

Exhibit	Tab	Schedule	Appendix	Contents
7 – Cost Allocation				
	1	1		Cost Allocation Study Requirements
	1	2		Class Revenue Requirements
	1	3		Revenue-to-Cost Ratios
			7-1	2014 Updated Cost Allocation Study
			7-2	Appendix 2-P Cost Allocation

1 **COST ALLOCATION STUDY REQUIREMENTS:**

2 **Introduction:**

3 On September 29, 2006, the Board issued its directions on Cost Allocation Methodology for
4 Electricity Distributors (the "Directions"). On November 15, 2006, the Board issued the Cost
5 Allocation Information Filing Guidelines for Electricity Distributors ("the Guidelines"), the Cost
6 Allocation Model (the "Model") and User Instructions (the "Instructions") for the Model. CND
7 prepared a cost allocation information filing consistent with CND's understanding of the
8 Directions, the Guidelines, the Model and the Instructions. CND submitted this filing to the OEB
9 on February 28, 2007.

10 The results of a cost allocation study are typically presented in the form of revenue to cost
11 ratios. The ratio is shown by rate classification and is the percentage of Distribution Revenue
12 collected by rate classification compared to the costs allocated to the classification. The
13 percentage identifies the rate classifications that are being subsidized and those that are over-
14 contributing. A percentage of less than 100% means the rate classification is under-contributing
15 and is being subsidized by other classes of customers. A percentage of greater than 100%
16 indicates that the rate classification is over-contributing and is subsidizing other classes of
17 customers.

18 One of the main objectives of the filing was to provide information on any apparent cross-
19 subsidization among a distributor's rate classifications. It was felt that this would give an
20 indication of cross-subsidization from one class to another and this information would be useful
21 as a tool in future rate applications.

22 In the Decision related to CND's 2010 Cost of Service Application (EB-2009-0260), the Board
23 prescribed a phase-in period to adjust its revenue-to-cost ratios. CND implemented such
24 changes as prescribed for rates effective May 1, 2011. No further changes have been made
25 since that time, other than those indicated and included in this Exhibit by the most recent
26 preparation of the Cost Allocation Model.

27 On September 2, 2010, the Board began a proceeding, EB-2010-0219, with the mandate to
28 review and revise the existing Cost Allocation policy as needed. On March 31, 2011, the Report

1 of the Board called the *Review of Electricity Distribution Cost Allocation Policy* (the “March 31,
2 2011 Cost Allocation Report”) was released in relation to EB-2010-0219. In the March 31, 2011
3 Cost Allocation Report, the Board stated that “default weighting factors should now be utilized
4 only in exceptional circumstances”. Distributors are therefore now expected to develop their
5 own weighting factors as part of their cost allocation study.

6 **Cost Allocation Model Inputs/Weighting Factors:**

7 On August 2, 2013, the Board released a revised Cost Allocation model to be used by 2014
8 Cost of Service filers in their applications.

9 For the purposes of this Application, CND has followed the cost allocation policies as outlined in
10 the March 31, 2011 Cost Allocation Report and used the 2014 version of the Cost Allocation
11 Model. CND’s cost allocation study is based on 2014 test year costs, customer numbers, and
12 demand values. The 2014 demand values are based on the weather normalized load forecast
13 used to design rates. Costs for the Embedded Distributor Class have been allocated in a
14 manner similar to other customer classes and costs have not been directly assigned.

15 CND has developed its own weighting factors as outlined below, based on discussions with staff
16 experienced in the subject area.

17 **Services (Account 1855)**

18 CND does not record costs in Account 1855. Weighting factors for services do not apply to the
19 cost allocation study.

20 **Billing and Collection (Accounts 5315 – 5340, except 5335) (Sheet I5.2)**

21 To determine the weighting factor to be used for each customer class, the costs for Billing and
22 Collection were totaled and allocated to a typical bill for each customer class. A weighting factor
23 was determined by assigning the Residential customer class a factor of 1, as required, and
24 determining the relative weights of the rest of the classes. The results are presented in Table 7-
25 1 below.

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Table 7-1 Billing Weighting Factors

Rate Class	Factor
Residential	1.0
General Service < 50 kW	1.2
General Service 50 to 999 kW	3.7
General Service 1,000 to 4,999 kW	7.5
Large User	16.0
Street Lighting	0.4
Unmetered Scattered Load	0.3
Embedded Distributor - HONI	1.3
Embedded Distributor - Waterloo	1.3

2 **Meter Capital (Sheet I7.1)**

3 CNL assessed the costs of installing meters. For Smart Meter costs, CNL has used the costs
 4 as per its Smart Meter decision (EB-2012-0086). All other costs are derived from internal
 5 records. The installation costs are presented in Table 7-2 below.

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Table 7-2 Meter Capital Installation Costs

Meter Type	Installation Cost per Meter
Single Phase 200 Amp - Urban	\$150
Central Meter	\$360
Network Meter (Costs to be updated)	\$225
Demand without IT (usually three-phase)	\$800
Demand with IT and Interval Capability - Secondary	\$3,300
Demand with IT and Interval Capability - Primary	\$45,000

7 **Meter Reading (Sheet I7.2)**

8 CNL has converted virtually all of its residential and GS<50 kW customers to Smart Meters.
 9 Meter reading costs for residential customers have been assigned a weighting factor of 1.
 10 Other weighting factors were derived from internal records. The results are presented in Table
 11 7-3 below.

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Table 7-3 Meter Reading Weighting Factor

Meter Type	Factor
Smart - Residential - Urban - Outside	1.00
Smart - Residential - Urban - Inside	1.00
Smart - Residential - Rural - Outside	1.00
Smart - Residential - Rural - Inside	1.00
Smart Meter GS <50 kW - Inside	1.02
Smart Meter GS <50 kW - Outside	1.02
GS - Walking	6.18
Interval	20.03

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3 In the preparation of the cost allocation model, CND notes that the costs related to the Smart
4 Meter Entity Charges have been allocated to all customer classes. CND was not able to
5 overwrite this allocation in the model, but would note that a more accurate allocation would be to
6 the only two customer classes that are affected by this charge, the Residential and General
7 Service <50 kW classes.

1 **CLASS REVENUE REQUIREMENTS:**

2 The data used in the updated cost allocation study is consistent with CND's cost data that
3 supports the proposed 2014 revenue requirement outlined in this Application. Consistent with
4 the Guidelines, CND's assets were broken out into primary and secondary distribution functions
5 using current information on the distribution system. The breakout of assets, capital
6 contributions, depreciation, accumulated depreciation, customer data and load data into
7 primary, line transformer, and secondary categories were estimated from the best data available
8 to CND, its engineering records, and its customer and financial information systems data. The
9 cost allocation study has been included in Appendix 7-1.

10 Capital contributions, depreciation and accumulated depreciation by USoA are consistent with
11 the information provided in the 2014 fixed asset continuity statements shown in Exhibit 2. The
12 rate class customer data used in the updated cost allocation study is consistent with the 2014
13 customer forecast outlined in Exhibit 3. For the Street Lighting class, the number of connections
14 represents the actual number of connections of the street light system to CND's distribution
15 system. The load profiles for all rate classes are the same as those used in the original
16 information filing but have been scaled to match the 2014 load forecast. The following Table 7-
17 4 outlines the scaling factors used by rate class.

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1 **Table 7-4 Load Profile Scaling Percentages**

Rate Class	2004 Weather Normal Values used in Original Filing (kWh)	2014 Weather Normal Values (kWh)	Scaling Factor
Residential	385,026,876	395,264,057	102.66%
General Service < 50 kW	168,508,899	153,517,084	91.10%
General Service 50 - 999 kW	471,237,348	431,657,534	91.60%
General Service 1000 - 4999 kW	297,137,255	221,335,611	74.49%
Large Use	248,155,261	254,414,468	102.52%
Street Lighting	9,820,936	9,649,328	98.25%
Unmetered Scattered Load	3,678,218	1,756,889	47.76%
Embedded Distributor	55,021,187	43,430,869	78.93%
Total	1,638,585,980	1,511,025,840	92.22%

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 3 The allocated cost by rate class from the original cost allocation study and the 2014 updated
 4 study are provided in the following Table 7-5.

5 **Table 7-5 Allocated Costs**

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 12,509,029	50.66%	\$ 15,301,924	52.29%
GS < 50 kW	\$ 2,699,019	10.93%	\$ 2,937,715	10.04%
GS 50-999 kW	\$ 5,343,143	21.64%	\$ 5,580,766	19.07%
GS 1,000-4,999 kW	\$ 1,656,468	6.71%	\$ 1,889,378	6.46%
Large User, if applicable	\$ 1,016,551	4.12%	\$ 1,700,072	5.81%
Street Lighting	\$ 916,646	3.71%	\$ 1,332,812	4.55%
Unmetered Scattered Load (USL)	\$ 83,714	0.34%	\$ 52,992	0.18%
Embedded distributors- Waterloo	\$ 326,836	1.32%	\$ 328,761	1.12%
Embedded distributors- HONI	\$ 140,072	0.57%	\$ 141,003	0.48%
Total	\$ 24,691,478	100.00%	\$ 29,265,424	100.00%

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 7 The updated cost allocation study has resulted in minor changes in the cost allocations by rate
 8 class.

1 The following Table 7-6 provides information on calculated class revenue. The resulting 2014
 2 proposed base revenue will be the amount used in Exhibit 8 to design the proposed distribution
 3 charges in this Application.

4 **Table 7-6 Calculated Class Revenues**

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 12,265,629	\$ 14,178,210.61	\$ 14,077,731	\$ 902,990
GS < 50 kW	\$ 2,627,748	\$ 3,037,492.86	\$ 3,037,564	\$ 126,355
GS 50-999 kW	\$ 5,404,934	\$ 6,247,726.49	\$ 6,249,680	\$ 134,716
GS 1,000-4,999 kW	\$ 1,700,422	\$ 1,965,568.82	\$ 1,965,104	\$ 39,526
Large User, if applicable	\$ 1,385,375	\$ 1,601,396.67	\$ 1,601,246	\$ 34,223
Street Lighting	\$ 655,116	\$ 757,267.84	\$ 881,774	\$ 51,195
Unmetered Scattered Load (USL)	\$ 67,446	\$ 77,962.78	\$ 60,942	\$ 2,649
Embedded distributors- Waterloo	\$ 61,994	\$ 71,660.77	\$ 65,651	\$ 5,401
Embedded distributors- HONI	\$ 24,879	\$ 28,758.32	\$ 26,352	\$ 2,325
Total	\$ 24,193,543	\$ 27,966,045	\$ 27,966,045	\$ 1,299,379

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1 **REVENUE-TO-COST RATIOS:**

2 The results of a cost allocation study are typically presented in the form of revenue-to-cost
3 ratios. The ratio is shown by rate classification and is the percentage of distribution revenue
4 collected by rate classification compared to the costs allocated to the classification. The
5 percentage identifies the rate classifications that are being subsidized and those that are over-
6 contributing. A percentage of less than 100% means the rate classification is under-contributing
7 and is being subsidized by other classes of customers. A percentage of greater than 100%
8 indicates the rate classification is over-contributing and is subsidizing other classes of
9 customers.

10 In the March 31, 2011 Report of the Board on Cost Allocation released in relation to EB-2010-
11 0219, the Board established what it considered to be the appropriate ranges of revenue-to-cost
12 ratios.

13 It is CND's long-term objective to allocate its distribution costs in such a manner that ultimately
14 achieves revenue to cost ratios approaching 100% for each rate class. Such objective ensures
15 that costs are allocated fairly to each customer class based on its respective class utilization of
16 the distribution system.

17 In accordance with the Board's Decision and Order (EB-2010-0068), CND has aligned the
18 Street Lighting proposed ratio to the bottom of its respective target range of 70%.

19 The following Table 7-7 provides the revenue-to-cost ratios from CND's approved 2013
20 approved rate application (EB-2012-0111), CND's proposed ratios, as well as the Board's
21 approved ranges.

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Table 7-7 Rebalancing Revenue-to-Cost Ratios

Class	Previously Approved Ratios	Cost Allocation Study Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2013	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	100.9	98.6	97.9	85 - 115
GS < 50 kW	114.2	107.7	107.7	80 - 120
GS 50-999 kW	114.2	114.4	114.4	80 - 120
GS 1,000-4,999 kW	97.3	106.1	106.1	80 - 120
Large User, if applicable	70.5	96.2	96.2	85 - 115
Street Lighting	41.4	60.7	70.0	70 - 120
Unmetered Scattered Load (USL)	91.9	152.1	120.0	80 - 120
Embedded distributors- Waterloo	22.6	23.4	21.6	
Embedded distributors- HONI	22.6	22.0	20.3	

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CND is a host distributor to each of Waterloo North Hydro (“Waterloo North”) and Hydro One Networks (“Hydro One”) and has an existing Embedded Distributor Service Classification that was determined in 2007 (EB-2007-900) in consultation with both embedded distributors. Consistent with how such rates had been determined in the past, CND applied an approved direct allocation methodology to determine its estimated 2014 costs related to embedded distributors.

A proposed low voltage (“LV”) rate for each embedded customer was calculated using the direct allocation methodology (Exhibit 8, Table 8-11). To achieve the proposed LV rates, CND proposes to maintain revenue-to-cost ratios comparable to the cost allocation study for its embedded customers.

The results of CND’s cost allocation study indicate that adjustments are required to bring the revenue to cost ratios of certain classes with the Board approved ranges. CND proposes a managed transition towards revenue to cost ratios that are within the Board approved ranges over the period 2014 to 2016.

Table 7-8 presents the proposed 2014 to 2016 Revenue to Cost Ratios by Rate Class.

1 **Table 7-8 Proposed Revenue-to-Cost Ratios**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2014	2015	2016	
	%	%	%	%
Residential	97.90	97.9	97.9	85 - 115
GS < 50 kW	107.70	107.7	107.7	80 - 120
GS 50-999 kW	114.40	114.4	114.4	80 - 120
GS 1,000-4,999 kW	106.10	106.1	106.1	80 - 120
Large User, if applicable	96.20	96.2	96.2	85 - 115
Street Lighting	70.00	70.0	70.0	70 - 120
Unmetered Scattered Load (USL)	120.00	120.0	120.0	80 - 120
Embedded distributors- Waterloo	21.61	21.6	21.6	
2 Embedded distributors- HONI	20.34	20.3	20.3	

3 CNL submits that this approach is fair and reasonable as it will assist in mitigating total bill rate
 4 impacts for certain rate classes.

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7 CNL includes the sheets I-6, I-8, O-1 and O-2 below.

Sheet I-6.1 Revenue Worksheet



EB-2013-0116

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,511,025,839
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Total kW from Load Forecast	2,380,801
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Deficiency/sufficiency (RRWF 8. cell F51)	- 3,772,502
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Miscellaneous Revenue (RRWF 5. cell F48)	1,299,379
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Billing Data	ID	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Forecast kWh	CEN	1,511,025,839	395,264,057	153,517,084	431,657,534	221,335,611	254,414,468	9,649,328	1,756,889	13,029,261	30,401,608
Forecast kW	CDEM	2,380,801			1,226,670	526,492	511,176	25,898		27,169	63,395
Forecast kW, included in CDEM, of customers receiving line transformer allowance		690,991			211,883	479,108					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	89,588,362					46,157,494			13,029,261	30,401,608

Existing Monthly Charge			\$10.09	\$11.92	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07	\$0.00	\$0.00
Existing Distribution kWh Rate			\$0.0163	\$0.0127					\$0.0151		
Existing Distribution kW Rate					\$3.6834	\$3.2086	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Existing TOA Rate					\$0.60	\$0.60					
Additional Charges											
Distribution Revenue from Rates		\$24,608,138	\$12,265,629	\$2,627,748	\$5,532,064	\$1,987,887	\$1,385,375	\$655,116	\$67,446	\$24,879	\$61,994
Transformer Ownership Allowance		\$414,595	\$0	\$0	\$127,130	\$287,465	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$24,193,543	\$12,265,629	\$2,627,748	\$5,404,934	\$1,700,422	\$1,385,375	\$655,116	\$67,446	\$24,879	\$61,994

Sheet I6.2 Customer Data Worksheet



EB-2013-0116
Sheet I6.2 Customer Data Worksheet -

		1	2	3	5	6	7	9	10	12	
	ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	\$170,085	\$104,739	\$18,072	\$19,232	\$28,042	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$212,491	\$146,551	\$27,765	\$31,709	\$4,414	\$682	\$122	\$831	\$125	\$291
Number of Bills	CNB	644,426	577,089	56,886	9,271	329	36	96	696	12	12
Number of Devices											
Number of Connections (Unmetered)	CCON	13,479						12,997	482		
Total Number of Customers	CCA	53,702	48,091	4,740	773	27	3	8	58	1	1
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	53,702	48,091	4,740	773	27	3	8	58	1	1
Line Transformer Customer Base	CCLT	53,637	48,091	4,740	734	4		8	58	1	1
Secondary Customer Base	CCS	53,668	48,091	4,738	758	15		6	58	1	1
Weighted - Services	CWCS	0	0	0	0	0	-	0	0	0	0
Weighted Meter -Capital	CWMC	12,446,335	7,281,885	2,528,050	2,418,900	82,500	135,000	-	-	-	-
Weighted Meter Reading	CWMR	60,975	48,091	4,849	7,447	548	40	-	-	-	-
Weighted Bills	CWNB	682,972	577,089	68,263	34,301	2,464	576	38	209	16	16

Bad Debt Data

Historic Year:	2010	119,180	62,903	13,425	37,394	5,457	-	-	-	-	-
Historic Year:	2011	148,915	96,949	26,072	8,457	17,437	-	-	-	-	-
Historic Year:	2012	242,161	154,365	14,719	11,844	61,232	-	-	-	-	-
Three-year average		170,085	104,739	18,072	19,232	28,042	-	-	-	-	-

Sheet I8 Demand Data Worksheet



EB-2013-0116

Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 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	5	6	7	9	10	12	
		Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	257,627	79,651	21,259	69,639	35,955	42,158	1,733	221	2,104	4,908
Bulk Delivery CP	BCP1	257,627	79,651	21,259	69,639	35,955	42,158	1,733	221	2,104	4,908
Total Sytem CP	DCP1	257,627	79,651	21,259	69,639	35,955	42,158	1,733	221	2,104	4,908
4 CP											
Transformation CP	TCP4	1,005,072	312,354	82,931	268,019	141,160	165,876	6,504	847	8,214	19,167
Bulk Delivery CP	BCP4	1,005,072	312,354	82,931	268,019	141,160	165,876	6,504	847	8,214	19,167
Total Sytem CP	DCP4	1,005,072	312,354	82,931	268,019	141,160	165,876	6,504	847	8,214	19,167
12 CP											
Transformation CP	TCP12	2,690,459	769,144	223,572	757,429	386,501	459,632	16,648	2,400	22,540	52,593
Bulk Delivery CP	BCP12	2,690,459	769,144	223,572	757,429	386,501	459,632	16,648	2,400	22,540	52,593
Total Sytem CP	DCP12	2,690,459	769,144	223,572	757,429	386,501	459,632	16,648	2,400	22,540	52,593
NON CO_INCIDENT PEAK											
1 NCP											
Classification NCP from Load Data Provider	DNCP1	277,836	87,085	22,597	72,773	39,357	46,532	1,789	221	2,245	5,237
Primary NCP	PNCP1	277,836	87,085	22,597	72,773	39,357	46,532	1,789	221	2,245	5,237
Line Transformer NCP	LTNCP1	194,570	87,085	22,597	69,100	6,297	-	1,789	221	2,245	5,237
Secondary NCP	SNCP1	212,185	87,085	22,587	71,360	22,108	-	1,342	221	2,245	5,237
4 NCP											
Classification NCP from Load Data Provider	DNCP4	1,072,931	329,033	89,680	287,195	150,320	180,523	6,787	847	8,564	19,982
Primary NCP	PNCP4	1,072,931	329,033	89,680	287,195	150,320	180,523	6,787	847	8,564	19,982
Line Transformer NCP	LTNCP4	751,639	329,033	89,680	272,697	24,049	-	6,787	847	8,564	19,982
Secondary NCP	SNCP4	819,217	329,033	89,642	281,619	84,440	-	5,090	847	8,564	19,982
12 NCP											
Classification NCP from Load Data Provider	DNCP12	2,997,938	874,725	254,274	839,014	429,150	502,352	17,404	2,400	23,586	55,033
Primary NCP	PNCP12	2,997,938	874,725	254,274	839,014	429,150	502,352	17,404	2,400	23,586	55,033
Line Transformer NCP	LTNCP12	2,092,739	874,725	254,274	796,659	68,658	-	17,404	2,400	23,586	55,033
Secondary NCP	SNCP12	2,286,755	874,725	254,167	822,724	241,067	-	13,053	2,400	23,586	55,033

Sheet O1 Revenue to Cost Summary Worksheet



2014 Cost Allocation Model

EB-2013-0116

Sheet O1 Revenue to Cost Summary Worksheet -

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	5	6	7	9	10	12	
		Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Rate Base											
Assets											
crev	Distribution Revenue at Existing Rates	\$24,193,543	\$12,265,629	\$2,627,748	\$5,404,934	\$1,700,422	\$1,385,375	\$655,116	\$67,446	\$24,879	\$61,994
mi	Miscellaneous Revenue (mi)	\$1,299,379	\$902,990	\$126,355	\$134,716	\$39,526	\$34,223	\$51,195	\$2,649	\$2,325	\$5,401
		Miscellaneous Revenue Input equals Output									
Total Revenue at Existing Rates		\$25,492,922	\$13,168,619	\$2,754,103	\$5,539,651	\$1,739,947	\$1,419,598	\$706,310	\$70,095	\$27,204	\$67,395
Factor required to recover deficiency (1 + D)		1.1559									
Distribution Revenue at Status Quo Rates		\$27,966,045	\$14,178,211	\$3,037,493	\$6,247,726	\$1,965,569	\$1,601,397	\$757,268	\$77,963	\$28,758	\$71,661
Miscellaneous Revenue (mi)		\$1,299,379	\$902,990	\$126,355	\$134,716	\$39,526	\$34,223	\$51,195	\$2,649	\$2,325	\$5,401
Total Revenue at Status Quo Rates		\$29,265,424	\$15,081,200	\$3,163,848	\$6,382,443	\$2,005,094	\$1,635,620	\$808,463	\$80,612	\$31,083	\$77,062
Expenses											
di	Distribution Costs (di)	\$4,520,418	\$2,024,711	\$386,131	\$941,303	\$377,614	\$361,268	\$323,780	\$12,399	\$27,971	\$65,240
cu	Customer Related Costs (cu)	\$3,797,565	\$2,945,081	\$445,587	\$322,641	\$51,194	\$10,020	\$21,378	\$1,548	\$58	\$58
ad	General and Administration (ad)	\$7,640,992	\$4,522,730	\$763,375	\$1,182,960	\$401,670	\$348,817	\$319,923	\$12,907	\$26,611	\$61,998
dep	Depreciation and Amortization (dep)	\$4,756,246	\$2,105,942	\$508,419	\$1,112,926	\$361,759	\$341,798	\$219,544	\$8,662	\$29,163	\$68,032
INPUT	PILs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT	Interest	\$3,792,294	\$1,642,605	\$369,997	\$896,351	\$309,204	\$283,049	\$198,785	\$7,751	\$25,370	\$59,182
Total Expenses		\$24,507,515	\$13,241,069	\$2,473,508	\$4,456,181	\$1,501,442	\$1,344,952	\$1,083,411	\$43,267	\$109,174	\$254,510
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$4,757,910	\$2,060,855	\$464,207	\$1,124,585	\$387,936	\$355,120	\$249,401	\$9,725	\$31,830	\$74,251
Revenue Requirement (includes NI)		\$29,265,424	\$15,301,924	\$2,937,715	\$5,580,766	\$1,889,378	\$1,700,072	\$1,332,812	\$52,992	\$141,003	\$328,761
		Revenue Requirement Input equals Output									

