill (before Taxes)			\$ 298.45			\$ 307.15	\$ 8.70	2.91%
29	HST	13%		\$ 38.80	13%		\$ 39.93	\$ 1.13	2.91%
30	Total Bill (including Sub-total B)			\$ 337.25			\$ 347.08	\$ 9.83	2.91%
31	Ontario Clean Energy Benefit (OCEB)	-10%		-\$ 33.73	-10%		-\$ 34.71	-\$ 0.98	2.91%
32	Total Bill (including OCEB)			\$ 303.52			\$ 312.37	\$ 8.85	2.92%
33	Loss Factor	(1)	7.53%		7.78%				

Notes:

(1): See Note (1) from Sheet 10A. Bill Impacts - Residential

Service Charge Rate Rider = Forgone Revenue Rider Monthly.

SHEET 1 - December 31, 2010 Deferral and Variance Accounts

NAME OF UTILITY Atikokan Hydro Inc
NAME OF CONTACT Wilf Thorburn
E-mail Address wilf.thorburn@athydro.com
7
Date V.1

LICENCE NUMBER
DOCID NUMBER
PHONE NUMBER
(extension)

ED

807-597-6600

Note to User - You may want to add others

Enter appropriate data in cells which are highlighted in yellow only.

Enter the total applied for Deferral and Variance amounts for each account in the appropriate cells below:

Account Description	Account Number	Principal Amounts as of Dec-31 2010	Interest to Dec 31-10	Interest Jan-1 to Dec 31-11	Interest Jan 1- 11 to Apr 30-12	Total Claim
RSVA - Wholesale Market Service Charge	1580					\$ (22,659)
RSVA - Retail Transmission Network Charge	1584					\$ 9,038
RSVA - Retail Transmission Connection Charge	1586					\$ 48,368
RSVA - Power (excluding Global Adjustment)	1588					\$ 2,546
RSVA - Power - Sub-Account - Global Adjustment	1588					\$ 9,685
Recovery of Regulatory Asset Balances	1590					\$ 634
Sub-Totals		\$ -	\$ -	\$ -	\$ -	\$ 47,612
Retail Cost Variance Account - Retail	1518					\$ 7,036
Retail Cost Variance Account - STR	1548					\$ 20,894
Differed Payments in Lieu of Taxes	1562					\$ 10,482
Input Tax Credit	1592					\$ (7,716)
Special Purpose Charge	1521					\$ 1,730
Sub-Totals		\$ -	\$ -	\$ -	\$ -	\$ 32,426
Totals per column		\$ -	\$ -	\$ -	\$ -	\$ 80,038

Annual interest rate:

Enter the appropriate 2012 data in the cells below.

Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2.

Go to Sheets 3 and 4 and enter the appropriate data in the yellow cells.

2012 Data By Class	kW	kWhs	Cust. Num.'s	Number of Metered Customers	Dx Revenue at Existing Rates	2010 %RPP	Non-RPP kW	Non-RPP kWh
RESIDENTIAL CLASS		11,113,021	1,424	1,424	\$ 767,543	90%		1,111,302
GENERAL SERVICE <50 KW CLASS		6,246,087	235	235	\$ 295,652	96%		249,843
GENERAL SERVICE >50 KW NON TIME OF USE	13872	5,218,563	15	15	\$ 118,313	0%	13,872	5,218,563
GENERAL SERVICE >50 KW Interval Metered			0	0				-
STANDBY N/A			0	0				-
LARGE USER CLASS N/A			0	0				-
UNMETERED & SCATTERED LOADS N/A			0	0				-
SENTINEL LIGHTS N/A			0	0				-
STREET LIGHTING	1,316	466,493	623	0	\$ 86,494	0%	1,316	466,493
Totals	15,188	23,044,163	2,297	1,673	\$ 1,268,001		15,188	7,046,202

Allocators	kW	kWhs	Cust. Num.'s	Number of Metered Customers	Dx Revenue	Non-RPP kWh
RESIDENTIAL CLASS	0.0%	48.2%	62.0%	85.1%	60.5%	15.77%
GENERAL SERVICE <50 KW CLASS	0.0%	27.1%	10.2%	14.0%	23.3%	3.55%
GENERAL SERVICE >50 KW NON TIME OF USE	91.3%	22.6%	0.6%	0.9%	9.3%	74.06%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
STANDBY	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
UNMETERED & SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
SENTINEL LIGHTS	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%
STREET LIGHTING	8.7%	2.0%	27.1%	0.0%	6.8%	6.62%
Totals	100%	100%	100%	100%	100%	100%

