



# 2013 Cost Allocation Model

## Sheet I1 Utility Information Sheet

Version 3.0

Name of LDC: Innisfil Hydro Distribution Systems Limited

Application EB Number: EB-2012-0139

Date of Submission: August-31-12

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**\*\*Please Note: Colour Coding Legend \*\***

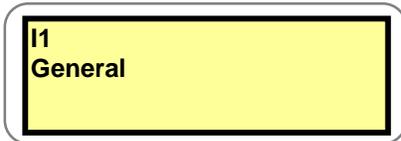
Input Cells	
Output Cells	
Exhibition	
Brought Forward	<b>Brought Forward</b>
Calculation	<b>Calculation</b>
Diagnostic	

**Brief Description of Each Worksheet's Function**

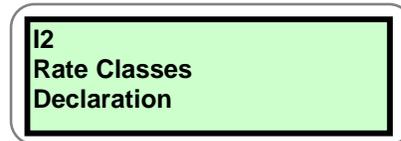
<b>INPUTS</b>	11	Intro	Brief explanation of what the pages do.	
	12	LDC data and Classes	Enter LDC specific information and number of classes etc	
	13	TB Data	Forecast Trial Balance	
	14	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary	
	15.1	Misc Data	Input for miscellaneous data where necessary - TBD	
	15.2	Weighting Factors	Input for weighting factors to be applied to billing and services	
	16.1	Revenue	Input rates and volumes for working up revenue	
	16.2	Customer Data	Input customer related data for generating customer allocators	
	17.1	Meter Capital	Input meter related data for calculating capital costs weighing factors	
	17.2	Meter Reading	Input meter related data for calculating meter reading weighing factors	
	18	Demand Data	Input demand allocators using load data and making LDC specific adjustments	
	19	Direct Allocation		
	<b>OUTPUTS</b>	01	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
		02	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
02.1		Line Transformer PLCC Adjustment		
02.2		Primary Cost PLCC Adjustment		
02.3		Secondary Cost PLCC Adjustment		
03.1		Line Tran Unit Cost		
03.2		Substat Tran Unit Cost		
03.3		Primary Cost Pool		
03.4	Secondary Cost Pool			
03.5	USL Metering Credit			
03.6	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
	O6	Source Data for E2	
	O7	Amortization	
<b>EXHIBITS</b>	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

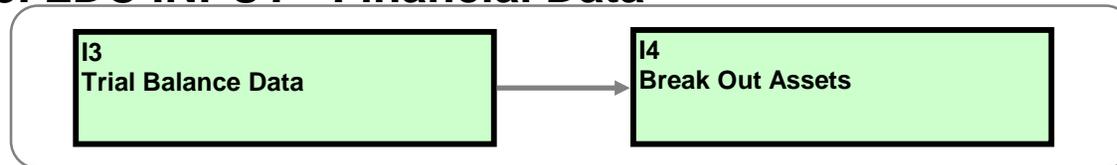
## 1. GENERAL



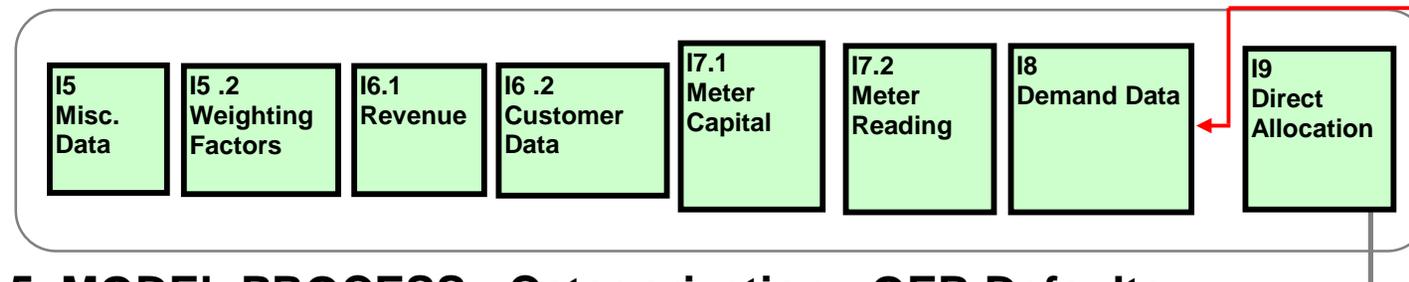
## 2. LDC INPUT - Rate Classes



## 3. LDC INPUT - Financial Data



## 4. LDC INPUT - Customer Data and Operating Stats



5. MODEL PROCESS Categorization OEB Defaults

## 5. MODEL PROCESS - Categorization - OEB Defaults

**E1**  
Categorization

## 6. MODEL PROCESS - Allocators calculated from 4.

**E2**  
Allocators

**E3**  
PLCC

## 7. MODEL PROCESS - Detail Cost Elements by Rate Class

**E4**  
Trial Balance  
Allocation Details

**E5**  
Reconciliation

## 8. MODEL OUTPUT- Summaries by Rate Class

**O1**  
Rev - Cost  
Ratios

**O2**  
Fixed Charges  
Floor & Ceiling

**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 &  
Accounts

**O5**  
Details by  
Class &  
Accounts

**O6**  
Source Data  
for E2

**O7**  
Amortization





# 2013 Cost Allocation Model

## Cost Allocation Model ("CA Model") Version 3.0

### Instructions Sheet

#### General:

These instructions are included with the OEB CA Model version 3 as a reference for distributor staff and other users of the model.

**Version 3.0 is designed for use with 2013 rate applications. It is identical to Version 2 except for accommodating the deferred PP&E balance due to the transition to IFRS (account 1575).**

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.

- A staff report "Board Staff Implementation of the Board's Findings on the Review of Electricity Cost Allocation Policy" documents the rationale for changes in Version 2 relative to the previous model.

[The original model and related documents are on the web-site in EB-2005-0317:](http://www.ontarioenergyboard.ca/EB-2005-0317)

[http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review.](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 possible 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 entered and adjusted in this input worksheet.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- **At Cell F13, input Return on Rate Base Associated with Deferred PP&E balance;**
- Cell F14 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
- Cell F16 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- Starting at Row 21, enter forecast amounts for USoA accounts. The CA Model has a few new Rows that have been added in worksheet I-3 and in the subsequent worksheets. These Rows are inserted to enable new accounts or finer granularity within existing accounts. In version 3, none of the new rows is used.
- 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;

- **Cell D430 is Amortization on PP&E including the adjustment resulting from the amortization of Account 1575**

- 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 new Rows. If necessary 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.).
- 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.
- **Note: In Cell L57, enter the annual depreciation expense adjustment resulting from amortization of account 1575**

#### 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:

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

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

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

Rate Class	Residential	GS<50	GS>50	Street Lights	Sentinal Lights	USL	Total	
# Customers	14,176	907	66	5	238	10	15,402	
# Connections				2,880	238	77		
5315 - customer billing *	92.04%	5.89%	0.43%	0.03%	1.54%	0.06%	100.00%	\$480,600.00
5320 - collecting**	1	0.15	0.15	0	0	0	1.3	\$340,820.00
% of 5315	\$442,351.90	\$ 28,313.16	\$ 2,053.40	\$ 156.02	\$ 7,413.47	\$ 312.04	\$480,600.00	
% of 5320	\$262,169.23	\$ 39,325.38	\$ 39,325.38	\$ -	\$ -	\$ -	\$340,820.00	
Revised Tot of 5315 & 5320	\$704,521.13	\$ 67,638.54	\$ 41,378.78	\$ 156.02	\$ 7,413.47	\$ 312.04	\$821,420.00	
	85.77%	8.23%	5.04%	0.02%	0.90%	0.04%	100.00%	
Weight Factor	1.00	0.10	0.06	0.00	0.01	0.00	1.17	

\* based on relative time to bill one customer per class

\*\* based on the time to collect per customer per class, more weight to residential due to changes to low income, deposits, etc

#### 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:

$$> [(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50 \text{ per bill.}$$

$$\text{Weighting factor for Residential} = \$3.00 / \$3.00 = 1.00$$

$$\text{Weighting factor for USL} = \$5.50 / \$3.00 = 1.83$$

proof	\$704,521.13	\$ 67,638.54	\$ 41,378.78	\$ 156.02	\$ 7,413.47	\$ 312.04	\$821,420.00
phil proof	\$704,521.13	\$ 67,638.54	\$ 41,378.78	\$ 156.02	\$ 7,413.47	\$ 312.04	\$821,420.00

#### 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 2-Q" means Appendix 2-Q in 2013 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 2-Q, Table B, Column 7B.
- Row 19 – Miscellaneous Revenue:
  - Cell C19 should equal RRWF Cell F18,
  - Cells D19 and beyond are the inputs to Appendix 2-Q, Table B, Column 7E,
  - 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
  - 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 2-Q, 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 2-Q, 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 Z3 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.

#### **Worksheets E2 and E4**

**Worksheet E2 shows the proportions allocated to each rate class by the various allocators. The allocators are linked to the USoA accounts in worksheet E4.**

**In version 3 a new allocator "PP&E" has been added for the amortization of the deferred PP&E balance. The model defaults to the same proportions as Net Fixed Assets "NFA". If the distributor is applying to allocate the PP&E balance in some other proportions, those proportions may be input directly in E2 by substituting the formula or entering percentages along last row of the worksheet.**



# 2013 Cost Allocation Model

## Sheet I2 Class Selection - Final Run September 10, 2012

### 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

Final Run September 10, 2012

		Utility's Class Definition	Current
1	Residential	Residential	YES
2	GS <50	GS < 50	YES
3	GS>50-Regular	GS 50-4,999 kW	YES
7	Street Light	Street Light	YES
8	Sentinel	Sentinel Light	YES
9	Unmetered Scattered Load	Unmetered Scattered Load	YES
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

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

A large, empty rounded rectangular box with a thin black border, intended for providing additional information about the run. The box is positioned below the header text and occupies a significant portion of the page's width.



# 2013 Cost Allocation Model

**Sheet 13 Trial Balance Data - Final Run September 10, 2012**

Return on Deemed Equity	\$1,386,640
Income Taxes (Grossed up)	\$25,788
Deemed Interest Expense	\$1,119,814
Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	(\$42,167)
Service Revenue Requirement	\$9,419,635
Revenue Requirement to be Used in this model (\$)	\$9,419,635
Rate Base (\$)	\$38,010,954
Rate Base to be Used in this model (\$)	\$38,010,954

From this Sheet	Differences?	
\$9,419,635	Rev Req Matches	\$0
\$38,010,954	Rate Base Matches	\$0

[Uniform System of Accounts - Detail Accounts](#)

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash					\$0	Unclassified Asset
1010	Cash Advances and Working Funds					\$0	Unclassified Asset
1020	Interest Special Deposits					\$0	Unclassified Asset
1030	Dividend Special Deposits					\$0	Unclassified Asset
1040	Other Special Deposits					\$0	Unclassified Asset
1060	Term Deposits					\$0	Unclassified Asset
1070	Current Investments					\$0	Unclassified Asset
1100	Customer Accounts Receivable					\$0	Unclassified Asset
1102	Accounts Receivable - Services					\$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work					\$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0	Unclassified Asset
1110	Other Accounts Receivable					\$0	Unclassified Asset
1120	Accrued Utility Revenues					\$0	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0	Unclassified Asset
1140	Interest and Dividends Receivable					\$0	Unclassified Asset
1150	Rents Receivable					\$0	Unclassified Asset
1170	Notes Receivable					\$0	Unclassified Asset
1180	Prepayments					\$0	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets					\$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies					\$0	Unclassified Asset



1730	Overhead Conductors and Devices				\$0	Non-Distribution Asset
1735	Underground Conduit				\$0	Non-Distribution Asset
1740	Underground Conductors and Devices				\$0	Non-Distribution Asset
1745	Roads and Trails				\$0	Non-Distribution Asset
1805	Land	\$738,770			\$738,770	Land and Buildings
1806	Land Rights	\$982,703			\$982,703	Land and Buildings
1808	Buildings and Fixtures				\$0	Land and Buildings
1810	Leasehold Improvements	\$86,252			\$86,252	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV				\$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$4,491,220			\$4,491,220	DS
1825	Storage Battery Equipment				\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures	\$10,556,488			\$10,556,488	Poles, Wires
1835	Overhead Conductors and Devices	\$14,840,217			\$14,840,217	Poles, Wires
1840	Underground Conduit	\$2,091,874			\$2,091,874	Poles, Wires
1845	Underground Conductors and Devices	\$12,178,393			\$12,178,393	Poles, Wires
1850	Line Transformers	\$9,457,396			\$9,457,396	Line Transformers
1855	Services	\$4,332,997			\$4,332,997	Services and Meters
1860	Meters	\$2,581,864			\$2,581,864	Services and Meters
9999	IFRS Placeholder Asset Account				\$0	IFRS Placeholder Asset Account
1865	Other Installations on Customer's Premises				\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises				\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems				\$0	Non-Distribution Asset
1905	Land	\$201,049			\$201,049	Land and Buildings
1906	Land Rights				\$0	Land and Buildings
1908	Buildings and Fixtures	\$5,328,381			\$5,328,381	General Plant
1910	Leasehold Improvements				\$0	General Plant
1915	Office Furniture and Equipment	\$351,655			\$351,655	Equipment
1920	Computer Equipment - Hardware	\$701,806			\$701,806	IT Assets
1925	Computer Software	\$784,999			\$784,999	IT Assets
1930	Transportation Equipment	\$1,229,196			\$1,229,196	Equipment
1935	Stores Equipment	\$37,924			\$37,924	Equipment
1940	Tools, Shop and Garage Equipment	\$524,684			\$524,684	Equipment
1945	Measurement and Testing Equipment	\$50,997			\$50,997	Equipment
1950	Power Operated Equipment				\$0	Equipment
1955	Communication Equipment				\$0	Equipment
1960	Miscellaneous Equipment				\$0	Equipment
1965	Water Heater Rental Units				\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises				\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises				\$0	Other Distribution Assets
1980	System Supervisory Equipment	\$1,908,592			\$1,908,592	Other Distribution Assets
1985	Sentinel Lighting Rental Units				\$0	Non-Distribution Asset
1990	Other Tangible Property				\$0	Other Distribution Assets
1995	Contributions and Grants - Credit	(\$8,990,162)			(\$8,990,162)	Contributions and Grants
2005	Property Under Capital Leases				\$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold				\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified				\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others				\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use				\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric				\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric				\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment				\$0	Unclassified Asset
2065	Other Electric Plant Adjustment				\$0	Non-Distribution Asset
2070	Other Utility Plant				\$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases				\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$30,319,374)			(\$30,319,374)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				\$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant				\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property				\$0	Non-Distribution Asset
2205	Accounts Payable				\$0	Liability
2208	Customer Credit Balances				\$0	Liability
2210	Current Portion of Customer Deposits				\$0	Liability
2215	Dividends Declared				\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities				\$0	Liability
2225	Notes and Loans Payable				\$0	Liability
2240	Accounts Payable to Associated Companies				\$0	Liability
2242	Notes Payable to Associated Companies				\$0	Liability
2250	Debt Retirement Charges( DRC) Payable				\$0	Liability
2252	Transmission Charges Payable				\$0	Liability
2254	Electrical Safety Authority Fees Payable				\$0	Liability

2256	Independent Market Operator Fees and Penalties Payable					\$0	Liability
2260	Current Portion of Long Term Debt					\$0	Liability
2262	Ontario Hydro Debt - Current Portion					\$0	Liability
2264	Pensions and Employee Benefits - Current Portion					\$0	Liability
2268	Accrued Interest on Long Term Debt					\$0	Liability
2270	Matured Long Term Debt					\$0	Liability
2272	Matured Interest on Long Term Debt					\$0	Liability
2285	Obligations Under Capital Leases--Current					\$0	Liability
2290	Commodity Taxes					\$0	Liability
2292	Payroll Deductions / Expenses Payable					\$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					\$0	Liability
2296	Future Income Taxes - Current					\$0	Liability
2305	Accumulated Provision for Injuries and Damages					\$0	Liability
2306	Employee Future Benefits					\$0	Liability
2308	Other Pensions - Past Service Liability					\$0	Liability
2310	Vested Sick Leave Liability					\$0	Liability
2315	Accumulated Provision for Rate Refunds					\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities					\$0	Liability
2325	Obligations Under Capital Lease--Non-Current					\$0	Liability
2330	Development Charge Fund					\$0	Liability
2335	Long Term Customer Deposits					\$0	Liability
2340	Collateral Funds Liability					\$0	Liability
2345	Unamortized Premium on Long Term Debt					\$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion					\$0	Liability
2350	Future Income Tax - Non-Current					\$0	Liability
2405	Other Regulatory Liabilities					\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant					\$0	Liability
2415	Unamortized Gain on Reacquired Debt					\$0	Liability
2425	Other Deferred Credits					\$0	Liability
2435	Accrued Rate-Payer Benefit					\$0	Liability
2505	Debentures Outstanding - Long Term Portion					\$0	Liability
2510	Debenture Advances					\$0	Liability
2515	Reacquired Bonds					\$0	Liability
2520	Other Long Term Debt					\$0	Liability
2525	Term Bank Loans - Long Term Portion					\$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion					\$0	Liability
2550	Advances from Associated Companies					\$0	Liability
3005	Common Shares Issued					\$0	Equity
3008	Preference Shares Issued					\$0	Equity
3010	Contributed Surplus					\$0	Equity
3020	Donations Received					\$0	Equity
3022	Development Charges Transferred to Equity					\$0	Equity
3026	Capital Stock Held in Treasury					\$0	Equity
3030	Miscellaneous Paid-In Capital					\$0	Equity
3035	Installments Received on Capital Stock					\$0	Equity
3040	Appropriated Retained Earnings					\$0	Equity
3045	Unappropriated Retained Earnings					\$0	Equity
3046	Balance Transferred From Income		\$0		\$0	(\$1,344,473)	Equity
3047	Appropriations of Retained Earnings - Current Period					\$0	Equity
3048	Dividends Payable-Preference Shares					\$0	Equity
3049	Dividends Payable-Common Shares					\$0	Equity
3055	Adjustment to Retained Earnings					\$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings					\$0	Equity
4006	Residential Energy Sales	(\$12,636,265)				(\$12,636,265)	Sales of Electricity
4010	Commercial Energy Sales					\$0	Sales of Electricity
4015	Industrial Energy Sales					\$0	Sales of Electricity
4020	Energy Sales to Large Users					\$0	Sales of Electricity
4025	Street Lighting Energy Sales	(\$127,061)				(\$127,061)	Sales of Electricity
4030	Sentinel Lighting Energy Sales	(\$8,981)				(\$8,981)	Sales of Electricity
4035	General Energy Sales	(\$7,059,467)				(\$7,059,467)	Sales of Electricity
4040	Other Energy Sales to Public Authorities					\$0	Sales of Electricity
4045	Energy Sales to Railroads and Railways					\$0	Sales of Electricity
4050	Revenue Adjustment	(\$73,097)				(\$73,097)	Sales of Electricity
4055	Energy Sales for Resale					\$0	Sales of Electricity
4060	Interdepartmental Energy Sales					\$0	Sales of Electricity
4062	Billed WMS	(\$1,560,041)				(\$1,560,041)	Sales of Electricity
4064	Billed-One-Time					\$0	Sales of Electricity
4066	Billed NW	(\$1,267,081)				(\$1,267,081)	Sales of Electricity
4068	Billed CN	(\$1,506,095)				(\$1,506,095)	Sales of Electricity
4080	Distribution Services Revenue						Distribution Services Revenue
4080-1	Revenue from Rates	(\$8,477,538)	(\$376,687)			(\$8,100,851)	Distribution Services Revenue
4080-2	SSS Admin Charge	(\$55,033)				(\$55,033)	CCA Other Distribution Revenue
4082	Retail Services Revenues					\$0	OM&A Other Distribution Revenue