Rate Base Calculation											
Net Assets											
dp	Distribution Plant - Gross	\$214,445,599	\$93,014,518	\$20,548,922	\$50,920,541	\$17,360,386	\$15,566,364	\$11,689,924	\$453,470	\$1,467,698	\$3,423,778
gp	General Plant - Gross	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664
accum dep	Accumulated Depreciation	(\$103,263,095)	(\$44,845,782)	(\$9,732,713)	(\$24,621,678)	(\$8,305,576)	(\$7,304,829)	(\$5,824,237)	(\$224,946)	(\$721,127)	(\$1,682,206)
co	Capital Contribution	(\$21,503,636)	(\$9,326,073)	(\$2,063,458)	(\$5,104,263)	(\$1,741,788)	(\$1,564,341)	(\$1,168,721)	(\$45,354)	(\$146,917)	(\$342,721)
Total Net Plant		\$110,487,805	\$47,857,450	\$10,778,513	\$26,115,824	\$9,008,186	\$8,245,069	\$5,793,107	\$225,883	\$739,258	\$1,724,514
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP											
Cost of Power (COP)		\$153,046,408	\$4,942,220	\$1,819,671	\$5,026,523	\$2,574,715	\$72,508,320	\$205,332	\$23,891	\$19,783,724	\$46,162,013
OM&A Expenses		\$15,958,975	\$9,492,521	\$1,595,092	\$2,446,904	\$830,478	\$720,105	\$665,082	\$26,854	\$54,641	\$127,297
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$169,005,383	\$14,434,742	\$3,414,763	\$7,473,427	\$3,405,193	\$73,228,425	\$870,414	\$50,745	\$19,838,364	\$46,289,309
Working Capital		\$21,970,700	\$1,876,516	\$443,919	\$971,545	\$442,675	\$9,519,695	\$113,154	\$6,597	\$2,578,987	\$6,017,610
Total Rate Base		\$132,458,505	\$49,733,966	\$11,222,432	\$27,087,370	\$9,450,862	\$17,764,765	\$5,906,261	\$232,480	\$3,318,245	\$7,742,124
Rate Base Input equals Output											
Equity Component of Rate Base		\$52,983,402	\$19,893,586	\$4,488,973	\$10,834,948	\$3,780,345	\$7,105,906	\$2,362,504	\$92,992	\$1,327,298	\$3,096,850
Net Income on Allocated Assets		\$4,744,363	\$1,840,131	\$690,340	\$1,926,262	\$503,652	\$290,668	(\$274,948)	\$37,345	(\$81,970)	(\$187,116)
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$4,744,363	\$1,840,131	\$690,340	\$1,926,262	\$503,652	\$290,668	(\$274,948)	\$37,345	(\$81,970)	(\$187,116)
RATIOS ANALYSIS											
REVENUE TO EXPENSES STATUS QUO%		100.00%	98.56%	107.70%	114.36%	106.12%	96.21%	60.66%	152.12%	22.04%	23.44%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$3,772,502)	(\$2,133,304)	(\$183,613)	(\$41,116)	(\$149,430)	(\$280,474)	(\$626,502)	\$17,103	(\$113,800)	(\$261,367)
Deficiency Input equals Output											
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$220,723)	\$226,132	\$801,677	\$115,717	(\$64,452)	(\$524,350)	\$27,620	(\$109,920)	(\$251,700)
RETURN ON EQUITY COMPONENT OF RATE BASE		8.95%	9.25%	15.38%	17.78%	13.32%	4.09%	-11.64%	40.16%	-6.18%	-6.04%

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet



EB-2013-0116

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	6	7	9	10	12
	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Customer Unit Cost per month - Avoided Cost	\$4.35	\$9.49	\$48.84	\$47.52	\$556.68	\$0.13	\$0.11	-\$14.42	-\$37.42
Customer Unit Cost per month - Directly Related	\$7.63	\$15.29	\$77.40	\$86.98	\$844.55	\$0.26	\$0.31	-\$11.61	-\$34.61
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.55	\$25.03	\$96.99	\$317.41	\$883.34	\$8.55	\$5.43	-\$2.29	-\$25.29
Existing Approved Fixed Charge	\$10.09	\$11.92	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07	\$0.00	\$0.00

Information to be Used to Allocate PILs, ROD, ROE and A&G

		1	2	3	5	6	7	9	10	12
	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,446,298)	(\$1,448,583)	(\$3,519,071)	(\$1,212,180)	(\$1,106,856)	(\$783,829)	(\$30,544)	(\$99,828)	(\$232,876)
General Plant - Net Fixed Assets	\$5,928,873	\$2,568,489	\$577,179	\$1,402,153	\$482,986	\$441,020	\$312,312	\$12,170	\$39,776	\$92,788
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$122,106	\$111,496	\$78,957	\$3,077	\$10,056	\$23,458
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$8,525,201	\$7,804,049	\$5,480,795	\$213,713	\$699,482	\$1,631,726
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$415,471	\$360,767	\$331,032	\$13,356	\$27,513	\$64,100
Total O&M	\$8,317,983	\$4,969,792	\$831,718	\$1,263,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
1860	Meters	\$10,913,465	\$6,385,060	\$2,216,699	\$2,120,992	\$72,339	\$118,374	\$0	\$0	\$0	\$0
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant - Meters only											
		(\$3,545,493)	(\$2,074,336)	(\$720,147)	(\$689,054)	(\$23,501)	(\$38,456)	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets	\$7,367,971	\$4,310,724	\$1,496,553	\$1,431,938	\$48,838	\$79,917	\$0	\$0	\$0	\$0
Misc Revenue											
4082	Retail Services Revenues	(\$36,000)	(\$21,415)	(\$3,598)	(\$5,519)	(\$1,873)	(\$1,624)	(\$1,500)	(\$61)	(\$123)	(\$287)
4084	Service Transaction Requests (STR) Revenues	(\$960)	(\$571)	(\$96)	(\$147)	(\$50)	(\$43)	(\$40)	(\$2)	(\$3)	(\$8)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	(\$94,831)	(\$17,967)	(\$20,518)	(\$2,856)	(\$442)	(\$79)	(\$538)	(\$81)	(\$189)
	Sub-total	(\$174,460)	(\$116,817)	(\$21,661)	(\$26,184)	(\$4,779)	(\$2,109)	(\$1,619)	(\$600)	(\$207)	(\$483)
Operation											
5065	Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2
5075	Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0
	Sub-total	\$822,980	\$495,915	\$152,630	\$139,890	\$4,773	\$7,742	\$21,239	\$788	\$2	\$2
Maintenance											
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing and Collection											
5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$24
5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$9
5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$1
	Sub-total	\$1,708,552	\$1,427,993	\$165,080	\$105,842	\$7,665	\$1,389	\$80	\$437	\$33	\$33
	Total Operation, Maintenance and Billing	\$2,531,532	\$1,923,908	\$317,710	\$245,732	\$12,438	\$9,131	\$21,319	\$1,225	\$34	\$34
	Amortization Expense - Meters	\$629,982	\$368,579	\$127,959	\$122,435	\$4,176	\$6,833	\$0	\$0	\$0	\$0
	Allocated PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Debt Return	\$252,896	\$147,956	\$51,373	\$49,147	\$1,676	\$2,744	\$0	\$0	\$0	\$0
	Allocated Equity Return	\$317,290	\$185,630	\$64,453	\$61,661	\$2,103	\$3,442	\$0	\$0	\$0	\$0
	Total	\$3,557,239	\$2,509,256	\$539,835	\$452,791	\$15,614	\$20,041	\$19,700	\$625	(\$173)	(\$449)

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
1860	Meters	\$10,913,465	\$6,385,060	\$2,216,699	\$2,120,992	\$72,339	\$118,374	\$0	\$0	\$0	\$0
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant -											
	Meters only	(\$3,545,493)	(\$2,074,336)	(\$720,147)	(\$689,054)	(\$23,501)	(\$38,456)	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets	\$7,367,971	\$4,310,724	\$1,496,553	\$1,431,938	\$48,838	\$79,917	\$0	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$417,674	\$244,476	\$84,673	\$81,242	\$2,767	\$4,516	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$7,785,645	\$4,555,200	\$1,581,226	\$1,513,181	\$51,605	\$84,433	\$0	\$0	\$0	\$0
Misc Revenue											
4082	Retail Services Revenues	(\$36,000)	(\$21,415)	(\$3,598)	(\$5,519)	(\$1,873)	(\$1,624)	(\$1,500)	(\$61)	(\$123)	(\$287)
4084	Service Transaction Requests (STR) Revenues	(\$960)	(\$571)	(\$96)	(\$147)	(\$50)	(\$43)	(\$40)	(\$2)	(\$3)	(\$8)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	(\$94,831)	(\$17,967)	(\$20,518)	(\$2,856)	(\$442)	(\$79)	(\$538)	(\$81)	(\$189)
	Sub-total	(\$174,460)	(\$116,817)	(\$21,661)	(\$26,184)	(\$4,779)	(\$2,109)	(\$1,619)	(\$600)	(\$207)	(\$483)
Operation											
5065	Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2
5075	Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0
	Sub-total	\$822,980	\$495,915	\$152,630	\$139,890	\$4,773	\$7,742	\$21,239	\$788	\$2	\$2
Maintenance											
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing and Collection											
5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$24
5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$9
5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$1
	Sub-total	\$1,708,552	\$1,427,993	\$165,080	\$105,842	\$7,665	\$1,389	\$80	\$437	\$33	\$33
	Total Operation, Maintenance and Billing	\$2,531,532	\$1,923,908	\$317,710	\$245,732	\$12,438	\$9,131	\$21,319	\$1,225	\$34	\$34
	Amortization Expense - Meters	\$629,982	\$368,579	\$127,959	\$122,435	\$4,176	\$6,833	\$0	\$0	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$105,594	\$61,807	\$21,407	\$20,539	\$700	\$1,142	\$0	\$0	\$0	\$0
	Admin and General	\$2,395,096	\$1,812,761	\$301,829	\$237,896	\$12,051	\$8,872	\$20,447	\$1,173	\$34	\$34
	Allocated PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Debt Return	\$267,232	\$156,348	\$54,279	\$51,936	\$1,771	\$2,899	\$0	\$0	\$0	\$0
	Allocated Equity Return	\$335,276	\$196,158	\$68,100	\$65,160	\$2,222	\$3,637	\$0	\$0	\$0	\$0
	Total	\$6,090,252	\$4,402,743	\$869,623	\$717,513	\$28,579	\$30,404	\$40,146	\$1,799	(\$139)	(\$415)

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$8,439,933	\$6,047,567	\$596,133	\$97,151	\$3,443	\$377	\$1,634,361	\$60,649	\$126	\$126
1830-5	Poles, Towers and Fixtures - Secondary	\$1,992,617	\$1,428,475	\$140,751	\$22,502	\$457	\$0	\$386,047	\$14,326	\$30	\$30
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$10,771,894	\$7,718,515	\$760,845	\$123,994	\$4,395	\$481	\$2,085,936	\$77,406	\$160	\$160
1835-5	Overhead Conductors and Devices - Secondary	\$1,455,000	\$1,043,066	\$102,776	\$16,431	\$334	\$0	\$281,890	\$10,461	\$22	\$22
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$5,138,126	\$3,681,683	\$362,918	\$59,145	\$2,096	\$230	\$994,978	\$36,922	\$77	\$77
1840-5	Underground Conduit - Secondary	\$3,425,417	\$2,455,626	\$241,959	\$38,683	\$785	\$0	\$663,635	\$24,627	\$51	\$51
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$7,018,742	\$5,029,224	\$495,751	\$80,792	\$2,863	\$314	\$1,359,152	\$50,436	\$105	\$105
1845-5	Underground Conductors and Devices - Secondary	\$5,230,372	\$3,749,569	\$369,454	\$59,066	\$1,199	\$0	\$1,013,324	\$37,603	\$78	\$78
1850	Line Transformers	\$16,507,341	\$11,839,671	\$1,167,084	\$180,597	\$1,078	\$0	\$3,199,682	\$118,735	\$246	\$246
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$10,913,465	\$6,385,060	\$2,216,699	\$2,120,992	\$72,339	\$118,374	\$0	\$0	\$0	\$0
9999	blank row	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$70,892,906	\$49,378,457	\$6,454,372	\$2,799,354	\$88,990	\$119,776	\$11,619,005	\$431,164	\$894	\$894
Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	(\$35,457,764)	(\$24,949,454)	(\$2,974,848)	(\$1,049,705)	(\$32,197)	(\$39,181)	(\$6,182,022)	(\$229,406)	(\$476)	(\$476)
	Customer Related Net Fixed Assets	\$35,435,142	\$24,429,003	\$3,479,524	\$1,749,649	\$56,794	\$80,594	\$5,436,983	\$201,758	\$418	\$418
	Allocated General Plant Net Fixed Assets	\$2,010,710	\$1,385,451	\$196,867	\$99,268	\$3,218	\$4,555	\$309,816	\$11,489	\$24	\$24
	Customer Related NFA Including General Plant	\$37,445,853	\$25,814,454	\$3,676,391	\$1,848,917	\$60,011	\$85,149	\$5,746,799	\$213,248	\$442	\$442
Misc Revenue											
4082	Retail Services Revenues	(\$36,000)	(\$21,415)	(\$3,598)	(\$5,519)	(\$1,873)	(\$1,624)	(\$1,500)	(\$61)	(\$123)	(\$287)
4084	Service Transaction Requests (STR) Revenues	(\$960)	(\$571)	(\$96)	(\$147)	(\$50)	(\$43)	(\$40)	(\$2)	(\$3)	(\$8)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	(\$94,831)	(\$17,967)	(\$20,518)	(\$2,856)	(\$442)	(\$79)	(\$538)	(\$81)	(\$189)
4235	Miscellaneous Service Revenues	(\$554,855)	(\$468,834)	(\$55,458)	(\$27,867)	(\$2,002)	(\$468)	(\$31)	(\$170)	(\$13)	(\$13)
	Sub-total	(\$729,315)	(\$585,651)	(\$77,119)	(\$54,051)	(\$6,781)	(\$2,577)	(\$1,651)	(\$769)	(\$220)	(\$496)

	Operating and Maintenance										
5005	Operation Supervision and Engineering	\$36,725	\$26,324	\$2,595	\$415	\$10	\$1	\$7,114	\$264	\$1	\$1
5010	Load Dispatching	\$193,575	\$138,755	\$13,676	\$2,189	\$54	\$5	\$37,499	\$1,392	\$3	\$3
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$78,745	\$56,428	\$5,562	\$904	\$30	\$3	\$15,250	\$566	\$1	\$1
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$43,934	\$31,482	\$3,103	\$504	\$17	\$2	\$8,508	\$316	\$1	\$1
5035	Overhead Distribution Transformers - Operation	\$27,991	\$20,076	\$1,979	\$306	\$2	\$0	\$5,426	\$201	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$16,405	\$11,757	\$1,159	\$187	\$5	\$0	\$3,177	\$118	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$28,050	\$20,103	\$1,981	\$320	\$9	\$1	\$5,433	\$202	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$30,343	\$21,763	\$2,145	\$332	\$2	\$0	\$5,881	\$218	\$0	\$0
5065	Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2
5075	Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,520	\$8,255	\$814	\$132	\$4	\$0	\$2,231	\$83	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$124,528	\$89,237	\$8,796	\$1,428	\$47	\$5	\$24,116	\$895	\$2	\$2
5125	Maintenance of Overhead Conductors and Devices	\$203,819	\$146,053	\$14,396	\$2,341	\$79	\$8	\$39,471	\$1,465	\$3	\$3
5130	Maintenance of Overhead Services	\$372,960	\$267,369	\$26,345	\$4,212	\$86	\$0	\$72,257	\$2,681	\$6	\$6
5135	Overhead Distribution Lines and Feeders - Right of Way	\$102,927	\$73,757	\$7,270	\$1,181	\$39	\$4	\$19,933	\$740	\$2	\$2
5145	Maintenance of Underground Conduit	\$36,101	\$25,873	\$2,550	\$412	\$12	\$1	\$6,992	\$259	\$1	\$1
5150	Maintenance of Underground Conductors and Devices	\$173,798	\$124,559	\$12,276	\$1,984	\$58	\$4	\$33,662	\$1,249	\$3	\$3
5155	Maintenance of Underground Services	\$127,771	\$91,597	\$9,025	\$1,443	\$29	\$0	\$24,754	\$919	\$2	\$2
5160	Maintenance of Line Transformers	\$54,832	\$39,328	\$3,877	\$600	\$4	\$0	\$10,628	\$394	\$1	\$1
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$2,487,003	\$1,688,633	\$270,179	\$158,783	\$5,259	\$7,775	\$343,572	\$12,749	\$26	\$26

Billing and Collection											
5305	Supervision	\$1,054,033	\$890,623	\$105,351	\$52,938	\$3,803	\$889	\$59	\$322	\$24	\$24
5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$24
5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$9
5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$1
5335	Bad Debt Expense	\$212,000	\$130,550	\$22,526	\$23,971	\$34,953	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$2,974,585	\$2,449,166	\$292,957	\$182,751	\$46,421	\$2,278	\$140	\$759	\$57	\$57
Sub Total Operating, Maintenance and Billing		\$5,461,588	\$4,137,799	\$563,136	\$341,533	\$51,680	\$10,053	\$343,711	\$13,509	\$83	\$83
Amortization Expense - Customer Related		\$1,344,870	\$881,010	\$178,468	\$130,521	\$4,376	\$6,850	\$138,485	\$5,139	\$11	\$11
Amortization Expense - General Plant assigned to Meters		\$508,336	\$350,262	\$49,771	\$25,096	\$813	\$1,151	\$78,326	\$2,905	\$6	\$6
Admin and General		\$5,166,968	\$3,898,752	\$534,986	\$330,643	\$50,073	\$9,768	\$329,645	\$12,937	\$82	\$82
Allocated PILs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Debt Return		\$1,285,213	\$886,026	\$126,200	\$63,459	\$2,060	\$2,923	\$197,196	\$7,318	\$15	\$15
Allocated Equity Return		\$1,612,461	\$1,111,631	\$158,334	\$79,617	\$2,584	\$3,667	\$247,408	\$9,181	\$19	\$19
PLCC Adjustment for Line Transformer		\$287,440	\$255,707	\$25,220	\$3,910	\$23	\$0	\$0	\$2,569	\$5	\$5
PLCC Adjustment for Primary Costs		\$637,864	\$566,690	\$55,934	\$9,152	\$327	\$37	\$0	\$5,701	\$12	\$12
PLCC Adjustment for Secondary Costs		\$352,990	\$308,743	\$28,904	\$4,623	\$165	\$0	\$0	\$10,542	\$6	\$6
Total		\$13,371,826	\$9,548,689	\$1,423,719	\$899,132	\$104,289	\$31,800	\$1,333,120	\$31,406	(\$28)	(\$303)

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant										
CWMC	\$ 10,913,465	\$ 6,385,060	\$ 2,216,699	\$ 2,120,992	\$ 72,339	\$ 118,374	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,545,493)	\$ (2,074,336)	\$ (720,147)	\$ (689,054)	\$ (23,501)	\$ (38,456)	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 7,367,971	\$ 4,310,724	\$ 1,496,553	\$ 1,431,938	\$ 48,838	\$ 79,917	\$ -	\$ -	\$ -	\$ -
Misc Revenue										
CWNB	\$ (36,960)	\$ (21,986)	\$ (3,694)	\$ (5,666)	\$ (1,923)	\$ (1,667)	\$ (1,540)	\$ (62)	\$ (127)	\$ (295)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (137,500)	\$ (94,831)	\$ (17,967)	\$ (20,518)	\$ (2,856)	\$ (442)	\$ (79)	\$ (538)	\$ (81)	\$ (189)
Sub-total	\$ (174,460)	\$ (116,817)	\$ (21,661)	\$ (26,184)	\$ (4,779)	\$ (2,109)	\$ (1,619)	\$ (600)	\$ (207)	\$ (483)
Operation										
CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ -
CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2
Sub-total	\$ 822,980	\$ 495,915	\$ 152,630	\$ 139,890	\$ 4,773	\$ 7,742	\$ 21,239	\$ 788	\$ 2	\$ 2
Maintenance										
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection										
CWMR	\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 1,429,987	\$ 1,208,291	\$ 142,927	\$ 71,819	\$ 5,160	\$ 1,206	\$ 80	\$ 437	\$ 33	\$ 33
Sub-total	\$ 1,708,552	\$ 1,427,993	\$ 165,080	\$ 105,842	\$ 7,665	\$ 1,389	\$ 80	\$ 437	\$ 33	\$ 33
Total Operation, Maintenance and Billing	\$ 2,531,532	\$ 1,923,908	\$ 317,710	\$ 245,732	\$ 12,438	\$ 9,131	\$ 21,319	\$ 1,225	\$ 34	\$ 34
Amortization Expense - Meters	\$ 629,982	\$ 368,579	\$ 127,959	\$ 122,435	\$ 4,176	\$ 6,833	\$ -	\$ -	\$ -	\$ -
Allocated PILs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 252,896	\$ 147,956	\$ 51,373	\$ 49,147	\$ 1,676	\$ 2,744	\$ -	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 317,290	\$ 185,630	\$ 64,453	\$ 61,661	\$ 2,103	\$ 3,442	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,557,239	\$ 2,509,256	\$ 539,835	\$ 452,791	\$ 15,614	\$ 20,041	\$ 19,700	\$ 625	\$ (173)	\$ (449)

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
<u>Distribution Plant</u>										
CWMC	\$ 10,913,465	\$ 6,385,060	\$ 2,216,699	\$ 2,120,992	\$ 72,339	\$ 118,374	\$ -	\$ -	\$ -	\$ -
<u>Accumulated Amortization</u>										
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,545,493)	\$ (2,074,336)	\$ (720,147)	\$ (689,054)	\$ (23,501)	\$ (38,456)	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 7,367,971	\$ 4,310,724	\$ 1,496,553	\$ 1,431,938	\$ 48,838	\$ 79,917	\$ -	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 417,674	\$ 244,476	\$ 84,673	\$ 81,242	\$ 2,767	\$ 4,516	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 7,785,645	\$ 4,555,200	\$ 1,581,226	\$ 1,513,181	\$ 51,605	\$ 84,433	\$ -	\$ -	\$ -	\$ -
<u>Misc Revenue</u>										
CWNB	\$ (36,960)	\$ (21,986)	\$ (3,694)	\$ (5,666)	\$ (1,923)	\$ (1,667)	\$ (1,540)	\$ (62)	\$ (127)	\$ (295)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (137,500)	\$ (94,831)	\$ (17,967)	\$ (20,518)	\$ (2,856)	\$ (442)	\$ (79)	\$ (538)	\$ (81)	\$ (189)
Sub-total	\$ (174,460)	\$ (116,817)	\$ (21,661)	\$ (26,184)	\$ (4,779)	\$ (2,109)	\$ (1,619)	\$ (600)	\$ (207)	\$ (483)
<u>Operation</u>										
CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ -
CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2
Sub-total	\$ 822,980	\$ 495,915	\$ 152,630	\$ 139,890	\$ 4,773	\$ 7,742	\$ 21,239	\$ 788	\$ 2	\$ 2
<u>Maintenance</u>										
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Billing and Collection</u>										
CWMC	\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 1,429,987	\$ 1,208,291	\$ 142,927	\$ 71,819	\$ 5,160	\$ 1,206	\$ 80	\$ 437	\$ 33	\$ 33
Sub-total	\$ 1,708,552	\$ 1,427,993	\$ 165,080	\$ 105,842	\$ 7,665	\$ 1,389	\$ 80	\$ 437	\$ 33	\$ 33
Total Operation, Maintenance and Billing	\$ 2,531,532	\$ 1,923,908	\$ 317,710	\$ 245,732	\$ 12,438	\$ 9,131	\$ 21,319	\$ 1,225	\$ 34	\$ 34
Amortization Expense - Meters	\$ 629,982	\$ 368,579	\$ 127,959	\$ 122,435	\$ 4,176	\$ 6,833	\$ -	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 105,594	\$ 61,807	\$ 21,407	\$ 20,539	\$ 700	\$ 1,142	\$ -	\$ -	\$ -	\$ -
Admin and General	\$ 2,395,096	\$ 1,812,761	\$ 301,829	\$ 237,896	\$ 12,051	\$ 8,872	\$ 20,447	\$ 1,173	\$ 34	\$ 34
Allocated PILs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Allocated Debt Return	\$ 267,232	\$ 156,348	\$ 54,279	\$ 51,936	\$ 1,771	\$ 2,899	\$ -	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 335,276	\$ 196,158	\$ 68,100	\$ 65,160	\$ 2,222	\$ 3,637	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,090,252	\$ 4,402,743	\$ 869,623	\$ 717,513	\$ 28,579	\$ 30,404	\$ 40,146	\$ 1,799	\$ (139)	\$ (415)