Deferral and Variance Accounts:	Amount	ALLOCATOR	Residential	GS < 50 kW	GS > 50 kW	Street Lighting	Total
WMSC - Account 1580	\$ (22,659)	kWh	\$ (10,927)	\$ (6,142)	\$ (5,131)	\$ (459)	\$ (22,659)
Network - Account 1584	\$ 9,038	kWh	\$ 4,358	\$ 2,450	\$ 2,047	\$ 183	\$ 9,038
Connection - Account 1586	\$ 48,368	kWh	\$ 23,326	\$ 13,110	\$ 10,953	\$ 979	\$ 48,368
Power Non GA - Account 1588	\$ 2,546	kWh	\$ 1,228	\$ 690	\$ 576	\$ 52	\$ 2,546
Power GA - Account 1588	\$ 9,685	Non RPP kWh	\$ 1,527	\$ 343	\$ 7,173	\$ 641	\$ 9,685
Recovery of Regulatory Asset Balances 1590	\$ 634	kWh	\$ 306	\$ 172	\$ 144	\$ 13	\$ 634
Subtotal - RSVA	\$ 47,612		\$ 19,818	\$ 10,623	\$ 15,762	\$ 1,409	\$ 47,612
Retail Cost Variance Account - Acct 1518	\$ 7,036	# of Customers	\$ 4,361	\$ 720	\$ 46	\$ 1,910	\$ 7,036
Retail Cost Variance Account (STR) Acct 1548	\$ 20,894	# of Customers	\$ 12,950	\$ 2,137	\$ 135	\$ 5,672	\$ 20,894
Differed Payments in Lieu of Taxes - 1562	\$ 10,482	Dx Revenue	\$ 6,345	\$ 2,444	\$ 978	\$ 715	\$ 10,482
Input Tax Credit - 1592	\$ (7,716)	# of Customers	\$ (4,782)	\$ (789)	\$ (50)	\$ (2,094)	\$ (7,716)
Special Purpose Charge -1521	\$ 1,730	kWh	\$ 834	\$ 469	\$ 392	\$ 35	\$ 1,730
Subtotal - Non RSVA, Variable	\$ 32,426		\$ 19,708	\$ 4,981	\$ 1,501	\$ 6,237	\$ 32,426
Total to be Recovered	\$ 80,038		\$ 39,526	\$ 15,604	\$ 17,262	\$ 7,646	\$ 80,038

Balance to be collected or refunded, Variable	\$ 70,353	\$ 37,998	\$ 15,261	\$ 10,090	\$ 7,005	\$ 70,353
Balance to be collected or refunded, Non RPP Variable	\$ 9,685	\$ 1,527	\$ 343	\$ 7,173	\$ 641	\$ 9,685
Total	\$ 80,038	\$ 39,526	\$ 15,604	\$ 17,262	\$ 7,646	\$ 80,038
Number of years for Variable	3.67					
Number of years for Non RPP Variable	3.67					
Balance to be collected or refunded per year, Variable	\$ 19,187	\$ 10,363	\$ 4,162	\$ 2,752	\$ 1,910	\$ 19,187
Balance to be collected or refunded per year, Non RPP Variable	\$ 2,641	\$ 417	\$ 94	\$ 1,956	\$ 175	\$ 2,641

Class	Residential	GS < 50 kW	GS > 50 kW	Street Lighting
Deferral and Variance Account Rate Riders, Variable	\$ 0.0009	\$ 0.0007	\$ 0.1984	\$ 1.4517
Billing Determinants	kWh	kWh	kW	kW
Deferral and Variance Account Rate Riders, Non RPP Variable	\$ 0.0004	\$ 0.0004	\$ 0.1410	\$ 0.1329
Billing Determinants	kWh	kWh	kW	kW
	11113020.62	6246086.669	13872	1,316
19,187	10,363	4,162	2,752	1,910
	1111302.062	249843.4668	13872	1,316
2,641	417	94	1,956	175
21,829				

Summary of Changes

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
OM&A Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Amortization Expenses	197,456	(28,663)	168,793	(18,395)	150,398
PP&E Adjustment	0	(1,813)	(1,813)	(447)	(2,261)
Regulated Return On Capital	189,083	(3,710)	185,372	(14,756)	170,616
PILs	17,914	(3,826)	14,087	(4,790)	9,297
Service Revenue Requirement	1,579,603	7,216	1,586,820	(228,769)	1,358,050
Revenue Offsets	125,235	0	125,235	0	125,235
Base Revenue Requirement	1,454,368	7,216	1,461,585	(228,769)	1,232,815

Changes to Rate Base

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Gross Fixed Assets (average)	5,661,851	34,171	5,696,022	(257,599)	5,438,424
Accumulated Depreciation (average)	(3,253,626)	86,883	(3,166,743)	48,877	(3,117,866)
Net Fixed Assets (average)	2,408,225	121,054	2,529,279	(208,721)	2,320,558
Allowance for Working Capital	505,561	6,784	512,346	(33,403)	478,942
Total Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500