4084	Service Transaction Requests (STR) Revenues					\$0	OM&A	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales					\$0	OM&A	Other Distribution Revenue
4105	Transmission Charges Revenue					\$0		Other Revenue - Unclassified
4110	Transmission Services Revenue					\$0		Other Revenue - Unclassified
4205	Interdepartmental Rents					\$0	OM&A	Other Distribution Revenue
4210	Rent from Electric Property	(\$167,600)				(\$167,600)	POLE	Other Distribution Revenue
4215	Other Utility Operating Income					\$0	OM&A	Other Distribution Revenue
4220	Other Electric Revenues					\$0	OM&A	Other Distribution Revenue
4225	Late Payment Charges	(\$113,700)				(\$113,700)	LPHA	Late Payment Charges
4230	Sales of Water and Water Power					\$0		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues					\$0		Specific Service Charges
4235-1	Account Set Up Charges					\$0	CWNB	Specific Service Charges
4235-90	Miscellaneous Service Revenues - Residual	(\$154,100)				(\$154,100)	OM&A	Specific Service Charges
4240	Provision for Rate Refunds					\$0	OM&A	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income					\$0	OM&A	Other Distribution Revenue
4305	Regulatory Debits					\$0	OM&A	Other Income & Deductions
4310	Regulatory Credits					\$0	OM&A	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others					\$0	OM&A	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others					\$0	OM&A	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.					\$0	O&M	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.					\$0	OM&A	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges					\$0	OM&A	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments					\$0	OM&A	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant					\$0	OM&A	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant					\$0	OM&A	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property					\$0	O&M	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	\$48,825				\$48,825	OM&A	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission					\$0	OM&A	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission					\$0	OM&A	Other Income & Deductions
4375	Revenues from Non-Utility Operations	(\$500,668)				(\$500,668)	O&M	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	\$469,228				\$469,228	OM&A	Other Revenue - Unclassified
4385	Non-Utility Rental Income					\$0		Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	(\$30,900)				(\$30,900)	OM&A	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest					\$0	OM&A	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization					\$0	OM&A	Other Income & Deductions
4405	Interest and Dividend Income	(\$53,000)				(\$53,000)	OM&A	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies					\$0	OM&A	Other Income & Deductions
4505	Operation Supervision and Engineering					\$0		Non-Distribution Expenses
4510	Fuel					\$0		Non-Distribution Expenses
4515	Steam Expense					\$0		Non-Distribution Expenses
4520	Steam From Other Sources					\$0		Non-Distribution Expenses
4525	Steam Transferred--Credit					\$0		Non-Distribution Expenses
4530	Electric Expense					\$0		Non-Distribution Expenses
4535	Water For Power					\$0		Non-Distribution Expenses
4540	Water Power Taxes					\$0		Non-Distribution Expenses
4545	Hydraulic Expenses					\$0		Non-Distribution Expenses
4550	Generation Expense					\$0		Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses					\$0		Non-Distribution Expenses
4560	Rents					\$0		Non-Distribution Expenses
4565	Allowances for Emissions					\$0		Non-Distribution Expenses
4605	Maintenance Supervision and Engineering					\$0		Non-Distribution Expenses
4610	Maintenance of Structures					\$0		Non-Distribution Expenses
4615	Maintenance of Boiler Plant					\$0		Non-Distribution Expenses
4620	Maintenance of Electric Plant					\$0		Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways					\$0		Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators					\$0		Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant					\$0		Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant					\$0		Non-Distribution Expenses
4705	Power Purchased	\$19,831,774				\$19,831,774		Power Supply Expenses (Working Capital)
4708	Charges-WMS	\$1,287,653				\$1,287,653		Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	\$73,097				\$73,097		Power Supply Expenses (Working Capital)
4712	Charges-One-Time	\$0				\$0		Power Supply Expenses (Working Capital)
4714	Charges-NW	\$1,267,081				\$1,267,081		Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching					\$0		Other Power Supply Expenses
4716	Charges-CN	\$996,766				\$996,766		Power Supply Expenses (Working Capital)
4720	Other Expenses					\$0		Other Power Supply Expenses
4725	Competition Transition Expense					\$0		Other Power Supply Expenses
4730	Rural Rate Assistance Expense	\$272,388				\$272,388		Power Supply Expenses (Working Capital)
4750	Charges-LV	\$509,329				\$509,329		Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering					\$0		Non-Distribution Expenses
4810	Load Dispatching					\$0		Non-Distribution Expenses





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

Other Distribution Expenses  
Unclassified Expenses  
Unclassified Expenses  
Unclassified Expenses  
Unclassified Expenses  
Unclassified Expenses

\$0

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

Asset Accounts Directly Allocated	\$0
Income Statement Accounts Directly Allocated	\$0

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	\$2,008,774	\$2,008,774
TS Primary Above 50	\$0	\$0
DS	\$4,491,220	\$4,491,220
Poles, Wires	\$39,666,970	\$39,666,970
Line Transformers	\$9,457,396	\$9,457,396
Services and Meters	\$6,914,861	\$6,914,861
General Plant	\$5,328,381	\$5,328,381
Equipment	\$2,194,456	\$2,194,456
IT Assets	\$1,486,805	\$1,486,805
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$1,908,592	\$1,908,592
Contributions and Grants	(\$8,990,162)	(\$8,990,162)
Accumulated Amortization	(\$30,319,374)	(\$30,319,374)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$1,344,473)
Sales of Electricity	(\$24,238,088)	(\$24,238,088)
Distribution Services Revenue	(\$8,477,538)	(\$8,100,851)
Late Payment Charges	(\$113,700)	(\$113,700)
Specific Service Charges	(\$154,100)	(\$154,100)
Other Distribution Revenue	(\$222,633)	(\$222,633)
Other Revenue - Unclassified	(\$31,440)	(\$31,440)
Other Income & Deductions	(\$35,075)	(\$35,075)
Power Supply Expenses (Working Capital)	\$24,238,088	\$24,238,088
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$1,423,862	\$1,423,862
Maintenance (Working Capital)	\$713,650	\$713,650
Billing and Collection (Working Capital)	\$1,006,020	\$1,006,020
Community Relations (Working Capital)	\$1,500	\$1,500
Community Relations - CDM (Working Capital)	\$19,400	\$19,400
Administrative and General Expenses (Working Capital)	\$2,136,386	\$2,136,386
Insurance Expense (Working Capital)	\$61,254	\$61,254
Bad Debt Expense (Working Capital)	\$100,000	\$100,000
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$1,451,988	\$1,451,988
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$1,068,256	\$2,100,568
Income Tax Expense - Unclassified	\$227,700	\$25,788
Other Distribution Expenses	\$15,500	\$15,500
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$0	\$0
<b>Total</b>	<b>\$33,338,948</b>	<b>\$33,201,564</b>



# 2013 Cost Allocation Model

## Sheet I4 Break Out Worksheet - Final Run September 10, 2012

**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 G15	\$34,147,919
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
		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	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$738,770		(\$738,770)	-					-				
1805-1	Land Station >50 kV			\$0						-				
1805-2	Land Station <50 kV		100.00%	\$738,770	738,770					738,770				
1806	Land Rights	\$982,703		(\$982,703)	-					-				
1806-1	Land Rights Station >50 kV			\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$982,703	982,703			\$ (580,146)		402,558	\$14,575			
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	\$86,252		(\$86,252)	-					-				
1810-1	Leasehold Improvements >50 kV			\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$86,252	86,252			\$ (39,468)		46,784	\$3,312			
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$4,491,220		(\$4,491,220)	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		98.00%	\$4,401,396	4,401,396	(\$290,930)	\$59,213	\$ (2,411,417)		1,758,261	\$74,669			
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		2.00%	\$89,824	89,824	(\$5,937)	\$1,208	\$ (49,213)		35,883	\$1,524			
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$10,556,488		(\$10,556,488)	-					-				
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-	Poles, Towers and Fixtures - Primary		76.00%	\$8,022,931	8,022,931	(\$954,446)	\$203,441	\$ (3,541,531)		3,730,394	\$136,006			
1830-	Poles, Towers and Fixtures - Secondary		24.00%	\$2,533,557	2,533,557	(\$244,607)	\$52,138	\$ (907,629)		1,433,460	\$34,856			
1835	Overhead Conductors and Devices	\$14,840,217		(\$14,840,217)	-					-				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		84.40%	\$12,525,143	12,525,143	(\$837,585)	\$198,676	\$ (6,341,646)		5,444,590	\$115,066			
1835-5	Overhead Conductors and Devices - Secondary		15.60%	\$2,315,074	2,315,074	(\$173,298)	\$36,722	\$ (1,172,152)		1,006,346	\$21,268			
1840	Underground Conduit	\$2,091,874		(\$2,091,874)	-					-				
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		36.00%	\$753,074	753,074	(\$193,696)	\$39,822	\$ (243,066)		356,134	\$17,485			
1840-5	Underground Conduit - Secondary		64.00%	\$1,338,799	1,338,799	(\$253,639)	\$52,146	\$ (318,288)		819,018	\$22,895			
1845	Underground Conductors and Devices	\$12,178,393		(\$12,178,393)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		97.00%	\$11,813,041	11,813,041	(\$2,749,184)	\$569,548	\$ (4,576,339)		5,057,065	\$253,375			
1845-5	Underground Conductors and Devices - Secondary		3.00%	\$365,352	365,352	(\$105,628)	\$21,883	\$ (175,830)		105,776	\$9,735			
1850	Line Transformers	\$9,457,396		\$0	9,457,396	(\$1,553,420)	\$344,596	\$ (5,892,416)		2,356,116	\$180,077			
1855	Services	\$4,332,997		\$0	4,332,997	(\$1,522,756)	\$338,360	\$ (1,878,928)		1,269,673	\$68,262			
1860	Meters	\$2,581,864		\$0	2,581,864	(\$5,037)	\$1,052	\$ (634,872)		1,943,007	\$133,656			
9999	IFRS Placeholder Account	\$0		\$0	-					-	(\$199,966)			





# 2013 Cost Allocation Model

## Sheet 15.1 Miscellaneous Data Worksheet - Final Run September 10, 2012

kMs of Roads in Service Area Where Distribution Lines Exist

748
-----

Deemed Equity Component of Rate Base (%)

40%
-----

Working Capital Allowance to be included in Rate Base

13%
-----

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

92%
-----

	1	2	3	7	8	9
	Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Insert Approved Monthly Service Charge	21.08	35.18	320.64	5.39	7.64	23.51



# 2013 Cost Allocation Model

## Sheet 15.2 Weighting Factors Worksheet - Final Run September 10, 2012

	1	2	3	7	8	9
Residential		GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Insert Weighting Factor for Services (acct 1855)	1.0	1.5	2.0	0.0	0.0	0.0

Insert Weighting Factor for Billing and Collecting

1.0	0.10	0.06	0.0	0.01	0.00
-----	------	------	-----	------	------



Distribution Revenue from Rates		\$8,117,566	\$6,344,682	\$654,387	\$690,286	\$351,024	\$31,826	\$45,361
Transformer Ownership Allowance		\$16,715	\$0	\$0	\$16,715	\$0	\$0	\$0
Net Class Revenue	<b>CREV</b>	\$8,100,851	\$6,344,682	\$654,387	\$673,571	\$351,024	\$31,826	\$45,361
<b>Data Mismatch Analysis</b>								
Revenue with 30 year weather normalized kWh		-	-	-	-	-	-	-

**Weather Normalized Data from Hydro One**

Total	Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
-						

kWh - 30 year weather normalized amount

Loss Factor

# 2013 Cost Allocation Model

## Sheet I6.2 Customer Data Worksheet - Final Run September 10, 2012

		1	2	3	7	8	9	
	ID	Total	Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
<b>Billing Data</b>								
Bad Debt 3 Year Historical Average	BDHA	\$68,551	\$58,288	\$1,580	\$8,683	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$113,905	\$96,952	\$12,734	\$3,673	\$0	\$114	\$432
Number of Bills	CNB	185,008	170,270.37	10,915.99	793.71	60.00	2,847.88	120.00
Number of Devices						2,889		78
Number of Connections (Unmetered)	CCON	2,628				2,550		78
Total Number of Customers	CCA	15,417	14,189	910	66	5	237	10
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	15,417	14,189	910	66	5	237	10
Line Transformer Customer Base	CCLT	15,413	14,189	910	62	5	237	10
Secondary Customer Base	CCS	13,904	13,507	228	-	3	158	8
Weighted - Services	CWCS	13,849	13,507	342	-	-	-	-
Weighted Meter -Capital	CWMC	1,665,629	1,398,596	221,474	45,559	-	-	-
Weighted Meter Reading	CWMR	15,099	14,176	907	9	0	7	-
Weighted Bills	CWNB	171,395	170,270	1,048	47	0	30	0

### Bad Debt Data

Historic Year:	2010	56,315	50,887	321	5,107			
Historic Year:	2011	72,753	66,443	1,711	4,599			
Historic Year:	2012	76,586	57,535	2,707	16,344			
Three-year average		68,551	58,288	1,580	8,683	-	-	-



# 2013 Cost Allocation Model

**Sheet 17.1 Meter Capital Worksheet - Final Run September 10, 2013**

	Residential			GS < 50			GS 50-4,999 kW			Street Light			Sentinel Light			Unmetered Scattered Load			TOTAL				
	1	2	3	1	2	3	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	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs		
Allocation Percentage																							
Weighted Factor			83.97%			13%			3%			0%			0%			0%			0%		100%
Cost Relative to Residential Average Cost			1.00			2.46			6.74			-			-			-			-		1.11
<b>Total</b>	14078	1398596	99.34621395	905	221474	244.7228519	68	45559	669.9852941	0	0	-	0	0	-	0	0	-	15051	1665629	110.6656701		
<b>Meter Types</b>	Cost per Meter (Installed)																						
Single Phase 200 Amp - Urban	621	1	621		0			0			0			0				0			1	621	
Single Phase 200 Amp - Rural			0		0			0			0			0				0			0	0	
Central Meter			0		0			0			0			0				0			0	0	
Network Meter (Costs to be updated)			0		0			0			0			0				0			0	0	
Three-phase - No demand			0		0			0			0			0				0			0	0	
Smart Meters	99	14,065	1392435		560	55440															14,625	1447875	
Demand without IT (usually three-phase)	488		0		0			2	876					0				0			2	876	
Demand with IT	616		0		0			49	30184					0				0			49	30184	
Demand with IT and Interval Capability - Secondary	847		0		0			17	14399					0				0			17	14399	
Demand with IT and Interval Capability - Primary			0		0				0					0				0			0	0	
Demand with IT and Interval Capability -Special (WMP)			0		0				0					0				0			0	0	
Three phase with Demand	620	2	1240		74	45880			0					0				0			76	47120	
Smart Meter with Demand	430	10	4300		24	13944			0					0				0			25	110510	
Demand		5581	0		24	13944			0					0				0			24	13944	



# 2013 Cost Allocation Model

Sheet 17.2 Meter Reading Worksheet - Final Run September 10, 2012

Weighting Factors based on Contractor Pricing

Description	1			2			3			7			8			9			TOTAL		
	Residential			GS < 50			GS 50-4,999 kW			Street Light			Sentinel Light			Unmetered Scattered Load					
	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	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage	93.89%			6.01%			0.06%			0.00%			0.05%			0.00%			100.00%		
Weighted Factor	1.00			1.00			0.13			0.03			0.03			0.00			2.19		
Cost Relative to Residential Average Cost	1.00			1.00			0.13			0.03			0.03			0.00			2.19		
Total	14,176	14,176	1.00	907	907	1.00	66	9	0.13	5	0	0.03	238	7	0.03	-	-	0	15,392	15,099	2
Factor																					
Residential - Urban - Outside	0			0			0			0			0			0			-		-
Residential - Urban - Outside with other services	0			0			0			0			0			0			-		-
Residential - Urban - Inside	0			0			0			0			0			0			-		-
Residential - Urban - Inside - with other services	0			0			0			0			0			0			-		-
Residential - Rural - Outside	0			0			0			0			0			0			-		-
Residential - Rural - Outside with other services	0			0			0			0			0			0			-		-
Residential	14,176	14,176		907	907		66	9		5	0		238	7		-	-		14,176	14,176	
GS<50	0			907	907		66	9		5	0		238	7		-	-		907	907	
GS - Walking	0			0			0			0			0			0			-		-
GS - Walking - with other services	0			0			0			0			0			0			-		-
GS - Vehicle with other services - TOU Road	0			0			0			0			0			0			-		-
GS - Vehicle with other services	0			0			0			0			0			0			-		-
GS<50	0			0			66	9		5	0		238	7		-	-		66	9	
LDC Specific 4	0			0			0			0			0			0			-		-
Interval	0			0			0			0			0			0			-		-
Sentinel	0			0			0			5	0		238	7		-	-		243	7	
LDC Specific 6	0			0			0			0			0			-	-		-		-

# 2013 Cost Allocation Model

## Sheet 18 Demand Data Worksheet - Final Run September 10, 2012

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	8	9	
		Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load	
<b>CO-INCIDENT PEAK</b>								
<b>1 CP</b>								
Transformation CP	TCP1	49,474	40,614	3,359	5,053	327	33	88
Bulk Delivery CP	BCP1	49,474	40,614	3,359	5,053	327	33	88
Total Sytem CP	DCP1	49,474	40,614	3,359	5,053	327	33	88

<b>4 CP</b>									
Transformation CP	TCP4	190,329	152,081	14,772	21,676	1,312	131	357	
Bulk Delivery CP	BCP4	190,329	152,081	14,772	21,676	1,312	131	357	
Total Sytem CP	DCP4	190,329	152,081	14,772	21,676	1,312	131	357	
<b>12 CP</b>									
Transformation CP	TCP12	480,144	366,099	43,931	66,891	1,967	196	1,060	
Bulk Delivery CP	BCP12	480,144	366,099	43,931	66,891	1,967	196	1,060	
Total Sytem CP	DCP12	480,144	366,099	43,931	66,891	1,967	196	1,060	
<b>NON CO_INCIDENT PEAK</b>									
<b>1 NCP</b>									
Classification NCP from Load Data Provider	DNCP1	53,456	40,614	4,947	7,438	332	33	92	
Primary NCP	PNCP1	53,456	40,614	4,947	7,438	332	33	92	
Line Transformer NCP	LTNCP1	53,456	40,614	4,947	7,438	332	33	92	
Secondary NCP	SNCP1	40,196	38,665	1,237		199	22	74	
<b>4 NCP</b>									
Classification NCP from Load Data Provider	DNCP4	201,924	153,921	18,174	28,009	1,327	131	362	
Primary NCP	PNCP4	201,924	153,921	18,174	28,009	1,327	131	362	
Line Transformer NCP	LTNCP4	201,924	153,921	18,174	28,009	1,327	131	362	
Secondary NCP	SNCP4	152,249	146,533	4,544		796	87	290	
<b>12 NCP</b>									
Classification NCP from Load Data Provider	DNCP12	504,538	370,216	49,384	79,538	3,948	392	1,060	
Primary NCP	PNCP12	504,538	370,216	49,384	79,538	3,948	392	1,060	
Line Transformer NCP	LTNCP12	504,538	370,216	49,384	79,538	3,948	392	1,060	
Secondary NCP	SNCP12	368,270	352,446	12,346		2,369	261	848	



# 2013 Cost Allocation Model

## Sheet I9 Direct Allocation Worksheet - Final Run September 10, 2012

**Instructions:**

More Instructions provided on the first tab in this workbook.