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 31,368,695	\$ 22,476,990	\$ 2,215,648	\$ 361,083	\$ 12,797	\$ 1,402	\$ 6,074,427	\$ 225,413	\$ 467	\$ 467
	SNCP	\$ 12,103,406	\$ 8,676,737	\$ 854,940	\$ 136,682	\$ 2,775	\$ -	\$ 2,344,896	\$ 87,016	\$ 180	\$ 180
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 16,507,341	\$ 11,839,671	\$ 1,167,084	\$ 180,597	\$ 1,078	\$ -	\$ 3,199,682	\$ 118,735	\$ 246	\$ 246
	CWCS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
	CWMC	\$ 10,913,465	\$ 6,385,060	\$ 2,216,699	\$ 2,120,992	\$ 72,339	\$ 118,374	\$ -	\$ -	\$ 0	\$ 0
	<i>Sub-total</i>	\$ 70,892,906	\$ 49,378,457	\$ 6,454,372	\$ 2,799,354	\$ 88,990	\$ 119,776	\$ 11,619,005	\$ 431,164	\$ 894	\$ 894
Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (35,457,764)	\$ (24,949,454)	\$ (2,974,848)	\$ (1,049,705)	\$ (32,197)	\$ (39,181)	\$ (6,182,022)	\$ (229,406)	\$ (476)	\$ (476)
	Customer Related Net Fixed Assets	\$ 35,435,142	\$ 24,429,003	\$ 3,479,524	\$ 1,749,649	\$ 56,794	\$ 80,594	\$ 5,436,983	\$ 201,758	\$ 418	\$ 418
	Allocated General Plant Net Fixed Assets	\$ 2,010,710	\$ 1,385,451	\$ 196,867	\$ 99,268	\$ 3,218	\$ 4,555	\$ 309,816	\$ 11,489	\$ 24	\$ 24
	Customer Related NFA Including General Plant	\$ 37,445,853	\$ 25,814,454	\$ 3,676,391	\$ 1,848,917	\$ 60,011	\$ 85,149	\$ 5,746,799	\$ 213,248	\$ 442	\$ 442
Misc Revenue											
	CWNB	\$ (591,815)	\$ (490,820)	\$ (59,152)	\$ (33,533)	\$ (3,925)	\$ (2,135)	\$ (1,571)	\$ (232)	\$ (139)	\$ (307)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (137,500)	\$ (94,831)	\$ (17,967)	\$ (20,518)	\$ (2,856)	\$ (442)	\$ (79)	\$ (538)	\$ (81)	\$ (189)
	<i>Sub-total</i>	\$ (729,315)	\$ (585,651)	\$ (77,119)	\$ (54,051)	\$ (6,781)	\$ (2,577)	\$ (1,651)	\$ (769)	\$ (220)	\$ (496)
Operating and Maintenance											
	1815-1855	\$ 230,300	\$ 165,080	\$ 16,271	\$ 2,605	\$ 64	\$ 5	\$ 44,613	\$ 1,656	\$ 3	\$ 3
	1830 & 1835	\$ 237,125	\$ 169,922	\$ 16,749	\$ 2,722	\$ 90	\$ 9	\$ 45,922	\$ 1,704	\$ 4	\$ 4
	1850	\$ 113,166	\$ 81,167	\$ 8,001	\$ 1,238	\$ 7	\$ -	\$ 21,935	\$ 814	\$ 2	\$ 2
	1840 & 1845	\$ 44,455	\$ 31,860	\$ 3,140	\$ 508	\$ 15	\$ 1	\$ 8,610	\$ 320	\$ 1	\$ 1
	CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ -
	CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 124,528	\$ 89,237	\$ 8,796	\$ 1,428	\$ 47	\$ 5	\$ 24,116	\$ 895	\$ 2	\$ 2
	1835	\$ 203,819	\$ 146,053	\$ 14,396	\$ 2,341	\$ 79	\$ 8	\$ 39,471	\$ 1,465	\$ 3	\$ 3
	1855	\$ 500,731	\$ 358,966	\$ 35,370	\$ 5,655	\$ 115	\$ -	\$ 97,011	\$ 3,600	\$ 7	\$ 7
	1840	\$ 36,101	\$ 25,873	\$ 2,550	\$ 412	\$ 12	\$ 1	\$ 6,992	\$ 259	\$ 1	\$ 1
	1845	\$ 173,798	\$ 124,559	\$ 12,276	\$ 1,984	\$ 58	\$ 4	\$ 33,662	\$ 1,249	\$ 3	\$ 3
	1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Sub-total</i>	\$ 2,487,003	\$ 1,688,633	\$ 270,179	\$ 158,783	\$ 5,259	\$ 7,775	\$ 343,572	\$ 12,749	\$ 26	\$ 26

Billing and Collection																				
CWNB	\$	2,484,020	\$	2,098,914	\$	248,278	\$	124,757	\$	8,963	\$	2,095	\$	140	\$	759	\$	57	\$	57
CWMR	\$	278,565	\$	219,701	\$	22,153	\$	34,022	\$	2,506	\$	183	\$	-	\$	-	\$	-	\$	-
BDHA	\$	212,000	\$	130,550	\$	22,526	\$	23,971	\$	34,953	\$	-	\$	-	\$	-	\$	-	\$	-
<i>Sub-total</i>	\$	<i>2,974,585</i>	\$	<i>2,449,166</i>	\$	<i>292,957</i>	\$	<i>182,751</i>	\$	<i>46,421</i>	\$	<i>2,278</i>	\$	<i>140</i>	\$	<i>759</i>	\$	<i>57</i>	\$	<i>57</i>
<i>Sub Total Operating, Maintenance and Billing</i>	\$	<i>5,461,588</i>	\$	<i>4,137,799</i>	\$	<i>563,136</i>	\$	<i>341,533</i>	\$	<i>51,680</i>	\$	<i>10,053</i>	\$	<i>343,711</i>	\$	<i>13,509</i>	\$	<i>83</i>	\$	<i>83</i>
Amortization Expense - Customer Related	\$	1,344,870	\$	881,010	\$	178,468	\$	130,521	\$	4,376	\$	6,850	\$	138,485	\$	5,139	\$	11	\$	11
Amortization Expense - General Plant assigned to Meters	\$	508,336	\$	350,262	\$	49,771	\$	25,096	\$	813	\$	1,151	\$	78,326	\$	2,905	\$	6	\$	6
Admin and General	\$	5,166,968	\$	3,898,752	\$	534,986	\$	330,643	\$	50,073	\$	9,768	\$	329,645	\$	12,937	\$	82	\$	82
Allocated PILs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Allocated Debt Return	\$	1,285,213	\$	886,026	\$	126,200	\$	63,459	\$	2,060	\$	2,923	\$	197,196	\$	7,318	\$	15	\$	15
Allocated Equity Return	\$	1,612,461	\$	1,111,631	\$	158,334	\$	79,617	\$	2,584	\$	3,667	\$	247,408	\$	9,181	\$	19	\$	19
PLCC Adjustment for Line Transformer	\$	287,440	\$	255,707	\$	25,220	\$	3,910	\$	23	\$	-	\$	-	\$	2,569	\$	5	\$	5
PLCC Adjustment for Primary Costs	\$	637,864	\$	566,690	\$	55,934	\$	9,152	\$	327	\$	37	\$	-	\$	5,701	\$	12	\$	12
PLCC Adjustment for Secondary Costs	\$	352,990	\$	308,743	\$	28,904	\$	4,623	\$	165	\$	-	\$	-	\$	10,542	\$	6	\$	6
Total	\$	13,371,826	\$	9,548,689	\$	1,423,719	\$	899,132	\$	104,289	\$	31,800	\$	1,333,120	\$	31,406	\$	(28)	\$	(303)

Appendix 7-1

2014 Updated Cost Allocation Study



2014 Cost Allocation Model

Sheet I1 Utility Information Sheet

Version 3.1

Name of LDC: Cambridge and North Dumfries Hydro Inc.

Application EB Number: EB-2013-0116

Date of Application: Tuesday, October 01, 2013

Contact Information:

Name: Grant Brooker

Title: Manager, Regulatory Affairs

Phone Number: 519.621.8405 ext 2340

E-Mail Address: gbrooker@camhydro.com

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2014 Cost Allocation Model

EB-2013-0116 Sheet I2 Class Selection -

Instructions:

- Step 1:** Please input identification of this Run in C15 and C17
- Step 2:** Please input your proposed rate classes.
- Step 3:** After all classes have been entered, Click the "Update" button in cell E41

Please input the date on which this Run of the model was prepared or submitted

Please provide summary identification of this Run

		Utility's Class Definition	Current
1	Residential	Residential	YES
2	GS <50	GS < 50 kW	YES
3	GS>50-Regular	GS > 50 to 999 kW	YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate	GS >1,000 to 4,999 kW	YES
6	Large Use >5MW	Large Use	YES
7	Street Light	Street Lighting	YES
8	Sentinel		NO
9	Unmetered Scattered Load	Unmetered Scattered Load	YES
10	Embedded Distributor	Embedded Distributor - HONI	YES
11	Back-up/Standby Power		NO
12	Embedded Distributor	Embedded Distributor - Waterloo	YES
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**

March 15, 2013.

This version of the model was updated by Marc and Neil as the first step toward version 3.1. It corrects for a shortcoming in Direct Allocation in previous versions, which was that overhead costs were not allocated proportionately with Direct Allocation. In other words, the cost allocated to a class using Direct Allocation I9 was lower than if the same amount of cost was allocated 100% to the class by means of ordinary allocation using a sub-account in I3 and a separate allocator in E2. The discrepancy had been noted before but became more of a focus as Dave Proctor was attempting to use it with Innisfil.

Subsequent updates will be made in time for 2014 filers. See presentation July 23 and later versions of 3.1 in this folder.

July 2, 2013

Modifications to worksheet I3

Provide for account 1576 -- correction for rate base with adoption of IFRS changes to useful lives and depreciation rates. No carrying costs, whereas version 3.0 used account 1575 and included carrying costs including ROE.

Add other new accounts, but not fully consistent with updated APH

Colour code column A for accounts that need a forecast versus those that are not processed in the model.

July 18



2014 Cost Allocation Model

EB-2013-0116

Sheet 13 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cell IF23	Return on Deemed Equity	\$4,757,910			
9. cell F19	Income Taxes (Grossed up)	\$0			
9. cell F22	Deemed Interest Expense	\$3,792,294			
9. cell F25	Service Revenue Requirement	\$29,265,424	From this Sheet	Differences?	
9. cell G19	Revenue Requirement to be Used in this model (\$)	\$29,265,424	\$29,265,424	Rev Req Matches	
	Rate Base (\$)	\$132,458,506			
	Rate Base to be Used in this model (\$)	\$132,458,506	\$132,458,506	Rate Base Matches	

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash	\$3,468,000				\$3,468,000
1010	Cash Advances and Working Funds	\$0				\$0
1020	Interest Special Deposits	\$0				\$0
1030	Dividend Special Deposits	\$0				\$0
1040	Other Special Deposits	\$0				\$0
1060	Term Deposits	\$0				\$0
1070	Current Investments	\$0				\$0
1100	Customer Accounts Receivable	\$14,216,000				\$14,216,000
1102	Accounts Receivable - Services	\$0				\$0
1104	Accounts Receivable - Recoverable Work	\$0				\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	\$0				\$0
1110	Other Accounts Receivable	\$664,000				\$664,000
1120	Accrued Utility Revenues	\$11,685,000				\$11,685,000
1130	Accumulated Provision for Uncollectible Accounts--Credit	\$0				\$0
1140	Interest and Dividends Receivable	\$0				\$0
1150	Rents Receivable	\$0				\$0
1170	Notes Receivable	\$0				\$0
1180	Prepayments	\$313,000				\$313,000
1190	Miscellaneous Current and Accrued Assets	\$0				\$0
1200	Accounts Receivable from Associated Companies	\$0				\$0
1210	Notes Receivable from Associated Companies	\$0				\$0
1305	Fuel Stock	\$0				\$0
1330	Plant Materials and Operating Supplies	\$1,457,000				\$1,457,000
1340	Merchandise	\$0				\$0
1350	Other Materials and Supplies	\$0				\$0
1405	Long Term Investments in Non-Associated Companies	\$0				\$0
1408	Long Term Receivable - Street Lighting Transfer	\$0				\$0
1410	Other Special or Collateral Funds	\$0				\$0
1415	Sinking Funds	\$0				\$0
1425	Unamortized Debt Expense	\$0				\$0
1445	Unamortized Discount on Long-Term Debt--Debit	\$0				\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	\$0				\$0
1460	Other Non-Current Assets	\$3,478,000				\$3,478,000
1465	O.M.E.R.S. Past Service Costs	\$0				\$0
1470	Past Service Costs - Employee Future Benefits	\$0				\$0
1475	Past Service Costs - Other Pension Plans	\$0				\$0

1480	Portfolio Investments - Associated Companies	\$0			\$0
1485	Investment in Associated Companies - Significant Influence	\$0			\$0
1490	Investment in Subsidiary Companies	\$0			\$0
1505	Unrecovered Plant and Regulatory Study Costs	\$0			\$0
1508	Other Regulatory Assets	\$0			\$0
1510	Preliminary Survey and Investigation Charges	\$0			\$0
1515	Emission Allowance Inventory	\$0			\$0
1516	Emission Allowances Withheld	\$0			\$0
1518	RCVARetail	\$0			\$0
1520	Power Purchase Variance Account				\$0
1521	Special Purpose Charge Assessment Variance Account	\$0			\$0
1525	Miscellaneous Deferred Debits	\$0			\$0
1530	Deferred Losses from Disposition of Utility Plant	\$0			\$0
1531	Renewable Connection Capital Deferral Account				\$0
1532	Renewable Connection OM&A Deferral Account				\$0
1533	Renewable Connection Funding Adder Deferral Account				\$0
1534	Smart Grid Capital Deferral Account	\$0			\$0
1535	Smart Grid OM&A Deferral Account	\$0			\$0
1536	Smart Grid Funding Adder Deferral Account				\$0
1540	Unamortized Loss on Reacquired Debt	\$0			\$0
1545	Development Charge Deposits/ Receivables	\$0			\$0
1548	RCVASTR	\$0			\$0
1550	LV Variance Account	\$0			\$0
1555	Smart Meter Capital and Recovery Variance Account	\$0			\$0
1556	Smart Meter OM&A Variance Account	\$0			\$0
1560	Deferred Development Costs				\$0
1562	Deferred Payments in Lieu of Taxes	\$0			\$0
1563	Account 1563 - Deferred PILs Contra Account	\$0			\$0
1565	Conservation and Demand Management Expenditures and Recoveries	\$0			\$0
1566	CDM Contra Account	\$0			\$0
1567	Bd-approved CDM Variance Account				\$0
1568	LRAM Variance Account	\$0			\$0
1570	Qualifying Transition Costs	\$0			\$0
1571	Pre-market Opening Energy Variance	\$0			\$0
1572	Extraordinary Event Costs	\$0			\$0
1574	Deferred Rate Impact Amounts	\$0			\$0
1575	IFRS -CGAAP Transition PP&E Amounts				\$0
1576	Accounting Changes under CGAAP	\$0			\$0
1580	RSVAWMS	\$0			\$0
1582	RSVAONE-TIME	\$0			\$0
1584	RSVANW	\$0			\$0
1586	RSVACN	\$0			\$0
1588	RSVAPOWER	\$0			\$0
1589	RSVA-GA	\$1,412,000			\$1,412,000
1590	Recovery of Regulatory Asset Balances	\$0			\$0
1592	2006 PILs Variance	\$0			\$0
1595	Reg Balance Control Account	\$312,000			\$312,000
1605	Electric Plant in Service - Control Account				\$0
1606	Organization				\$0
1608	Franchises and Consents				\$0
1610	Miscellaneous Intangible Plant				\$0
1615	Land				\$0
1616	Land Rights				\$0
1620	Buildings and Fixtures				\$0
1630	Leasehold Improvements				\$0
1635	Boiler Plant Equipment				\$0
1640	Engines and Engine-Driven Generators				\$0
1645	Turbogenerator Units				\$0
1650	Reservoirs, Dams and Waterways				\$0
1655	Water Wheels, Turbines and Generators				\$0
1660	Roads, Railroads and Bridges				\$0
1665	Fuel Holders, Producers and Accessories				\$0
1670	Prime Movers				\$0
1675	Generators				\$0
1680	Accessory Electric Equipment				\$0
1685	Miscellaneous Power Plant Equipment				\$0
1705	Land				\$0
1706	Land Rights				\$0
1708	Buildings and Fixtures				\$0
1710	Leasehold Improvements				\$0
1715	Station Equipment				\$0
1720	Towers and Fixtures				\$0
1725	Poles and Fixtures				\$0
1730	Overhead Conductors and Devices				\$0
1735	Underground Conduit				\$0
1740	Underground Conductors and Devices				\$0
1745	Roads and Trails				\$0
1805	Land	\$252,923			\$252,923
1806	Land Rights	\$0			\$0
1808	Buildings and Fixtures	\$1,190,197			\$1,190,197
1810	Leasehold Improvements	\$0			\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$10,018,180			\$10,018,180
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0			\$0
1825	Storage Battery Equipment	\$0			\$0
1830	Poles, Towers and Fixtures	\$34,775,168			\$34,775,168
1835	Overhead Conductors and Devices	\$40,756,314			\$40,756,314
1840	Underground Conduit	\$28,545,142			\$28,545,142
1845	Underground Conductors and Devices	\$40,830,379			\$40,830,379
1850	Line Transformers	\$47,163,831			\$47,163,831

1855	Services	\$0			\$0
1860	Meters	\$10,913,465			\$10,913,465
	blank row				
1865	Other Installations on Customer's Premises	\$0			\$0
1870	Leased Property on Customer Premises				\$0
1875	Street Lighting and Signal Systems				\$0
1905	Land	\$213,797			\$213,797
1906	Land Rights	\$0			\$0
1908	Buildings and Fixtures	\$5,662,847			\$5,662,847
1910	Leasehold Improvements	\$0			\$0
1915	Office Furniture and Equipment	\$838,880			\$838,880
1920	Computer Equipment - Hardware	\$3,056,702			\$3,056,702
1925	Computer Software	\$4,197,264			\$4,197,264
1930	Transportation Equipment	\$4,715,064			\$4,715,064
1935	Stores Equipment	\$93,729			\$93,729
1940	Tools, Shop and Garage Equipment	\$1,254,569			\$1,254,569
1945	Measurement and Testing Equipment	\$0			\$0
1950	Power Operated Equipment	\$0			\$0
1955	Communication Equipment	\$0			\$0
1960	Miscellaneous Equipment	\$0			\$0
1965	Water Heater Rental Units				\$0
1970	Load Management Controls - Customer Premises	\$0			\$0
1975	Load Management Controls - Utility Premises	\$0			\$0
1980	System Supervisory Equipment	\$714,214			\$714,214
1985	Sentinel Lighting Rental Units	\$0			\$0
1990	Other Tangible Property	\$0			\$0
1995	Contributions and Grants - Credit	(\$21,503,636)			(\$21,503,636)
2005	Property Under Capital Leases	\$61,873			\$61,873
2010	Electric Plant Purchased or Sold	\$0			\$0
2020	Experimental Electric Plant Unclassified	\$0			\$0
2030	Electric Plant and Equipment Leased to Others	\$0			\$0
2040	Electric Plant Held for Future Use	\$0			\$0
2050	Completed Construction Not Classified--Electric	\$0			\$0
2055	Construction Work in Progress--Electric	\$3,798,902			\$3,798,902
2060	Electric Plant Acquisition Adjustment	\$0			\$0
2065	Other Electric Plant Adjustment	\$0			\$0
2070	Other Utility Plant	\$28,694			\$28,694
2075	Non-Utility Property Owned or Under Capital Leases	\$0			\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$103,263,094)			(\$103,263,094)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0			\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	\$0			\$0
2160	Accumulated Amortization of Other Utility Plant	\$0			\$0
2180	Accumulated Amortization of Non-Utility Property	\$0			\$0
2205	Accounts Payable	(\$10,846,000)			(\$10,846,000)
2208	Customer Credit Balances	\$0			\$0
2210	Current Portion of Customer Deposits	(\$716,000)			(\$716,000)
2215	Dividends Declared	\$0			\$0
2220	Miscellaneous Current and Accrued Liabilities	(\$11,045,000)			(\$11,045,000)
2225	Notes and Loans Payable	\$0			\$0
2240	Accounts Payable to Associated Companies	(\$3,000)			(\$3,000)
2242	Notes Payable to Associated Companies	\$0			\$0
2250	Debt Retirement Charges(DRC) Payable	\$0			\$0
2252	Transmission Charges Payable	\$0			\$0
2254	Electrical Safety Authority Fees Payable	\$0			\$0
2256	Independent Market Operator Fees and Penalties Payable	\$0			\$0
2260	Current Portion of Long Term Debt	\$0			\$0
2262	Ontario Hydro Debt - Current Portion	\$0			\$0
2264	Pensions and Employee Benefits - Current Portion	\$0			\$0
2268	Accrued Interest on Long Term Debt	\$0			\$0
2270	Matured Long Term Debt	\$0			\$0
2272	Matured Interest on Long Term Debt	\$0			\$0
2285	Obligations Under Capital Leases--Current	\$0			\$0
2290	Commodity Taxes	\$0			\$0
2292	Payroll Deductions / Expenses Payable	\$0			\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	(\$301,000)			(\$301,000)
2296	Future Income Taxes - Current	\$0			\$0
2305	Accumulated Provision for Injuries and Damages	\$0			\$0
2306	Employee Future Benefits	(\$2,068,000)			(\$2,068,000)
2308	Other Pensions - Past Service Liability	\$0			\$0
2310	Vested Sick Leave Liability	\$0			\$0
2315	Accumulated Provision for Rate Refunds	(\$386,000)			(\$386,000)
2320	Other Miscellaneous Non-Current Liabilities	\$0			\$0
2325	Obligations Under Capital Lease--Non-Current	\$0			\$0
2330	Development Charge Fund	\$0			\$0
2335	Long Term Customer Deposits	(\$2,476,000)			(\$2,476,000)
2340	Collateral Funds Liability	\$0			\$0
2345	Unamortized Premium on Long Term Debt	\$0			\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	\$0			\$0
2350	Future Income Tax - Non-Current	\$0			\$0
2405	Other Regulatory Liabilities	(\$8,937,000)			(\$8,937,000)
2410	Deferred Gains from Disposition of Utility Plant	\$0			\$0
2415	Unamortized Gain on Reacquired Debt	\$0			\$0
2425	Other Deferred Credits	\$0			\$0
2435	Accrued Rate-Payer Benefit	\$0			\$0
2505	Debentures Outstanding - Long Term Portion	\$0			\$0
2510	Debenture Advances	\$0			\$0
2515	Reacquired Bonds	\$0			\$0
2520	Other Long Term Debt	\$0			\$0
2525	Term Bank Loans - Long Term Portion	(\$41,525,297)			(\$41,525,297)
2530	Ontario Hydro Debt Outstanding - Long Term Portion	\$0			\$0
2550	Advances from Associated Companies	(\$6,684,703)			(\$6,684,703)