Changes to Working Capital

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Controllable Expenses	1,175,151	45,229	1,220,380	(190,380)	1,030,000
Cost of Power	2,195,257	0	2,195,257	(32,309)	2,162,948
Working Capital Base	3,370,408	45,229	3,415,637	(222,689)	3,192,948
Working Capital Rate %	15%		15%		15%
Working Capital Allowance	505,561	6,784	512,346	(33,403)	478,942

Load Forecast

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Predicted kWh Purchases	25,592,783	0	25,592,783	(589,691)	25,003,092
Billed kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
Residential					
Customers	1,424	0	1,424	0	1,424
kWh	11,395,913	0	11,395,913	(282,893)	11,113,021
GS<50 kW					
Customers	235	0	235	0	235
kWh	6,387,021	0	6,387,021	(140,934)	6,246,087
GS>50 kW					
Customers	15	0	15	0	15
kWh	5,343,698	0	5,343,698	(125,135)	5,218,563
kW	14,205	0	14,205	(333)	13,872
Streetlights					
Connections	623	0	623	0	623
kWh	466,493	0	466,493	0	466,493
kW	1,316	0	1,316	0	1,316
Total					
Customer/Connections	2,297	0	2,297	0	2,297
kWh	23,593,125	0	23,593,125	(548,962)	23,044,163
kW from applicable classes	15,521	0	15,521	(333)	15,188

LRAM Var Acct

	LRAM Variance Account Values
Residential	
kWh	110,787
GS<50 kW	
kWh	55,193
GS>50 kW	
kWh	60,654
kW	161
Streetlights	
kWh	5,367
kW	15
Total	
kWh	232,000
kW from applicable classes	176

Changes to OMChanges to OM&A

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Operations	418,349	-	418,349	(73,019)	345,330
Maintenance	53,177	-	53,177	(12,000)	41,177
Billing and Collecting	153,170	-	153,170	(2,979)	150,191
Community Relations	-	-	-	-	-
Administrative and General Expenses	550,455	45,229	595,684	(102,382)	493,302
Total	1,175,151	45,229	1,220,380	(190,380)	1,030,000

Changes to PILs

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Deemed Utility Income	111,656	(698)	110,958	(8,833)	102,126
Tax Adjustments to Accounting Income	(13,997)	(20,162)	(34,159)	(17,283)	(51,442)
Regulatory Net Income	97,659	(20,860)	76,799	(26,115)	50,684
Tax Rate	15.50%	-	15.50%	-	15.50%
Total PILs before gross up	15,137	(3,233)	11,904	(4,048)	7,856
Grossed up PILs	17,914	(3,826)	14,087	(4,790)	9,297

Changes RoR on Rate Base

	Initial Application	Adjustments	Close of Record	Adjustments	Decision
Capitalization					
Long-Term Debt	56%	-	56%	-	56%
Short-Term Debt	4%	-	4%	-	4%
Equity	40%	-	40%	-	40%
Rate of Return					
Long-Term Debt	4.57%	(0.35%)	4.22%	-	4.22%
Short-Term Debt	2.46%	(0.38%)	2.08%	-	2.08%
Equity	9.58%	(0.46%)	9.12%	-	9.12%
Rate Base	2,913,786	127,838	3,041,625	(242,125)	2,799,500
Return					
Long-Term Debt	74,559	(2,676)	71,883	(5,722)	66,161
Short-Term Debt	2,867	(337)	2,531	(201)	2,329
Equity	111,656	(698)	110,958	(8,833)	102,126
Total Return on Rate Base	189,083	(3,710)	185,372	(14,756)	170,616
Rate of Return on Rate Base	6.49%	(0.39%)	6.09%	0.00%	6.09%

Cost Allocation

Class	Annual Volumes	UOM	Customers/ Connections	Existing Monthly Charge	Existing Volumetric Charge	Fixed Distribution Revenue	Variable Distribution Revenue	Dist. Rev. @ Exist Rates Including Transformer	Transformer Allowance	Dist. Rev. @ Exist Rates Excluding Transformer	Dist Rev At Existing Rates %
Residential	11,113,021	kWh	1,424	30.58	0.0121	522,368	134,468	656,835		656,835	60.53%
GS < 50 kW	6,246,087	kWh	235	70.02	0.0089	197,418	55,590	253,008		253,008	23.32%
GS > 50 kW	13,872	kW	15	440.74	1.7161	78,589	23,806	102,395	1,147	101,248	9.33%
Street Lighting	1,316	kW	623	8.13	10.0266	60,822	13,196	74,018		74,018	6.82%
Total						859,197	227,060	1,086,256	1,147	1,085,109	100.00%