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1	2	3	7	8	9
				Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Metered Scattered Load

**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						
9999	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						
	<b>Directly Allocated Net Fixed Assets</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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						







# 2013 Cost Allocation Model

## Sheet 01 Revenue to Cost Summary Worksheet - Final Run September 10, 2012

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

### Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1	2	3	7	8	9
Assets	Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load	
<b>crev</b> Distribution Revenue at Existing Rates	\$8,100,851	\$6,344,682	\$654,387	\$673,571	\$351,024	\$31,826	\$45,361
<b>mi</b> Miscellaneous Revenue (mi)	\$556,948	\$477,568	\$30,913	\$13,018	\$31,350	\$2,565	\$1,534
Miscellaneous Revenue Input equals Output							
<b>Total Revenue at Existing Rates</b>	<b>\$8,657,799</b>	<b>\$6,822,250</b>	<b>\$685,300</b>	<b>\$686,589</b>	<b>\$382,374</b>	<b>\$34,391</b>	<b>\$46,894</b>
Factor required to recover deficiency (1 + D)	1.0940						
Distribution Revenue at Status Quo Rates	\$8,862,687	\$6,941,361	\$715,928	\$736,916	\$384,036	\$34,819	\$49,626
Miscellaneous Revenue (mi)	\$556,948	\$477,568	\$30,913	\$13,018	\$31,350	\$2,565	\$1,534
<b>Total Revenue at Status Quo Rates</b>	<b>\$9,419,635</b>	<b>\$7,418,929</b>	<b>\$746,841</b>	<b>\$749,934</b>	<b>\$415,386</b>	<b>\$37,385</b>	<b>\$51,160</b>
<b>Expenses</b>							
<b>di</b> Distribution Costs (di)	\$1,689,663	\$1,362,636	\$101,223	\$99,038	\$112,491	\$9,931	\$4,343
<b>cu</b> Customer Related Costs (cu)	\$1,553,869	\$1,455,093	\$64,840	\$23,705	\$8,939	\$1,019	\$273
<b>ad</b> General and Administration (ad)	\$2,234,040	\$1,935,752	\$115,439	\$86,063	\$85,795	\$7,726	\$3,265
<b>dep</b> Depreciation and Amortization (dep)	\$1,451,988	\$1,161,487	\$101,447	\$84,871	\$92,387	\$8,224	\$3,572
<b>INPUT</b> PILs (INPUT)	\$25,788	\$20,584	\$1,733	\$1,543	\$1,710	\$150	\$67
<b>INT</b> Interest	\$1,119,814	\$893,840	\$75,272	\$67,012	\$74,275	\$6,506	\$2,909
<b>Total Expenses</b>	<b>\$8,075,162</b>	<b>\$6,829,393</b>	<b>\$459,955</b>	<b>\$362,232</b>	<b>\$375,597</b>	<b>\$33,555</b>	<b>\$14,429</b>
<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b> Allocated Net Income (NI)	\$1,344,473	\$1,073,164	\$90,373	\$80,456	\$89,176	\$7,812	\$3,492
<b>Revenue Requirement (includes NI)</b>	<b>\$9,419,635</b>	<b>\$7,902,557</b>	<b>\$550,328</b>	<b>\$442,688</b>	<b>\$464,773</b>	<b>\$41,367</b>	<b>\$17,922</b>
Revenue Requirement Input equals Output							
<b>Rate Base Calculation</b>							
<b>Net Assets</b>							
<b>dp</b> Distribution Plant - Gross	\$62,338,172	\$49,715,995	\$4,065,175	\$3,784,749	\$4,232,670	\$375,170	\$164,413
<b>gp</b> General Plant - Gross	\$11,119,283	\$8,910,223	\$725,412	\$647,056	\$742,468	\$65,330	\$28,793
<b>accum dep</b> Accumulated Depreciation	(\$30,319,373)	(\$24,032,683)	(\$1,991,196)	(\$1,934,588)	(\$2,092,627)	(\$186,673)	(\$81,607)
<b>co</b> Capital Contribution	(\$8,990,162)	(\$7,312,622)	(\$519,160)	(\$466,347)	(\$614,151)	(\$54,924)	(\$22,958)
<b>Total Net Plant</b>	<b>\$34,147,920</b>	<b>\$27,280,913</b>	<b>\$2,280,232</b>	<b>\$2,030,870</b>	<b>\$2,268,360</b>	<b>\$198,904</b>	<b>\$88,641</b>
<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b> Cost of Power (COP)	\$24,238,088	\$15,370,429	\$3,296,927	\$5,339,811	\$157,890	\$10,924	\$62,108
OM&A Expenses	\$5,477,572	\$4,753,481	\$281,503	\$208,806	\$207,225	\$18,676	\$7,881
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$29,715,660</b>	<b>\$20,123,910</b>	<b>\$3,578,430</b>	<b>\$5,548,617</b>	<b>\$365,115</b>	<b>\$29,599</b>	<b>\$69,989</b>
<b>Working Capital</b>	<b>\$3,863,036</b>	<b>\$2,616,108</b>	<b>\$465,196</b>	<b>\$721,320</b>	<b>\$47,465</b>	<b>\$3,848</b>	<b>\$9,099</b>
<b>Total Rate Base</b>	<b>\$38,010,956</b>	<b>\$29,897,021</b>	<b>\$2,745,428</b>	<b>\$2,752,190</b>	<b>\$2,315,825</b>	<b>\$202,751</b>	<b>\$97,740</b>
Rate Base Input equals Output							
<b>Equity Component of Rate Base</b>	<b>\$15,204,382</b>	<b>\$11,958,808</b>	<b>\$1,098,171</b>	<b>\$1,100,876</b>	<b>\$926,330</b>	<b>\$81,101</b>	<b>\$39,096</b>
<b>Net Income on Allocated Assets</b>	<b>\$1,344,473</b>	<b>\$589,536</b>	<b>\$286,886</b>	<b>\$387,702</b>	<b>\$39,789</b>	<b>\$3,829</b>	<b>\$36,731</b>
<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$1,344,473</b>	<b>\$589,536</b>	<b>\$286,886</b>	<b>\$387,702</b>	<b>\$39,789</b>	<b>\$3,829</b>	<b>\$36,731</b>



# 2013 Cost Allocation Model

## Sheet 01 Revenue to Cost Summary Worksheet - Final Run September 10, 2012

**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 50-4,999 kW	7 Street Light	8 Sentinel Light	9 Unmetered Scattered Load
	<b>RATIOS ANALYSIS</b>						
REVENUE TO EXPENSES STATUS QUO%	100.00%	93.88%	135.71%	169.40%	89.37%	90.37%	285.47%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$761,836)	(\$1,080,307)	\$134,972	\$243,900	(\$82,398)	(\$6,976)	\$28,972
Deficiency Input equals Output							
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$483,628)	\$196,513	\$307,246	(\$49,387)	(\$3,982)	\$33,238
RETURN ON EQUITY COMPONENT OF RATE BASE	8.84%	4.93%	26.12%	35.22%	4.30%	4.72%	93.95%



# 2013 Cost Allocation Model

## Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Final Run September 10, 2012

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	8	9
	Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.98	\$7.85	\$18.76	\$0.29	\$0.31	-\$0.17
Customer Unit Cost per month - Directly Related	\$13.31	\$12.71	\$31.14	\$0.50	\$0.56	\$0.04
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$31.47	\$25.18	\$58.35	\$15.15	\$14.45	\$12.93
Existing Approved Fixed Charge	\$21.08	\$35.18	\$320.64	\$5.39	\$7.64	\$23.51





# 2013 Cost Allocation Model

## Sheet 02.3 Primary Cost PLCC Adjustment Worksheet - Final Run September 10, 2012

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

Allocation by Rate Classification

Description	Total	Residential	GS < 50	GS 50-499 kW	GS> 50-TU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel Light	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 Act 1830-4 Primary Poles, Towers & Fixtures	\$54,402	\$40,542	\$5,165	\$5,621	\$0	\$0	\$0	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Act 1835-4 Primary Overhead Conductors	\$46,026	\$34,300	\$4,370	\$7,294	\$0	\$0	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Act 1840-4 Primary Underground Conduit	\$6,994	\$5,212	\$664	\$1,108	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Act 1845-4 Primary Underground Conductors	\$101,350	\$75,529	\$9,623	\$16,061	\$0	\$0	\$0	\$0	\$0	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$115,129	\$86,509	\$10,656	\$17,919	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$183,430	\$137,233	\$17,275	\$28,675	\$0	\$0	\$0	\$0	\$0	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$171,059	\$127,479	\$16,242	\$27,108	\$0	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$126,567	\$94,278	\$12,009	\$20,106	\$0	\$0	\$0	\$0	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P&Ls on Primary C&P	\$5,678	\$4,231	\$539	\$900	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$246,546	\$183,734	\$23,410	\$39,070	\$0	\$0	\$0	\$0	\$0	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$206,079	\$22,604	\$28,106	\$46,909	\$0	\$0	\$0	\$0	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,353,201</b>	<b>\$1,009,640</b>	<b>\$128,059</b>	<b>\$213,670</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,832</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Primary NCP	176,078	131,218	16,719	27,903	0	0	0	0	0	238	0	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	25,846	22,703	1,455	106	0	0	0	1,327	131	124	0	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$187,599	\$174,683	\$11,148	\$810	\$0	\$0	\$0	\$0	\$0	\$957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$11,119,283	\$8,910,223	\$726,412	\$647,056	\$0	\$0	\$0	\$742,468	\$65,330	\$28,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$3,475,200)	(\$2,794,754)	(\$228,719)	(\$202,230)	\$0	\$0	\$0	(\$228,200)	(\$20,416)	(\$9,999)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$7,644,083	\$6,125,439	\$498,693	\$444,826	\$0	\$0	\$0	\$510,419	\$44,912	\$19,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$525,195	\$420,855	\$34,263	\$30,562	\$0	\$0	\$0	\$35,069	\$3,086	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$26,503,837</b>	<b>\$21,155,474</b>	<b>\$1,781,539</b>	<b>\$1,586,044</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,757,942</b>	<b>\$153,991</b>	<b>\$68,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Administration and General Expense	\$2,234,040	\$1,935,752	\$115,439	\$86,063	\$0	\$0	\$0	\$85,795	\$7,726	\$3,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$3,243,532	\$2,817,730	\$166,063	\$122,743	\$0	\$0	\$0	\$121,430	\$10,950	\$4,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets	\$3,209,172	\$2,391,569	\$304,710	\$508,560	\$0	\$0	\$0	\$0	\$0	\$4,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1830-4 Primary Poles, Towers & Fixtures	\$5,010,057	\$3,733,641	\$475,704	\$793,948	\$0	\$0	\$0	\$0	\$0	\$6,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1835-4 Primary Overhead Conductors	\$301,230	\$224,485	\$28,602	\$47,736	\$0	\$0	\$0	\$0	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1840-4 Primary Underground Conduit	\$4,725,216	\$3,521,369	\$448,058	\$748,809	\$0	\$0	\$0	\$0	\$0	\$6,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1845-4 Primary Underground Conductors	\$13,245,675	\$9,871,065	\$1,257,673	\$2,099,052	\$0	\$0	\$0	\$0	\$0	\$17,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$13,245,675	\$9,871,065	\$1,257,673	\$2,099,052	\$0	\$0	\$0	\$0	\$0	\$17,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation	(\$1,717,014)	(\$1,279,569)	(\$163,030)	(\$272,097)	\$0	\$0	\$0	\$0	\$0	(\$2,318)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1830-4 Primary Poles, Towers & Fixtures	(\$2,832,221)	(\$2,110,654)	(\$268,919)	(\$448,624)	\$0	\$0	\$0	\$0	\$0	(\$3,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1835-4 Primary Overhead Conductors	(\$158,776)	(\$118,305)	(\$15,076)	(\$25,161)	\$0	\$0	\$0	\$0	\$0	(\$214)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1840-4 Primary Underground Conduit	(\$2,702,390)	(\$2,013,900)	(\$256,591)	(\$428,250)	\$0	\$0	\$0	\$0	\$0	(\$3,649)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$7,410,402)	(\$5,522,448)	(\$703,616)	(\$1,174,332)	\$0	\$0	\$0	\$0	\$0	(\$10,006)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Poles - Net Fixed Assets	\$5,835,274	\$4,348,617	\$554,058	\$924,720	\$0	\$0	\$0	\$0	\$0	\$7,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$1,675,824	\$1,259,116	\$155,093	\$259,350	\$0	\$0	\$0	\$0	\$0	\$2,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets including General Plant	\$7,511,098	\$5,607,732	\$709,151	\$1,184,070	\$0	\$0	\$0	\$0	\$0	\$10,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1830-5 Secondary Poles, Towers & Fixtures	\$1,013,423	\$979,363	\$32,764	\$0	\$0	\$0	\$0	\$0	\$0	\$1,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1835-5 Secondary Overhead Conductors	\$926,030	\$894,906	\$29,939	\$0	\$0	\$0	\$0	\$0	\$0	\$1,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1840-5 Secondary Underground Conduit	\$536,520	\$517,521	\$17,313	\$0	\$0	\$0	\$0	\$0	\$0	\$6,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1845-5 Secondary Underground Conductors	\$146,141	\$141,229	\$4,725	\$0	\$0	\$0	\$0	\$0	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,621,113	\$2,533,019	\$84,747	\$0	\$0	\$0	\$0	\$0	\$0	\$3,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance	\$43,640	\$34,364	\$3,622	\$5,595	\$0	\$0	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5020 Overhead Distribution Lines & Feeders - Labour	\$10,020	\$7,890	\$832	\$1,295	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5025 Overhead Distribution Lines & Feeders - Other	\$14,440	\$11,142	\$1,293	\$2,015	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5040 Underground Distribution Lines & Feeders - Labour	\$9,460	\$7,300	\$827	\$1,320	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5090 Underground Distribution Lines & Feeders - Rental Paid	\$3,090	\$2,425	\$395	\$395	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$7,736	\$6,176	\$618	\$932	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5120 Maintenance of Poles, Towers & Fixtures	\$40,400	\$31,501	\$3,441	\$5,403	\$0	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5125 Maintenance of Overhead Conductors & Devices	\$99,060	\$70,131	\$7,392	\$11,419	\$0	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5135 Overhead Distribution Lines & Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5145 Maintenance of Underground Conduit	\$2,020	\$1,519	\$188	\$311	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 5150 Maintenance of Underground Conductors & Devices	\$219,856	\$172,448	\$18,439	\$28,675	\$0	\$0	\$0	\$0	\$0	\$294	\$0	\$0	\$0	\$0								





# 2013 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet - Final Run September 16, 2013

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

Allocation by Rate Classification

Description	Total	Rate Class																			
		1 Residential	2 GS < 5	3 GS 50-4.999 kW	4 GS 50-TOU	5 GS >50 Intermediate	6 Large Use >5MW	7 Street Light	8 Sentinel Light	9 Unmetered Scattered Load	10 Embedded Distributor	11 Back-up/Standby Power	12 Rate class 1	13 Rate class 2	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Deerection on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$13,942	\$13,474	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deerection on Acct 1830-5 Secondary Overhead Conductors	\$21,268	\$18,604	\$461	\$0	\$0	\$0	\$0	\$1,970	\$122	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deerection on Acct 1840-5 Secondary Underground Conductors	\$22,895	\$20,082	\$465	\$0	\$0	\$0	\$0	\$2,100	\$132	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deerection on Acct 1840-5 Secondary Underground Conductors	\$9,735	\$8,539	\$206	\$0	\$0	\$0	\$0	\$902	\$56	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deerection on Acct 1840-5 Secondary Underground Conductors	\$28,544	\$25,074	\$607	\$0	\$0	\$0	\$0	\$34	\$20	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary CAP Operations and Maintenance	\$36,426	\$35,215	\$1,164	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$33,660	\$32,712	\$1,094	\$0	\$0	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary CAP	\$25,035	\$24,193	\$809	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PE on Secondary CAP	\$1,310	\$1,265	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debit Return on Secondary CAP	\$56,863	\$54,992	\$1,638	\$0	\$0	\$0	\$0	\$2	\$2	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary CAP	\$68,271	\$65,977	\$2,207	\$0	\$0	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$316,339</b>	<b>\$300,937</b>	<b>\$9,286</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,992</b>	<b>\$310</b>	<b>\$516</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary NCP	\$129,266	\$124,921	\$4,179	\$0	\$0	\$0	\$0	\$0	\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLCC Amount	\$25,166	\$22,703	\$1,456	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment to Customer Related Cost for PLCC	\$88,417	\$84,891	\$3,338	\$0	\$0	\$0	\$0	\$0	\$0	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$11,119,383	\$8,910,223	\$725,412	\$647,056	\$0	\$0	\$0	\$742,468	\$86,330	\$28,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$3,475,200)	(\$2,784,784)	(\$228,719)	(\$202,230)	\$0	\$0	\$0	(\$232,050)	(\$20,418)	(\$8,999)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$7,644,083	\$6,125,439	\$498,693	\$444,826	\$0	\$0	\$0	\$510,419	\$44,912	\$19,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Deerection	\$205,195	\$420,855	\$34,263	\$30,562	\$0	\$0	\$0	\$35,069	\$3,086	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$26,903,837</b>	<b>\$21,155,474</b>	<b>\$1,781,939</b>	<b>\$1,586,044</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,757,942</b>	<b>\$150,991</b>	<b>\$68,847</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Administration and General Expense</b>	<b>\$2,234,040</b>	<b>\$1,935,752</b>	<b>\$115,439</b>	<b>\$86,063</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,795</b>	<b>\$7,726</b>	<b>\$3,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total O&amp;M</b>	<b>\$3,243,632</b>	<b>\$2,817,730</b>	<b>\$166,063</b>	<b>\$122,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121,430</b>	<b>\$10,950</b>	<b>\$4,616</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductors and Poles Gross Plant	\$1,013,423	\$979,363	\$32,764	\$0	\$0	\$0	\$0	\$0	\$1,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$208,030	\$194,006	\$22,209	\$0	\$0	\$0	\$0	\$0	\$1,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$335,520	\$317,521	\$17,313	\$0	\$0	\$0	\$0	\$0	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conductors	\$146,141	\$141,229	\$4,725	\$0	\$0	\$0	\$0	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,621,113</b>	<b>\$2,433,019</b>	<b>\$84,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,353</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductors and Poles Accumulated Depreciation	(\$440,039)	(\$425,250)	(\$14,226)	\$0	\$0	\$0	\$0	\$0	(\$563)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$522,491)	(\$505,997)	(\$16,304)	\$0	\$0	\$0	\$0	\$0	(\$670)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$207,912)	(\$200,525)	(\$8,722)	\$0	\$0	\$0	\$0	\$0	(\$246)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conductors	(\$110,626)	(\$110,541)	(\$3,597)	\$0	\$0	\$0	\$0	\$0	(\$133)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$1,279,272)</b>	<b>(\$1,232,412)</b>	<b>(\$41,238)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,611)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Secondary Conductor & Poles - Net Fixed Assets	\$1,345,840	\$1,300,808	\$43,511	\$0	\$0	\$0	\$0	\$0	\$1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary CAP - NFA	\$389,258	\$376,583	\$12,180	\$0	\$0	\$0	\$0	\$0	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary CAP Net Fixed Assets including General Plant	\$1,735,098	\$1,677,191	\$55,991	\$0	\$0	\$0	\$0	\$0	\$2,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$2,209,172	\$2,391,669	\$304,710	\$508,560	\$0	\$0	\$0	\$0	\$4,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Overhead Conductors	\$5,010,057	\$3,733,641	\$475,704	\$793,948	\$0	\$0	\$0	\$0	\$8,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$301,230	\$224,485	\$28,602	\$47,736	\$0	\$0	\$0	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conductors	\$4,725,216	\$3,521,969	\$448,668	\$748,909	\$0	\$0	\$0	\$0	\$5,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$13,246,675</b>	<b>\$9,871,065</b>	<b>\$1,257,673</b>	<b>\$2,099,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Operations and Maintenance	\$43,640	\$34,364	\$3,622	\$5,595	\$0	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$110,020	\$7,890	\$832	\$1,285	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5020 Overhead Distribution Lines & Feeders - Other	\$14,440	\$11,142	\$1,263	\$2,015	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$9,460	\$7,300	\$827	\$1,200	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Material	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Overhead Distribution Lines & Feeders - Material	\$3,090	\$2,425	\$256	\$395	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$7,736	\$6,176	\$816	\$932	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Overhead Conductors & Devices	\$40,400	\$31,201	\$3,441	\$5,403	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Overhead Distribution Lines & Feeders - Bulk of New	\$80,660	\$70,131	\$7,292	\$11,419	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conductors & Devices	\$2,020	\$1,519	\$188	\$211	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$219,856</b>	<b>\$172,448</b>	<b>\$18,439</b>	<b>\$28,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
General Expenses	\$79,714	\$61,326	\$7,025	\$11,256	\$0	\$0	\$0	\$0	\$107	\$0	\$0</										