4630	Maintenance of Water Wheels, Turbines and Generators					\$0
4635	Maintenance of Generating and Electric Plant					\$0
4640	Maintenance of Miscellaneous Power Generation Plant					\$0
4705	Power Purchased	\$126,762,108				\$126,762,108
4708	Charges-WMS	\$6,464,353				\$6,464,353
4710	Cost of Power Adjustments	\$0				\$0
4712	Charges-One-Time					\$0
4714	Charges-NW	\$10,669,813				\$10,669,813
4715	System Control and Load Dispatching	\$0				\$0
4716	Charges-CN	\$6,735,975				\$6,735,975
4720	Other Expenses	\$0				\$0
4725	Competition Transition Expense					\$0
4730	Rural Rate Assistance Expense	\$1,763,005				\$1,763,005
4750	Charges-LV	\$170,662				\$170,662
4751	Charges - Smart Metering Entity Charge	\$480,492				\$480,492
4805	Operation Supervision and Engineering					\$0
4810	Load Dispatching					\$0
4815	Station Buildings and Fixtures Expenses					\$0
4820	Transformer Station Equipment - Operating Labour					\$0
4825	Transformer Station Equipment - Operating Supplies and Expense					\$0
4830	Overhead Line Expenses					\$0
4835	Underground Line Expenses					\$0
4840	Transmission of Electricity by Others					\$0
4845	Miscellaneous Transmission Expense					\$0
4850	Rents					\$0
4905	Maintenance Supervision and Engineering					\$0
4910	Maintenance of Transformer Station Buildings and Fixtures					\$0
4916	Maintenance of Transformer Station Equipment					\$0
4930	Maintenance of Towers, Poles and Fixtures					\$0
4935	Maintenance of Overhead Conductors and Devices					\$0
4940	Maintenance of Overhead Lines - Right of Way					\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs					\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails					\$0
4960	Maintenance of Underground Lines					\$0
4965	Maintenance of Miscellaneous Transmission Plant					\$0
5005	Operation Supervision and Engineering	\$122,416				\$122,416
5010	Load Dispatching	\$645,251				\$645,251
5012	Station Buildings and Fixtures Expense	\$0				\$0
5014	Transformer Station Equipment - Operation Labour	\$14,900				\$14,900
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$134,121				\$134,121
5016	Distribution Station Equipment - Operation Labour	\$0				\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0				\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$262,483				\$262,483
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$146,445				\$146,445
5030	Overhead Subtransmission Feeders - Operation	\$0				\$0
5035	Overhead Distribution Transformers- Operation	\$79,974				\$79,974
5040	Underground Distribution Lines and Feeders - Operation Labour	\$54,682				\$54,682
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$93,500				\$93,500
5050	Underground Subtransmission Feeders - Operation	\$0				\$0
5055	Underground Distribution Transformers - Operation	\$86,694				\$86,694
5060	Street Lighting and Signal System Expense	\$0				\$0
5065	Meter Expense	\$713,302				\$713,302
5070	Customer Premises - Operation Labour	\$104,278				\$104,278
5075	Customer Premises - Materials and Expenses	\$5,400				\$5,400
5085	Miscellaneous Distribution Expense	\$0				\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0				\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$38,400				\$38,400
5096	Other Rent	\$0				\$0
5105	Maintenance Supervision and Engineering	\$0				\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0				\$0
5112	Maintenance of Transformer Station Equipment	\$46,914				\$46,914
5114	Maintenance of Distribution Station Equipment	\$0				\$0
5120	Maintenance of Poles, Towers and Fixtures	\$415,092				\$415,092
5125	Maintenance of Overhead Conductors and Devices	\$679,398				\$679,398
5130	Maintenance of Overhead Services	\$372,960				\$372,960
5135	Overhead Distribution Lines and Feeders - Right of Way	\$343,089				\$343,089
5145	Maintenance of Underground Conduit	\$120,338				\$120,338
5150	Maintenance of Underground Conductors and Devices	\$579,327				\$579,327
5155	Maintenance of Underground Services	\$127,771				\$127,771
5160	Maintenance of Line Transformers	\$156,663				\$156,663
5165	Maintenance of Street Lighting and Signal Systems	\$0				\$0
5170	Sentinel Lights - Labour	\$0				\$0
5172	Sentinel Lights - Materials and Expenses	\$0				\$0
5175	Maintenance of Meters	\$0				\$0
5178	Customer Installations Expenses- Leased Property	\$0				\$0
5185	Water Heater Rentals - Labour					\$0
5186	Water Heater Rentals - Materials and Expenses					\$0
5190	Water Heater Controls - Labour					\$0
5192	Water Heater Controls - Materials and Expenses					\$0

5195	Maintenance of Other Installations on Customer Premises	\$0			\$0
5205	Purchase of Transmission and System Services	\$0			\$0
5210	Transmission Charges	\$0			\$0
5215	Transmission Charges Recovered	\$0			\$0
5305	Supervision	\$1,054,033			\$1,054,033
5310	Meter Reading Expense	\$278,565			\$278,565
5315	Customer Billing	\$1,031,835			\$1,031,835
5320	Collecting	\$375,652			\$375,652
5325	Collecting- Cash Over and Short	\$300			\$300
5330	Collection Charges	\$22,200			\$22,200
5335	Bad Debt Expense	\$212,000			\$212,000
5340	Miscellaneous Customer Accounts Expenses	\$0			\$0
5405	Supervision	\$0			\$0
5410	Community Relations - Sundry	\$12,200			\$12,200
5415	Energy Conservation	\$0			\$0
5420	Community Safety Program	\$76,100			\$76,100
5425	Miscellaneous Customer Service and Informational Expenses	\$62,800			\$62,800
5505	Supervision	\$0			\$0
5510	Demonstrating and Selling Expense	\$0			\$0
5515	Advertising Expense	\$0			\$0
5520	Miscellaneous Sales Expense	\$0			\$0
5605	Executive Salaries and Expenses	\$1,420,003			\$1,420,003
5610	Management Salaries and Expenses	\$2,262,379			\$2,262,379
5615	General Administrative Salaries and Expenses	\$1,070,529			\$1,070,529
5620	Office Supplies and Expenses	\$446,139			\$446,139
5625	Administrative Expense Transferred Credit	(\$960)			(\$960)
5630	Outside Services Employed	\$507,076			\$507,076
5635	Property Insurance	\$27,370			\$27,370
5640	Injuries and Damages	\$156,000			\$156,000
5645	Employee Pensions and Benefits	\$362,818			\$362,818
5650	Franchise Requirements	\$0			\$0
5655	Regulatory Expenses	\$300,000			\$300,000
5660	General Advertising Expenses	\$0			\$0
5665	Miscellaneous General Expenses	\$171,200			\$171,200
5670	Rent	\$48,864			\$48,864
5675	Maintenance of General Plant	\$830,520			\$830,520
5680	Electrical Safety Authority Fees	\$0			\$0
5681	Special Purpose Charge Expense	\$0			\$0
5685	Independent Market Operator Fees and Penalties	\$0			\$0
5695	OM&A Contra Account	(\$267,710)			(\$267,710)
5705	Amortization Expense - Property, Plant, and Equipment	\$4,756,246			\$4,756,246
5710	Amortization of Limited Term Electric Plant	\$0			\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0			\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0			\$0
5725	Miscellaneous Amortization	\$0			\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0			\$0
5735	Amortization of Deferred Development Costs	\$0			\$0
5740	Amortization of Deferred Charges	\$0			\$0
6005	Interest on Long Term Debt	\$1,736,772	(\$1,736,772)	\$0	\$3,792,294
6010	Amortization of Debt Discount and Expense	\$0			\$0
6015	Amortization of Premium on Debt Credit	\$0			\$0
6020	Amortization of Loss on Reacquired Debt	\$0			\$0
6025	Amortization of Gain on Reacquired Debt--Credit	\$0			\$0
6030	Interest on Debt to Associated Companies	\$150,779			\$150,779
6035	Other Interest Expense	\$436,148			\$436,148
6040	Allowance for Borrowed Funds Used During Construction--Credit	\$0			\$0
6042	Allowance For Other Funds Used During Construction	\$0			\$0
6045	Interest Expense on Capital Lease Obligations	\$0			\$0
6105	Taxes Other Than Income Taxes	\$155,664			\$155,664
6110	Income Taxes	\$1,779,581	(\$1,779,581)	\$0	\$0
6115	Provision for Future Income Taxes	\$0			\$0
6205	Donations	\$12,000			\$12,000
6205-1	Sub-account LEAP Funding	\$0			\$0
6210	Life Insurance	\$0			\$0
6215	Penalties	\$0			\$0
6225	Other Deductions	\$0			\$0
6305	Extraordinary Income	\$0			\$0
6310	Extraordinary Deductions	\$0			\$0
6315	Income Taxes, Extraordinary Items	\$0			\$0
6405	Discontinues Operations - Income/ Gains	\$0			\$0
6410	Discontinued Operations - Deductions/ Losses	\$0			\$0
6415	Income Taxes, Discontinued Operations	\$0			\$0

\$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	\$1,656,917	\$1,656,917
TS Primary Above 50	\$10,018,180	\$10,018,180
DS	\$0	\$0
Poles, Wires	\$144,907,003	\$144,907,003
Line Transformers	\$47,163,831	\$47,163,831
Services and Meters	\$10,913,465	\$10,913,465
General Plant	\$5,662,847	\$5,662,847
Equipment	\$6,902,241	\$6,902,241
IT Assets	\$7,253,965	\$7,253,965
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$776,087	\$776,087
Contributions and Grants	(\$21,503,636)	(\$21,503,636)
Accumulated Amortization	(\$103,263,094)	(\$103,263,094)
Non-Distribution Asset	\$3,827,595	\$3,827,595
Unclassified Asset	\$37,005,000	\$37,005,000
Liability	(\$84,988,000)	(\$84,988,000)
Equity	(\$73,675,627)	(\$73,533,070)
Sales of Electricity	(\$153,046,408)	(\$153,046,408)
Distribution Services Revenue	(\$28,431,588)	(\$28,431,588)
Late Payment Charges	(\$137,500)	(\$137,500)
Specific Service Charges	(\$554,855)	(\$554,855)
Other Distribution Revenue	(\$395,512)	(\$395,512)
Other Revenue - Unclassified	(\$26,400)	(\$26,400)
Other Income & Deductions	(\$185,112)	(\$185,112)
Power Supply Expenses (Working Capital)	\$153,046,408	\$153,046,408
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$2,501,846	\$2,501,846
Maintenance (Working Capital)	\$2,841,552	\$2,841,552
Billing and Collection (Working Capital)	\$2,762,585	\$2,762,585
Community Relations (Working Capital)	\$151,100	\$151,100
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$7,306,858	\$7,306,858
Insurance Expense (Working Capital)	\$27,370	\$27,370
Bad Debt Expense (Working Capital)	\$212,000	\$212,000
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$4,756,246	\$4,756,246
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$2,323,699	\$4,379,221
Income Tax Expense - Unclassified	\$1,779,581	\$0
Other Distribution Expenses	\$155,664	\$155,664
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$12,000	\$12,000
Total	(\$12,243,693)	(\$11,825,194)



2014 Cost Allocation Model

EB-2013-0116
Sheet I4 Break Out Worksheet -

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	\$110,487,806
--	----------------------

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		-	-	\$0				-				
1805	Land	\$252,923		(\$252,923)	-	\$0								
1805-1	Land Station >50 kV		63.46%	\$160,494	160,494	(\$14,670)	\$3,663	\$-		149,487	\$0			
1805-2	Land Station <50 kV		36.54%	\$92,429	92,429	(\$8,449)	\$2,110	\$-		86,090	\$0			
1806	Land Rights	\$0		\$0	-	\$0								
1806-1	Land Rights Station >50 kV			\$0	-	\$0								
1806-2	Land Rights Station <50 kV		100.00%	\$0	-	\$0								
1808	Buildings and Fixtures	\$1,190,197		(\$1,190,197)	-	\$0								
1808-1	Buildings and Fixtures > 50 kV		21.53%	\$256,211	256,211	(\$23,419)	\$5,848	\$ (63,600)		175,039	\$4,037			
1808-2	Buildings and Fixtures < 50 kV		78.47%	\$933,986	933,986	(\$85,372)	\$21,318	\$ (231,848)		638,085	\$14,716			
1810	Leasehold Improvements	\$0		\$0	-	\$0								
1810-1	Leasehold Improvements >50 kV			\$0	-	\$0								
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-	\$0								
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$10,018,180		\$0	10,018,180	(\$915,720)	\$228,661	\$ (3,299,279)		6,031,842	\$320,979			
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0		\$0	-	\$0								
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-	\$0								
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)			\$0	-	\$0								
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		100.00%	\$0	-	\$0								
1825	Storage Battery Equipment	\$0		\$0	-	\$0								
1825-	Storage Battery Equipment > 50 kV			\$0	-	\$0								
1825-	Storage Battery Equipment <50 kV		100.00%	\$0	-	\$0								
1830	Poles, Towers and Fixtures	\$34,775,168		(\$34,775,168)	-	\$0								
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-	\$0								
1830-	Poles, Towers and Fixtures - Primary		80.90%	\$28,133,111	28,133,111	(\$2,571,530)	\$642,128	\$ (12,128,328)		14,075,380	\$363,427			
1830-	Poles, Towers and Fixtures - Secondary		19.10%	\$6,642,057	6,642,057	(\$607,123)	\$151,602	\$ (2,863,425)		3,323,112	\$85,803			
1835	Overhead Conductors and Devices	\$40,756,314		(\$40,756,314)	-	\$0								
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-	\$0								
1835-4	Overhead Conductors and Devices - Primary		88.10%	\$35,906,313	35,906,313	(\$3,282,046)	\$819,548	\$ (15,565,478)		17,878,337	\$538,209			
1835-5	Overhead Conductors and Devices - Secondary		11.90%	\$4,850,001	4,850,001	(\$443,318)	\$110,699	\$ (2,102,488)		2,414,895	\$72,698			
1840	Underground Conduit	\$28,545,142		(\$28,545,142)	-	\$0								
1840-3	Underground Conduit - Bulk Delivery			\$0	-	\$0								
1840-4	Underground Conduit - Primary		60.00%	\$17,127,085	17,127,085	(\$1,565,515)	\$390,919	\$ (8,058,107)		7,894,382	\$111,894			
1840-5	Underground Conduit - Secondary		40.00%	\$11,418,057	11,418,057	(\$1,043,677)	\$260,613	\$ (6,372,071)		5,262,921	\$74,598			
1845	Underground Conductors and Devices	\$40,830,379		(\$40,830,379)	-	\$0								
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-	\$0								
1845-4	Underground Conductors and Devices - Primary		57.30%	\$23,395,807	23,395,807	(\$2,138,513)	\$534,000	\$ (11,144,682)		10,646,613	\$268,735			
1845-5	Underground Conductors and Devices - Secondary		42.70%	\$17,434,572	17,434,572	(\$1,693,621)	\$397,937	\$ (8,305,024)		7,933,863	\$200,262			



2014 Cost Allocation Model

EB-2013-0116

Sheet 15.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	306
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	13%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	19%



EB-2013-0116

Sheet 15.2 Weighting Factors Worksheet -

Insert Weighting Factor for Services

1	2	3	5	6	7	9	10	12
Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Insert Weighting Factor for Billing and Collecting

1.0	1.2	3.7	7.5	16.0	0.4	0.3	1.3	1.3
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2014 Cost Allocation Model

EB-2013-0116

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	1,511,025,839
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Total kW from Load Forecast	2,380,801
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Deficiency/sufficiency (RRWF 8. cell F51)	- 3,772,502
--	-------------

Miscellaneous Revenue (RRWF 5. cell F48)	1,299,379
--	-----------

Billing Data	ID	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Forecast kWh	CEN	1,511,025,839	395,264,057	153,517,084	431,657,534	221,335,611	254,414,468	9,649,328	1,756,889	13,029,261	30,401,608
Forecast kW	CDEM	2,380,801			1,226,670	526,492	511,176	25,898		27,169	63,395
Forecast kW, included in CDEM, of customers receiving line transformer allowance		690,991			211,883	479,108					
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	89,588,362					46,157,494			13,029,261	30,401,608
Existing Monthly Charge			\$10.09	\$11.92	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07	\$0.00	\$0.00
Existing Distribution kWh Rate			\$0.0163	\$0.0127					\$0.0151		
Existing Distribution kW Rate					\$3.6834	\$3.2086	\$2.1619	\$13.0110		\$0.9157	\$0.9779
Existing TOA Rate					\$0.60	\$0.60					
Additional Charges											
Distribution Revenue from Rates		\$24,608,138	\$12,265,629	\$2,627,748	\$5,532,064	\$1,987,887	\$1,385,375	\$655,116	\$67,446	\$24,879	\$61,994
Transformer Ownership Allowance		\$414,595	\$0	\$0	\$127,130	\$287,465	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$24,193,543	\$12,265,629	\$2,627,748	\$5,404,934	\$1,700,422	\$1,385,375	\$655,116	\$67,446	\$24,879	\$61,994



2014 Cost Allocation Model

EB-2013-0116

Sheet I6.2 Customer Data Worksheet -

		1	2	3	5	6	7	9	10	12	
ID	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	\$170,085	\$104,739	\$18,072	\$19,232	\$28,042	\$0	\$0	\$0	\$0	
Late Payment 3 Year Historical Average	LPHA	\$212,491	\$146,551	\$27,765	\$31,709	\$4,414	\$682	\$122	\$831	\$125	\$291
Number of Bills	CNB	644,426	577,089	56,886	9,271	329	36	96	696	12	12
Number of Devices											
Number of Connections (Unmetered)	CCON	13,479						12,997	482		
Total Number of Customers	CCA	53,702	48,091	4,740	773	27	3	8	58	1	1
Bulk Customer Base	CCB	-									
Primary Customer Base	CCP	53,702	48,091	4,740	773	27	3	8	58	1	1
Line Transformer Customer Base	CCLT	53,637	48,091	4,740	734	4		8	58	1	1
Secondary Customer Base	CCS	53,668	48,091	4,738	758	15		6	58	1	1
Weighted - Services	CWCS	0	0	0	0	0	-	0	0	0	0
Weighted Meter -Capital	CWMC	12,446,335	7,281,885	2,528,050	2,418,900	82,500	135,000	-	-	-	-
Weighted Meter Reading	CWMR	60,975	48,091	4,849	7,447	548	40	-	-	-	-
Weighted Bills	CWNB	682,972	577,089	68,263	34,301	2,464	576	38	209	16	16

Bad Debt Data

Historic Year:	2010	119,180	62,903	13,425	37,394	5,457	-	-	-	-	-
Historic Year:	2011	148,915	96,949	26,072	8,457	17,437	-	-	-	-	-
Historic Year:	2012	242,161	154,365	14,719	11,844	61,232	-	-	-	-	-
Three-year average		170,085	104,739	18,072	19,232	28,042	-	-	-	-	-



2014 Cost Allocation Model

EB-2013-0116
Sheet 17.1 Meter Capital Worksheet -

	Residential			GS < 50 kW			GS > 50 to 999 kW			GS > 1,000 to 4,999 kW			Large Use		
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			58.51%			20%			19%			1%			1%
Cost Relative to Residential Average Cost			1.00			3.45			21.14			21.14			288.21
Total	46638	7281885	156.1363052	4690	2528050	539.0298507	733	2418900	3300	25	82500	3300	3	135000	45000

Meter Types

- Single Phase 200 Amp - Urban
- Single Phase 200 Amp - Rural
- Central Meter
- Network Meter (Costs to be updated)
- Three-phase - No demand
- Smart Meters
- Demand without IT (usually three-phase)
- Demand with IT
- Demand with IT and Interval Capability - Secondary
- Demand with IT and Interval Capability - Primary
- Demand with IT and Interval Capability -Special (WMP)
- LDC Specific 3

Cost per Meter (Installed)

Single Phase 200 Amp - Urban	150	43,571	6535650	1,883	282450			0			0				0
Single Phase 200 Amp - Rural			0		0			0			0				0
Central Meter	360	416	149760		0			0			0				0
Network Meter (Costs to be updated)	225	2,651	596475		0			0			0				0
Three-phase - No demand			0		0			0			0				0
Smart Meters			0		0			0			0				0
Demand without IT (usually three-phase)	800		0	2,807	2245600			0			0				0
Demand with IT			0		0			0			0				0
Demand with IT and Interval Capability - Secondary	3,300		0		0		733	2418900		25	82500				0
Demand with IT and Interval Capability - Primary	45,000		0		0			0			0		3	135000	
Demand with IT and Interval Capability -Special (WMP)			0		0			0			0				0
			0		0			0			0				0
LDC Specific 3			0		0			0			0				0

Street Lighting			Unmetered Scattered Load			Embedded Distributor - HONI			Embedded Distributor - Waterloo			TOTAL		
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
		0%			0%			0%			0%			100%
		-			-			-			-			1.53
0	0	-	0	0	-	0	0	-	0	0	-	52089	12446335	238,9436349
	0			0			0			0		45,454	6818100	
	0			0			0			0		0	0	
	0			0			0			0		416	149760	
	0			0			0			0		2,651	596475	
	0			0			0			0		0	0	
	0			0			0			0		0	0	
	0			0			0			0		2,807	2245600	
	0			0			0			0		0	0	
	0			0			0			0		758	2501400	
	0			0			0			0		3	135000	
	0			0			0			0		0	0	
	0			0			0			0		0	0	
	0			0			0			0		0	0	
	0			0			0			0		0	0	



2014 Cost Allocation Model

EB-2013-0116
Sheet 17.2 Meter Reading Worksheet -

Weighting Factors based on
 Contractor Pricing

Description		1			2			3			5			6			7		
		Residential			GS < 50 kW			GS > 50 to 999 kW			GS > 1,000 to 4,999 kW			Large Use			Street Lighting		
		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	76.87%			7.95%			12.21%			0.90%			0.07%			0.00%		
	Weighted Factor	1.00			1.02			9.64			20.03			20.03			0.00		
	Cost Relative to Residential Average Cost	1.00			1.02			9.64			20.03			20.03			0.00		
	Total	48,091	48,091	1.00	4,740	4,849	1.02	773	7,447	9.64	27	548	20.03	2	40	20.03	-	-	0
	Factor																		
Residential - Urban - Outside	1.00	38,747	38,747		0			0			0			0					0
Residential - Urban - Outside with other services		0			0			0			0			0					0
Residential - Urban - Inside	1.00	7,911	7,911		0			0			0			0					0
Residential - Urban - Inside with other services		0			0			0			0			0					0
Residential - Rural - Outside	1.00	1,318	1,318		0			0			0			0					0
Residential - Rural - Outside with other services	1.00	115	115		0			0			0			0					0
Smart Meter	1.02	0			3,306	3,381		0			0			0					0
Smart Meter with Demand	1.02	0			1,435	1,468		0			0			0					0
GS - Walking	6.18	0			0			590	3,585		0			0					0
GS - Walking - with other services		0			0			0			0			0					0
GS - Vehicle with other services -- TOU Read		0			0			0			0			0					0
GS - Vehicle with other services		0			0			0			0			0					0
LDC Specific 3		0			0			0			0			0					0
LDC Specific 4		0			0			0			0			0					0
Interval	20.03	0			0			193	3,863		27	548		2	40				0
LDC Specific 5		0			0			0			0			0					0
LDC Specific 6		0			0			0			0			0					0

9			10			12			TOTAL		
Unmetered Scattered Load			Embedded Distributor - HONI			Embedded Distributor - Waterloo			TOTAL		
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	0.00%			0.00%			0.00%			100.00%	
	0.00			0.00			0.00			51.72	
-	-	0	-	-	0	-	-	0	53,633	60,975	52
0			0			0			38,747	38,747	
0			0			0			-	-	
0			0			0			7,911	7,911	
0			0			0			-	-	
0			0			0			1,318	1,318	
0			0			0			115	115	
0			0			0			3,306	3,381	
0			0			0			1,435	1,468	
0			0			0			590	3,585	
0			0			0			-	-	
0			0			0			-	-	
0			0			0			-	-	
0			0			0			-	-	
0			0			0			222	4,451	
0			0			0			-	-	
0			0			0			-	-	



2014 Cost Allocation Model

EB-2013-0116
Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 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	5	6	7	9	10	12	
		Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	
CO-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	257,627	79,651	21,259	69,639	35,955	42,158	1,733	221	2,104	4,908
Bulk Delivery CP	BCP1	257,627	79,651	21,259	69,639	35,955	42,158	1,733	221	2,104	4,908
Total Sytem CP	DCP1	257,627	79,651	21,259	69,639	35,955	42,158	1,733	221	2,104	4,908
4 CP											
Transformation CP	TCP4	1,005,072	312,354	82,931	268,019	141,160	165,876	6,504	847	8,214	19,167
Bulk Delivery CP	BCP4	1,005,072	312,354	82,931	268,019	141,160	165,876	6,504	847	8,214	19,167
Total Sytem CP	DCP4	1,005,072	312,354	82,931	268,019	141,160	165,876	6,504	847	8,214	19,167
12 CP											
Transformation CP	TCP12	2,690,459	769,144	223,572	757,429	386,501	459,632	16,648	2,400	22,540	52,593
Bulk Delivery CP	BCP12	2,690,459	769,144	223,572	757,429	386,501	459,632	16,648	2,400	22,540	52,593
Total Sytem CP	DCP12	2,690,459	769,144	223,572	757,429	386,501	459,632	16,648	2,400	22,540	52,593
NON CO. INCIDENT PEAK											
1 NCP											
Classification NCP from Load Data Provider	DNCP1	277,836	87,085	22,597	72,773	39,357	46,532	1,789	221	2,245	5,237
Primary NCP	PNCP1	277,836	87,085	22,597	72,773	39,357	46,532	1,789	221	2,245	5,237
Line Transformer NCP	LTNCP1	194,570	87,085	22,597	69,100	6,297	-	1,789	221	2,245	5,237
Secondary NCP	SNCP1	212,185	87,085	22,587	71,360	22,108	-	1,342	221	2,245	5,237
4 NCP											
Classification NCP from Load Data Provider	DNCP4	1,072,931	329,033	89,680	287,195	150,320	180,523	6,787	847	8,564	19,982
Primary NCP	PNCP4	1,072,931	329,033	89,680	287,195	150,320	180,523	6,787	847	8,564	19,982
Line Transformer NCP	LTNCP4	751,639	329,033	89,680	272,697	24,049	-	6,787	847	8,564	19,982
Secondary NCP	SNCP4	819,217	329,033	89,642	281,619	84,440	-	5,090	847	8,564	19,982
12 NCP											
Classification NCP from Load Data Provider	DNCP12	2,997,938	874,725	254,274	839,014	429,150	502,352	17,404	2,400	23,586	55,033
Primary NCP	PNCP12	2,997,938	874,725	254,274	839,014	429,150	502,352	17,404	2,400	23,586	55,033
Line Transformer NCP	LTNCP12	2,092,739	874,725	254,274	796,659	68,658	-	17,404	2,400	23,586	55,033
Secondary NCP	SNCP12	2,286,755	874,725	254,167	822,724	241,067	-	13,053	2,400	23,586	55,033