Cost Allocation

Class	Requirement - 2012 Cost Allocation Model	Revenue Allocated based on Proportion of	Revenue Allocated from 2012 Cost Allocation	Total Revenue	Point Revenue Cost Ratio	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue
Residential	827,265	746,244	74,869	821,113	99.3%	97.3%	804,929	74,869	730,060
GS < 50 kW	241,480	287,448	22,136	309,584	128.2%	120.0%	289,775	22,136	267,639
GS > 50 kW	153,958	115,030	13,652	128,681	83.6%	90.6%	139,486	13,652	125,834
Street Lighting	135,347	84,093	14,578	98,671	72.9%	90.6%	122,625	14,578	108,047
Total	1,358,050	1,232,815	125,235	1,358,050			1,356,815	125,235	1,231,580

Rate Design

Class	Proposed Base Revenue	Current Fixed Charge Spilt	Current Variable Charge Spilt	Proposed Fixed Costs	Proposed Variable Costs	Transformer Allowance	Annual Volumes	UOM	Customers/ Connections	Proposed Monthly Charge	Proposed Volumetric Charge
Residential	730,060	79.53%	20.47%	580,602	149,458		11,113,021	kWh	1,424	33.99	0.0134
GS < 50 kW	267,639	78.03%	21.97%	208,835	58,805		6,246,087	kWh	235	74.07	0.0094
GS > 50 kW	125,834	77.62%	22.38%	97,673	28,161	1,938	13,872	kW	15	547.77	2.1698
Street Lighting	108,047	82.17%	17.83%	88,784	19,263		1,316	kW	623	11.87	14.6362
Total	1,231,580			975,893	255,687	1,938					

PP Calc

	2009 CGAAP	2010 CGAAP	2011 CGAAP
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	190,722
Closing PPE	1,974,174	2,232,756	2,121,334
	2009 CGAAP	2010 CGAAP	2011 MIFRS
Opening Net PPE	1,929,992	1,974,174	2,232,756
Additions	183,821	364,742	79,300
Depreciation	139,638	106,159	156,720
Closing PPE	1,974,174	2,232,756	2,155,336
Difference in Closing net PP&E, CGAAP vs MIFRS			34,002
Rate of Return			6.09%
Return			2,072
Amortization over 4 years			8,500
Revenue Requirement Reduction			10,573
Adjustment to reflect 46 month amortization			
Return - amount above times 48 divide by 46			2,162
Amortization - amount above times 48 divide by 46			8,870
Revenue Requirement Reduction			11,032

DAV Balances

Group 1 DVA Accounts				
Account Description	Account Number	Principal (\$)	Interest (\$)	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ (36,935)	\$ 14,276	\$ (22,659)
RSVA - Retail Transmission Network Charge	1584	\$ 8,273	\$ 765	\$ 9,038
RSVA - Retail Transmission Connection Charge	1586	\$ 34,957	\$ 13,411	\$ 48,368
RSVA - Power (excluding Global Adjustment)	1588	\$ (5,710)	\$ 8,256	\$ 2,546
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 9,626	\$ 59	\$ 9,685
Recovery of Regulatory Asset Balances	1590	\$ 1,274	\$ (640)	\$ 634
	Sub-Totals	\$ 11,485	\$ 36,127	\$ 47,612
Group 2 DVA Accounts				
Retail Cost Variance Account - Retail	1518	\$ 6,879	\$ 157	\$ 7,036
Retail Cost Variance Account - STR	1548	\$ 20,293	\$ 601	\$ 20,894
Differed Payments in Lieu of Taxes	1562	\$ 8,222	\$ 2,260	\$ 10,482
Input Tax Credit	1592	\$ (7,605)	\$ (111)	\$ (7,716)
Special Purpose Charge	1521	\$ 1,592	\$ 138	\$ 1,730
	Sub-Totals	\$ 29,381	\$ 3,046	\$ 32,427
	Totals	\$ 40,866	\$ 39,173	\$ 80,039

DAV Riders

Class	DVA Rate Rider for all Customers	DVA Rate Rider for Non-RPP Customers
Residential (\$/kWh)	\$0.0009	\$0.0004
GS < 50 kW (\$/kWh)	\$0.0007	\$0.0004
GS > 50 kW (\$/kW)	\$0.1984	\$0.1410
Street Lighting (\$/kW)	\$1.4517	\$0.1329

SMDR

Class	SMDR (\$/Month)
Residential	\$0.48
GS < 50 kW	\$0.78
GS > 50 kW	\$3.80

Bill Impacts

Class	kWh per month	kW per month	Total Bill Impact
Residential	800		4.09%
GS < 50 kW	2,000		2.92%
GS > 50 kW	30,000	100	8.09%

Foregone Rev Rate Rider

Forgone Revenue and Forgone Revenue Rate Rider Calculations

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