# 2013 Cost Allocation Model

## Sheet O3.1 Line Transformers Unit Cost Worksheet - Final Run September 10, 2012

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$180,077	\$138,728	\$12,292	\$11,787	\$15,285	\$1,423	\$563
Depreciation on General Plant Assigned to Line Transformers	\$46,681	\$36,109	\$3,093	\$2,972	\$3,989	\$373	\$145
Acct 5035 - Overhead Distribution Transformers- Operation	\$1,000	\$770	\$68	\$65	\$85	\$8	\$3
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$82,530	\$63,580	\$5,633	\$5,402	\$7,005	\$652	\$258
Allocation of General Expenses	\$126,741	\$97,713	\$8,556	\$8,011	\$11,033	\$1,027	\$401
Admin and General Assigned to Line Transformers	\$57,664	\$44,208	\$3,963	\$3,834	\$5,009	\$466	\$185
PILs on Line Transformers	\$2,293	\$1,766	\$156	\$150	\$195	\$18	\$7
Debt Return on Line Transformers	\$99,548	\$76,690	\$6,795	\$6,516	\$8,450	\$786	\$311
Equity Return on Line Transformers	\$119,520	\$92,076	\$8,158	\$7,823	\$10,145	\$944	\$373
<b>Total</b>	<b>Error - Please Rev</b>	<b>\$551,640</b>	<b>\$48,715</b>	<b>\$46,560</b>	<b>\$61,196</b>	<b>\$5,696</b>	<b>\$2,247</b>
Billed kW without Line Transformer Allowance		0	0	118,621	4,400	289	0
Billed kWh without Line Transformer Allowance		146,562,898	31,437,455	50,917,130	1,505,545	104,161	592,220
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.3925	\$13.9077	\$19.6857	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0038	\$0.0015	\$0.0009	\$0.0406	\$0.0547	\$0.0038
General Plant - Gross Assets	\$11,119,283	\$8,910,223	\$725,412	\$647,056	\$742,468	\$65,330	\$28,793
General Plant - Accumulated Depreciation	(\$3,475,200)	(\$2,784,784)	(\$226,719)	(\$202,230)	(\$232,050)	(\$20,418)	(\$8,999)
General Plant - Net Fixed Assets	\$7,644,083	\$6,125,439	\$498,693	\$444,826	\$510,419	\$44,912	\$19,794
General Plant - Depreciation	\$525,195	\$420,855	\$34,263	\$30,562	\$35,069	\$3,086	\$1,360
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$26,503,837</b>	<b>\$21,155,474</b>	<b>\$1,781,539</b>	<b>\$1,586,044</b>	<b>\$1,757,942</b>	<b>\$153,991</b>	<b>\$68,847</b>
<b>Total Administration and General Expense</b>	<b>\$2,234,040</b>	<b>\$1,935,752</b>	<b>\$115,439</b>	<b>\$86,063</b>	<b>\$85,795</b>	<b>\$7,726</b>	<b>\$3,265</b>
<b>Total O&amp;M</b>	<b>\$3,243,532</b>	<b>\$2,817,730</b>	<b>\$166,063</b>	<b>\$122,743</b>	<b>\$121,430</b>	<b>\$10,950</b>	<b>\$4,616</b>
<b>Line Transformer Rate Base</b>							
Acct 1850 - Line Transformers - Gross Assets	\$9,457,396	\$7,285,820	\$645,539	\$619,032	\$802,741	\$74,709	\$29,554
Line Transformers - Accumulated Depreciation	(\$7,101,280)	(\$5,470,708)	(\$484,716)	(\$464,813)	(\$602,754)	(\$56,097)	(\$22,191)
Line Transformers - Net Fixed Assets	\$2,356,116	\$1,815,112	\$160,823	\$154,219	\$199,986	\$18,612	\$7,363
General Plant Assigned to Line Transformers - NFA	\$679,437	\$525,555	\$45,018	\$43,253	\$58,066	\$5,428	\$2,117
Line Transformer Net Fixed Assets Including General Plant	\$3,035,553	\$2,340,667	\$205,841	\$197,472	\$258,052	\$24,041	\$9,480
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$199,285	\$158,685	\$12,182	\$11,651	\$14,887	\$1,319	\$561

Acct 5010 - Load Dispatching	\$11,050	\$8,799	\$675	\$646	\$825	\$73	\$31
Acct 5085 - Miscellaneous Distribution Expense	\$546,628	\$435,264	\$33,415	\$31,959	\$40,833	\$3,618	\$1,539
Acct 5105 - Maintenance Supervision and Engineering	\$19,550	\$15,567	\$1,195	\$1,143	\$1,460	\$129	\$55
<b>Total</b>	<b>\$776,513</b>	<b>\$618,314</b>	<b>\$47,468</b>	<b>\$45,400</b>	<b>\$58,005</b>	<b>\$5,139</b>	<b>\$2,186</b>
Acct 1850 - Line Transformers - Gross Assets	\$9,457,396	\$7,285,820	\$645,539	\$619,032	\$802,741	\$74,709	\$29,554
Acct 1815 - 1855	\$57,948,583	\$46,103,605	\$3,581,569	\$3,508,253	\$4,220,209	\$373,926	\$161,022





# 2013 Cost Allocation Model

## Sheet O3.2 Substation Transformers Unit Cost Worksheet - Final Run September 10, 2012

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$74,669	\$55,645	\$7,090	\$11,833	\$0	\$0	\$101
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$14,575	\$11,646	\$1,131	\$1,660	\$100	\$10	\$27
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$3,312	\$2,646	\$257	\$377	\$23	\$2	\$6
Depreciation on General Plant Assigned to Substation Transformers	(\$28,663)	(\$20,299)	(\$3,053)	(\$5,464)	\$163	\$16	(\$26)
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$7,100	\$5,291	\$674	\$1,125	\$0	\$0	\$10
Acct 5017 - Distribution Station Equipment - Other	\$50,300	\$37,485	\$4,776	\$7,971	\$0	\$0	\$68
Acct 5114 - Maintenance of Distribution Station Equipment	\$56,230	\$41,904	\$5,339	\$8,911	\$0	\$0	\$76
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$78,409	\$58,175	\$7,500	\$12,626	\$0	\$0	\$109
PILs on Substation Transformers	(\$1,416)	(\$993)	(\$154)	(\$276)	\$8	\$1	(\$1)
Debt Return on Substation Transformers	(\$61,476)	(\$43,112)	(\$6,707)	(\$11,980)	\$346	\$35	(\$57)
Equity Return on Substation Transformers	(\$73,810)	(\$51,762)	(\$8,053)	(\$14,384)	\$415	\$41	(\$68)
<b>Total</b>	<b>\$119,231</b>	<b>\$96,627</b>	<b>\$8,799</b>	<b>\$12,399</b>	<b>\$1,056</b>	<b>\$106</b>	<b>\$244</b>
Billed kW without Substation Transformer Allowance		0	0	146,480	4,400	289	0
Billed kWh without Substation Transformer Allowance		146,562,898	31,437,455	50,917,130	1,505,545	104,161	592,220
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.0846	\$0.2400	\$0.3647	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0007	\$0.0003	\$0.0002	\$0.0007	\$0.0010	\$0.0004
General Plant - Gross Assets	\$11,119,283	\$8,910,223	\$725,412	\$647,056	\$742,468	\$65,330	\$28,793
General Plant - Accumulated Depreciation	(\$3,475,200)	(\$2,784,784)	(\$226,719)	(\$202,230)	(\$232,050)	(\$20,418)	(\$8,999)
General Plant - Net Fixed Assets	\$7,644,083	\$6,125,439	\$498,693	\$444,826	\$510,419	\$44,912	\$19,794
General Plant - Depreciation	\$525,195	\$420,855	\$34,263	\$30,562	\$35,069	\$3,086	\$1,360
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$26,503,837</b>	<b>\$21,155,474</b>	<b>\$1,781,539</b>	<b>\$1,586,044</b>	<b>\$1,757,942</b>	<b>\$153,991</b>	<b>\$68,847</b>
<b>Total Administration and General Expense</b>	<b>\$2,234,040</b>	<b>\$1,935,752</b>	<b>\$115,439</b>	<b>\$86,063</b>	<b>\$85,795</b>	<b>\$7,726</b>	<b>\$3,265</b>
<b>Total O&amp;M</b>	<b>\$3,243,532</b>	<b>\$2,817,730</b>	<b>\$166,063</b>	<b>\$122,743</b>	<b>\$121,430</b>	<b>\$10,950</b>	<b>\$4,616</b>
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$738,770	\$590,309	\$57,338	\$84,136	\$5,093	\$508	\$1,386
Acct 1806-2 Land Rights Station <50 kV	\$982,703	\$785,222	\$76,271	\$111,917	\$6,774	\$676	\$1,843
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Acct 1810-2 Leasehold Improvements <50 kV	\$86,252	\$68,919	\$6,694	\$9,823	\$595	\$59	\$162
<b>Subtotal</b>	<b>\$1,807,725</b>	<b>\$1,444,449</b>	<b>\$140,303</b>	<b>\$205,876</b>	<b>\$12,461</b>	<b>\$1,244</b>	<b>\$3,391</b>
<b>Substation Transformers - Accumulated Depreciation</b>							
Acct 1820-2 Distribution Station Equipment	(\$2,643,134)	(\$1,969,741)	(\$250,965)	(\$418,859)	\$0	\$0	(\$3,569)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$580,146)	(\$463,561)	(\$45,027)	(\$66,071)	(\$3,999)	(\$399)	(\$1,088)
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	(\$39,468)	(\$31,537)	(\$3,063)	(\$4,495)	(\$272)	(\$27)	(\$74)
<b>Subtotal</b>	<b>(\$3,262,748)</b>	<b>(\$2,464,839)</b>	<b>(\$299,055)</b>	<b>(\$489,425)</b>	<b>(\$4,271)</b>	<b>(\$426)</b>	<b>(\$4,731)</b>
<b>Substation Transformers - Net Fixed Assets</b>							
General Plant Assigned to Substation Transformers - NFA	(\$1,455,023)	(\$1,020,389)	(\$158,752)	(\$283,549)	\$8,190	\$818	(\$1,340)
Substation Transformer NFA Including General Plant	(\$417,180)	(\$295,447)	(\$44,438)	(\$79,525)	\$2,378	\$239	(\$385)
	(\$1,872,202)	(\$1,315,837)	(\$203,190)	(\$363,074)	\$10,568	\$1,056	(\$1,726)
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$199,285	\$158,685	\$12,182	\$11,651	\$14,887	\$1,319	\$561
Acct 5010 - Load Dispatching	\$11,050	\$8,799	\$675	\$646	\$825	\$73	\$31
Acct 5085 - Miscellaneous Distribution Expense	\$546,628	\$435,264	\$33,415	\$31,959	\$40,833	\$3,618	\$1,539
Acct 5105 - Maintenance Supervision and Engineering	\$19,550	\$15,567	\$1,195	\$1,143	\$1,460	\$129	\$55
<b>Total</b>	<b>\$776,513</b>	<b>\$618,314</b>	<b>\$47,468</b>	<b>\$45,400</b>	<b>\$58,005</b>	<b>\$5,139</b>	<b>\$2,186</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1815 - 1855	\$57,948,583	\$46,103,605	\$3,581,569	\$3,508,253	\$4,220,209	\$373,926	\$161,022



# 2013 Cost Allocation Model

## Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Final Run September 10, 2012

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$136,006	\$104,762	\$9,283	\$8,921	\$11,541	\$1,074	\$425
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$115,066	\$88,633	\$7,853	\$7,547	\$9,764	\$909	\$360
Depreciation on Acct 1840-4 Primary Underground Conduit	\$17,485	\$13,468	\$1,193	\$1,147	\$1,484	\$138	\$55
Depreciation on Acct 1845-4 Primary Underground Conductors	\$253,375	\$195,169	\$17,293	\$16,619	\$21,501	\$2,001	\$792
Depreciation on General Plant Assigned to Primary C&P	\$289,033	\$223,542	\$19,149	\$18,438	\$24,695	\$2,309	\$900
Primary C&P Operations and Maintenance	\$458,725	\$354,001	\$31,030	\$29,670	\$38,978	\$3,612	\$1,435
Allocation of General Expenses	\$443,769	\$342,087	\$29,954	\$28,107	\$38,623	\$3,595	\$1,405
Admin and General Assigned to Primary C&P	\$316,672	\$243,195	\$21,570	\$20,804	\$27,540	\$2,548	\$1,015
PILs on Primary C&P	\$14,194	\$10,934	\$969	\$931	\$1,205	\$112	\$44
Debt Return on Primary C&P	\$616,366	\$474,773	\$42,068	\$40,427	\$52,304	\$4,868	\$1,926
Equity Return on Primary C&P	\$740,022	\$570,023	\$50,508	\$48,538	\$62,797	\$5,844	\$2,312
<b>Total</b>	<b>\$3,400,711</b>	<b>\$2,620,585</b>	<b>\$230,870</b>	<b>\$221,147</b>	<b>\$290,432</b>	<b>\$27,009</b>	<b>\$10,668</b>
General Plant - Gross Assets	\$11,119,283	\$8,910,223	\$725,412	\$647,056	\$742,468	\$65,330	\$28,793
General Plant - Accumulated Depreciation	(\$3,475,200)	(\$2,784,784)	(\$226,719)	(\$202,230)	(\$232,050)	(\$20,418)	(\$8,999)
General Plant - Net Fixed Assets	\$7,644,083	\$6,125,439	\$498,693	\$444,826	\$510,419	\$44,912	\$19,794
General Plant - Depreciation	\$525,195	\$420,855	\$34,263	\$30,562	\$35,069	\$3,086	\$1,360
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$26,503,837</b>	<b>\$21,155,474</b>	<b>\$1,781,539</b>	<b>\$1,586,044</b>	<b>\$1,757,942</b>	<b>\$153,991</b>	<b>\$68,847</b>
<b>Total Administration and General Expense</b>	<b>\$2,234,040</b>	<b>\$1,935,752</b>	<b>\$115,439</b>	<b>\$86,063</b>	<b>\$85,795</b>	<b>\$7,726</b>	<b>\$3,265</b>
<b>Total O&amp;M</b>	<b>\$3,243,532</b>	<b>\$2,817,730</b>	<b>\$166,063</b>	<b>\$122,743</b>	<b>\$121,430</b>	<b>\$10,950</b>	<b>\$4,616</b>
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,022,931	\$6,179,890	\$547,578	\$526,219	\$680,815	\$63,362	\$25,067
Acct 1835-4 Primary Overhead Conductors	\$12,525,143	\$9,647,846	\$854,862	\$821,516	\$1,062,867	\$98,919	\$39,133
Acct 1840-4 Primary Underground Conduit	\$753,074	\$580,077	\$51,399	\$49,394	\$63,905	\$5,947	\$2,353
Acct 1845-4 Primary Underground Conductors	\$11,813,041	\$9,099,329	\$806,260	\$774,810	\$1,002,439	\$93,295	\$36,908
<b>Subtotal</b>	<b>\$33,114,188</b>	<b>\$25,507,142</b>	<b>\$2,260,098</b>	<b>\$2,171,939</b>	<b>\$2,810,025</b>	<b>\$261,523</b>	<b>\$103,461</b>
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$4,292,536)	(\$3,306,448)	(\$292,973)	(\$281,545)	(\$364,259)	(\$33,901)	(\$13,411)
Acct 1835-4 Primary Overhead Conductors	(\$7,080,552)	(\$5,453,996)	(\$483,259)	(\$464,409)	(\$600,846)	(\$55,919)	(\$22,122)
Acct 1840-4 Primary Underground Conduit	(\$396,940)	(\$305,754)	(\$27,092)	(\$26,035)	(\$33,684)	(\$3,135)	(\$1,240)
Acct 1845-4 Primary Underground Conductors	(\$6,755,975)	(\$5,203,981)	(\$461,107)	(\$443,120)	(\$573,303)	(\$53,356)	(\$21,108)
<b>Subtotal</b>	<b>(\$18,526,004)</b>	<b>(\$14,270,179)</b>	<b>(\$1,264,431)</b>	<b>(\$1,215,109)</b>	<b>(\$1,572,091)</b>	<b>(\$146,311)</b>	<b>(\$57,882)</b>
Primary Conductor & Poles - Net Fixed Assets	\$14,588,185	\$11,236,963	\$995,668	\$956,830	\$1,237,933	\$115,212	\$45,579
General Plant Assigned to Primary C&P - NFA	\$4,206,800	\$3,253,594	\$278,710	\$268,355	\$359,434	\$33,602	\$13,104

<b>Primary C&amp;P Net Fixed Assets Including General Plant</b>	<b>\$18,794,984</b>	<b>\$14,490,557</b>	<b>\$1,274,378</b>	<b>\$1,225,185</b>	<b>\$1,597,368</b>	<b>\$148,814</b>	<b>\$58,683</b>
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,533,557	\$2,222,206	\$53,716	\$0	\$234,635	\$14,558	\$8,442
Acct 1835-5 Secondary Overhead Conductors	\$2,315,074	\$2,030,572	\$49,084	\$0	\$214,401	\$13,303	\$7,714
Acct 1840-5 Secondary Underground Conduit	\$1,338,799	\$1,174,273	\$28,385	\$0	\$123,987	\$7,693	\$4,461
Acct 1845-5 Secondary Underground Conductors	\$365,352	\$320,453	\$7,746	\$0	\$33,836	\$2,099	\$1,217
<b>Subtotal</b>	<b>\$6,552,782</b>	<b>\$5,747,505</b>	<b>\$138,932</b>	<b>\$0</b>	<b>\$606,858</b>	<b>\$37,653</b>	<b>\$21,834</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$109,100	\$86,263	\$6,466	\$5,790	\$9,420	\$817	\$345
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$25,050	\$19,806	\$1,485	\$1,329	\$2,163	\$188	\$79
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$36,100	\$28,268	\$2,261	\$2,085	\$3,097	\$276	\$114
Acct 5045 Underground Distribution Lines & Feeders - Other	\$23,650	\$18,519	\$1,481	\$1,366	\$2,029	\$181	\$74
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$7,700	\$6,088	\$456	\$409	\$665	\$58	\$24
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$19,340	\$15,393	\$1,102	\$964	\$1,677	\$143	\$61
Acct 5125 Maintenance of Overhead Conductors & Devices	\$101,000	\$79,481	\$6,152	\$5,591	\$8,693	\$764	\$319
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$222,650	\$176,044	\$13,196	\$11,815	\$19,223	\$1,667	\$704
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,050	\$3,906	\$338	\$321	\$430	\$40	\$16
<b>Total</b>	<b>\$549,640</b>	<b>\$433,768</b>	<b>\$32,937</b>	<b>\$29,670</b>	<b>\$47,396</b>	<b>\$4,132</b>	<b>\$1,737</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$199,285	\$158,685	\$12,182	\$11,651	\$14,887	\$1,319	\$561
Acct 5010 - Load Dispatching	\$11,050	\$8,799	\$675	\$646	\$825	\$73	\$31
Acct 5085 - Miscellaneous Distribution Expense	\$546,628	\$435,264	\$33,415	\$31,959	\$40,833	\$3,618	\$1,539
Acct 5105 - Maintenance Supervision and Engineering	\$19,550	\$15,567	\$1,195	\$1,143	\$1,460	\$129	\$55
<b>Total</b>	<b>\$776,513</b>	<b>\$618,314</b>	<b>\$47,468</b>	<b>\$45,400</b>	<b>\$58,005</b>	<b>\$5,139</b>	<b>\$2,186</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$33,114,188</b>	<b>\$25,507,142</b>	<b>\$2,260,098</b>	<b>\$2,171,939</b>	<b>\$2,810,025</b>	<b>\$261,523</b>	<b>\$103,461</b>
Acct 1815 - 1855	\$57,948,583	\$46,103,605	\$3,581,569	\$3,508,253	\$4,220,209	\$373,926	\$161,022