2014 Cost Allocation Model

EB-2013-0116
Sheet 01 Revenue to Cost Summary Worksheet -

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 kW	3 GS > 50 to 999 kW	5 GS > 1,000 to 4,999 kW	6 Large Use	7 Street Lighting	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	12 Embedded Distributor - Waterloo
Distribution Revenue at Existing Rates	\$24,193,543	\$12,265,629	\$2,627,748	\$5,404,934	\$1,700,422	\$1,385,375	\$655,116	\$67,466	\$24,879	\$61,994
Miscellaneous Revenue (mi)	\$1,299,379	\$902,990	\$126,355	\$134,716	\$39,526	\$34,223	\$51,195	\$2,649	\$2,325	\$5,401
Miscellaneous Revenue Input equals Output										
Total Revenue at Existing Rates	\$25,492,922	\$13,168,619	\$2,754,103	\$5,539,651	\$1,739,947	\$1,419,598	\$706,310	\$70,095	\$27,204	\$67,395
Factor required to recover deficiency (1 + D)	1.1552									
Distribution Revenue at Status Quo Rates	\$27,966,045	\$14,178,211	\$3,037,493	\$6,247,726	\$1,965,569	\$1,601,397	\$757,268	\$77,963	\$28,758	\$71,661
Miscellaneous Revenue (mi)	\$1,299,379	\$902,990	\$126,355	\$134,716	\$39,526	\$34,223	\$51,195	\$2,649	\$2,325	\$5,401
Total Revenue at Status Quo Rates	\$29,265,424	\$15,081,200	\$3,163,848	\$6,382,443	\$2,005,094	\$1,635,620	\$808,463	\$80,612	\$31,083	\$77,062
Expenses										
di Distribution Costs (di)	\$4,520,418	\$2,024,711	\$386,131	\$841,303	\$377,614	\$361,268	\$323,780	\$12,399	\$27,971	\$65,240
cu Customer Related Costs (cu)	\$3,797,965	\$2,945,081	\$445,887	\$322,641	\$51,194	\$10,020	\$21,378	\$1,648	\$58	\$58
ad General and Administration (ad)	\$7,640,992	\$4,522,730	\$763,375	\$1,182,960	\$401,670	\$348,817	\$319,923	\$12,907	\$28,611	\$61,998
dep Depreciation and Amortization (dep)	\$4,756,246	\$2,105,942	\$508,419	\$1,112,926	\$361,759	\$341,788	\$219,544	\$8,662	\$29,163	\$68,032
INPUT Pile (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT Interest	\$3,792,294	\$1,842,605	\$369,897	\$886,351	\$309,204	\$283,049	\$198,785	\$7,751	\$25,370	\$59,182
Total Expenses	\$24,907,615	\$13,241,069	\$2,473,808	\$4,456,181	\$1,501,442	\$1,344,952	\$1,083,411	\$43,267	\$109,174	\$254,510
Direct Allocation										
NI Allocated Net Income (NI)	\$4,757,910	\$2,060,855	\$464,207	\$1,124,585	\$387,936	\$355,120	\$249,401	\$9,725	\$31,830	\$74,251
Revenue Requirement (includes NI)	\$29,265,424	\$15,301,924	\$2,937,715	\$5,580,766	\$1,889,378	\$1,700,072	\$1,332,812	\$52,992	\$141,003	\$328,761
Revenue Requirement Input equals Output										
Rate Base Calculation										
Net Assets										
dp Distribution Plant - Gross	\$214,445,599	\$93,014,518	\$20,548,922	\$50,920,541	\$17,360,386	\$15,566,364	\$11,689,924	\$453,470	\$1,467,698	\$3,423,778
accum General Plant - Gross	\$20,898,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,804	\$325,664
co Accumulated Depreciation	(\$103,283,095)	(\$44,845,782)	(\$9,737,713)	(\$24,621,678)	(\$8,305,570)	(\$7,304,829)	(\$5,804,537)	(\$224,946)	(\$721,127)	(\$1,682,209)
Capital Contribution	(\$21,503,636)	(\$9,326,073)	(\$2,063,458)	(\$5,104,283)	(\$1,741,788)	(\$1,564,341)	(\$1,168,721)	(\$45,354)	(\$146,917)	(\$342,721)
Total Net Plant	\$110,487,805	\$47,857,450	\$10,778,913	\$26,115,824	\$9,008,186	\$8,245,069	\$5,793,107	\$225,883	\$739,258	\$1,724,514
Directly Allocated Net Fixed Assets										
COP Cost of Power (COP)	\$153,046,408	\$4,942,220	\$1,819,671	\$5,026,523	\$2,574,715	\$72,508,320	\$205,332	\$23,891	\$19,783,724	\$46,162,013
OM&A Expenses	\$15,958,975	\$9,492,521	\$1,595,092	\$2,446,904	\$830,478	\$720,105	\$665,082	\$26,854	\$54,641	\$127,297
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$169,005,383	\$14,434,742	\$3,414,763	\$7,473,427	\$3,405,193	\$73,228,425	\$670,414	\$50,745	\$19,838,364	\$46,289,309
Working Capital	\$21,970,700	\$1,876,516	\$443,919	\$971,545	\$442,675	\$9,519,695	\$113,154	\$6,597	\$2,578,987	\$6,017,610
Total Rate Base	\$132,458,505	\$49,733,966	\$11,222,432	\$27,087,370	\$9,450,862	\$17,764,765	\$5,906,261	\$232,480	\$3,318,245	\$7,742,124
Rate Base Input equals Output										
Equiv Component of Rate Base	\$52,983,402	\$19,893,586	\$4,488,973	\$10,834,948	\$3,780,345	\$7,105,906	\$2,362,504	\$92,992	\$1,327,298	\$3,096,850
Net Income on Allocated Assets	\$4,744,363	\$1,840,131	\$690,340	\$1,926,262	\$593,652	\$290,668	(\$274,948)	\$37,345	(\$81,970)	(\$187,116)
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$4,744,363	\$1,840,131	\$690,340	\$1,926,262	\$593,652	\$290,668	(\$274,948)	\$37,345	(\$81,970)	(\$187,116)
RATIOS ANALYSIS										
REVENUE TO EXPENSES STATUS QUO%	100.00%	98.56%	107.70%	114.36%	106.12%	96.21%	60.66%	152.12%	22.04%	23.44%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$3,772,502)	(\$2,133,304)	(\$183,613)	(\$41,118)	(\$149,430)	(\$280,474)	(\$626,502)	\$17,103	(\$113,800)	(\$261,367)
Deficiency Input equals Output										
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$220,723)	\$226,132	\$801,677	\$115,717	(\$64,452)	(\$524,350)	\$27,260	(\$109,920)	(\$251,700)
RETURN ON EQUITY COMPONENT OF RATE BASE	8.95%	9.25%	15.38%	17.78%	13.32%	4.09%	-11.64%	40.16%	-8.18%	-6.04%



2014 Cost Allocation Model

EB-2013-0116

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

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	5	6	7	9	10	12
	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Customer Unit Cost per month - Avoided Cost	\$4.35	\$9.49	\$48.84	\$47.52	\$556.68	\$0.13	\$0.11	-\$14.42	-\$37.42
Customer Unit Cost per month - Directly Related	\$7.63	\$15.29	\$77.40	\$86.98	\$844.55	\$0.26	\$0.31	-\$11.61	-\$34.61
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.55	\$25.03	\$96.99	\$317.41	\$883.34	\$8.55	\$5.43	-\$2.29	-\$25.29
Existing Approved Fixed Charge	\$10.09	\$11.92	\$109.35	\$908.75	\$7,785.09	\$2.04	\$7.07	\$0.00	\$0.00

Information to be Used to Allocate PILs, ROD, ROE and A&G

	1	2	3	5	6	7	9	10	12	
Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,446,298)	(\$1,448,583)	(\$3,519,071)	(\$1,212,180)	(\$1,106,856)	(\$783,829)	(\$30,544)	(\$99,828)	(\$232,876)
General Plant - Net Fixed Assets	\$5,928,873	\$2,568,489	\$577,179	\$1,402,153	\$482,986	\$441,020	\$312,312	\$12,170	\$39,776	\$92,788
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$122,106	\$111,496	\$78,957	\$3,077	\$10,056	\$23,458
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$8,525,201	\$7,804,049	\$5,480,795	\$213,713	\$699,482	\$1,631,726
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$415,471	\$360,767	\$331,032	\$13,356	\$27,513	\$64,100
Total O&M	\$8,317,983	\$4,969,792	\$831,718	\$1,263,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
1860	Meters	\$10,913,465	\$6,385,060	\$2,216,699	\$2,120,992	\$72,339	\$118,374	\$0	\$0	\$0	\$0
Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant - Meters only	(\$3,545,493)	(\$2,074,336)	(\$720,147)	(\$689,054)	(\$23,501)	(\$38,456)	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets	\$7,367,971	\$4,310,724	\$1,496,553	\$1,431,938	\$48,838	\$79,917	\$0	\$0	\$0	\$0
Misc Revenue											
4082	Retail Services Revenues	(\$36,000)	(\$21,415)	(\$3,598)	(\$5,519)	(\$1,873)	(\$1,624)	(\$1,500)	(\$61)	(\$123)	(\$287)
4084	Service Transaction Requests (STR) Revenues	(\$960)	(\$571)	(\$96)	(\$147)	(\$50)	(\$43)	(\$40)	(\$2)	(\$3)	(\$8)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	(\$94,831)	(\$17,967)	(\$20,518)	(\$2,856)	(\$442)	(\$79)	(\$538)	(\$81)	(\$189)
	Sub-total	(\$174,460)	(\$116,817)	(\$21,661)	(\$26,184)	(\$4,779)	(\$2,109)	(\$1,619)	(\$600)	(\$207)	(\$483)
Operation											
5065	Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2
5075	Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0
	Sub-total	\$822,980	\$495,915	\$152,630	\$139,890	\$4,773	\$7,742	\$21,239	\$788	\$2	\$2
Maintenance											
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing and Collection											
5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$24
5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$9
5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$1
	Sub-total	\$1,708,552	\$1,427,993	\$165,080	\$105,842	\$7,665	\$1,389	\$80	\$437	\$33	\$33
	Total Operation, Maintenance and Billing	\$2,531,532	\$1,923,908	\$317,710	\$245,732	\$12,438	\$9,131	\$21,319	\$1,225	\$34	\$34
	Amortization Expense - Meters	\$629,982	\$368,579	\$127,959	\$122,435	\$4,176	\$6,833	\$0	\$0	\$0	\$0
	Allocated PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Debt Return	\$252,896	\$147,956	\$51,373	\$49,147	\$1,676	\$2,744	\$0	\$0	\$0	\$0
	Allocated Equity Return	\$317,290	\$185,630	\$64,453	\$61,661	\$2,103	\$3,442	\$0	\$0	\$0	\$0
	Total	\$3,557,239	\$2,509,256	\$539,835	\$452,791	\$15,614	\$20,041	\$19,700	\$625	(\$173)	(\$449)

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS < 50 kW	3 GS > 50 to 999 kW	5 GS >1,000 to 4,999 kW	6 Large Use	7 Street Lighting	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	12 Embedded Distributor - Waterloo
1860	Distribution Plant										
	Meters	\$10,913,465	\$6,385,060	\$2,216,699	\$2,120,992	\$72,339	\$118,374	\$0	\$0	\$0	\$0
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant - Meters only	(\$3,545,493)	(\$2,074,336)	(\$720,147)	(\$689,054)	(\$23,501)	(\$38,456)	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets	\$7,367,971	\$4,310,724	\$1,496,553	\$1,431,938	\$48,838	\$79,917	\$0	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$417,674	\$244,476	\$84,673	\$81,242	\$2,767	\$4,516	\$0	\$0	\$0	\$0
	Meter Net Fixed Assets Including General Plant	\$7,785,645	\$4,555,200	\$1,581,226	\$1,513,181	\$51,605	\$84,433	\$0	\$0	\$0	\$0
	Misc Revenue										
4082	Retail Services Revenues	(\$36,000)	(\$21,415)	(\$3,598)	(\$5,519)	(\$1,873)	(\$1,624)	(\$1,500)	(\$61)	(\$123)	(\$287)
4084	Service Transaction Requests (STR) Revenues	(\$960)	(\$571)	(\$96)	(\$147)	(\$50)	(\$43)	(\$40)	(\$2)	(\$3)	(\$8)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	(\$94,831)	(\$17,967)	(\$20,518)	(\$2,856)	(\$442)	(\$79)	(\$538)	(\$81)	(\$189)
	Sub-total	(\$174,460)	(\$116,817)	(\$21,661)	(\$26,184)	(\$4,779)	(\$2,109)	(\$1,619)	(\$600)	(\$207)	(\$483)
	Operation										
5065	Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2
5075	Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0
	Sub-total	\$822,980	\$495,915	\$152,630	\$139,890	\$4,773	\$7,742	\$21,239	\$788	\$2	\$2
	Maintenance										
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Billing and Collection										
5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$24
5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$9
5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$1
	Sub-total	\$1,708,552	\$1,427,993	\$165,080	\$105,842	\$7,665	\$1,389	\$80	\$437	\$33	\$33
	Total Operation, Maintenance and Billing	\$2,531,532	\$1,923,908	\$317,710	\$245,732	\$12,438	\$9,131	\$21,319	\$1,225	\$34	\$34
	Amortization Expense - Meters	\$629,982	\$368,579	\$127,959	\$122,435	\$4,176	\$6,833	\$0	\$0	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$105,594	\$61,807	\$21,407	\$20,539	\$700	\$1,142	\$0	\$0	\$0	\$0
	Admin and General	\$2,395,096	\$1,812,761	\$301,829	\$237,896	\$12,051	\$8,872	\$20,447	\$1,173	\$34	\$34
	Allocated PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Debt Return	\$267,232	\$156,348	\$54,279	\$51,936	\$1,771	\$2,899	\$0	\$0	\$0	\$0
	Allocated Equity Return	\$335,276	\$196,158	\$68,100	\$65,160	\$2,222	\$3,637	\$0	\$0	\$0	\$0
	Total	\$6,090,252	\$4,402,743	\$869,623	\$717,513	\$28,579	\$30,404	\$40,146	\$1,799	(\$139)	(\$415)

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1	2	3	5	6	7	9	10	12
			Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Primary	\$8,439,933	\$6,047,567	\$596,133	\$97,151	\$3,443	\$377	\$1,634,361	\$60,649	\$126	\$126
1830-5	Poles, Towers and Fixtures - Secondary	\$1,992,617	\$1,428,475	\$140,751	\$22,502	\$457	\$0	\$386,047	\$14,326	\$30	\$30
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Primary	\$10,771,894	\$7,718,515	\$760,845	\$123,994	\$4,395	\$481	\$2,085,936	\$77,406	\$160	\$160
1835-5	Overhead Conductors and Devices - Secondary	\$1,455,000	\$1,043,066	\$102,776	\$16,431	\$334	\$0	\$281,890	\$10,461	\$22	\$22
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$5,138,126	\$3,681,683	\$362,918	\$59,145	\$2,096	\$230	\$994,978	\$36,922	\$77	\$77
1840-5	Underground Conduit - Secondary	\$3,425,417	\$2,455,626	\$241,959	\$38,683	\$785	\$0	\$663,635	\$24,627	\$51	\$51
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Primary	\$7,018,742	\$5,029,224	\$495,751	\$80,792	\$2,863	\$314	\$1,359,152	\$50,436	\$105	\$105
1845-5	Underground Conductors and Devices - Secondary	\$5,230,372	\$3,749,569	\$369,454	\$59,066	\$1,199	\$0	\$1,013,324	\$37,603	\$78	\$78
1850	Line Transformers	\$16,507,341	\$11,839,671	\$1,167,084	\$180,597	\$1,078	\$0	\$3,199,682	\$118,735	\$246	\$246
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$10,913,465	\$6,385,060	\$2,216,699	\$2,120,992	\$72,339	\$118,374	\$0	\$0	\$0	\$0
9999	blank row	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$70,892,906	\$49,378,457	\$6,454,372	\$2,799,354	\$88,990	\$119,776	\$11,619,005	\$431,164	\$894	\$894
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters		(\$35,457,764)	(\$24,949,454)	(\$2,974,848)	(\$1,049,705)	(\$32,197)	(\$39,181)	(\$6,182,022)	(\$229,406)	(\$476)	(\$476)
Customer Related Net Fixed Assets		\$35,435,142	\$24,429,003	\$3,479,524	\$1,749,649	\$56,794	\$80,594	\$5,436,983	\$201,758	\$418	\$418
Allocated General Plant Net Fixed Assets		\$2,010,710	\$1,385,451	\$196,867	\$99,268	\$3,218	\$4,555	\$309,816	\$11,489	\$24	\$24
Customer Related NFA Including General Plant		\$37,445,853	\$25,814,454	\$3,676,391	\$1,848,917	\$60,011	\$85,149	\$5,746,799	\$213,248	\$442	\$442
Misc Revenue											
4082	Retail Services Revenues	(\$36,000)	(\$21,415)	(\$3,598)	(\$5,519)	(\$1,873)	(\$1,624)	(\$1,500)	(\$61)	(\$123)	(\$287)
4084	Service Transaction Requests (STR) Revenues	(\$960)	(\$571)	(\$96)	(\$147)	(\$50)	(\$43)	(\$40)	(\$2)	(\$3)	(\$8)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	(\$94,831)	(\$17,967)	(\$20,518)	(\$2,856)	(\$442)	(\$79)	(\$538)	(\$81)	(\$189)
4235	Miscellaneous Service Revenues	(\$554,855)	(\$468,834)	(\$55,458)	(\$27,867)	(\$2,002)	(\$468)	(\$31)	(\$170)	(\$13)	(\$13)
Sub-total		(\$729,315)	(\$585,651)	(\$77,119)	(\$54,051)	(\$6,781)	(\$2,577)	(\$1,651)	(\$769)	(\$220)	(\$496)

Operating and Maintenance											
5005	Operation Supervision and Engineering	\$36,725	\$26,324	\$2,595	\$415	\$10	\$1	\$7,114	\$264	\$1	\$1
5010	Load Dispatching	\$193,575	\$138,755	\$13,676	\$2,189	\$54	\$5	\$37,499	\$1,392	\$3	\$3
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$78,745	\$56,428	\$5,562	\$904	\$30	\$3	\$15,250	\$566	\$1	\$1
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$43,934	\$31,482	\$3,103	\$504	\$17	\$2	\$8,508	\$316	\$1	\$1
5035	Overhead Distribution Transformers- Operation	\$27,991	\$20,076	\$1,979	\$306	\$2	\$0	\$5,426	\$201	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$16,405	\$11,757	\$1,159	\$187	\$5	\$0	\$3,177	\$118	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$28,050	\$20,103	\$1,981	\$320	\$9	\$1	\$5,433	\$202	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$30,343	\$21,763	\$2,145	\$332	\$2	\$0	\$5,881	\$218	\$0	\$0
5065	Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2
5075	Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,520	\$8,255	\$814	\$132	\$4	\$0	\$2,231	\$83	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$124,528	\$89,237	\$8,796	\$1,428	\$47	\$5	\$24,116	\$895	\$2	\$2
5125	Maintenance of Overhead Conductors and Devices	\$203,819	\$146,053	\$14,396	\$2,341	\$79	\$8	\$39,471	\$1,465	\$3	\$3
5130	Maintenance of Overhead Services	\$372,960	\$267,369	\$26,345	\$4,212	\$86	\$0	\$72,257	\$2,681	\$6	\$6
5135	Overhead Distribution Lines and Feeders - Right of Way	\$102,927	\$73,757	\$7,270	\$1,181	\$39	\$4	\$19,933	\$740	\$2	\$2
5145	Maintenance of Underground Conduit	\$36,101	\$25,873	\$2,550	\$412	\$12	\$1	\$6,992	\$259	\$1	\$1
5150	Maintenance of Underground Conductors and Devices	\$173,798	\$124,559	\$12,276	\$1,984	\$58	\$4	\$33,662	\$1,249	\$3	\$3
5155	Maintenance of Underground Services	\$127,771	\$91,597	\$9,025	\$1,443	\$29	\$0	\$24,754	\$919	\$2	\$2
5160	Maintenance of Line Transformers	\$54,832	\$39,328	\$3,877	\$600	\$4	\$0	\$10,628	\$394	\$1	\$1
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$2,487,003	\$1,688,633	\$270,179	\$158,783	\$5,259	\$7,775	\$343,572	\$12,749	\$26	\$26
Billing and Collection											
5305	Supervision	\$1,054,033	\$890,623	\$105,351	\$52,938	\$3,803	\$889	\$59	\$322	\$24	\$24
5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$24
5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$9
5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$1
5335	Bad Debt Expense	\$212,000	\$130,550	\$22,526	\$23,971	\$34,953	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total		\$2,974,585	\$2,449,166	\$292,957	\$182,751	\$46,421	\$2,278	\$140	\$759	\$57	\$57
Sub Total Operating, Maintenance and Billing		\$5,461,588	\$4,137,799	\$563,136	\$341,533	\$51,680	\$10,053	\$343,711	\$13,509	\$83	\$83

Amortization Expense - Customer Related	\$1,344,870	\$881,010	\$178,468	\$130,521	\$4,376	\$6,850	\$138,485	\$5,139	\$11	\$11
Amortization Expense - General Plant assigned to Meters	\$508,336	\$350,262	\$49,771	\$25,096	\$813	\$1,151	\$78,326	\$2,905	\$6	\$6
Admin and General	\$5,166,968	\$3,898,752	\$534,986	\$330,643	\$50,073	\$9,768	\$329,645	\$12,937	\$82	\$82
Allocated PILs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Debt Return	\$1,285,213	\$886,026	\$126,200	\$63,459	\$2,060	\$2,923	\$197,196	\$7,318	\$15	\$15
Allocated Equity Return	\$1,612,461	\$1,111,631	\$158,334	\$79,617	\$2,584	\$3,667	\$247,408	\$9,181	\$19	\$19
PLCC Adjustment for Line Transformer	\$287,440	\$255,707	\$25,220	\$3,910	\$23	\$0	\$0	\$2,569	\$5	\$5
PLCC Adjustment for Primary Costs	\$637,864	\$566,690	\$55,934	\$9,152	\$327	\$37	\$0	\$5,701	\$12	\$12
PLCC Adjustment for Secondary Costs	\$352,990	\$308,743	\$28,904	\$4,623	\$165	\$0	\$0	\$10,542	\$6	\$6
Total	\$13,371,826	\$9,548,689	\$1,423,719	\$899,132	\$104,289	\$31,800	\$1,333,120	\$31,406	(\$28)	(\$303)

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant										
CWMC	\$ 10,913,465	\$ 6,385,060	\$ 2,216,699	\$ 2,120,992	\$ 72,339	\$ 118,374	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,545,493)	\$ (2,074,336)	\$ (720,147)	\$ (689,054)	\$ (23,501)	\$ (38,456)	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 7,367,971	\$ 4,310,724	\$ 1,496,553	\$ 1,431,938	\$ 48,838	\$ 79,917	\$ -	\$ -	\$ -	\$ -
Misc Revenue										
CWNB	\$ (36,960)	\$ (21,986)	\$ (3,694)	\$ (5,666)	\$ (1,923)	\$ (1,667)	\$ (1,540)	\$ (62)	\$ (127)	\$ (295)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (137,500)	\$ (94,831)	\$ (17,967)	\$ (20,518)	\$ (2,856)	\$ (442)	\$ (79)	\$ (538)	\$ (81)	\$ (189)
Sub-total	\$ (174,460)	\$ (116,817)	\$ (21,661)	\$ (26,184)	\$ (4,779)	\$ (2,109)	\$ (1,619)	\$ (600)	\$ (207)	\$ (483)
Operation										
CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ -
CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2
Sub-total	\$ 822,980	\$ 495,915	\$ 152,630	\$ 139,890	\$ 4,773	\$ 7,742	\$ 21,239	\$ 788	\$ 2	\$ 2
Maintenance										
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection										
CWMR	\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 1,429,987	\$ 1,208,291	\$ 142,927	\$ 71,819	\$ 5,160	\$ 1,206	\$ 80	\$ 437	\$ 33	\$ 33
Sub-total	\$ 1,708,552	\$ 1,427,993	\$ 165,080	\$ 105,842	\$ 7,665	\$ 1,389	\$ 80	\$ 437	\$ 33	\$ 33
Total Operation, Maintenance and Billing	\$ 2,531,532	\$ 1,923,908	\$ 317,710	\$ 245,732	\$ 12,438	\$ 9,131	\$ 21,319	\$ 1,225	\$ 34	\$ 34
Amortization Expense - Meters	\$ 629,982	\$ 368,579	\$ 127,959	\$ 122,435	\$ 4,176	\$ 6,833	\$ -	\$ -	\$ -	\$ -
Allocated PILs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 252,896	\$ 147,956	\$ 51,373	\$ 49,147	\$ 1,676	\$ 2,744	\$ -	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 317,290	\$ 185,630	\$ 64,453	\$ 61,661	\$ 2,103	\$ 3,442	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,557,239	\$ 2,509,256	\$ 539,835	\$ 452,791	\$ 15,614	\$ 20,041	\$ 19,700	\$ 625	\$ (173)	\$ (449)

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant										
CWMC	\$ 10,913,465	\$ 6,385,060	\$ 2,216,699	\$ 2,120,992	\$ 72,339	\$ 118,374	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant - Meters only	\$ (3,545,493)	\$ (2,074,336)	\$ (720,147)	\$ (689,054)	\$ (23,501)	\$ (38,456)	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 7,367,971	\$ 4,310,724	\$ 1,496,553	\$ 1,431,938	\$ 48,838	\$ 79,917	\$ -	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 417,674	\$ 244,476	\$ 84,673	\$ 81,242	\$ 2,767	\$ 4,516	\$ -	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 7,785,645	\$ 4,555,200	\$ 1,581,226	\$ 1,513,181	\$ 51,605	\$ 84,433	\$ -	\$ -	\$ -	\$ -
Misc Revenue										
CWNB	\$ (36,960)	\$ (21,986)	\$ (3,694)	\$ (5,666)	\$ (1,923)	\$ (1,667)	\$ (1,540)	\$ (62)	\$ (127)	\$ (295)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (137,500)	\$ (94,831)	\$ (17,967)	\$ (20,518)	\$ (2,856)	\$ (442)	\$ (79)	\$ (538)	\$ (81)	\$ (189)
Sub-total	\$ (174,460)	\$ (116,817)	\$ (21,661)	\$ (26,184)	\$ (4,779)	\$ (2,109)	\$ (1,619)	\$ (600)	\$ (207)	\$ (483)
Operation										
CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ -
CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2
Sub-total	\$ 822,980	\$ 495,915	\$ 152,630	\$ 139,890	\$ 4,773	\$ 7,742	\$ 21,239	\$ 788	\$ 2	\$ 2
Maintenance										
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection										
CWMR	\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 1,429,987	\$ 1,208,291	\$ 142,927	\$ 71,819	\$ 5,160	\$ 1,206	\$ 80	\$ 437	\$ 33	\$ 33
Sub-total	\$ 1,708,552	\$ 1,427,993	\$ 165,080	\$ 105,842	\$ 7,665	\$ 1,389	\$ 80	\$ 437	\$ 33	\$ 33
Total Operation, Maintenance and Billing	\$ 2,531,532	\$ 1,923,908	\$ 317,710	\$ 245,732	\$ 12,438	\$ 9,131	\$ 21,319	\$ 1,225	\$ 34	\$ 34
Amortization Expense - Meters	\$ 629,982	\$ 368,579	\$ 127,959	\$ 122,435	\$ 4,176	\$ 6,833	\$ -	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 105,594	\$ 61,807	\$ 21,407	\$ 20,539	\$ 700	\$ 1,142	\$ -	\$ -	\$ -	\$ -
Admin and General	\$ 2,395,096	\$ 1,812,761	\$ 301,829	\$ 237,896	\$ 12,051	\$ 8,872	\$ 20,447	\$ 1,173	\$ 34	\$ 34
Allocated PILs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 267,232	\$ 156,348	\$ 54,279	\$ 51,936	\$ 1,771	\$ 2,899	\$ -	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 335,276	\$ 196,158	\$ 68,100	\$ 65,160	\$ 2,222	\$ 3,637	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,090,252	\$ 4,402,743	\$ 869,623	\$ 717,513	\$ 28,579	\$ 30,404	\$ 40,146	\$ 1,799	\$ (139)	\$ (415)

Scenario 3**Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge**

USoA Account #	Accounts	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Distribution Plant											
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 31,368,695	\$ 22,476,990	\$ 2,215,648	\$ 361,083	\$ 12,797	\$ 1,402	\$ 6,074,427	\$ 225,413	\$ 467	\$ 467
	SNCP	\$ 12,103,406	\$ 8,676,737	\$ 854,940	\$ 136,682	\$ 2,775	\$ -	\$ 2,344,896	\$ 87,016	\$ 180	\$ 180
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 16,507,341	\$ 11,839,671	\$ 1,167,084	\$ 180,597	\$ 1,078	\$ -	\$ 3,199,682	\$ 118,735	\$ 246	\$ 246
	CWCS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
	CWMC	\$ 10,913,465	\$ 6,385,060	\$ 2,216,699	\$ 2,120,992	\$ 72,339	\$ 118,374	\$ -	\$ -	\$ 0	\$ 0
	Sub-total	\$ 70,892,906	\$ 49,378,457	\$ 6,454,372	\$ 2,799,354	\$ 88,990	\$ 119,776	\$ 11,619,005	\$ 431,164	\$ 894	\$ 894
Accumulated Amortization											
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (35,457,764)	\$ (24,949,454)	\$ (2,974,848)	\$ (1,049,705)	\$ (32,197)	\$ (39,181)	\$ (6,182,022)	\$ (229,406)	\$ (476)	\$ (476)
	Customer Related Net Fixed Assets	\$ 35,435,142	\$ 24,429,003	\$ 3,479,524	\$ 1,749,649	\$ 56,794	\$ 80,594	\$ 5,436,983	\$ 201,758	\$ 418	\$ 418
	Allocated General Plant Net Fixed Assets	\$ 2,010,710	\$ 1,385,451	\$ 196,867	\$ 99,268	\$ 3,218	\$ 4,555	\$ 309,816	\$ 11,489	\$ 24	\$ 24
	Customer Related NFA Including General Plant	\$ 37,445,853	\$ 25,814,454	\$ 3,676,391	\$ 1,848,917	\$ 60,011	\$ 85,149	\$ 5,746,799	\$ 213,248	\$ 442	\$ 442
Misc Revenue											
	CWNB	\$ (591,815)	\$ (490,820)	\$ (59,152)	\$ (33,533)	\$ (3,925)	\$ (2,135)	\$ (1,571)	\$ (232)	\$ (139)	\$ (307)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (137,500)	\$ (94,831)	\$ (17,967)	\$ (20,518)	\$ (2,856)	\$ (442)	\$ (79)	\$ (538)	\$ (81)	\$ (189)
	Sub-total	\$ (729,315)	\$ (585,651)	\$ (77,119)	\$ (54,051)	\$ (6,781)	\$ (2,577)	\$ (1,651)	\$ (769)	\$ (220)	\$ (496)
Operating and Maintenance											
	1815-1855	\$ 230,300	\$ 165,080	\$ 16,271	\$ 2,605	\$ 64	\$ 5	\$ 44,613	\$ 1,656	\$ 3	\$ 3
	1830 & 1835	\$ 237,125	\$ 169,922	\$ 16,749	\$ 2,722	\$ 90	\$ 9	\$ 45,922	\$ 1,704	\$ 4	\$ 4
	1850	\$ 113,166	\$ 81,167	\$ 8,001	\$ 1,238	\$ 7	\$ -	\$ 21,935	\$ 814	\$ 2	\$ 2
	1840 & 1845	\$ 44,455	\$ 31,860	\$ 3,140	\$ 508	\$ 15	\$ 1	\$ 8,610	\$ 320	\$ 1	\$ 1
	CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ -
	CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 124,528	\$ 89,237	\$ 8,796	\$ 1,428	\$ 47	\$ 5	\$ 24,116	\$ 895	\$ 2	\$ 2
	1835	\$ 203,819	\$ 146,053	\$ 14,396	\$ 2,341	\$ 79	\$ 8	\$ 39,471	\$ 1,465	\$ 3	\$ 3
	1855	\$ 500,731	\$ 358,966	\$ 35,370	\$ 5,655	\$ 115	\$ -	\$ 97,011	\$ 3,600	\$ 7	\$ 7
	1840	\$ 36,101	\$ 25,873	\$ 2,550	\$ 412	\$ 12	\$ 1	\$ 6,992	\$ 259	\$ 1	\$ 1
	1845	\$ 173,798	\$ 124,559	\$ 12,276	\$ 1,984	\$ 58	\$ 4	\$ 33,662	\$ 1,249	\$ 3	\$ 3
	1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ 2,487,003	\$ 1,688,633	\$ 270,179	\$ 158,783	\$ 5,259	\$ 7,775	\$ 343,572	\$ 12,749	\$ 26	\$ 26
Billing and Collection											
	CWNB	\$ 2,484,020	\$ 2,098,914	\$ 248,278	\$ 124,757	\$ 8,963	\$ 2,095	\$ 140	\$ 759	\$ 57	\$ 57
	CWMR	\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ -
	BDHA	\$ 212,000	\$ 130,550	\$ 22,526	\$ 23,971	\$ 34,953	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ 2,974,585	\$ 2,449,166	\$ 292,957	\$ 182,751	\$ 46,421	\$ 2,278	\$ 140	\$ 759	\$ 57	\$ 57
	Sub Total Operating, Maintenance and Billing	\$ 5,461,588	\$ 4,137,799	\$ 563,136	\$ 341,533	\$ 51,680	\$ 10,053	\$ 343,711	\$ 13,509	\$ 83	\$ 83

Amortization Expense - Customer Related	\$ 1,344,870	\$ 881,010	\$ 178,468	\$ 130,521	\$ 4,376	\$ 6,850	\$ 138,485	\$ 5,139	\$ 11	\$ 11
Amortization Expense - General Plant assigned to Meters	\$ 508,336	\$ 350,262	\$ 49,771	\$ 25,096	\$ 813	\$ 1,151	\$ 78,326	\$ 2,905	\$ 6	\$ 6
Admin and General	\$ 5,166,968	\$ 3,898,752	\$ 534,986	\$ 330,643	\$ 50,073	\$ 9,768	\$ 329,645	\$ 12,937	\$ 82	\$ 82
Allocated PILs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 1,285,213	\$ 886,026	\$ 126,200	\$ 63,459	\$ 2,060	\$ 2,923	\$ 197,196	\$ 7,318	\$ 15	\$ 15
Allocated Equity Return	\$ 1,612,461	\$ 1,111,631	\$ 158,334	\$ 79,617	\$ 2,584	\$ 3,667	\$ 247,408	\$ 9,181	\$ 19	\$ 19
PLCC Adjustment for Line Transformer	\$ 287,440	\$ 255,707	\$ 25,220	\$ 3,910	\$ 23	\$ -	\$ -	\$ 2,569	\$ 5	\$ 5
PLCC Adjustment for Primary Costs	\$ 637,864	\$ 566,690	\$ 55,934	\$ 9,152	\$ 327	\$ 37	\$ -	\$ 5,701	\$ 12	\$ 12
PLCC Adjustment for Secondary Costs	\$ 352,990	\$ 308,743	\$ 28,904	\$ 4,623	\$ 165	\$ -	\$ -	\$ 10,542	\$ 6	\$ 6
Total	\$ 13,371,826	\$ 9,548,689	\$ 1,423,719	\$ 899,132	\$ 104,289	\$ 31,800	\$ 1,333,120	\$ 31,406	\$ (28)	\$ (303)

2014 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

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 < 50 kW	3 GS > 50 to 999 kW	4 GS> 50-TOU	5 GS > 1,000 to 4,999 kW	6 Large Use	7 Street Lighting	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	11 Back-up/Standby Power	12 Embedded Distributor - Waterloo	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
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$60,062	\$20,810	\$6,774	\$23,147	\$0	\$6,968	\$0	\$0	\$6	\$707	\$0	\$1,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$72,698	\$33,266	\$7,280	\$19,858	\$0	\$5,909	\$0	\$4,225	\$0	\$162	\$999	\$0	\$1,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$74,596	\$34,135	\$7,470	\$20,377	\$0	\$6,063	\$0	\$4,336	\$0	\$166	\$915	\$0	\$1,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$200,262	\$91,639	\$20,054	\$54,704	\$0	\$16,278	\$0	\$11,640	\$0	\$446	\$1,651	\$0	\$3,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$190,015	\$65,843	\$21,383	\$73,269	\$0	\$22,025	\$0	\$0	\$0	\$20	\$2,242	\$0	\$5,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$526,816	\$181,898	\$59,213	\$302,534	\$0	\$62,521	\$0	\$54	\$0	\$54	\$6,178	\$0	\$14,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$106,790	\$37,000	\$12,044	\$41,156	\$0	\$12,390	\$0	\$0	\$0	\$11	\$1,257	\$0	\$2,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$504,564	\$171,390	\$56,253	\$196,076	\$0	\$60,576	\$0	\$0	\$0	\$52	\$6,064	\$0	\$14,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLCC on Secondary C&P	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$480,728	\$166,558	\$54,219	\$185,269	\$0	\$50,774	\$0	\$0	\$0	\$50	\$5,657	\$0	\$13,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$603,134	\$208,968	\$68,024	\$232,443	\$0	\$69,976	\$0	\$0	\$0	\$63	\$7,097	\$0	\$16,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,819,664	\$1,011,507	\$312,714	\$1,048,834	\$0	\$316,481	\$0	\$20,200	\$0	\$1,031	\$32,067	\$0	\$74,830	\$0							
Secondary NCP	\$27,588	\$25,088	\$2,060	\$290,407	\$0	\$4,415	\$0	\$0	\$0	\$75	\$,862	\$0	\$19,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLCC Amount	\$1,675	\$6,945	\$7,585	\$1,236	\$0	\$44	\$0	\$5,090	\$0	\$772	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment to Customer Related Cost for PLCC	\$352,990	\$308,743	\$28,904	\$4,623	\$0	\$165	\$0	\$0	\$0	\$10,542	\$6	\$0	\$6	\$0							
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$0	\$1,695,166	\$1,547,876	\$1,096,141	\$1,399,604	\$325,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,446,296)	(\$1,448,539)	(\$3,510,071)	\$0	(\$1,212,180)	(\$1,106,856)	(\$763,829)	(\$30,544)	(\$99,828)	\$0	(\$232,876)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$5,928,873	\$2,568,491	\$577,179	\$1,402,153	\$0	\$482,986	\$441,020	\$332,312	\$12,170	\$39,776	\$0	\$92,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$0	\$122,106	\$11,496	\$78,957	\$0	\$3,077	\$10,056	\$0	\$23,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$0	\$8,525,201	\$7,804,049	\$5,480,795	\$0	\$213,713	\$699,482	\$0	\$1,631,726	\$0							
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$0	\$415,471	\$360,767	\$331,032	\$0	\$13,356	\$27,513	\$0	\$64,100	\$0							
Total G&M	\$8,317,883	\$4,969,792	\$831,718	\$1,263,944	\$0	\$428,808	\$371,288	\$345,158	\$0	\$13,946	\$28,030	\$0	\$65,299	\$0							
Secondary Conductors and Poles Gross Plant	\$4,649,440	\$1,610,897	\$524,383	\$1,791,858	\$0	\$539,429	\$0	\$0	\$482	\$54,713	\$0	\$127,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,395,001	\$1,176,270	\$362,902	\$1,308,407	\$0	\$393,889	\$0	\$0	\$352	\$39,951	\$0	\$93,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$7,922,640	\$2,789,219	\$901,443	\$3,090,302	\$0	\$927,939	\$0	\$0	\$929	\$94,055	\$0	\$219,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$12,204,200	\$4,228,403	\$1,376,441	\$4,703,404	\$0	\$1,415,934	\$0	\$0	\$1,266	\$143,615	\$0	\$335,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$28,241,281	\$9,784,789	\$3,185,170	\$10,883,971	\$0	\$3,276,560	\$0	\$0	\$0	\$2,929	\$332,334	\$0	\$775,528	\$0							
Secondary Conductors and Poles Accumulated Depreciation	(\$2,323,262)	(\$804,043)	(\$262,027)	(\$895,367)	\$0	(\$369,545)	\$0	\$0	\$0	(\$241)	(\$27,339)	\$0	(\$63,799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,704,575)	(\$590,586)	(\$192,249)	(\$656,930)	\$0	(\$197,765)	\$0	\$0	\$0	(\$177)	(\$20,059)	\$0	(\$46,809)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$4,308,595)	(\$1,492,804)	(\$485,941)	(\$1,660,499)	\$0	(\$499,894)	\$0	\$0	\$0	(\$447)	(\$50,702)	\$0	(\$118,317)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$6,650,496)	(\$2,304,205)	(\$750,071)	(\$2,563,050)	\$0	(\$771,592)	\$0	\$0	\$0	(\$690)	(\$78,261)	\$0	(\$182,628)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$14,986,927)	(\$5,192,536)	(\$1,690,298)	(\$5,775,846)	\$0	(\$1,736,787)	\$0	\$0	\$0	(\$1,554)	(\$176,361)	\$0	(\$411,553)	\$0							
Secondary Conductor & Poles - Net Fixed Assets	\$13,254,364	\$4,592,251	\$1,494,891	\$5,108,125	\$0	\$1,537,773	\$0	\$0	\$0	\$1,375	\$155,973	\$0	\$363,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$751,601	\$250,442	\$84,579	\$289,814	\$0	\$87,121	\$0	\$0	\$0	\$76	\$8,969	\$0	\$20,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$14,005,965	\$4,852,693	\$1,579,460	\$5,397,940	\$0	\$1,624,894	\$0	\$0	\$0	\$1,453	\$164,842	\$0	\$384,673	\$0							
Acct 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
Acct 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
Acct 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
Acct 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
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$19,693,177	\$5,068,038	\$1,650,457	\$5,748,982	\$0	\$3,021,188	\$3,629,178	\$0	\$0	\$1,517	\$172,132	\$0	\$401,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$25,134,419	\$6,468,341	\$2,106,490	\$7,337,431	\$0	\$3,855,945	\$4,631,923	\$0	\$1,936	\$219,993	\$0	\$512,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$11,088,960	\$3,985,358	\$1,004,778	\$3,499,908	\$0	\$1,839,261	\$2,209,398	\$0	\$0	\$924	\$104,792	\$0	\$244,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$16,377,065	\$4,214,636	\$1,372,538	\$4,780,917	\$0	\$2,512,454	\$3,018,065	\$0	\$0	\$1,262	\$143,147	\$0	\$334,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$73,193,621	\$18,836,372	\$6,134,252	\$21,367,238	\$0	\$11,228,848	\$13,488,564	\$0	\$0	\$5,639	\$639,765	\$0	\$1,492,943	\$0							
Operations and Maintenance	\$183,738	\$49,776	\$16,209	\$56,251	\$0	\$27,142	\$28,709	\$0	\$15	\$1,691	\$0	\$3,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$102,512	\$27,771	\$9,043	\$31,384	\$0	\$15,143	\$16,017	\$0	\$0	\$6	\$943	\$0	\$2,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$38,277	\$11,289	\$3,669	\$12,662	\$0	\$5,277	\$4,120	\$0	\$0	\$0	\$893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$85,450	\$19,289	\$6,274	\$21,651	\$0	\$9,023	\$7,045	\$0	\$0	\$6	\$654	\$0	\$1,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$26,880	\$7,282	\$2,371	\$8,229	\$0	\$3,971	\$4,207	\$0	\$0	\$2	\$247	\$0	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2014 Cost Allocation Model

EB-2013-0116
Sheet 03.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	5	6	7	9	10	12
		Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Depreciation on Acct 1850 Line Transformers	\$572,005	\$285,955	\$60,517	\$155,529	\$13,590	\$0	\$38,806	\$1,483	\$4,838	\$11,287
Depreciation on General Plant Assigned to Line Transformers	\$296,593	\$148,236	\$31,297	\$80,657	\$7,038	\$0	\$20,212	\$772	\$2,515	\$5,866
Acct 5035 - Overhead Distribution Transformers- Operation	\$79,974	\$39,980	\$8,461	\$21,745	\$1,900	\$0	\$5,426	\$207	\$676	\$1,578
Acct 5055 - Underground Distribution Transformers - Operation	\$86,694	\$43,340	\$9,172	\$23,572	\$2,060	\$0	\$5,881	\$225	\$733	\$1,711
Acct 5160 - Maintenance of Line Transformers	\$156,663	\$78,319	\$16,575	\$42,597	\$3,722	\$0	\$10,628	\$406	\$1,325	\$3,091
Allocation of General Expenses	\$179,299	\$89,842	\$18,936	\$48,502	\$4,237	\$0	\$12,285	\$469	\$1,509	\$3,519
Admin and General Assigned to Line Transformers	\$308,140	\$152,301	\$32,498	\$85,111	\$7,443	\$0	\$21,038	\$803	\$2,684	\$6,263
PLs on Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$750,085	\$374,981	\$79,357	\$203,950	\$17,822	\$0	\$50,887	\$1,944	\$6,345	\$14,800
Equity Return on Line Transformers	\$941,076	\$470,461	\$99,563	\$255,881	\$22,359	\$0	\$63,844	\$2,439	\$7,960	\$18,569
Total	\$3,370,530	\$1,683,416	\$356,374	\$917,544	\$80,172	\$0	\$229,007	\$8,748	\$28,585	\$66,684
Billed kW without Line Transformer Allowance	0	0	0	1,014,787	47,384	511,176	25,898	0	27,169	63,395
Billed kWh without Line Transformer Allowance	395,264,057	153,517,084	431,657,534	221,335,611	254,414,468	9,649,328	1,756,889	13,029,261	30,401,608	
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.9042	\$1.6919	\$0.0000	\$8.8426	\$0.0000	\$1.0521	\$1.0519	
Line Transformation Unit Cost (\$/kWh)	\$0.0043	\$0.0023	\$0.0021	\$0.0004	\$0.0000	\$0.0237	\$0.0050	\$0.0022	\$0.0022	
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,446,298)	(\$1,448,583)	(\$3,519,071)	(\$1,212,180)	(\$1,106,856)	(\$783,829)	(\$30,544)	(\$99,828)	(\$232,876)
General Plant - Net Fixed Assets	\$5,928,873	\$2,568,489	\$577,179	\$1,402,153	\$482,986	\$441,020	\$312,312	\$12,170	\$39,776	\$92,788
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$122,106	\$111,496	\$78,957	\$3,077	\$10,056	\$23,458
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$8,525,201	\$7,804,049	\$5,480,795	\$213,713	\$699,482	\$1,631,726
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$415,471	\$360,767	\$331,032	\$13,356	\$27,513	\$64,100
Total O&M	\$8,317,983	\$4,969,792	\$831,718	\$1,263,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	\$47,163,831	\$23,578,034	\$4,989,799	\$12,823,942	\$1,120,580	\$0	\$3,199,682	\$122,249	\$398,932	\$930,612
Line Transformers - Accumulated Depreciation	(\$26,482,915)	(\$13,239,278)	(\$2,801,817)	(\$7,200,759)	(\$629,216)	\$0	(\$1,796,650)	(\$68,644)	(\$224,004)	(\$224,547)
Line Transformers - Net Fixed Assets	\$20,680,916	\$10,338,756	\$2,187,982	\$5,623,183	\$491,364	\$0	\$1,403,032	\$53,605	\$174,928	\$408,065
General Plant Assigned to Line Transformers - NFA	\$1,173,166	\$586,346	\$123,793	\$319,036	\$27,838	\$0	\$79,949	\$3,053	\$9,947	\$23,205
Line Transformer Net Fixed Assets including General Plant	\$21,854,083	\$10,925,102	\$2,311,776	\$5,942,220	\$519,202	\$0	\$1,482,981	\$56,658	\$184,875	\$431,269
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$122,416	\$52,388	\$11,021	\$29,187	\$10,300	\$9,166	\$7,152	\$277	\$878	\$2,048
Acct 5010 - Load Dispatching	\$645,251	\$276,135	\$58,093	\$153,845	\$54,290	\$48,316	\$37,696	\$1,458	\$4,626	\$10,792
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$767,667	\$328,523	\$69,114	\$183,032	\$64,589	\$57,482	\$44,847	\$1,735	\$5,504	\$12,840
Acct 1850 - Line Transformers - Gross Assets	\$47,163,831	\$23,578,034	\$4,989,799	\$12,823,942	\$1,120,580	\$0	\$3,199,682	\$122,249	\$398,932	\$930,612
Acct 1815 - 1855	\$202,089,014	\$86,216,901	\$18,212,302	\$48,393,275	\$17,080,733	\$15,201,451	\$11,680,994	\$452,182	\$1,455,608	\$3,395,567