<b>Grouping of Operation and Maintenance</b>	<b>Total</b>	<b>Residential</b>	<b>GS &lt; 50</b>	<b>GS 50-4,999 kW</b>	<b>Street Light</b>	<b>Sentinel Light</b>	<b>Unmetered Scattered Load</b>
1830	\$ 19,340	\$ 15,393	\$ 1,102	\$ 964	\$ 1,677	\$ 143	\$ 61
1835	\$ 101,000	\$ 79,481	\$ 6,152	\$ 5,591	\$ 8,693	\$ 764	\$ 319
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 5,050	\$ 3,906	\$ 338	\$ 321	\$ 430	\$ 40	\$ 16
1830 & 1835	\$ 364,500	\$ 288,201	\$ 21,604	\$ 19,343	\$ 31,470	\$ 2,729	\$ 1,153
1840 & 1845	\$ 59,750	\$ 46,786	\$ 3,742	\$ 3,451	\$ 5,126	\$ 457	\$ 188
<b>Total</b>	<b>\$ 549,640</b>	<b>\$ 433,768</b>	<b>\$ 32,937</b>	<b>\$ 29,670</b>	<b>\$ 47,396</b>	<b>\$ 4,132</b>	<b>\$ 1,737</b>



# 2013 Cost Allocation Model

## Sheet O3.4 Secondary Cost Pool Worksheet - Final Run September 10, 2012

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$34,856	\$30,572	\$739	\$0	\$3,228	\$200	\$116
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$21,268	\$18,654	\$451	\$0	\$1,970	\$122	\$71
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$22,895	\$20,082	\$485	\$0	\$2,120	\$132	\$76
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$9,735	\$8,539	\$206	\$0	\$902	\$56	\$32
Depreciation on General Plant Assigned to Secondary C&P	\$66,905	\$58,708	\$1,372	\$0	\$6,216	\$387	\$221
Secondary C&P Operations and Maintenance	\$90,915	\$79,767	\$1,907	\$0	\$8,418	\$520	\$303
Allocation of General Expenses	\$88,078	\$77,082	\$1,841	\$0	\$8,341	\$518	\$296
Admin and General Assigned to Primary C&P	\$62,653	\$54,799	\$1,326	\$0	\$5,947	\$367	\$214
PILs on Secondary C&P	\$3,274	\$2,871	\$69	\$0	\$303	\$19	\$11
Debt Return on Secondary C&P	\$142,158	\$124,688	\$3,014	\$0	\$13,165	\$817	\$474
Equity Return on Secondary C&P	\$170,678	\$149,703	\$3,619	\$0	\$15,807	\$981	\$569
<b>Total</b>	<b>\$713,415</b>	<b>\$625,465</b>	<b>\$15,031</b>	<b>\$0</b>	<b>\$66,417</b>	<b>\$4,118</b>	<b>\$2,384</b>
General Plant - Gross Assets	\$11,119,283	\$8,910,223	\$725,412	\$647,056	\$742,468	\$65,330	\$28,793
General Plant - Accumulated Depreciation	(\$3,475,200)	(\$2,784,784)	(\$226,719)	(\$202,230)	(\$232,050)	(\$20,418)	(\$8,999)
General Plant - Net Fixed Assets	\$7,644,083	\$6,125,439	\$498,693	\$444,826	\$510,419	\$44,912	\$19,794
General Plant - Depreciation	\$525,195	\$420,855	\$34,263	\$30,562	\$35,069	\$3,086	\$1,360
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$26,503,837</b>	<b>\$21,155,474</b>	<b>\$1,781,539</b>	<b>\$1,586,044</b>	<b>\$1,757,942</b>	<b>\$153,991</b>	<b>\$68,847</b>
<b>Total Administration and General Expense</b>	<b>\$2,234,040</b>	<b>\$1,935,752</b>	<b>\$115,439</b>	<b>\$86,063</b>	<b>\$85,795</b>	<b>\$7,726</b>	<b>\$3,265</b>
<b>Total O&amp;M</b>	<b>\$3,243,532</b>	<b>\$2,817,730</b>	<b>\$166,063</b>	<b>\$122,743</b>	<b>\$121,430</b>	<b>\$10,950</b>	<b>\$4,616</b>
<b>Secondary Conductors and Poles Gross Plant</b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$2,533,557	\$2,222,206	\$53,716	\$0	\$234,635	\$14,558	\$8,442
Acct 1835-5 Secondary Overhead Conductors	\$2,315,074	\$2,030,572	\$49,084	\$0	\$214,401	\$13,303	\$7,714
Acct 1840-5 Secondary Underground Conduit	\$1,338,799	\$1,174,273	\$28,385	\$0	\$123,987	\$7,693	\$4,461
Acct 1845-5 Secondary Underground Conductors	\$365,352	\$320,453	\$7,746	\$0	\$33,836	\$2,099	\$1,217
<b>Subtotal</b>	<b>\$6,552,782</b>	<b>\$5,747,505</b>	<b>\$138,932</b>	<b>\$0</b>	<b>\$606,858</b>	<b>\$37,653</b>	<b>\$21,834</b>
<b>Secondary Conductors and Poles Accumulated Depreciation</b>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,100,097)	(\$964,905)	(\$23,324)	\$0	(\$101,881)	(\$6,321)	(\$3,666)
Acct 1835-5 Secondary Overhead Conductors	(\$1,308,728)	(\$1,147,897)	(\$27,748)	\$0	(\$121,202)	(\$7,520)	(\$4,361)
Acct 1840-5 Secondary Underground Conduit	(\$519,781)	(\$455,904)	(\$11,020)	\$0	(\$48,137)	(\$2,987)	(\$1,732)
Acct 1845-5 Secondary Underground Conductors	(\$259,575)	(\$227,676)	(\$5,504)	\$0	(\$24,039)	(\$1,492)	(\$865)
<b>Subtotal</b>	<b>(\$3,188,181)</b>	<b>(\$2,796,383)</b>	<b>(\$67,596)</b>	<b>\$0</b>	<b>(\$295,260)</b>	<b>(\$18,319)</b>	<b>(\$10,623)</b>
Secondary Conductor & Poles - Net Fixed Assets	\$3,364,601	\$2,951,122	\$71,336	\$0	\$311,598	\$19,333	\$11,211
General Plant Assigned to Secondary C&P - NFA	\$973,782	\$854,479	\$19,969	\$0	\$90,473	\$5,639	\$3,223

<b>Secondary C&amp;P Net Fixed Assets Including General Plant</b>	<b>\$4,338,383</b>	<b>\$3,805,602</b>	<b>\$91,305</b>	<b>\$0</b>	<b>\$402,071</b>	<b>\$24,972</b>	<b>\$14,434</b>
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$8,022,931	\$6,179,890	\$547,578	\$526,219	\$680,815	\$63,362	\$25,067
Acct 1835-4 Primary Overhead Conductors	\$12,525,143	\$9,647,846	\$854,862	\$821,516	\$1,062,867	\$98,919	\$39,133
Acct 1840-4 Primary Underground Conduit	\$753,074	\$580,077	\$51,399	\$49,394	\$63,905	\$5,947	\$2,353
Acct 1845-4 Primary Underground Conductors	\$11,813,041	\$9,099,329	\$806,260	\$774,810	\$1,002,439	\$93,295	\$36,908
<b>Subtotal</b>	<b>\$33,114,188</b>	<b>\$25,507,142</b>	<b>\$2,260,098</b>	<b>\$2,171,939</b>	<b>\$2,810,025</b>	<b>\$261,523</b>	<b>\$103,461</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$109,100	\$86,263	\$6,466	\$5,790	\$9,420	\$817	\$345
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$25,050	\$19,806	\$1,485	\$1,329	\$2,163	\$188	\$79
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$36,100	\$28,268	\$2,261	\$2,085	\$3,097	\$276	\$114
Acct 5045 Underground Distribution Lines & Feeders - Other	\$23,650	\$18,519	\$1,481	\$1,366	\$2,029	\$181	\$74
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$7,700	\$6,088	\$456	\$409	\$665	\$58	\$24
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$19,340	\$15,393	\$1,102	\$964	\$1,677	\$143	\$61
Acct 5125 Maintenance of Overhead Conductors & Devices	\$101,000	\$79,481	\$6,152	\$5,591	\$8,693	\$764	\$319
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$222,650	\$176,044	\$13,196	\$11,815	\$19,223	\$1,667	\$704
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,050	\$3,906	\$338	\$321	\$430	\$40	\$16
<b>Total</b>	<b>\$549,640</b>	<b>\$433,768</b>	<b>\$32,937</b>	<b>\$29,670</b>	<b>\$47,396</b>	<b>\$4,132</b>	<b>\$1,737</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$199,285	\$158,685	\$12,182	\$11,651	\$14,887	\$1,319	\$561
Acct 5010 - Load Dispatching	\$11,050	\$8,799	\$675	\$646	\$825	\$73	\$31
Acct 5085 - Miscellaneous Distribution Expense	\$546,628	\$435,264	\$33,415	\$31,959	\$40,833	\$3,618	\$1,539
Acct 5105 - Maintenance Supervision and Engineering	\$19,550	\$15,567	\$1,195	\$1,143	\$1,460	\$129	\$55
<b>Total</b>	<b>\$776,513</b>	<b>\$618,314</b>	<b>\$47,468</b>	<b>\$45,400</b>	<b>\$58,005</b>	<b>\$5,139</b>	<b>\$2,186</b>
<b>Secondary Conductors and Poles Gross Assets</b>	<b>\$6,552,782</b>	<b>\$5,747,505</b>	<b>\$138,932</b>	<b>\$0</b>	<b>\$606,858</b>	<b>\$37,653</b>	<b>\$21,834</b>
Acct 1815 - 1855	\$57,948,583	\$46,103,605	\$3,581,569	\$3,508,253	\$4,220,209	\$373,926	\$161,022

<b>Grouping of Operation and Maintenance</b>	<b>Total</b>	<b>Residential</b>	<b>GS &lt; 50</b>	<b>GS 50-4,999 kW</b>	<b>Street Light</b>	<b>Sentinel Light</b>	<b>Unmetered Scattered Load</b>
1830	\$ 19,340	\$ 15,393	\$ 1,102	\$ 964	\$ 1,677	\$ 143	\$ 61
1835	\$ 101,000	\$ 79,481	\$ 6,152	\$ 5,591	\$ 8,693	\$ 764	\$ 319
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 5,050	\$ 3,906	\$ 338	\$ 321	\$ 430	\$ 40	\$ 16
1830 & 1835	\$ 364,500	\$ 288,201	\$ 21,604	\$ 19,343	\$ 31,470	\$ 2,729	\$ 1,153
1840 & 1845	\$ 59,750	\$ 46,786	\$ 3,742	\$ 3,451	\$ 5,126	\$ 457	\$ 188
<b>Total</b>	<b>\$ 549,640</b>	<b>\$ 433,768</b>	<b>\$ 32,937</b>	<b>\$ 29,670</b>	<b>\$ 47,396</b>	<b>\$ 4,132</b>	<b>\$ 1,737</b>





# 2013 Cost Allocation Model

Sheet 03.5 USL Metering Credit Worksheet - Final Run September 10, 2012

ALLOCATION BY RATE CLASSIFICATION

Description	GS - 50
Depreciation on Acct 1860 Metering	\$17,772
Depreciation on General Plant Assigned to Metering	\$4,969
Acct 5065 - Meter expense	\$45,189
Acct 5070 & 5075 - Customer Premises	\$3,189
Acct 5175 - Meter Maintenance	\$5,957
Acct 5310 - Meter Reading	\$2,283
Admin and General Assigned to Metering	\$39,357
PILs on Metering	\$251
Debt Return on Metering	\$10,916
Equity Return on Metering	\$13,106
<b>Total</b>	<b>\$142,988</b>
Number of Customers	910
Metering Unit Cost (\$/Customer/Month)	<b>\$13.10</b>
General Plant - Gross Assets	\$725,412
General Plant - Accumulated Depreciation	(\$226,719)
General Plant - Net Fixed Assets	\$498,693
General Plant - Depreciation	\$34,263
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$1,781,539</b>
<b>Total Administration and General Expense</b>	<b>\$115,439</b>
<b>Total O&amp;M</b>	<b>\$166,063</b>
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$343,303
Metering - Accumulated Depreciation	(\$34,947)
Metering - Net Fixed Assets	\$258,356
General Plant Assigned to Metering - NFA	\$72,320
<b>Metering Net Fixed Assets Including General Plant</b>	<b>\$330,676</b>



# 2013 Cost Allocation Model

## Sheet O3.6 MicroFIT Charge Worksheet - Final Run September 10, 2012

**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)	\$ 38,089.72	\$ 0.22
Customer Premises - Materials and Expenses (5075)	\$ 11,647.27	\$ 0.07
Meter Expenses (5065)	\$ 285,364.54	\$ 1.68
Maintenance of Meters (5175)	\$ 37,617.68	\$ 0.22
Meter Reading Expenses (5310)	\$ 35,677.37	\$ 0.21
Customer Billing (5315)	\$ 477,446.41	\$ 2.80
Amortization Expense - General Plant Assigned to Meters	\$ 32,456.23	\$ 0.19
Admin and General Expenses allocated to O&M expenses for meters	\$ 148,515.22	\$ 0.87
Allocated PILS (general plant assigned to meters)	\$ 356.43	\$ 0.00
Interest Expense	\$ 15,477.61	\$ 0.09
Income Expenses	\$ 18,582.75	\$ 0.11
<b>Total Cost</b>	<b>#####</b>	<b>\$ 6.47</b>
<b>Number of Residential Customers</b>	<b>14189.19721</b>	



# 2013 Cost Allocation Model

**Sheet 04 Summary of Allocators by Class & Accounts - Final Run September 10, 2012**

## ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1	2	3	7	8	9
				Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$738,770	\$590,309	\$57,338	\$84,136	\$5,093	\$508	\$1,386
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$982,703	\$785,222	\$76,271	\$111,917	\$6,774	\$676	\$1,843
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$86,252	\$68,919	\$6,694	\$9,823	\$595	\$59	\$162
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$4,401,396	\$3,280,049	\$417,911	\$697,492	\$0	\$0	\$5,943
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$89,824	\$56,962	\$12,218	\$19,789	\$585	\$40	\$230
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$8,022,931	\$6,179,890	\$547,578	\$526,219	\$680,815	\$63,362	\$25,067
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$2,533,557	\$2,222,206	\$53,716	\$0	\$234,635	\$14,558	\$8,442
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$12,525,143	\$9,647,846	\$854,862	\$821,516	\$1,062,867	\$98,919	\$39,133
1835-5	Overhead Conductors and Devices - Secondary	dp	\$2,315,074	\$2,030,572	\$49,084	\$0	\$214,401	\$13,303	\$7,714
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$753,074	\$580,077	\$51,399	\$49,394	\$63,905	\$5,947	\$2,353
1840-5	Underground Conduit - Secondary	dp	\$1,338,799	\$1,174,273	\$28,385	\$0	\$123,987	\$7,693	\$4,461
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$11,813,041	\$9,099,329	\$806,260	\$774,810	\$1,002,439	\$93,295	\$36,908
1845-5	Underground Conductors and Devices - Secondary	dp	\$365,352	\$320,453	\$7,746	\$0	\$33,836	\$2,099	\$1,217
1850	Line Transformers	dp	\$9,457,396	\$7,285,820	\$645,539	\$619,032	\$802,741	\$74,709	\$29,554

1855	Services	dp	\$4,332,997	\$4,226,127	\$106,870	\$0	\$0	\$0	\$0
1860	Meters	dp	\$2,581,864	\$2,167,941	\$343,303	\$70,620	\$0	\$0	\$0
9999	IFRS Placeholder Asset Account	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	gp	\$201,049	\$161,107	\$13,116	\$11,699	\$13,425	\$1,181	\$521
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$5,328,381	\$4,269,796	\$347,619	\$310,070	\$355,792	\$31,306	\$13,798
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$351,655	\$281,792	\$22,942	\$20,464	\$23,481	\$2,066	\$911
1920	Computer Equipment - Hardware	gp	\$701,806	\$562,379	\$45,785	\$40,840	\$46,862	\$4,123	\$1,817
1925	Computer Software	gp	\$784,999	\$629,044	\$51,213	\$45,681	\$52,417	\$4,612	\$2,033
1930	Transportation Equipment	gp	\$1,229,196	\$984,993	\$80,192	\$71,530	\$82,077	\$7,222	\$3,183
1935	Stores Equipment	gp	\$37,924	\$30,390	\$2,474	\$2,207	\$2,532	\$223	\$98
1940	Tools, Shop and Garage Equipment	gp	\$524,684	\$420,445	\$34,230	\$30,533	\$35,035	\$3,083	\$1,359
1945	Measurement and Testing Equipment	gp	\$50,997	\$40,865	\$3,327	\$2,968	\$3,405	\$300	\$132
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$1,908,592	\$1,529,413	\$124,515	\$111,065	\$127,442	\$11,214	\$4,942
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$8,990,162)	(\$7,312,622)	(\$519,160)	(\$466,347)	(\$614,151)	(\$54,924)	(\$22,958)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$30,319,373)	(\$24,032,683)	(\$1,991,196)	(\$1,934,588)	(\$2,092,627)	(\$186,673)	(\$81,607)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$1,344,473)	(\$1,073,164)	(\$90,373)	(\$80,456)	(\$89,176)	(\$7,812)	(\$3,492)
4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	CREV	(\$8,100,851)	(\$6,344,682)	(\$654,387)	(\$673,571)	(\$351,024)	(\$31,826)	(\$45,361)
4080-2	SSS Admin Charge	mi	(\$55,033)	(\$43,310)	(\$2,777)	(\$202)	(\$7,783)	(\$724)	(\$237)
4082	Retail Services Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$167,600)	(\$145,571)	(\$4,184)	(\$879)	(\$15,418)	(\$992)	(\$556)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$113,700)	(\$96,778)	(\$12,712)	(\$3,666)	\$0	(\$113)	(\$431)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$154,100)	(\$133,729)	(\$7,919)	(\$5,874)	(\$5,830)	(\$525)	(\$222)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$48,825	\$42,371	\$2,509	\$1,861	\$1,847	\$166	\$70
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4375	Revenues from Non-Utility Operations	mi	(\$500,668)	(\$434,942)	(\$25,633)	(\$18,947)	(\$18,744)	(\$1,690)	(\$713)
4380	Expenses of Non-Utility Operations	mi	\$469,228	\$407,200	\$24,115	\$17,887	\$17,752	\$1,600	\$675
4390	Miscellaneous Non-Operating Income	mi	(\$30,900)	(\$26,815)	(\$1,588)	(\$1,178)	(\$1,169)	(\$105)	(\$44)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$53,000)	(\$45,994)	(\$2,724)	(\$2,020)	(\$2,005)	(\$181)	(\$76)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$19,831,774	\$12,576,193	\$2,697,569	\$4,369,071	\$129,187	\$8,938	\$50,817
4708	Charges-WMS	cop	\$1,287,653	\$816,557	\$175,150	\$283,678	\$8,388	\$580	\$3,299
4710	Cost of Power Adjustments	cop	\$73,097	\$46,354	\$9,943	\$16,104	\$476	\$33	\$187
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$1,267,081	\$803,511	\$172,352	\$279,146	\$8,254	\$571	\$3,247
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$996,766	\$632,093	\$135,583	\$219,594	\$6,493	\$449	\$2,554
4730	Rural Rate Assistance Expense	cop	\$272,388	\$172,733	\$37,051	\$60,009	\$1,774	\$123	\$698
4750	Charges-LV	cop	\$509,329	\$322,988	\$69,280	\$112,209	\$3,318	\$230	\$1,305
5005	Operation Supervision and Engineering	di	\$199,285	\$158,685	\$12,182	\$11,651	\$14,887	\$1,319	\$561
5010	Load Dispatching	di	\$11,050	\$8,799	\$675	\$646	\$825	\$73	\$31
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$7,100	\$5,291	\$674	\$1,125	\$0	\$0	\$10
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$50,300	\$37,485	\$4,776	\$7,971	\$0	\$0	\$68
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$109,100	\$86,263	\$6,466	\$5,790	\$9,420	\$817	\$345
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$25,050	\$19,806	\$1,485	\$1,329	\$2,163	\$188	\$79
5030	Overhead Subtransmission Feeders - Operation	di	\$3,850	\$3,032	\$320	\$494	\$0	\$0	\$5
5035	Overhead Distribution Transformers- Operation	di	\$1,000	\$770	\$68	\$65	\$85	\$8	\$3
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$36,100	\$28,268	\$2,261	\$2,085	\$3,097	\$276	\$114
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$23,650	\$18,519	\$1,481	\$1,366	\$2,029	\$181	\$74
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$339,849	\$285,365	\$45,189	\$9,296	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$48,400	\$38,090	\$2,442	\$178	\$6,845	\$637	\$208
5075	Customer Premises - Materials and Expenses	cu	\$14,800	\$11,647	\$747	\$54	\$2,093	\$195	\$64
5085	Miscellaneous Distribution Expense	di	\$546,628	\$435,264	\$33,415	\$31,959	\$40,833	\$3,618	\$1,539
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$7,700	\$6,088	\$456	\$409	\$665	\$58	\$24
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$19,550	\$15,567	\$1,195	\$1,143	\$1,460	\$129	\$55
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$56,230	\$41,904	\$5,339	\$8,911	\$0	\$0	\$76
5120	Maintenance of Poles, Towers and Fixtures	di	\$19,340	\$15,393	\$1,102	\$964	\$1,677	\$143	\$61
5125	Maintenance of Overhead Conductors and Devices	di	\$101,000	\$79,481	\$6,152	\$5,591	\$8,693	\$764	\$319
5130	Maintenance of Overhead Services	di	\$62,650	\$61,105	\$1,545	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$222,650	\$176,044	\$13,196	\$11,815	\$19,223	\$1,667	\$704
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$5,050	\$3,906	\$338	\$321	\$430	\$40	\$16
5155	Maintenance of Underground Services	di	\$99,850	\$97,387	\$2,463	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$82,530	\$63,580	\$5,633	\$5,402	\$7,005	\$652	\$258
5175	Maintenance of Meters	cu	\$44,800	\$37,618	\$5,957	\$1,225	\$0	\$0	\$0
5305	Supervision	cu	\$66,800	\$66,362	\$408	\$18	\$0	\$12	\$0