2014 Cost Allocation Model

Sheet 03.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	5	6	7	9	10	12
		Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
Depreciation on Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$14,716	\$4,207	\$1,223	\$4,143	\$2,114	\$2,514	\$91	\$13	\$123	\$288
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$10,376	\$2,968	\$861	\$2,924	\$1,490	\$1,768	\$65	\$9	\$87	\$204
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5017 - Distribution Station Equipment - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLs on Substation Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Substation Transformers	\$26,265	\$7,509	\$2,183	\$7,394	\$3,773	\$4,487	\$163	\$23	\$220	\$513
Equity Return on Substation Transformers	\$32,953	\$9,421	\$2,738	\$9,277	\$4,734	\$5,630	\$204	\$29	\$276	\$644
Total	Error - Please Rev	\$24,105	\$7,005	\$23,739	\$12,111	\$14,398	\$522	\$75	\$707	\$1,649
Billed kW without Substation Transformer Allowance	0	0	1,226,670	526,492	511,176	25,898	0	27,169	63,395	
Billed kWh without Substation Transformer Allowance	395,264,057	153,517,084	431,657,534	221,335,611	254,414,468	9,649,328	1,756,889	13,029,261	30,401,608	
Substation Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.0194	\$0.0230	\$0.0282	\$0.0202	\$0.0000	\$0.0260	\$0.0260	\$0.0260
Substation Transformation Unit Cost (\$/kWh)	\$0.0001	\$0.0000	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001	\$0.0001
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,446,298)	(\$1,448,583)	(\$3,519,071)	(\$1,212,180)	(\$1,106,856)	(\$783,829)	(\$30,544)	(\$89,828)	(\$232,876)
General Plant - Net Fixed Assets	\$5,928,873	\$2,568,489	\$577,179	\$1,402,153	\$482,986	\$441,020	\$312,312	\$12,170	\$39,776	\$92,788
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$122,106	\$111,496	\$78,957	\$3,077	\$10,056	\$23,458
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$8,525,201	\$7,804,049	\$5,480,795	\$213,713	\$699,482	\$1,631,726
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$415,471	\$360,767	\$331,032	\$13,356	\$27,513	\$64,100
Total O&M	\$8,317,983	\$4,969,792	\$831,718	\$1,283,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299
Substation Transformer Rate Base Gross Plant										
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$92,429	\$26,423	\$7,681	\$26,021	\$13,278	\$15,790	\$72	\$32	\$74	\$1,807
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$933,986	\$267,006	\$77,612	\$262,940	\$134,173	\$159,560	\$5,779	\$833	\$7,825	\$18,258
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,026,415	\$293,430	\$85,293	\$288,961	\$147,451	\$175,351	\$6,351	\$916	\$8,599	\$20,064
Substation Transformers - Accumulated Depreciation										
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	(\$6,339)	(\$1,812)	(\$527)	(\$1,785)	(\$911)	(\$1,083)	(\$39)	(\$6)	(\$53)	(\$124)
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$295,902)	(\$84,592)	(\$24,589)	(\$83,303)	(\$42,508)	(\$50,551)	(\$1,831)	(\$264)	(\$2,479)	(\$5,784)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$302,241)	(\$86,404)	(\$25,116)	(\$85,088)	(\$43,419)	(\$51,634)	(\$1,870)	(\$270)	(\$2,532)	(\$5,908)
Substation Transformers - Net Fixed Assets	\$724,175	\$207,026	\$60,178	\$203,873	\$104,032	\$123,716	\$4,481	\$646	\$6,067	\$14,156
General Plant Assigned to Substation Transformers - NFA	\$41,040	\$11,741	\$3,405	\$11,567	\$5,894	\$6,991	\$255	\$37	\$345	\$805
Substation Transformer NFA Including General Plant	\$765,215	\$218,767	\$63,582	\$215,440	\$109,926	\$130,708	\$4,736	\$683	\$6,412	\$14,961
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$122,416	\$52,388	\$11,021	\$29,187	\$10,300	\$9,166	\$7,152	\$277	\$878	\$2,048
Acct 5010 - Load Dispatching	\$645,251	\$276,135	\$58,093	\$153,845	\$54,290	\$48,316	\$37,696	\$1,458	\$4,626	\$10,792
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$767,667	\$328,523	\$69,114	\$183,032	\$64,589	\$57,482	\$44,847	\$1,735	\$5,504	\$12,840
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$202,089,014	\$86,216,901	\$18,212,302	\$48,393,275	\$17,080,733	\$15,201,451	\$11,680,994	\$452,182	\$1,455,608	\$3,395,567



2014 Cost Allocation Model

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS < 50 kW	3 GS > 50 to 999 kW	5 GS > 1,000 to 4,999 kW	6 Large Use	7 Street Lighting	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	12 Embedded Distributor - Waterloo
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$363,427	\$143,593	\$29,022	\$75,521	\$39,073	\$46,887	\$21,113	\$803	\$2,225	\$5,191
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$538,209	\$212,650	\$42,979	\$111,841	\$57,864	\$69,436	\$31,267	\$1,189	\$3,295	\$7,687
Depreciation on Acct 1840-4 Primary Underground Conduit	\$111,894	\$44,210	\$8,935	\$23,252	\$12,030	\$14,436	\$6,500	\$247	\$685	\$1,598
Depreciation on Acct 1845-4 Primary Underground Conductors	\$268,735	\$106,179	\$21,460	\$55,844	\$28,892	\$34,671	\$15,612	\$594	\$1,645	\$3,838
Depreciation on General Plant Assigned to Primary C&P	\$723,745	\$286,054	\$57,678	\$150,507	\$77,756	\$93,073	\$42,259	\$1,606	\$4,445	\$10,368
Primary C&P Operations and Maintenance	\$1,977,384	\$773,789	\$155,782	\$404,420	\$214,507	\$270,313	\$114,553	\$4,356	\$11,902	\$27,762
Allocation of General Expenses	\$397,085	\$157,421	\$31,687	\$82,180	\$42,509	\$51,010	\$23,322	\$887	\$2,421	\$5,647
Admin and General Assigned to Primary C&P	\$1,892,065	\$729,086	\$147,995	\$391,523	\$207,835	\$262,653	\$109,865	\$4,171	\$11,682	\$27,253
PLs on Primary C&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$1,831,415	\$723,606	\$146,249	\$380,573	\$196,898	\$236,278	\$106,394	\$4,047	\$11,214	\$26,157
Equity Return on Primary C&P	\$2,297,740	\$907,855	\$183,488	\$477,476	\$247,033	\$296,440	\$133,485	\$5,077	\$14,069	\$32,817
Total	\$10,401,699	\$4,084,444	\$825,275	\$2,153,137	\$1,124,396	\$1,375,196	\$604,369	\$22,977	\$63,584	\$148,319
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,446,298)	(\$1,446,583)	(\$3,519,071)	(\$1,212,180)	(\$1,106,856)	(\$783,829)	(\$30,544)	(\$99,828)	(\$232,876)
General Plant - Net Fixed Assets	\$5,928,873	\$2,568,489	\$577,179	\$1,402,153	\$482,986	\$441,020	\$312,312	\$12,170	\$39,776	\$92,788
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$122,106	\$111,496	\$78,957	\$3,077	\$10,056	\$23,458
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$8,525,201	\$7,804,049	\$5,480,795	\$213,713	\$699,482	\$1,631,726
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$415,471	\$360,767	\$331,032	\$13,356	\$27,513	\$64,100
Total O&M	\$8,317,983	\$4,969,792	\$831,718	\$1,263,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299
Primary Conductors and Poles Gross Assets										
Acct 1830-4 Primary Poles, Towers & Fixtures	\$28,133,111	\$11,115,605	\$2,246,590	\$5,846,134	\$3,024,631	\$3,629,555	\$1,634,361	\$62,166	\$172,258	\$401,811
Acct 1835-4 Primary Overhead Conductors	\$35,906,313	\$14,186,856	\$2,867,325	\$7,461,425	\$3,860,339	\$4,632,405	\$2,085,936	\$79,342	\$219,853	\$512,832
Acct 1840-4 Primary Underground Conduit	\$17,127,085	\$6,767,041	\$1,367,696	\$3,559,053	\$1,841,358	\$2,209,628	\$994,978	\$37,846	\$104,869	\$244,618
Acct 1845-4 Primary Underground Conductors	\$23,395,807	\$9,243,860	\$1,868,289	\$4,861,710	\$2,515,317	\$3,018,379	\$1,359,152	\$51,698	\$143,252	\$334,150
Subtotal	\$104,562,316	\$41,313,362	\$8,349,900	\$21,728,321	\$11,241,645	\$13,489,966	\$6,074,427	\$231,051	\$640,232	\$1,493,411
Primary Conductors and Poles Accumulated Depreciation										
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$14,057,731)	(\$5,554,316)	(\$1,122,590)	(\$2,921,233)	(\$1,511,367)	(\$1,813,639)	(\$816,668)	(\$31,063)	(\$86,075)	(\$200,779)
Acct 1835-4 Primary Overhead Conductors	(\$18,027,976)	(\$7,122,990)	(\$1,439,637)	(\$3,746,260)	(\$1,938,214)	(\$2,325,855)	(\$1,047,314)	(\$39,836)	(\$110,385)	(\$257,484)
Acct 1840-4 Primary Underground Conduit	(\$9,232,703)	(\$3,647,911)	(\$737,284)	(\$1,918,580)	(\$992,621)	(\$1,191,145)	(\$536,363)	(\$20,402)	(\$56,532)	(\$131,866)
Acct 1845-4 Primary Underground Conductors	(\$12,749,194)	(\$5,037,303)	(\$1,016,096)	(\$2,649,316)	(\$1,370,684)	(\$1,644,820)	(\$740,650)	(\$28,172)	(\$78,063)	(\$182,090)
Subtotal	(\$54,067,605)	(\$21,362,520)	(\$4,317,608)	(\$11,235,389)	(\$5,812,886)	(\$6,975,459)	(\$3,140,995)	(\$119,473)	(\$331,054)	(\$772,220)
Primary Conductor & Poles - Net Fixed Assets	\$50,494,711	\$19,950,842	\$4,032,292	\$10,492,932	\$5,428,759	\$6,514,507	\$2,933,432	\$111,578	\$309,172	\$721,190
General Plant Assigned to Primary C&P - NFA	\$2,862,755	\$1,131,479	\$228,142	\$595,326	\$307,560	\$368,146	\$167,156	\$6,354	\$17,581	\$41,010
Primary C&P Net Fixed Assets Including General Plant	\$53,357,466	\$21,082,321	\$4,260,434	\$11,088,258	\$5,736,319	\$6,882,653	\$3,100,588	\$117,932	\$326,759	\$762,201
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$6,642,057	\$3,039,372	\$665,134	\$1,814,360	\$539,886	\$0	\$386,047	\$14,808	\$54,743	\$127,707
Acct 1835-5 Secondary Overhead Conductors	\$4,850,001	\$2,219,336	\$485,678	\$1,324,838	\$394,222	\$0	\$281,890	\$10,813	\$39,973	\$93,251
Acct 1840-5 Secondary Underground Conduit	\$11,418,057	\$5,224,846	\$1,143,402	\$3,118,994	\$926,093	\$0	\$663,635	\$25,455	\$94,106	\$219,535
Acct 1845-5 Secondary Underground Conductors	\$17,434,572	\$7,977,973	\$1,746,895	\$4,762,470	\$1,417,133	\$0	\$1,013,324	\$38,869	\$143,893	\$335,215
Subtotal	\$40,344,687	\$18,461,526	\$4,040,110	\$11,020,653	\$3,279,335	\$0	\$2,344,896	\$89,945	\$332,514	\$775,709
Operations and Maintenance										
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$262,483	\$106,205	\$21,771	\$57,155	\$27,172	\$28,712	\$15,250	\$581	\$1,692	\$3,946
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$146,445	\$59,254	\$12,146	\$31,888	\$15,160	\$16,019	\$8,508	\$324	\$944	\$2,202
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$54,682	\$23,026	\$4,828	\$12,849	\$5,282	\$4,121	\$3,177	\$121	\$383	\$893
Acct 5045 Underground Distribution Lines & Feeders - Other	\$93,500	\$39,372	\$8,255	\$21,971	\$9,032	\$7,046	\$5,433	\$207	\$655	\$1,528
Acct 5080 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 Overhead Distribution Lines & Feeders - Rental Paid	\$38,400	\$15,537	\$3,185	\$8,361	\$3,975	\$4,200	\$2,231	\$85	\$248	\$577
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$415,092	\$168,960	\$33,156	\$91,439	\$42,548	\$43,324	\$24,116	\$919	\$2,110	\$6,321
Acct 5125 Maintenance of Overhead Conductors & Devices	\$679,398	\$273,487	\$55,894	\$146,465	\$70,923	\$77,221	\$39,471	\$1,503	\$4,331	\$10,103
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$343,089	\$136,819	\$28,456	\$74,707	\$35,517	\$37,529	\$19,933	\$759	\$2,211	\$5,158
Acct 5145 Maintenance of Underground Conduit	\$120,338	\$50,554	\$10,586	\$28,153	\$11,675	\$9,315	\$6,992	\$267	\$839	\$1,957
Acct 5150 Maintenance of Underground Conductors & Devices	\$579,327	\$244,354	\$51,280	\$136,554	\$55,796	\$42,827	\$33,662	\$1,285	\$4,071	\$9,497
Total	\$2,732,754	\$1,119,569	\$231,158	\$609,542	\$277,081	\$270,313	\$158,774	\$6,051	\$18,083	\$42,183
General Expenses										
Acct 5005 - Operation Supervision and Engineering	\$122,416	\$52,388	\$11,021	\$29,187	\$10,300	\$9,166	\$7,152	\$277	\$878	\$2,048
Acct 5010 - Load Dispatching	\$645,251	\$276,135	\$58,093	\$153,845	\$54,290	\$48,316	\$37,696	\$1,458	\$4,626	\$10,792
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$767,667	\$328,523	\$69,114	\$183,032	\$64,589	\$57,482	\$44,847	\$1,735	\$5,504	\$12,840
Primary Conductors and Poles Gross Assets	\$104,562,316	\$41,313,362	\$8,349,900	\$21,728,321	\$11,241,645	\$13,489,966	\$6,074,427	\$231,051	\$640,232	\$1,493,411
Acct 1815 - 1855	\$202,089,014	\$86,216,901	\$18,212,302	\$48,393,275	\$17,080,733	\$15,201,451	\$11,680,994	\$452,182	\$1,455,608	\$3,395,567

Grouping of Operation and Maintenance	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
1830	\$ 415,092	\$ 168,960	\$ 34,756	\$ 91,439	\$ 42,548	\$ 43,324	\$ 24,116	\$ 919	\$ 2,110	\$ 6,321
1835	\$ 679,398	\$ 273,487	\$ 55,894	\$ 146,465	\$ 70,923	\$ 77,221	\$ 39,471	\$ 1,503	\$ 4,331	\$ 10,103
1840	\$ 120,338	\$ 50,554	\$ 10,586	\$ 28,153	\$ 11,675	\$ 9,315	\$ 6,992	\$ 267	\$ 839	\$ 1,957
1845	\$ 579,327	\$ 244,354	\$ 51,280	\$ 136,554	\$ 55,796	\$ 42,827	\$ 33,662	\$ 1,285	\$ 4,071	\$ 9,497
1830 & 1835	\$ 790,417	\$ 319,815	\$ 65,559	\$ 172,111	\$ 81,825	\$ 86,459	\$ 45,922	\$ 1,749	\$ 5,565	\$ 11,894
1840 & 1845	\$ 148,192	\$ 62,399	\$ 13,093	\$ 34,821	\$ 14,315	\$ 11,167	\$ 8,610	\$ 329	\$ 1,038	\$ 2,421
Total	\$ 2,732,754	\$ 1,119,569	\$ 231,158	\$ 609,542	\$ 277,081	\$ 270,313	\$ 158,774	\$ 6,051	\$ 18,083	\$ 42,183



Sheet 03.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total										
		1 Residential	2 GS < 50 kW	3 GS > 50 to 999 kW	5 GS > 1,000 to 4,999 kW	6 Large Use	7 Street Lighting	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	12 Embedded Distributor - Waterloo	
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$85,803	\$39,263	\$8,592	\$23,438	\$6,974	\$0	\$4,987	\$191	\$707	\$1,650	
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$72,698	\$33,266	\$7,280	\$19,588	\$5,909	\$0	\$4,225	\$162	\$599	\$1,398	
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$74,596	\$34,135	\$7,470	\$20,377	\$6,063	\$0	\$4,336	\$166	\$615	\$1,434	
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$20,282	\$91,639	\$20,054	\$54,704	\$16,278	\$0	\$11,640	\$446	\$1,651	\$3,850	
Depreciation on General Plant Assigned to Secondary C&P	\$271,525	\$124,231	\$27,122	\$74,189	\$22,044	\$0	\$15,954	\$608	\$2,244	\$5,234	
Secondary C&P Operations and Maintenance	\$755,370	\$345,780	\$75,375	\$205,123	\$62,574	\$0	\$44,221	\$1,696	\$6,181	\$14,420	
Allocation of General Expenses	\$153,299	\$70,346	\$15,332	\$41,682	\$12,401	\$0	\$9,003	\$345	\$1,257	\$2,933	
Admin and General Assigned to Primary C&P	\$720,879	\$325,804	\$71,608	\$198,582	\$60,628	\$0	\$42,411	\$1,624	\$6,067	\$14,156	
PLs on Secondary C&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debt Return on Secondary C&P	\$696,754	\$314,255	\$68,771	\$187,595	\$55,821	\$0	\$39,915	\$1,531	\$5,660	\$13,204	
Equity Return on Secondary C&P	\$861,620	\$394,273	\$86,282	\$235,362	\$70,035	\$0	\$50,079	\$1,921	\$7,101	\$16,566	
Total	\$3,882,806	\$1,772,991	\$387,687	\$1,060,910	\$318,728	\$0	\$226,670	\$8,690	\$32,083	\$74,846	
General Plant - Gross Assets	\$20,808,938	\$9,014,787	\$2,025,763	\$4,921,224	\$1,695,166	\$1,547,876	\$1,096,141	\$42,714	\$139,604	\$325,664	
General Plant - Accumulated Depreciation	(\$14,880,065)	(\$6,448,298)	(\$1,448,583)	(\$3,519,071)	(\$1,212,180)	(\$1,106,856)	(\$783,829)	(\$30,544)	(\$99,828)	(\$232,676)	
General Plant - Net Fixed Assets	\$5,928,873	\$2,566,489	\$577,179	\$1,402,153	\$488,986	\$441,020	\$312,312	\$12,170	\$39,776	\$92,988	
General Plant - Depreciation	\$1,498,903	\$649,350	\$145,919	\$354,484	\$122,106	\$111,496	\$78,957	\$3,077	\$10,056	\$23,458	
Total Net Fixed Assets Excluding General Plant	\$104,558,933	\$45,288,961	\$10,201,334	\$24,713,671	\$8,525,201	\$7,804,049	\$5,480,795	\$213,713	\$699,482	\$1,631,726	
Total Administration and General Expense	\$7,908,702	\$4,682,680	\$790,143	\$1,223,639	\$415,471	\$360,767	\$331,032	\$13,356	\$27,513	\$64,100	
Total O&M	\$8,317,983	\$4,969,792	\$831,718	\$1,263,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299	
Secondary Conductors and Poles Gross Plant											
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$6,642,057	\$3,039,372	\$665,134	\$1,814,360	\$539,886	\$0	\$386,047	\$14,808	\$54,743	\$127,707	
Acct 1835-5 Secondary Overhead Conductors	\$4,850,001	\$2,219,336	\$485,678	\$1,324,838	\$394,222	\$0	\$281,890	\$10,813	\$39,973	\$93,251	
Acct 1840-5 Secondary Underground Conduit	\$11,418,057	\$5,224,846	\$1,143,402	\$3,118,984	\$928,093	\$0	\$663,635	\$25,455	\$94,106	\$219,535	
Acct 1845-5 Secondary Underground Conductors	\$17,434,572	\$7,977,973	\$1,745,895	\$4,762,470	\$1,417,133	\$0	\$1,013,324	\$38,869	\$143,693	\$335,215	
Subtotal	\$40,344,687	\$18,461,526	\$4,040,110	\$11,020,653	\$3,279,335	\$0	\$2,344,896	\$89,945	\$332,514	\$775,709	
Secondary Conductors and Poles Accumulated Depreciation											
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$3,318,945)	(\$1,518,733)	(\$332,359)	(\$906,611)	(\$269,774)	\$0	(\$192,902)	(\$7,399)	(\$27,354)	(\$63,813)	
Acct 1835-5 Secondary Overhead Conductors	(\$2,435,107)	(\$1,114,293)	(\$243,851)	(\$665,180)	(\$197,933)	\$0	(\$141,532)	(\$5,429)	(\$20,070)	(\$46,820)	
Acct 1840-5 Secondary Underground Conduit	(\$6,155,136)	(\$2,816,559)	(\$616,374)	(\$1,681,352)	(\$500,307)	\$0	(\$357,746)	(\$13,722)	(\$50,730)	(\$118,345)	
Acct 1845-5 Secondary Underground Conductors	(\$9,500,708)	(\$4,347,477)	(\$951,399)	(\$2,595,273)	(\$772,245)	\$0	(\$552,196)	(\$21,181)	(\$78,303)	(\$182,670)	
Subtotal	(\$21,409,896)	(\$9,797,061)	(\$2,143,983)	(\$5,848,379)	(\$1,740,259)	\$0	(\$1,244,376)	(\$47,731)	(\$176,457)	(\$411,649)	
Secondary Conductor & Poles - Net Fixed Assets	\$18,934,791	\$8,664,465	\$1,896,127	\$5,172,274	\$1,539,075	\$0	\$1,100,520	\$42,213	\$156,057	\$384,060	
General Plant Assigned to Secondary C&P - NFA	\$1,074,011	\$491,391	\$107,281	\$293,454	\$87,195	\$0	\$2,404	\$82,714	\$2,702	\$20,702	
Secondary C&P Net Fixed Assets Including General Plant	\$20,008,802	\$9,155,856	\$2,003,407	\$5,465,727	\$1,626,270	\$0	\$1,163,230	\$44,617	\$164,932	\$384,762	
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$28,133,111	\$11,115,605	\$2,246,590	\$5,846,134	\$3,024,631	\$3,629,555	\$1,634,361	\$62,166	\$172,258	\$401,811	
Acct 1835-4 Primary Overhead Conductors	\$35,906,313	\$14,186,856	\$2,867,325	\$7,461,425	\$3,860,339	\$4,632,405	\$2,005,936	\$79,342	\$219,853	\$512,832	
Acct 1840-4 Primary Underground Conduit	\$17,127,085	\$6,797,041	\$1,367,696	\$3,550,053	\$1,841,358	\$2,209,628	\$994,978	\$37,946	\$104,869	\$244,618	
Acct 1845-4 Primary Underground Conductors	\$23,395,807	\$9,243,860	\$1,868,289	\$4,861,710	\$2,515,317	\$3,018,379	\$1,359,152	\$51,698	\$143,252	\$334,150	
Subtotal	\$104,562,316	\$41,313,362	\$8,349,900	\$21,728,321	\$11,241,645	\$13,489,966	\$6,074,427	\$231,051	\$640,232	\$1,493,411	
Operations and Maintenance											
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$262,483	\$106,205	\$21,771	\$57,155	\$27,172	\$28,712	\$15,250	\$581	\$1,692	\$3,946	
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$146,445	\$59,254	\$12,146	\$31,888	\$15,160	\$16,019	\$8,508	\$324	\$944	\$2,202	
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$54,682	\$23,026	\$4,828	\$12,849	\$5,282	\$4,121	\$3,177	\$121	\$383	\$893	
Acct 5045 Underground Distribution Lines & Feeders - Other	\$93,500	\$39,372	\$8,255	\$21,971	\$9,032	\$7,046	\$5,433	\$207	\$655	\$1,528	
Acct 5080 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$38,400	\$16,537	\$3,185	\$8,361	\$3,975	\$4,200	\$2,231	\$85	\$248	\$577	
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$415,092	\$168,960	\$34,756	\$91,439	\$42,548	\$43,324	\$24,116	\$919	\$2,710	\$6,321	
Acct 5125 Maintenance of Overhead Conductors & Devices	\$679,398	\$273,487	\$55,894	\$146,465	\$70,923	\$77,221	\$39,471	\$1,503	\$4,331	\$10,103	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$340,089	\$136,819	\$28,456	\$74,707	\$35,517	\$37,529	\$19,933	\$759	\$2,211	\$5,158	
Acct 5145 Maintenance of Underground Conduit	\$120,338	\$50,554	\$10,586	\$28,153	\$11,675	\$9,315	\$6,992	\$267	\$839	\$1,957	
Acct 5150 Maintenance of Underground Conductors & Devices	\$579,327	\$244,354	\$51,280	\$136,554	\$55,796	\$42,827	\$33,662	\$1,285	\$4,071	\$9,497	
Total	\$2,732,754	\$1,119,569	\$231,158	\$609,542	\$277,081	\$270,313	\$158,774	\$6,051	\$18,083	\$42,183	
General Expenses											
Acct 5005 - Operation Supervision and Engineering	\$122,416	\$52,388	\$11,021	\$29,187	\$10,300	\$9,166	\$7,152	\$277	\$878	\$2,048	
Acct 5010 - Load Dispatching	\$645,251	\$276,135	\$58,093	\$153,845	\$54,290	\$48,316	\$37,696	\$1,458	\$4,626	\$10,792	
Acct 5085 - Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$767,667	\$328,523	\$69,114	\$183,032	\$64,589	\$57,482	\$44,847	\$1,735	\$5,504	\$12,840	
Secondary Conductors and Poles Gross Assets	\$40,344,687	\$18,461,526	\$4,040,110	\$11,020,653	\$3,279,335	\$0	\$2,344,896	\$89,945	\$332,514	\$775,709	
Acct 1815 - 1855	\$202,089,014	\$86,216,901	\$18,212,302	\$48,393,275	\$17,080,733	\$15,201,451	\$11,680,994	\$452,182	\$1,455,608	\$3,395,567	