5310	Meter Reading Expense	cu	\$38,000	\$35,677	\$2,283	\$22	\$0	\$18	\$0
5315	Customer Billing	cu	\$480,600	\$477,446	\$2,939	\$131	\$0	\$84	\$0
5320	Collecting	cu	\$340,820	\$338,584	\$2,084	\$93	\$0	\$60	\$0
5325	Collecting- Cash Over and Short	cu	\$100	\$99	\$1	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$100,000	\$85,029	\$2,304	\$12,667	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$79,700	\$79,177	\$487	\$22	\$0	\$14	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	ad	\$19,400	\$16,853	\$993	\$734	\$726	\$65	\$28
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$1,500	\$1,303	\$77	\$57	\$56	\$5	\$2
5505	Supervision	ad	\$3,000	\$2,606	\$154	\$114	\$112	\$10	\$4
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$233,375	\$202,738	\$11,948	\$8,831	\$8,737	\$788	\$332
5610	Management Salaries and Expenses	ad	\$232,247	\$201,758	\$11,891	\$8,789	\$8,695	\$784	\$331
5615	General Administrative Salaries and Expenses	ad	\$849,125	\$737,654	\$43,474	\$32,133	\$31,789	\$2,867	\$1,208
5620	Office Supplies and Expenses	ad	\$107,000	\$92,953	\$5,478	\$4,049	\$4,006	\$361	\$152
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$152,895	\$132,823	\$7,828	\$5,786	\$5,724	\$516	\$218
5635	Property Insurance	ad	\$61,254	\$49,085	\$3,996	\$3,565	\$4,090	\$360	\$159
5640	Injuries and Damages	ad	\$38,110	\$33,107	\$1,951	\$1,442	\$1,427	\$129	\$54
5645	Employee Pensions and Benefits	ad	\$4,500	\$3,909	\$230	\$170	\$168	\$15	\$6
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$107,000	\$92,953	\$5,478	\$4,049	\$4,006	\$361	\$152
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$114,884	\$99,802	\$5,882	\$4,347	\$4,301	\$388	\$163
5670	Rent	ad	\$750	\$652	\$38	\$28	\$28	\$3	\$1
5675	Maintenance of General Plant	ad	\$286,500	\$248,889	\$14,668	\$10,842	\$10,726	\$967	\$408
5680	Electrical Safety Authority Fees	ad	\$10,000	\$8,687	\$512	\$378	\$374	\$34	\$14
5681	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$1,451,988	\$1,161,487	\$101,447	\$84,871	\$92,387	\$8,224	\$3,572
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$1,119,814	\$893,840	\$75,272	\$67,012	\$74,275	\$6,506	\$2,909
6105	Taxes Other Than Income Taxes	ad	\$12,500	\$9,978	\$840	\$748	\$829	\$73	\$32
6110	Income Taxes	Inout	\$25,788	\$20,584	\$1,733	\$1,543	\$1,710	\$150	\$67
6205	Donations	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**\$56,458,900      \$41,585,322      \$5,261,441      \$6,965,868      \$2,330,297      \$201,180      \$114,792**

\$56,458,900

Grouping by Allocator	Total	Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 113,630	\$ 84,680	\$ 10,789	\$ 18,007	\$ -	\$ -	\$ 153
1830	\$ 19,340	\$ 15,393	\$ 1,102	\$ 964	\$ 1,677	\$ 143	\$ 61
1835	\$ 101,000	\$ 79,481	\$ 6,152	\$ 5,591	\$ 8,693	\$ 764	\$ 319
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 5,050	\$ 3,906	\$ 338	\$ 321	\$ 430	\$ 40	\$ 16
1850	\$ 83,530	\$ 64,350	\$ 5,702	\$ 5,467	\$ 7,090	\$ 660	\$ 261
1855	\$ 162,500	\$ 158,492	\$ 4,008	\$ -	\$ -	\$ -	\$ -
1860	\$ 44,800	\$ 37,618	\$ 5,957	\$ 1,225	\$ -	\$ -	\$ -
1815-1855	\$ 776,513	\$ 618,314	\$ 47,468	\$ 45,400	\$ 58,005	\$ 5,139	\$ 2,186
1830 & 1835	\$ 368,350	\$ 291,232	\$ 21,923	\$ 19,837	\$ 31,470	\$ 2,729	\$ 1,158
1840 & 1845	\$ 59,750	\$ 46,786	\$ 3,742	\$ 3,451	\$ 5,126	\$ 457	\$ 188
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 100,000	\$ 85,029	\$ 2,304	\$ 12,667	\$ -	\$ -	\$ -
Break Out	-\$ 37,857,547	-\$ 30,183,818	-\$ 2,408,908	-\$ 2,316,064	-\$ 2,614,391	-\$ 233,373	-\$ 100,993
CCA	\$ 63,200	\$ 49,737	\$ 3,189	\$ 232	\$ 8,938	\$ 832	\$ 272
CDMPP	\$ 19,400	\$ 16,853	\$ 993	\$ 734	\$ 726	\$ 65	\$ 28
CEN	\$ 2,353,671	\$ 1,492,566	\$ 320,152	\$ 518,529	\$ 15,332	\$ 1,061	\$ 6,031
CEN EWMP	\$ 21,974,241	\$ 13,934,825	\$ 2,988,993	\$ 4,841,070	\$ 143,143	\$ 9,903	\$ 56,307
CREV	-\$ 8,155,884	-\$ 6,387,992	-\$ 657,163	-\$ 673,773	-\$ 358,808	-\$ 32,551	-\$ 45,598
CWCS	\$ 4,332,997	\$ 4,226,127	\$ 106,870	\$ -	\$ -	\$ -	\$ -
CWMC	\$ 2,921,713	\$ 2,453,305	\$ 388,492	\$ 79,916	\$ -	\$ -	\$ -
CWMR	\$ 38,000	\$ 35,677	\$ 2,283	\$ 22	\$ 0	\$ 18	\$ -
CWNB	\$ 968,020	\$ 961,668	\$ 5,919	\$ 263	\$ 0	\$ 169	\$ 0
DCP	\$ 1,807,725	\$ 1,444,449	\$ 140,303	\$ 205,876	\$ 12,461	\$ 1,244	\$ 3,391
LPHA	-\$ 113,700	-\$ 96,778	-\$ 12,712	-\$ 3,666	\$ -	-\$ 113	-\$ 431
LTNCP	\$ 9,457,396	\$ 7,285,820	\$ 645,539	\$ 619,032	\$ 802,741	\$ 74,709	\$ 29,554
NFA	-\$ 389,045	-\$ 324,771	-\$ 18,514	-\$ 13,369	-\$ 29,106	-\$ 2,194	-\$ 1,090
NFA ECC	\$ 11,180,537	\$ 8,959,308	\$ 729,408	\$ 650,620	\$ 746,558	\$ 65,690	\$ 28,952
O&M	\$ 2,140,886	\$ 1,859,836	\$ 109,610	\$ 81,016	\$ 80,150	\$ 7,228	\$ 3,047
PNCP	\$ 37,515,584	\$ 28,787,191	\$ 2,678,010	\$ 2,869,431	\$ 2,810,025	\$ 261,523	\$ 109,404
SNCP	\$ 6,552,782	\$ 5,747,505	\$ 138,932	\$ -	\$ 606,858	\$ 37,653	\$ 21,834
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 56,644,440</b>	<b>\$ 41,746,793</b>	<b>\$ 5,270,880</b>	<b>\$ 6,972,802</b>	<b>\$ 2,337,119</b>	<b>\$ 201,795</b>	<b>\$ 115,051</b>























































# 2013 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet - Final Run September 10, 2013

Details:  
Output Sheet Details How Various Composite Allocators are Derived  
Demand Allocators can be found in columns C to AG  
Customer Allocators can be found in columns AJ to BN

Demand Allocators										Customer Allocators									
Demand Total	1	2	3	7	8	9	Customer Total	1	2	3	7	8	9	Total					
	Residential	GS - 50	GS 50-4,999 KW	Street Light	Sentinel Light	Unmetered Scattered Load		Residential	GS - 50	GS 50-4,999 KW	Street Light	Sentinel Light	Unmetered Scattered Load						

### Composite allocators

Rate Base	1	2	3	7	8	9	Customer Total	1	2	3	7	8	9	Total
Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1 Land Station >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2 Land Station <50 KV	\$590,309	\$590,309	\$57,338	\$84,136	\$5,093	\$508	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805- Total	\$738,770	\$590,309	\$57,338	\$84,136	\$5,093	\$508	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$738,770
1806-1 Land Rights Station >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2 Land Rights Station <50 KV	\$785,222	\$785,222	\$76,271	\$111,917	\$6,774	\$676	\$1,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806- Total	\$982,703	\$785,222	\$76,271	\$111,917	\$6,774	\$676	\$1,843	\$0	\$0	\$0	\$0	\$0	\$0	\$982,703
1808-1 Buildings and Features >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2 Buildings and Features <50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808- Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1 Leasehold Improvements >50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2 Leasehold Improvements <50 KV	\$68,919	\$68,919	\$6,694	\$9,823	\$595	\$59	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810- Total	\$68,252	\$68,919	\$6,694	\$9,823	\$595	\$59	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$68,252
1815 Transformer Station Equipment - Normally Primary above 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1 Distribution Station Equipment - Normally Primary below 50 KV (B-Us)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2 Distribution Station Equipment - Normally Primary below 50 KV (Primary)	\$4,401,396	\$3,280,049	\$417,911	\$697,492	\$0	\$0	\$5,943	\$0	\$0	\$0	\$0	\$0	\$0	\$4,401,396
1820-3 Distribution Station Equipment - Normally Primary below 50 KV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$89,824	\$56,962	\$12,218	\$19,789	\$85	\$40	\$230	\$89,824
1820- Total	\$4,401,396	\$3,280,049	\$417,911	\$697,492	\$0	\$0	\$5,943	\$89,824	\$56,962	\$12,218	\$19,789	\$85	\$40	\$230
1815 & 1820- Total	\$4,401,396	\$3,280,049	\$417,911	\$697,492	\$0	\$0	\$5,943	\$89,824	\$56,962	\$12,218	\$19,789	\$85	\$40	\$230
1825-1 Storage Battery Equipment > 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2 Storage Battery Equipment <50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825- Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3 Poles, Towers and Features - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4 Poles, Towers and Features - Primary	\$2,391,569	\$304,710	\$508,560	\$0	\$0	\$4,333	\$4,813,758	\$3,788,321	\$242,868	\$17,659	\$680,815	\$63,362	\$20,733	\$4,813,758
1830-5 Poles, Towers and Features - Secondary	\$979,363	\$32,764	\$0	\$0	\$0	\$1,296	\$1,520,134	\$1,242,844	\$20,953	\$0	\$24,635	\$14,558	\$7,146	\$1,520,134
1830- Total	\$4,222,695	\$3,370,932	\$337,414	\$508,560	\$0	\$5,629	\$6,333,893	\$5,031,164	\$263,821	\$17,659	\$916,450	\$77,920	\$27,879	\$6,333,893
1835-3 Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4 Overhead Conductors and Devices - Primary	\$3,732,641	\$475,704	\$793,948	\$0	\$0	\$6,765	\$7,515,086	\$5,914,205	\$279,158	\$27,569	\$1,062,867	\$98,919	\$32,368	\$7,515,086
1835-5 Overhead Conductors and Devices - Secondary	\$894,408	\$29,809	\$0	\$0	\$0	\$1,185	\$1,389,044	\$1,135,666	\$18,146	\$0	\$214,401	\$13,303	\$6,529	\$1,389,044
1835- Total	\$5,536,087	\$4,628,548	\$505,642	\$793,948	\$0	\$7,949	\$8,904,130	\$7,049,871	\$398,304	\$27,569	\$1,277,267	\$112,221	\$38,898	\$8,904,130
1830 & 1835- Total	\$10,158,882	\$7,999,479	\$843,116	\$1,302,507	\$0	\$13,579	\$12,238,022	\$12,081,036	\$662,126	\$45,228	\$2,192,717	\$190,141	\$66,777	\$12,238,022
1840-3 Underground Conduct - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4 Underground Conduct - Primary	\$224,485	\$28,602	\$47,736	\$0	\$0	\$407	\$451,845	\$355,092	\$22,797	\$1,658	\$63,905	\$5,047	\$1,946	\$451,845
1840-5 Underground Conduct - Secondary	\$617,621	\$17,313	\$0	\$0	\$0	\$985	\$803,279	\$656,752	\$11,072	\$0	\$13,987	\$7,693	\$3,776	\$803,279
1840- Total	\$836,749	\$172,007	\$45,915	\$47,736	\$0	\$1,492	\$1,255,124	\$1,012,843	\$33,869	\$1,658	\$187,892	\$13,840	\$5,722	\$1,255,124
1845-3 Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4 Underground Conductors and Devices - Primary	\$3,521,369	\$448,658	\$748,809	\$0	\$0	\$6,380	\$7,087,824	\$5,577,960	\$357,602	\$26,001	\$1,002,439	\$93,295	\$30,528	\$7,087,824
1845-5 Underground Conductors and Devices - Secondary	\$141,229	\$4,725	\$0	\$0	\$0	\$187	\$219,111	\$179,224	\$3,021	\$0	\$33,836	\$2,099	\$1,030	\$219,111
1845- Total	\$4,871,307	\$3,662,599	\$453,383	\$748,809	\$0	\$6,567	\$7,307,036	\$5,757,184	\$360,623	\$26,001	\$1,036,274	\$95,394	\$31,559	\$7,307,036
1840 & 1845- Total	\$5,708,106	\$4,404,605	\$499,298	\$796,545	\$0	\$7,659	\$8,562,160	\$6,799,528	\$394,492	\$27,659	\$1,224,166	\$109,055	\$37,281	\$8,562,160
1850 Line Transformers	\$3,782,868	\$2,819,057	\$369,176	\$999,618	\$0	\$6,108	\$6,674,438	\$4,466,763	\$286,363	\$18,415	\$802,741	\$74,709	\$24,447	\$6,674,438
1815-1850 Total	\$24,051,142	\$18,503,190	\$2,119,502	\$3,396,162	\$0	\$32,288	\$28,564,444	\$23,374,288	\$1,355,198	\$112,090	\$4,220,209	\$373,926	\$128,734	\$28,564,444
1855 Wires	\$0	\$0	\$0	\$0	\$0	\$0	\$4,332,997	\$4,226,127	\$106,870	\$0	\$0	\$0	\$0	\$4,332,997
1815-1855 Total	\$24,051,142	\$18,503,190	\$2,119,502	\$3,396,162	\$0	\$32,288	\$33,897,441	\$27,600,415	\$1,462,067	\$112,090	\$4,220,209	\$373,926	\$128,734	\$33,897,441
1860 Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$2,581,864	\$2,167,941	\$343,303	\$70,620	\$0	\$0	\$0	\$2,581,864
1815-1860 Total	\$24,051,142	\$18,503,190	\$2,119,502	\$3,396,162	\$0	\$32,288	\$36,479,305	\$29,768,356	\$1,805,371	\$182,711	\$4,220,209	\$373,926	\$128,734	\$36,479,305
1899 IERS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815-1899-1 Total	\$24,051,142	\$18,503,190	\$2,119,502	\$3,396,162	\$0	\$32,288	\$36,479,305	\$29,768,356	\$1,805,371	\$182,711	\$4,220,209	\$373,926	\$128,734	\$36,479,305
1865-1880 Total	\$35,858,867	\$19,947,639	\$2,359,804	\$3,602,639	\$12,461	\$1,344	\$36,879	\$36,479,305	\$29,768,356	\$1,805,371	\$182,711	\$4,220,209	\$373,926	\$128,734
Distribution Plant	\$53,348,011	\$42,403,373	\$3,546,016	\$3,318,402	\$3,618,819	\$320,246	\$141,455	\$62,338,172	\$49,715,995	\$4,065,175	\$3,784,749	\$4,232,670	\$375,170	\$164,413
GFA - Distribution plant (credit for contributed capital)	(\$26,844,174)	(\$21,247,899)	(\$1,764,477)	(\$1,732,368)	(\$1,860,577)	(\$166,255)	(\$72,608)	(\$28,762,941)	(\$22,811,130)	(\$1,874,757)	(\$1,830,932)	(\$1,990,750)	(\$177,901)	(\$77,471)
GFA - Distribution plant (exclude credit for contributed capital)	\$26,503,837	\$21,155,474	\$1,781,539	\$1,586,044	\$1,757,942	\$153,991	\$68,847	\$33,575,231	\$26,904,865	\$2,190,418	\$1,953,817	\$2,241,920	\$197,269	\$86,942
NFA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NFA ECC	\$8,022,931	\$6,179,890	\$547,578	\$26,219	\$680,815	\$63,362	\$25,067	\$2,633,567	\$2,222,206	\$53,716	\$0	\$234,635	\$14,558	\$8,442
PP&E	\$26,503,837	\$21,155,474	\$1,781,539	\$1,586,044	\$1,757,942	\$153,991	\$68,847							

### Operating and Maintenance

Allocate all the costs to the O and M expenses before using it as a composite allocator.

Accounts	5005	5010	5012	5014	5015	5016
Operation Supervision and Engineering	\$79,714	\$61,326	\$7,025	\$11,256	\$0	\$107
Load Discharge	\$4,420	\$3,408	\$390	\$624	\$0	\$6
Station Buildings and Features Expense	\$0	\$0	\$0	\$0	\$0	\$0
Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0
Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Station Equipment - Operation Labour	\$7,100	\$5,291	\$674	\$1,125	\$0	\$10

5017	Distribution Station Equipment - Operation Supplies and Expenses	\$50,300	\$37,485	\$4,776	\$7,971	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$43,640	\$34,364	\$3,622	\$5,955	\$0	\$0	\$58	\$54,937	\$51,898	\$2,844	\$194	\$9,420	\$817	\$287				
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$10,020	\$7,890	\$832	\$1,285	\$0	\$0	\$13	\$12,614	\$11,916	\$653	\$45	\$2,163	\$188	\$66				
5030	Overhead Subtransmission Feeders - Operation	\$3,850	\$3,032	\$320	\$494	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers - Operation	\$400	\$298	\$38	\$63	\$0	\$0	\$1	\$505	\$472	\$30	\$2	\$85	\$8	\$3				
5040	Underground Distribution Lines and Feeders - Operation Labour	\$14,440	\$11,142	\$1,263	\$2,015	\$0	\$0	\$19	\$18,193	\$17,125	\$998	\$70	\$3,097	\$276	\$94				
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$9,460	\$7,300	\$827	\$1,320	\$0	\$0	\$13	\$11,919	\$11,219	\$654	\$46	\$2,029	\$181	\$62				
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$339,849	\$285,365	\$45,189	\$9,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,709	\$38,090	\$2,442	\$178	\$6,845	\$637	\$208				
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,448	\$11,647	\$747	\$54	\$2,093	\$195	\$64				
5085	Miscellaneous Distribution Expense	\$218,651	\$168,214	\$19,269	\$30,875	\$0	\$0	\$294	\$282,280	\$287,050	\$14,146	\$1,085	\$40,833	\$3,618	\$1,246				
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$3,080	\$2,425	\$256	\$395	\$0	\$0	\$4	\$3,877	\$3,663	\$201	\$14	\$665	\$58	\$20				
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$7,820	\$6,016	\$689	\$1,104	\$0	\$0	\$10	\$10,096	\$9,551	\$506	\$39	\$1,460	\$129	\$45				
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$56,230	\$41,904	\$5,339	\$8,911	\$0	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$7,736	\$6,176	\$618	\$932	\$0	\$0	\$10	\$9,723	\$9,217	\$483	\$32	\$1,677	\$143	\$51				
5125	Maintenance of Overhead Conductors and Devices	\$40,400	\$31,501	\$3,441	\$5,403	\$0	\$0	\$54	\$50,879	\$47,980	\$2,711	\$188	\$8,693	\$764	\$265				
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$89,060	\$70,131	\$7,392	\$11,419	\$0	\$0	\$119	\$112,114	\$105,913	\$5,805	\$397	\$18,223	\$1,667	\$565				
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$2,020	\$1,519	\$188	\$311	\$0	\$0	\$3	\$2,548	\$2,387	\$150	\$11	\$430	\$40	\$13				
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,850	\$97,387	\$2,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$33,012	\$24,601	\$3,134	\$5,233	\$0	\$0	\$45	\$41,648	\$38,979	\$2,499	\$169	\$7,005	\$622	\$213				
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,788	\$66,362	\$408	\$18	\$0	\$12	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,677	\$2,283	\$22	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480,516	\$477,446	\$2,939	\$131	\$0	\$84	\$0	\$0	\$0	\$0	\$0
5320	Collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340,700	\$338,584	\$2,084	\$93	\$0	\$60	\$0	\$0	\$0	\$0	\$0
5325	Collection - Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$99	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$85,029	\$2,304	\$12,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,686	\$79,177	\$487	\$22	\$0	\$14	\$0	\$0	\$0	\$0	\$0
OMM DC	Total	\$681,363	\$524,016	\$60,092	\$96,331	\$0	\$0	\$0	\$915	\$2,426,098	\$2,293,714	\$105,971	\$26,413	\$121,430	\$10,950	\$3,701			
OMM	Total Demand and Customer	\$3,243,532	\$2,817,730	\$166,063	\$122,743	\$121,430	\$10,950	\$4,616											
Accounts																			
4705	Power Purchased	\$19,831,774	\$12,576,193	\$2,697,569	\$4,369,071	\$129,187	\$8,938	\$50,817	\$19,831,774										
4708	Charges-WMS	\$1,287,653	\$816,507	\$175,150	\$283,678	\$8,388	\$880	\$3,239	\$1,287,653										
4710	Cost of Power Adjustments	\$73,097	\$46,364	\$9,843	\$16,104	\$46,797	\$33	\$197	\$73,097										
4712	Charges-One Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
4714	Charges-NV	\$1,267,081	\$803,811	\$172,352	\$279,146	\$8,254	\$971	\$3,247	\$1,267,081										
4716	Charges-CV	\$996,766	\$632,093	\$135,583	\$219,954	\$6,493	\$449	\$2,554	\$996,766										
4730	Rural Rate Assistance Expense	\$272,288	\$172,733	\$37,051	\$60,009	\$1,774	\$123	\$698	\$272,288										
4750	Charges-LV	\$509,329	\$322,888	\$69,280	\$112,209	\$3,318	\$230	\$1,006	\$509,329										
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
DCP	Cost of Power	\$24,238,088	\$15,970,429	\$3,296,927	\$5,399,811	\$157,890	\$10,924	\$62,108	\$24,238,088										
Accounts																			
5005	Operation Supervision and Engineering	\$199,285	\$158,685	\$12,182	\$11,651	\$14,887	\$1,319	\$661	\$199,285										
5010	Lead Disinfective	\$11,050	\$8,799	\$675	\$646	\$825	\$73	\$31	\$11,050										
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	\$7,100	\$5,291	\$674	\$1,125	\$0	\$0	\$10	\$7,100										
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$50,300	\$37,485	\$4,776	\$7,971	\$0	\$0	\$68	\$50,300										
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$109,100	\$86,263	\$6,466	\$5,790	\$9,420	\$817	\$345	\$109,100										
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$25,050	\$19,806	\$1,485	\$1,329	\$2,163	\$188	\$79	\$25,050										
5030	Overhead Subtransmission Feeders - Operation	\$3,850	\$3,032	\$320	\$494	\$0	\$0	\$5	\$3,850										
5035	Overhead Distribution Transformers - Operation	\$1,000	\$770	\$68	\$65	\$65	\$8	\$3	\$1,000										
5040	Underground Distribution Lines and Feeders - Operation Labour	\$36,100	\$28,268	\$2,261	\$2,085	\$3,097	\$276	\$114	\$36,100										
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$23,650	\$18,519	\$1,481	\$1,366	\$2,029	\$181	\$74	\$23,650										
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	\$339,849	\$285,365	\$45,189	\$9,296	\$0	\$0	\$0	\$339,849										
5070	Customer Premises - Operation Labour	\$48,400	\$38,090	\$2,442	\$178	\$6,845	\$637	\$208	\$48,400										
5075	Customer Premises - Materials and Expenses	\$14,800	\$11,647	\$747	\$54	\$2,093	\$195	\$64	\$14,800										
5085	Miscellaneous Distribution Expense	\$246,828	\$185,264	\$33,415	\$31,559	\$14,146	\$3,618	\$1,238	\$246,828										
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$7,700	\$6,088	\$456	\$409	\$665	\$50	\$24	\$7,700										
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
5105	Maintenance Supervision and Engineering	\$19,550	\$15,567	\$1,195	\$1,143	\$1,460	\$129	\$55	\$19,550										
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	\$56,230	\$41,904	\$5,339	\$8,911	\$0	\$0	\$76	\$56,230										
5120	Maintenance of Poles, Towers and Fixtures	\$19,340	\$15,393	\$1,102	\$964	\$1,677	\$143	\$61	\$19,340										
5125	Maintenance of Overhead Conductors and Devices	\$101,000	\$79,481	\$6,152	\$5,591	\$8,693	\$764	\$319	\$101,000										
5130	Maintenance of Overhead Services	\$62,650	\$61,105	\$1,945	\$0	\$0	\$0	\$0	\$62,650										
5135	Overhead Distribution Lines and Feeders - Right of Way	\$222,650	\$176,044	\$13,196	\$11,815	\$19,223	\$1,667	\$704	\$222,650										
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
5150	Maintenance of Underground Conductors and Devices	\$5,050	\$3,906	\$338	\$321	\$430	\$40	\$16	\$5,050										
5155	Maintenance of Underground Services	\$99,850	\$97,387	\$2,463	\$0	\$0	\$0	\$0	\$99,850										
5160	Maintenance of Line Transformers	\$82,530	\$63,580	\$5,633	\$5,402	\$7,005	\$652	\$208	\$82,530										
5175	Maintenance of Meters	\$44,000	\$37,819	\$5,657	\$1,225	\$0	\$0	\$0	\$44,000										
5305	Supervision	\$66,800	\$66,362	\$408	\$18	\$0	\$0	\$0	\$66,800										
5310	Meter Reading Expense	\$38,000	\$35,677	\$2,283	\$92	\$0	\$1												



















USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b>Distribution Plant</b>			
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%
9999	IFRS Placeholder Asset Account		PP&E	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	<b>Operation</b>			
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%
	<b><u>Maintenance</u></b>			
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%



# 2013 Cost Allocation Model

## Sheet E2 Allocator Worksheet - Final Run September 10, 2012

**Details:**  
The worksheet below details how allocators are derived.

Explanation	ID and Factors	Total	1	2	3	7	8	9
			Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load

### Demand Allocators

1 cp								
Transformation CP	TCP1	100.00%	82.09%	6.79%	10.21%	0.66%	0.07%	0.18%
Bulk Delivery (SubTransmission) CP	BCP1	0.91%	0	0	0	0.66%	0.07%	0.18%
Distribution CP (Total System)	DCP1	0.91%	0	0	0	0.66%	0.07%	0.18%
4 cp								
Transformation CP	TCP4	100.00%	79.90%	7.76%	11.39%	0.69%	0.07%	0.19%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	79.90%	7.76%	11.39%	0.69%	0.07%	0.19%
Distribution CP (Total System)	DCP4	100.00%	79.90%	7.76%	11.39%	0.69%	0.07%	0.19%
12 cp								
Transformation CP	TCP12	100.00%	76.25%	9.15%	13.93%	0.41%	0.04%	0.22%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	76.25%	9.15%	13.93%	0.41%	0.04%	0.22%
Distribution CP (Total System)	DCP12	100.00%	76.25%	9.15%	13.93%	0.41%	0.04%	0.22%
NON CO_INCIDENT PEAK								
1 NCP								
Distribution NCP ( Total System)	DNCP1	100.00%	76.50%	9.32%	14.01%	0.00%	0.06%	0.11%
Primary NCP	PNCP1	100.00%	74.35%	9.75%	15.77%	0.00%	0.00%	0.13%

Line Transformer NCP	<b>LTNCP1</b>	<b>100.00%</b>	<b>74.34%</b>	<b>9.75%</b>	<b>15.77%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
Secondary NCP	<b>SNCP1</b>	<b>100.00%</b>	<b>96.55%</b>	<b>3.33%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.12%</b>
4 NCP								
Distribution NCP ( Total System)	<b>DNCP4</b>	<b>100.00%</b>	<b>76.78%</b>	<b>9.07%</b>	<b>13.97%</b>	<b>0.00%</b>	<b>0.07%</b>	<b>0.12%</b>
Primary NCP	<b>PNCP4</b>	<b>100.00%</b>	<b>74.52%</b>	<b>9.49%</b>	<b>15.85%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.14%</b>
Line Transformer NCP	<b>LTNCP4</b>	<b>100.00%</b>	<b>74.52%</b>	<b>9.49%</b>	<b>15.85%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.14%</b>
Secondary NCP	<b>SNCP4</b>	<b>100.00%</b>	<b>96.64%</b>	<b>3.23%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
12 NCP								
Distribution NCP ( Total System)	<b>DNCP12</b>	<b>100.00%</b>	<b>74.01%</b>	<b>9.87%</b>	<b>15.90%</b>	<b>0.00%</b>	<b>0.08%</b>	<b>0.14%</b>
Primary NCP	<b>PNCP12</b>	<b>100.00%</b>	<b>70.75%</b>	<b>10.54%</b>	<b>18.55%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.16%</b>
Line Transformer NCP	<b>LTNCP12</b>	<b>100.00%</b>	<b>70.74%</b>	<b>10.54%</b>	<b>18.56%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.16%</b>
Secondary NCP	<b>SNCP12</b>	<b>100.00%</b>	<b>96.08%</b>	<b>3.76%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.16%</b>

#### Demand Allocators - Composite

DEMAND 1815-1855	<b>1815-1855 D</b>	<b>100.00%</b>	<b>76.93%</b>	<b>8.81%</b>	<b>14.12%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
DEMAND 1808	<b>1808 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
DEMAND 1815	<b>1815 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
DEMAND 1820	<b>1820 D</b>	<b>100.00%</b>	<b>74.52%</b>	<b>9.49%</b>	<b>15.85%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.14%</b>
	<b>1815 &amp; 1820</b>							
DEMAND 1815 & 1820	<b>D</b>	<b>100.00%</b>	<b>74.52%</b>	<b>9.49%</b>	<b>15.85%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.14%</b>
DEMAND 1830	<b>1830 D</b>	<b>100.00%</b>	<b>79.83%</b>	<b>7.99%</b>	<b>12.04%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
DEMAND 1835	<b>1835 D</b>	<b>100.00%</b>	<b>77.97%</b>	<b>8.52%</b>	<b>13.37%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
	<b>1830 &amp; 1835</b>							
DEMAND 1830 & 1835	<b>D</b>	<b>100.00%</b>	<b>78.75%</b>	<b>8.30%</b>	<b>12.82%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
DEMAND 1840	<b>1840 D</b>	<b>100.00%</b>	<b>88.68%</b>	<b>5.49%</b>	<b>5.70%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
DEMAND 1845	<b>1845 D</b>	<b>100.00%</b>	<b>75.19%</b>	<b>9.31%</b>	<b>15.37%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
	<b>1840 &amp; 1845</b>							
DEMAND 1840 & 1845	<b>D</b>	<b>100.00%</b>	<b>77.16%</b>	<b>8.75%</b>	<b>13.95%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.13%</b>
DEMAND 1850	<b>1850 D</b>	<b>100.00%</b>	<b>74.52%</b>	<b>9.49%</b>	<b>15.85%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.14%</b>
DEMAND 1855	<b>1855 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
DEMAND 1860	<b>1860 D</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

#### CUSTOMER ALLOCATORS

Billing Data								
kWh	<b>CEN</b>	<b>100.00%</b>	<b>63.41%</b>	<b>13.60%</b>	<b>22.03%</b>	<b>0.65%</b>	<b>0.05%</b>	<b>0.26%</b>
kW	<b>CDEM</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>96.90%</b>	<b>2.91%</b>	<b>0.19%</b>	<b>0.00%</b>
kWh - Excl WMP	<b>CEN EWMP</b>	<b>100.00%</b>	<b>63.41%</b>	<b>13.60%</b>	<b>22.03%</b>	<b>0.65%</b>	<b>0.05%</b>	<b>0.26%</b>
Dollar Billed	<b>CREV</b>	<b>100.00%</b>	<b>78.32%</b>	<b>8.08%</b>	<b>8.31%</b>	<b>4.33%</b>	<b>0.39%</b>	<b>0.56%</b>
Bad Debt 3 Year Historical Average	<b>BDHA</b>	<b>100.00%</b>	<b>85.03%</b>	<b>2.30%</b>	<b>12.67%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Late Payment 3 Year Historical Average	<b>LPHA</b>	<b>100.00%</b>	<b>85.12%</b>	<b>11.18%</b>	<b>3.22%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.38%</b>
Number of Bills	<b>CNB</b>	<b>100.00%</b>	<b>92.03%</b>	<b>5.90%</b>	<b>0.43%</b>	<b>0.03%</b>	<b>1.54%</b>	<b>0.06%</b>

Number of Connections (Unmetered)	<b>CCON</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>97.04%</b>	<b>0.00%</b>	<b>2.96%</b>
Embedded Distributor	<b>ED</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Total Number of Customer	<b>CCA</b>	<b>100.00%</b>	<b>78.70%</b>	<b>5.05%</b>	<b>0.37%</b>	<b>14.14%</b>	<b>1.32%</b>	<b>0.43%</b>
Subtransmission Customer Base	<b>CCB</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>97.04%</b>	<b>0.00%</b>	<b>2.96%</b>
Primary Feeder Customer Base	<b>CCP</b>	<b>100.00%</b>	<b>78.70%</b>	<b>5.05%</b>	<b>0.37%</b>	<b>14.14%</b>	<b>1.32%</b>	<b>0.43%</b>
Line Transformer Customer Base	<b>CCLT</b>	<b>100.00%</b>	<b>78.72%</b>	<b>5.05%</b>	<b>0.34%</b>	<b>14.15%</b>	<b>1.32%</b>	<b>0.43%</b>
Secondary Feeder Customer Base	<b>CCS</b>	<b>100.00%</b>	<b>81.76%</b>	<b>1.38%</b>	<b>0.00%</b>	<b>15.44%</b>	<b>0.96%</b>	<b>0.47%</b>
Weighted - Services	<b>CWCS</b>	<b>100.00%</b>	<b>97.53%</b>	<b>2.47%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Weighted Meter -Capital	<b>CWMC</b>	<b>100.00%</b>	<b>83.97%</b>	<b>13.30%</b>	<b>2.74%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Weighted Meter Reading	<b>CWMR</b>	<b>100.00%</b>	<b>93.89%</b>	<b>6.01%</b>	<b>0.06%</b>	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>
Weighted Bills	<b>CWNB</b>	<b>100.00%</b>	<b>99.34%</b>	<b>0.61%</b>	<b>0.03%</b>	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>
<b>CUSTOMER ALLOCATORS - Composite</b>								
CUSTOMER 1815-1855	<b>1815-1855 C</b>	<b>100.00%</b>	<b>81.42%</b>	<b>4.31%</b>	<b>0.33%</b>	<b>12.45%</b>	<b>1.10%</b>	<b>0.38%</b>
CUSTOMER 1808	<b>1808 C</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
CUSTOMER 1815	<b>1815 C</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
CUSTOMER 1820	<b>1820 C</b>	<b>100.00%</b>	<b>63.41%</b>	<b>13.60%</b>	<b>22.03%</b>	<b>0.65%</b>	<b>0.05%</b>	<b>0.26%</b>
	<b>1815 &amp; 1820</b>							
CUSTOMER 1815 & 1820	<b>C</b>	<b>100.00%</b>	<b>63.41%</b>	<b>13.60%</b>	<b>22.03%</b>	<b>0.65%</b>	<b>0.05%</b>	<b>0.26%</b>
CUSTOMER 1830	<b>1830 C</b>	<b>100.00%</b>	<b>79.43%</b>	<b>4.17%</b>	<b>0.28%</b>	<b>14.45%</b>	<b>1.23%</b>	<b>0.44%</b>
CUSTOMER 1835	<b>1835 C</b>	<b>100.00%</b>	<b>79.18%</b>	<b>4.47%</b>	<b>0.31%</b>	<b>14.34%</b>	<b>1.26%</b>	<b>0.44%</b>
	<b>1830 &amp; 1835</b>							
CUSTOMER 1830 & 1835	<b>C</b>	<b>100.00%</b>	<b>79.28%</b>	<b>4.35%</b>	<b>0.30%</b>	<b>14.39%</b>	<b>1.25%</b>	<b>0.44%</b>
CUSTOMER 1840	<b>1840 C</b>	<b>100.00%</b>	<b>80.66%</b>	<b>2.70%</b>	<b>0.13%</b>	<b>14.97%</b>	<b>1.09%</b>	<b>0.46%</b>
CUSTOMER 1845	<b>1845 C</b>	<b>100.00%</b>	<b>78.79%</b>	<b>4.94%</b>	<b>0.36%</b>	<b>14.18%</b>	<b>1.31%</b>	<b>0.43%</b>
	<b>1840 &amp; 1845</b>							
CUSTOMER 1840 & 1845	<b>C</b>	<b>100.00%</b>	<b>79.06%</b>	<b>4.61%</b>	<b>0.32%</b>	<b>14.30%</b>	<b>1.27%</b>	<b>0.44%</b>
CUSTOMER 1850	<b>1850 C</b>	<b>100.00%</b>	<b>78.72%</b>	<b>5.05%</b>	<b>0.34%</b>	<b>14.15%</b>	<b>1.32%</b>	<b>0.43%</b>
CUSTOMER 1855	<b>1855 C</b>	<b>100.00%</b>	<b>97.53%</b>	<b>2.47%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
CUSTOMER 1860	<b>1860 C</b>	<b>100.00%</b>	<b>83.97%</b>	<b>13.30%</b>	<b>2.74%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Composite Allocators</b>								
Net Fixed Assets	<b>NFA</b>	<b>100.00%</b>	<b>79.82%</b>	<b>6.72%</b>	<b>5.98%</b>	<b>6.63%</b>	<b>0.58%</b>	<b>0.26%</b>
Net Fixed Assets Excluding Capital								
Contribution	<b>NFA ECC</b>	<b>100.00%</b>	<b>80.13%</b>	<b>6.52%</b>	<b>5.82%</b>	<b>6.68%</b>	<b>0.59%</b>	<b>0.26%</b>
5005-5340	<b>O&amp;M</b>	<b>100.00%</b>	<b>86.87%</b>	<b>5.12%</b>	<b>3.78%</b>	<b>3.74%</b>	<b>0.34%</b>	<b>0.14%</b>
Account Setup	<b>Acct</b>	<b>100.00%</b>	<b>86.87%</b>	<b>5.12%</b>	<b>3.78%</b>	<b>3.74%</b>	<b>0.34%</b>	<b>0.14%</b>
Access to Poles	<b>POLE</b>	<b>100.00%</b>	<b>86.86%</b>	<b>2.50%</b>	<b>0.52%</b>	<b>9.20%</b>	<b>0.59%</b>	<b>0.33%</b>
5005-6225	<b>OM&amp;A</b>	<b>100.00%</b>	<b>86.78%</b>	<b>5.14%</b>	<b>3.81%</b>	<b>3.78%</b>	<b>0.34%</b>	<b>0.14%</b>
Deferred PP&E	<b>PP&amp;E</b>	<b>100.00%</b>	<b>79.82%</b>	<b>6.72%</b>	<b>5.98%</b>	<b>6.63%</b>	<b>0.58%</b>	<b>0.26%</b>







# 2013 Cost Allocation Model

## Sheet E3 Demand Allocator Worksheet - Final Run September 10, 2012

**Instructions:**  
Input sheet for Demand Allocators.

**PLCC WATTS**

400

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS < 50	GS 50-4,999 kW	Street Light	Sentinel Light	Unmetered Scattered Load
CCA	18,030	14,189	910	66	2,550	237	78
CCB	2,628	0	0	0	2,550	0	78
CCP	18,030	14,189	910	66	2,550	237	78
CCLT	18,026	14,189	910	62	2,550	237	78
CCS	16,521	13,507	228	0	2,550	158	78
PLCC-CCA	7,212	5,676	364	26	1,020	95	31
PLCC-CCB	1,051	0	0	0	1,020	0	31
PLCC-CCP	7,212	5,676	364	26	1,020	95	31
PLCC-CCLT	7,210	5,676	364	25	1,020	95	31
PLCC-CCS	6,608	5,403	91	0	1,020	63	31
1NCP							
DNCP1	53,456	40,614	4,947	7,438	332	33	92
PNCP1	53,456	40,614	4,947	7,438	332	33	92
LTNCP1	53,456	40,614	4,947	7,438	332	33	92

<b>SNCP1</b>	<b>40,196</b>	38,665	1,237	0	199	22	74
<b>PLCC - 1NCP</b>							
<b>DNCP1A</b>	<b>53,093</b>	40,614	4,947	7,438	0	33	61
<b>PNCP1A</b>	<b>46,994</b>	34,938	4,583	7,412	0	0	61
<b>LTNCP1A</b>	<b>46,996</b>	34,938	4,583	7,413	0	0	61
<b>SNCP1A</b>	<b>34,450</b>	33,262	1,146	0	0	0	43
<b>4 NCP</b>							
<b>DNCP4</b>	<b>201,924</b>	153,921	18,174	28,009	1,327	131	362
<b>PNCP4</b>	<b>201,924</b>	153,921	18,174	28,009	1,327	131	362
<b>LTNCP4</b>	<b>201,924</b>	153,921	18,174	28,009	1,327	131	362
<b>SNCP4</b>	<b>152,249</b>	146,533	4,544	0	796	87	290
<b>PLCC - 4NCP</b>							
<b>DNCP4A</b>	<b>200,473</b>	153,921	18,174	28,009	0	131	238
<b>PNCP4A</b>	<b>176,078</b>	131,218	16,719	27,903	0	0	238
<b>LTNCP4A</b>	<b>176,085</b>	131,218	16,719	27,910	0	0	238
<b>SNCP4A</b>	<b>129,266</b>	124,921	4,179	0	0	0	165
<b>12NCP</b>							
<b>DNCP12</b>	<b>504,538</b>	370,216	49,384	79,538	3,948	392	1,060
<b>PNCP12</b>	<b>504,538</b>	370,216	49,384	79,538	3,948	392	1,060
<b>LTNCP12</b>	<b>504,538</b>	370,216	49,384	79,538	3,948	392	1,060
<b>SNCP12</b>	<b>368,270</b>	352,446	12,346	0	2,369	261	848
<b>PLCC - 12NCP</b>							
<b>DNCP12A</b>	<b>500,217</b>	370,216	49,384	79,538	0	392	687
<b>PNCP12A</b>	<b>427,033</b>	302,108	45,018	79,221	0	0	687
<b>LTNCP12A</b>	<b>427,055</b>	302,108	45,018	79,242	0	0	687
<b>SNCP12A</b>	<b>299,339</b>	287,611	11,253	0	0	0	475







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		

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
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		
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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
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	
9999	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			PP&E	
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				

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
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	
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				

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
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				

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
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				
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				

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
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				
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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
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	1830 & 1835	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835	1830 & 1835	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	1840 & 1845	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845	1840 & 1845	1840 & 1845 C	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
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
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	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835	1830 & 1835	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			CWNR	
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	

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
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				
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				

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
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		
					Demand	Customer	Joint
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator			
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				

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
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				



# 2013 Cost Allocation Model

## Sheet E5 Reconciliation Worksheet - Final Run September 10, 2012

**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	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$738,770	\$738,770	\$738,770		\$0	\$738,770	\$738,770	\$0	\$738,770	\$0
1806	Land Rights	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$982,703	\$982,703	\$982,703		\$0	\$982,703	\$982,703	\$0	\$982,703	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$86,252	\$86,252	\$86,252		\$0	\$86,252	\$86,252	\$0	\$86,252	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$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	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$4,401,396	\$4,401,396	\$4,401,396		\$0	\$4,401,396	\$4,401,396	\$0	\$4,401,396	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$89,824	\$89,824	\$89,824		\$0	\$89,824	\$89,824	\$0	\$89,824	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$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	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$8,022,931	\$8,022,931	\$8,022,931		\$0	\$8,022,931	\$8,022,931	\$0	\$8,022,931	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$2,533,557	\$2,533,557	\$2,533,557		\$0	\$2,533,557	\$2,533,557	\$0	\$2,533,557	\$0
1835	Overhead Conductors and Devices	\$0	\$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	\$0
1835-4	Overhead Conductors and Devices - Primary	\$12,525,143	\$12,525,143	\$12,525,143		\$0	\$12,525,143	\$12,525,143	\$0	\$12,525,143	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$2,315,074	\$2,315,074	\$2,315,074		\$0	\$2,315,074	\$2,315,074	\$0	\$2,315,074	\$0
1840	Underground Conduit	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$753,074	\$753,074	\$753,074		\$0	\$753,074	\$753,074	\$0	\$753,074	\$0
1840-5	Underground Conduit - Secondary	\$1,338,799	\$1,338,799	\$1,338,799		\$0	\$1,338,799	\$1,338,799	\$0	\$1,338,799	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$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	\$48,825	\$48,825	\$0	\$48,825	\$48,825	\$0	\$48,825	\$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	(\$500,668)	(\$500,668)	\$0	(\$500,668)	(\$500,668)	\$0	(\$500,668)	\$0
4380	Expenses of Non-Utility Operations	\$469,228	\$469,228	\$0	\$469,228	\$469,228	\$0	\$469,228	\$0
4390	Miscellaneous Non-Operating Income	(\$30,900)	(\$30,900)	\$0	(\$30,900)	(\$30,900)	\$0	(\$30,900)	\$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	(\$53,000)	(\$53,000)	\$0	(\$53,000)	(\$53,000)	\$0	(\$53,000)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$19,831,774	\$19,831,774	\$0	\$19,831,774	\$19,831,774	\$0	\$19,831,774	\$0
4708	Charges-WMS	\$1,287,653	\$1,287,653	\$0	\$1,287,653	\$1,287,653	\$0	\$1,287,653	\$0
4710	Cost of Power Adjustments	\$73,097	\$73,097	\$0	\$73,097	\$73,097	\$0	\$73,097	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$1,267,081	\$1,267,081	\$0	\$1,267,081	\$1,267,081	\$0	\$1,267,081	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$996,766	\$996,766	\$0	\$996,766	\$996,766	\$0	\$996,766	\$0
4730	Rural Rate Assistance Expense	\$272,388	\$272,388	\$0	\$272,388	\$272,388	\$0	\$272,388	\$0
4750	Charges-LV	\$509,329	\$509,329	\$0	\$509,329	\$509,329	\$0	\$509,329	\$0
5005	Operation Supervision and Engineering	\$199,285	\$199,285	\$0	\$199,285	\$199,285	\$0	\$199,285	\$0
5010	Load Dispatching	\$11,050	\$11,050	\$0	\$11,050	\$11,050	\$0	\$11,050	\$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	\$7,100	\$7,100	\$0	\$7,100	\$7,100	\$0	\$7,100	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$50,300	\$50,300	\$0	\$50,300	\$50,300	\$0	\$50,300	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$109,100	\$109,100	\$0	\$109,100	\$109,100	\$0	\$109,100	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$25,050	\$25,050	\$0	\$25,050	\$25,050	\$0	\$25,050	\$0
5030	Overhead Subtransmission Feeders - Operation	\$3,850	\$3,850	\$0	\$3,850	\$3,850	\$0	\$3,850	\$0
5035	Overhead Distribution Transformers- Operation	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$36,100	\$36,100	\$0	\$36,100	\$36,100	\$0	\$36,100	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$23,650	\$23,650	\$0	\$23,650	\$23,650	\$0	\$23,650	\$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	\$339,849	\$339,849	\$0	\$339,849	\$339,849	\$0	\$339,849	\$0
5070	Customer Premises - Operation Labour	\$48,400	\$48,400	\$0	\$48,400	\$48,400	\$0	\$48,400	\$0
5075	Customer Premises - Materials and Expenses	\$14,800	\$14,800	\$0	\$14,800	\$14,800	\$0	\$14,800	\$0
5085	Miscellaneous Distribution Expense	\$546,628	\$546,628	\$0	\$546,628	\$546,628	\$0	\$546,628	\$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	\$7,700	\$7,700	\$0	\$7,700	\$7,700	\$0	\$7,700	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$19,550	\$19,550	\$0	\$19,550	\$19,550	\$0	\$19,550	\$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	\$56,230	\$56,230	\$0	\$56,230	\$56,230	\$0	\$56,230	\$0

5120	Maintenance of Poles, Towers and Fixtures	\$19,340	\$19,340	\$0	\$19,340	\$19,340	\$0	\$19,340	\$0
5125	Maintenance of Overhead Conductors and Devices	\$101,000	\$101,000	\$0	\$101,000	\$101,000	\$0	\$101,000	\$0
5130	Maintenance of Overhead Services	\$62,650	\$62,650	\$0	\$62,650	\$62,650	\$0	\$62,650	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$222,650	\$222,650	\$0	\$222,650	\$222,650	\$0	\$222,650	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$5,050	\$5,050	\$0	\$5,050	\$5,050	\$0	\$5,050	\$0
5155	Maintenance of Underground Services	\$99,850	\$99,850	\$0	\$99,850	\$99,850	\$0	\$99,850	\$0
5160	Maintenance of Line Transformers	\$82,530	\$82,530	\$0	\$82,530	\$82,530	\$0	\$82,530	\$0
5175	Maintenance of Meters	\$44,800	\$44,800	\$0	\$44,800	\$44,800	\$0	\$44,800	\$0
5305	Supervision	\$66,800	\$66,800	\$0	\$66,800	\$66,800	\$0	\$66,800	\$0
5310	Meter Reading Expense	\$38,000	\$38,000	\$0	\$38,000	\$38,000	\$0	\$38,000	\$0
5315	Customer Billing	\$480,600	\$480,600	\$0	\$480,600	\$480,600	\$0	\$480,600	\$0
5320	Collecting	\$340,820	\$340,820	\$0	\$340,820	\$340,820	\$0	\$340,820	\$0
5325	Collecting- Cash Over and Short	\$100	\$100	\$0	\$100	\$100	\$0	\$100	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0
5340	Miscellaneous Customer Accounts Expenses	\$79,700	\$79,700	\$0	\$79,700	\$79,700	\$0	\$79,700	\$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	\$19,400	\$19,400	\$0	\$19,400	\$19,400	\$0	\$19,400	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$0	\$1,500	\$0
5505	Supervision	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$0	\$3,000	\$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	\$233,375	\$233,375	\$0	\$233,375	\$233,375	\$0	\$233,375	\$0
5610	Management Salaries and Expenses	\$232,247	\$232,247	\$0	\$232,247	\$232,247	\$0	\$232,247	\$0
5615	General Administrative Salaries and Expenses	\$849,125	\$849,125	\$0	\$849,125	\$849,125	\$0	\$849,125	\$0
5620	Office Supplies and Expenses	\$107,000	\$107,000	\$0	\$107,000	\$107,000	\$0	\$107,000	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$152,895	\$152,895	\$0	\$152,895	\$152,895	\$0	\$152,895	\$0
5635	Property Insurance	\$61,254	\$61,254	\$0	\$61,254	\$61,254	\$0	\$61,254	\$0
5640	Injuries and Damages	\$38,110	\$38,110	\$0	\$38,110	\$38,110	\$0	\$38,110	\$0
5645	Employee Pensions and Benefits	\$4,500	\$4,500	\$0	\$4,500	\$4,500	\$0	\$4,500	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$107,000	\$107,000	\$0	\$107,000	\$107,000	\$0	\$107,000	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$114,884	\$114,884	\$0	\$114,884	\$114,884	\$0	\$114,884	\$0
5670	Rent	\$750	\$750	\$0	\$750	\$750	\$0	\$750	\$0
5675	Maintenance of General Plant	\$286,500	\$286,500	\$0	\$286,500	\$286,500	\$0	\$286,500	\$0
5680	Electrical Safety Authority Fees	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$0	\$10,000	\$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	\$1,451,988	\$1,451,988	\$0	\$1,451,988	\$1,451,988	\$0	\$1,451,988	\$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	\$1,119,814	\$1,119,814	\$0	\$1,119,814	\$1,119,814	\$0	\$1,119,814	\$0
6105	Taxes Other Than Income Taxes	\$12,500	\$12,500	\$0	\$12,500	\$12,500	\$0	\$12,500	\$0
6110	Income Taxes	\$25,788	\$25,788	\$0	\$25,788	\$25,788	\$0	\$25,788	\$0

6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>		<b>(\$16,844,456)</b>	<b>\$73,457,455</b>	<b>\$56,612,998</b>	<b>\$0</b>	<b>\$56,612,998</b>	<b>\$56,612,998</b>	<b>\$0</b>	<b>\$56,613,000</b>	<b>(\$1)</b>
					<b>Control</b>	<b>\$56,612,998</b>				

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 113,630	\$ -	\$ -	\$ 113,630	\$ 113,630	\$ -	\$ 113,630	\$ -
1830	\$ 19,340	\$ -	\$ -	\$ 19,340	\$ 19,340	\$ -	\$ 19,340	\$ -
1835	\$ 101,000	\$ -	\$ -	\$ 101,000	\$ 101,000	\$ -	\$ 101,000	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 5,050	\$ -	\$ -	\$ 5,050	\$ 5,050	\$ -	\$ 5,050	\$ -
1850	\$ 83,530	\$ -	\$ -	\$ 83,530	\$ 83,530	\$ -	\$ 83,530	\$ -
1855	\$ 162,500	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ -	\$ 162,500	\$ -
1860	\$ 44,800	\$ -	\$ -	\$ 44,800	\$ 44,800	\$ -	\$ 44,800	\$ -
1815-1855	\$ 776,513	\$ -	\$ -	\$ 776,513	\$ 776,513	\$ -	\$ 776,513	\$ -
1830 & 1835	\$ 368,350	\$ -	\$ -	\$ 368,350	\$ 368,350	\$ -	\$ 368,350	\$ -
1840 & 1845	\$ 59,750	\$ -	\$ -	\$ 59,750	\$ 59,750	\$ -	\$ 59,750	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
Break Out	\$ (37,857,548)	\$ -	\$ -	\$ (37,857,548)	\$ (37,857,548)	\$ -	\$ (37,857,547)	\$ (1)
CCA	\$ 63,200	\$ -	\$ -	\$ 63,200	\$ 63,200	\$ -	\$ 63,200	\$ -
CDMPP	\$ 19,400	\$ -	\$ -	\$ 19,400	\$ 19,400	\$ -	\$ 19,400	\$ -
CEN	\$ 2,353,671	\$ -	\$ -	\$ 2,353,671	\$ 2,353,671	\$ -	\$ 2,353,671	\$ -
CEN EWMP	\$ 21,464,912	\$ -	\$ -	\$ 21,464,912	\$ 21,464,912	\$ -	\$ 21,464,912	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 4,332,997	\$ -	\$ -	\$ 4,332,997	\$ 4,332,997	\$ -	\$ 4,332,997	\$ -
CWMC	\$ 2,921,713	\$ -	\$ -	\$ 2,921,713	\$ 2,921,713	\$ -	\$ 2,921,713	\$ -
CWMR	\$ 38,000	\$ -	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ 38,000	\$ -
CWNB	\$ 968,020	\$ -	\$ -	\$ 968,020	\$ 968,020	\$ -	\$ 968,020	\$ -
DCP	\$ 1,807,725	\$ -	\$ -	\$ 1,807,725	\$ 1,807,725	\$ -	\$ 1,807,725	\$ -
LPHA	\$ (113,700)	\$ -	\$ -	\$ (113,700)	\$ (113,700)	\$ -	\$ (113,700)	\$ -
LTNCP	\$ 9,457,396	\$ -	\$ -	\$ 9,457,396	\$ 9,457,396	\$ -	\$ 9,457,396	\$ -
NFA	\$ (389,045)	\$ -	\$ -	\$ (389,045)	\$ (389,045)	\$ -	\$ (389,045)	\$ -
NFA ECC	\$ 11,180,537	\$ -	\$ -	\$ 11,180,537	\$ 11,180,537	\$ -	\$ 11,180,537	\$ -
O&M	\$ 2,140,886	\$ -	\$ -	\$ 2,140,886	\$ 2,140,886	\$ -	\$ 2,140,886	\$ -
PNCP	\$ 37,515,584	\$ -	\$ -	\$ 37,515,584	\$ 37,515,584	\$ -	\$ 37,515,584	\$ -
SNCP	\$ 6,552,782	\$ -	\$ -	\$ 6,552,782	\$ 6,552,782	\$ -	\$ 6,552,782	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 64,290,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,290,993</b>	<b>\$ 64,290,993</b>	<b>\$ -</b>	<b>\$ 64,290,994</b>	<b>\$ (1)</b>



# 2013 Cost Allocation Model

## **Sheet E5 Reconciliation Worksheet - Final Run September 10, 2012**

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 two 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