Grouping of Operation and Maintenance	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
1830	\$ 415,092	\$ 168,960	\$ 34,756	\$ 91,439	\$ 42,548	\$ 43,324	\$ 24,116	\$ 919	\$ 2,710	\$ 6,321
1835	\$ 679,398	\$ 273,487	\$ 58,894	\$ 146,465	\$ 70,923	\$ 77,221	\$ 39,471	\$ 1,503	\$ 4,331	\$ 10,103
1840	\$ 120,338	\$ 50,554	\$ 10,586	\$ 28,153	\$ 11,675	\$ 9,315	\$ 6,992	\$ 267	\$ 839	\$ 1,957
1845	\$ 579,327	\$ 244,354	\$ 51,280	\$ 136,554	\$ 55,796	\$ 42,827	\$ 33,662	\$ 1,285	\$ 4,071	\$ 9,497
1830 & 1835	\$ 790,417	\$ 319,215	\$ 65,559	\$ 172,111	\$ 81,825	\$ 86,459	\$ 45,922	\$ 1,749	\$ 5,095	\$ 11,884
1840 & 1845	\$ 148,182	\$ 62,399	\$ 13,083	\$ 34,821	\$ 14,315	\$ 11,167	\$ 8,610	\$ 329	\$ 1,038	\$ 2,421
Total	\$ 2,732,754	\$ 1,119,569	\$ 231,158	\$ 609,542	\$ 277,081	\$ 270,313	\$ 158,774	\$ 6,051	\$ 18,083	\$ 42,183



2014 Cost Allocation Model

Sheet 03.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	<u>GS < 50 kW</u>
Depreciation on Acct 1860 Metering	\$127,959
Depreciation on General Plant Assigned to Metering	\$21,407
Acct 5065 - Meter expense	\$144,883
Acct 5070 & 5075 - Customer Premises	\$7,747
Acct 5175 - Meter Maintenance	\$0
Acct 5310 - Meter Reading	\$22,153
Admin and General Assigned to Metering	\$166,046
PILs on Metering	\$0
Debt Return on Metering	\$54,279
Equity Return on Metering	\$68,100
Total	\$612,573
Number of Customers	4,740
Metering Unit Cost (\$/Customer/Month)	\$10.77
General Plant - Gross Assets	\$2,025,763
General Plant - Accumulated Depreciation	(\$1,448,583)
General Plant - Net Fixed Assets	\$577,179
General Plant - Depreciation	\$145,919
Total Net Fixed Assets Excluding General Plant	\$10,201,334
Total Administration and General Expense	\$790,143
Total O&M	\$831,718
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$2,216,699
Metering - Accumulated Depreciation	(\$720,147)
Metering - Net Fixed Assets	\$1,496,553
General Plant Assigned to Metering - NFA	\$84,673
Metering Net Fixed Assets Including General Plant	\$1,581,226



2014 Cost Allocation Model

EB-2013-0116

Sheet 03.6 MicroFIT Charge Worksheet -

Instructions:
 More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 74,719.58	\$ 0.13
Customer Premises - Materials and Expenses (5075)	\$ 3,869.33	\$ 0.01
Meter Expenses (5065)	\$ 417,326.29	\$ 0.72
Maintenance of Meters (5175)	\$ -	\$ -
Meter Reading Expenses (5310)	\$ 219,701.38	\$ 0.38
Customer Billing (5315)	\$ 871,865.97	\$ 1.51
Amortization Expense - General Plant Assigned to Meters	\$ 61,806.91	\$ 0.11
Admin and General Expenses allocated to O&M expenses for meters	\$ 439,292.32	\$ 0.76
Allocated PILS (general plant assigned to meters)	\$ -	\$ -
Interest Expense	\$ 8,391.11	\$ 0.01
Income Expenses	\$ 10,527.70	\$ 0.02
Total Cost	\$ 2,107,500.59	\$ 3.65
Number of Residential Customers	48090.72813	



EB-2013-0116
Sheet 04 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

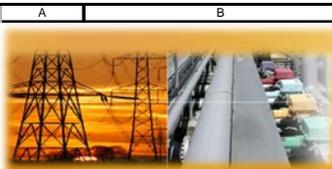
USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS < 50 kW	3 GS > 50 to 999 kW	5 GS > 1,000 to 4,999 kW	6 Large Use	7 Street Lighting	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	12 Embedded Distributor - Waterloo
1808			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815			\$ 195,935	\$ 56,014	\$ 16,282	\$ 55,160	\$ 28,147	\$ 33,473	\$ 1,212	\$ 175	\$ 1,641	\$ 3,830
1820			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830			\$ 415,092	\$ 168,960	\$ 34,756	\$ 91,439	\$ 42,548	\$ 43,324	\$ 24,116	\$ 919	\$ 2,710	\$ 6,321
1835			\$ 679,398	\$ 273,487	\$ 55,894	\$ 146,465	\$ 70,923	\$ 77,221	\$ 39,471	\$ 1,503	\$ 4,331	\$ 10,103
1840			\$ 120,338	\$ 50,554	\$ 10,586	\$ 28,153	\$ 11,675	\$ 9,315	\$ 6,992	\$ 267	\$ 839	\$ 1,957
1845			\$ 579,327	\$ 244,354	\$ 51,280	\$ 136,554	\$ 55,796	\$ 42,827	\$ 33,662	\$ 1,285	\$ 4,071	\$ 9,497
1850			\$ 323,331	\$ 161,639	\$ 34,208	\$ 87,914	\$ 7,682	\$ -	\$ 21,935	\$ 838	\$ 2,735	\$ 6,380
1855			\$ 500,731	\$ 358,966	\$ 35,370	\$ 5,655	\$ 115	\$ -	\$ 97,011	\$ 3,600	\$ 7	\$ 7
1860			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855			\$ 767,667	\$ 328,523	\$ 69,114	\$ 183,032	\$ 64,589	\$ 57,482	\$ 44,847	\$ 1,735	\$ 5,504	\$ 12,840
1830 & 1835			\$ 790,417	\$ 319,815	\$ 65,559	\$ 172,111	\$ 81,825	\$ 86,459	\$ 45,922	\$ 1,749	\$ 5,095	\$ 11,884
1840 & 1845			\$ 148,182	\$ 62,399	\$ 13,083	\$ 34,821	\$ 14,315	\$ 11,167	\$ 8,610	\$ 329	\$ 1,038	\$ 2,421
BCP			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA			\$ 212,000	\$ 130,550	\$ 22,526	\$ 23,971	\$ 34,953	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out			\$ 120,010,485	\$ 52,065,913	\$ 11,287,752	\$ 28,613,014	\$ 9,685,605	\$ 8,527,372	\$ 6,773,413	\$ 261,638	\$ 838,881	\$ 1,956,895
CCA			\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ -	\$ 21,239	\$ 788	\$ 2	\$ 2
CDMPP			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN			\$ 17,405,798	\$ 4,553,120	\$ 1,768,392	\$ 4,972,344	\$ 2,549,606	\$ 2,930,648	\$ 111,152	\$ 20,238	\$ 150,066	\$ 350,202
CEN EWMP			\$ 135,160,128	\$ 44,643	\$ 17,339	\$ 48,753	\$ 24,999	\$ 69,577,672	\$ 1,090	\$ 198	\$ 19,633,630	\$ 45,811,804
CREV			\$ 28,578,456	\$ 14,519,469	\$ 3,098,431	\$ 6,353,421	\$ 1,998,349	\$ 1,628,061	\$ 798,314	\$ 80,316	\$ 29,239	\$ 72,856
CWCS			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CWMC			\$ 11,626,767	\$ 6,802,386	\$ 2,361,583	\$ 2,259,620	\$ 77,068	\$ 126,110	\$ -	\$ -	\$ -	\$ -
CWMR			\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ -
CWNB			\$ 1,892,205	\$ 1,608,094	\$ 189,126	\$ 91,224	\$ 5,038	\$ 40	\$ 1,432	\$ 528	\$ 82	\$ 251
DCP			\$ 1,026,415	\$ 293,430	\$ 85,293	\$ 268,961	\$ 147,451	\$ 175,351	\$ 6,351	\$ 916	\$ 8,599	\$ 20,064
LPHA			\$ 137,500	\$ 94,831	\$ 17,967	\$ 20,518	\$ 2,856	\$ 442	\$ 79	\$ 538	\$ 81	\$ 189
LTNCP			\$ 47,163,831	\$ 23,578,034	\$ 4,989,799	\$ 12,823,942	\$ 1,120,580	\$ -	\$ 3,199,682	\$ 122,249	\$ 398,932	\$ 930,612
NFA			\$ 1,206,747	\$ 547,153	\$ 115,246	\$ 266,404	\$ 97,363	\$ 90,914	\$ 62,465	\$ 2,435	\$ 7,432	\$ 17,335
NFA ECC			\$ 20,912,408	\$ 9,059,612	\$ 2,035,835	\$ 4,945,694	\$ 1,703,595	\$ 1,555,573	\$ 1,101,592	\$ 42,926	\$ 140,298	\$ 327,283
O&M			\$ 7,649,568	\$ 4,570,430	\$ 764,883	\$ 1,162,376	\$ 394,350	\$ 341,452	\$ 317,422	\$ 12,826	\$ 25,777	\$ 60,051
PNCP			\$ 104,562,316	\$ 41,313,362	\$ 8,349,900	\$ 21,728,321	\$ 11,241,645	\$ 13,489,966	\$ 6,074,427	\$ 231,051	\$ 640,232	\$ 1,493,411
SNCP			\$ 40,344,887	\$ 18,461,526	\$ 4,040,110	\$ 11,020,653	\$ 3,279,335	\$ -	\$ 2,344,896	\$ 89,945	\$ 332,514	\$ 775,709
TCP			\$ 10,434,885	\$ 2,983,106	\$ 867,119	\$ 2,937,672	\$ 1,499,035	\$ 1,782,674	\$ 64,568	\$ 9,309	\$ 87,421	\$ 203,982
Total			\$ 253,366,469	\$ 48,493,929	\$ 11,388,541	\$ 28,026,761	\$ 10,673,645	\$ 80,094,072	\$ 5,930,495	\$ 198,445	\$ 20,569,748	\$ 47,990,833

5135	Overhead Distribution Lines and Feeders - Right of Way	\$343,089		\$343,089	\$240,162	\$102,927	\$343,089	\$65,062	\$21,186	\$73,525	\$35,478	\$37,525	\$0	\$19	\$2,210	\$5,157	\$240,162
5145	Maintenance of Underground Conduit	\$120,338		\$120,338	\$84,237	\$36,101	\$120,338	\$24,681	\$8,036	\$27,740	\$11,663	\$9,314	\$0	\$7	\$838	\$1,956	\$84,237
5150	Maintenance of Underground Conductors and Devices	\$579,327		\$579,327	\$405,529	\$173,798	\$579,327	\$119,795	\$39,004	\$134,569	\$55,738	\$42,822	\$0	\$36	\$4,069	\$9,495	\$405,529
5155	Maintenance of Underground Services	\$127,771		\$127,771	\$0	\$127,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$156,663		\$156,663	\$101,831	\$54,832	\$156,663	\$38,991	\$12,698	\$41,997	\$3,719	\$0	\$0	\$12	\$1,324	\$3,090	\$101,831
5175	Maintenance of Meters	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$1,054,033		\$1,054,033	\$0	\$1,054,033	\$1,054,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$278,565		\$278,565	\$0	\$278,565	\$278,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$1,031,835		\$1,031,835	\$0	\$1,031,835	\$1,031,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$375,652		\$375,652	\$0	\$375,652	\$375,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting - Cash Over and Short	\$300		\$300	\$0	\$300	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$22,200		\$22,200	\$0	\$22,200	\$22,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$212,000		\$212,000	\$0	\$212,000	\$212,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$12,200		\$12,200	\$0	\$12,200	\$12,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$76,100		\$76,100	\$0	\$76,100	\$76,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$62,800		\$62,800	\$0	\$62,800	\$62,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$1,420,003		\$1,420,003	\$0	\$1,420,003	\$1,420,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$2,262,379		\$2,262,379	\$0	\$2,262,379	\$2,262,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$1,070,529		\$1,070,529	\$0	\$1,070,529	\$1,070,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$446,139		\$446,139	\$0	\$446,139	\$446,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	(\$960)		(\$960)	\$0	(\$960)	(\$960)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$507,076		\$507,076	\$0	\$507,076	\$507,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$27,370		\$27,370	\$0	\$27,370	\$27,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$156,000		\$156,000	\$0	\$156,000	\$156,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$362,818		\$362,818	\$0	\$362,818	\$362,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$300,000		\$300,000	\$0	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$171,200		\$171,200	\$0	\$171,200	\$171,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$48,864		\$48,864	\$0	\$48,864	\$48,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$830,520		\$830,520	\$0	\$830,520	\$830,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5695	OM&A Contra Account	(\$267,710)		(\$267,710)	\$0	(\$267,710)	(\$267,710)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$4,756,246	\$0	\$4,756,246	\$0	\$4,756,246	\$4,756,246	\$575,581	\$184,032	\$627,921	\$235,278	\$223,452	\$2,102	\$446	\$19,097	\$44,563	\$1,912,472
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$3,792,294		\$3,792,294	\$0	\$3,792,294	\$3,792,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$155,664		\$155,664	\$0	\$155,664	\$155,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205-1	Sub-account LEAP funding	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$253,552,852	\$0	\$253,552,852	\$146,409,087	\$76,834,986	\$223,244,073	\$22,267,532	\$7,174,424	\$24,514,354	\$9,080,813	\$8,308,141	\$47,361	\$12,839	\$746,107	\$1,741,086	\$73,892,657

				O5 Summary	O4 Summary
		\$72,516,430	\$34,112,894	\$253,552,851	\$253,552,851
				\$0	
	\$0			\$253,552,852	

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS> 50-TOU	GS >1,000 to 4,999 kW	Street Lighting	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Embedded Distributor - Waterloo	Rate class 3	GS < 50 kW
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ 195,935.00	\$ 195,935.00	\$ -	\$ 195,935.00	\$ 56,013.54	\$ 16,281.83	\$ 55,160.42	\$ -	\$ 28,147.26	\$ 1,212.38	\$ -	\$ 174.79	\$ -	\$ 3,830.16	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 415,092.00	\$ 290,564.40	\$ 124,527.60	\$ 415,092.00	\$ 79,722.76	\$ 25,959.87	\$ 90,010.85	\$ -	\$ 42,501.12	\$ -	\$ -	\$ 23.86	\$ -	\$ 6,318.71	\$ -	\$ 8,795.78
1835	\$ 679,398.00	\$ 475,578.60	\$ 203,819.40	\$ 679,398.00	\$ 127,433.83	\$ 41,497.40	\$ 144,124.05	\$ -	\$ 70,843.71	\$ -	\$ -	\$ 38.15	\$ -	\$ 10,100.22	\$ -	\$ 14,396.36
1840	\$ 120,338.00	\$ 84,236.60	\$ 36,101.40	\$ 120,338.00	\$ 24,681.19	\$ 8,036.07	\$ 27,740.25	\$ -	\$ 11,663.05	\$ -	\$ -	\$ 7.39	\$ -	\$ 1,956.20	\$ -	\$ 2,549.99
1845	\$ 579,327.00	\$ 405,528.90	\$ 173,798.10	\$ 579,327.00	\$ 119,795.14	\$ 39,004.24	\$ 134,569.50	\$ -	\$ 55,738.42	\$ -	\$ -	\$ 35.86	\$ -	\$ 9,494.79	\$ -	\$ 12,276.08
1850	\$ 323,331.00	\$ 210,165.15	\$ 113,165.85	\$ 323,331.00	\$ 80,472.19	\$ 26,206.57	\$ 86,676.28	\$ -	\$ 7,674.73	\$ -	\$ -	\$ 24.09	\$ -	\$ 6,378.11	\$ -	\$ 8,000.93
1855	\$ 500,731.00	\$ -	\$ 500,731.00	\$ 500,731.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,369.80
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 767,667.00	\$ 537,366.90	\$ 230,300.10	\$ 767,667.00	\$ 163,443.46	\$ 52,843.05	\$ 180,427.08	\$ -	\$ 64,525.37	\$ 234.40	\$ -	\$ 79.48	\$ -	\$ 12,836.47	\$ -	\$ 16,271.18
1830 & 1835	\$ 790,417.00	\$ 553,291.90	\$ 237,125.10	\$ 790,417.00	\$ 149,892.11	\$ 48,809.85	\$ 169,389.31	\$ -	\$ 81,734.30	\$ -	\$ -	\$ 44.87	\$ -	\$ 11,880.23	\$ -	\$ 16,748.87
1840 & 1845	\$ 148,182.00	\$ 103,727.40	\$ 44,454.60	\$ 148,182.00	\$ 30,538.86	\$ 9,943.23	\$ 34,312.89	\$ -	\$ 14,300.03	\$ -	\$ -	\$ 9.14	\$ -	\$ 2,420.47	\$ -	\$ 3,140.01
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 212,000.00	\$ -	\$ 212,000.00	\$ 212,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ (120,010,484.51)	\$ -	\$ -	\$ -	\$ (22,200,521.37)	\$ (7,188,707.91)	\$ (24,529,243.59)	\$ -	\$ (8,567,710.16)	\$ (25,004.55)	\$ -	\$ (9,904.70)	\$ -	\$ (1,747,012.55)	\$ -	\$ (2,796,380.35)
CCA	\$ 109,678.00	\$ -	\$ 109,678.00	\$ 109,678.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,746.83
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 17,405,788.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ 134,989,466.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ (28,431,588.26)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00
CWMC	\$ 11,626,766.53	\$ -	\$ 11,626,766.53	\$ 11,626,766.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,361,582.52
CWMR	\$ 278,565.00	\$ -	\$ 278,565.00	\$ 278,565.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,152.71
CWNB	\$ 1,892,204.56	\$ -	\$ 2,484,019.56	\$ 2,484,019.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,278.27
DCP	\$ 1,026,415.39	\$ 1,026,415.39	\$ -	\$ 1,026,415.39	\$ 293,429.74	\$ 85,293.17	\$ 288,960.67	\$ -	\$ 147,450.87	\$ 6,351.13	\$ -	\$ 915.65	\$ -	\$ 20,064.47	\$ -	\$ -
LPHA	\$ (137,500.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 47,163,831.20	\$ 30,656,490.28	\$ 16,507,340.92	\$ 47,163,831.20	\$ 11,738,363.49	\$ 3,822,715.08	\$ 12,643,344.97	\$ -	\$ 1,119,501.91	\$ -	\$ -	\$ 3,513.79	\$ -	\$ 930,365.53	\$ -	\$ 1,167,084.40
NFA	\$ (1,206,747.40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ 20,912,407.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 7,649,567.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 104,562,315.75	\$ 73,193,621.03	\$ 31,368,694.73	\$ 104,562,315.75	\$ 18,836,372.07	\$ 6,134,252.32	\$ 21,367,238.22	\$ -	\$ 11,228,847.85	\$ -	\$ -	\$ 5,638.52	\$ -	\$ 1,492,943.31	\$ -	\$ 2,215,648.07
SNCP	\$ 40,344,687.12	\$ 28,241,280.98	\$ 12,103,406.14	\$ 40,344,687.12	\$ 9,784,789.47	\$ 3,185,169.84	\$ 10,883,971.33	\$ -	\$ 3,276,559.52	\$ -	\$ -	\$ 2,929.00	\$ -	\$ 775,528.11	\$ -	\$ 854,940.30
TCP	\$ 10,434,884.68	\$ 10,434,884.68	\$ -	\$ 10,434,884.68	\$ 2,983,105.64	\$ 867,119.09	\$ 2,937,671.53	\$ -	\$ 1,499,035.19	\$ 64,567.69	\$ -	\$ 9,308.84	\$ -	\$ 203,982.20	\$ -	\$ -
Total	\$ 253,342,676	\$ 146,409,087	\$ 76,354,494	\$ 222,763,581	\$ 22,267,532	\$ 7,174,424	\$ 24,514,354	\$ -	\$ 9,080,813	\$ 47,361	\$ -	\$ 12,839	\$ -	\$ 1,741,086	\$ -	\$ 4,221,128

GS > 50 to 999 kW	GS> 50-TOU	GS >1,000 to 4,999 kW	Street Lighting	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Embedded Distributor - Waterloo	Rate class 3	GS < 50 kW	GS > 50 to 999 kW	GS> 50-TOU	GS >1,000 to 4,999 kW	Street Lighting	Sentinel	Unmetered Scattered Load	Back-up/Standby Power	Embedded Distributor - Waterloo	Rate class 3	GS < 50 kW	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,428.24	\$ -	\$ 46.55	\$ 24,116.49	\$ -	\$ 894.93	\$ -	\$ 1.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,340.86	\$ -	\$ 78.82	\$ 39,471.08	\$ -	\$ 1,464.71	\$ -	\$ 3.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 412.41	\$ -	\$ 12.15	\$ 6,992.23	\$ -	\$ 259.47	\$ -	\$ 0.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,984.39	\$ -	\$ 57.64	\$ 33,662.19	\$ -	\$ 1,249.15	\$ -	\$ 2.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,238.08	\$ -	\$ 7.39	\$ 21,935.38	\$ -	\$ 813.99	\$ -	\$ 1.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,654.66	\$ -	\$ 114.81	\$ 97,010.88	\$ -	\$ 3,599.93	\$ -	\$ 7.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,604.67	\$ -	\$ 63.93	\$ 44,612.92	\$ -	\$ 1,655.52	\$ -	\$ 3.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,721.66	\$ -	\$ 90.29	\$ 45,921.70	\$ -	\$ 1,704.09	\$ -	\$ 3.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 507.68	\$ -	\$ 14.83	\$ 8,610.17	\$ -	\$ 319.51	\$ -	\$ 0.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 23,971.21	\$ -	\$ 34,952.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (919,183.61)	\$ -	\$ (27,820.99)	\$ (6,043,536.58)	\$ -	\$ (224,266.68)	\$ -	\$ (465.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,302,664.07)
\$ 1,262.50	\$ -	\$ 44.74	\$ 21,238.72	\$ -	\$ 788.14	\$ -	\$ 1.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,768,391.87
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -	\$ 0.00	\$ -	\$ (3,088,057.17)	\$ (6,351,730.68)	\$ -	\$ (1,998,289.10)	\$ (769,873.87)	\$ -	\$ (79,260.60)	\$ -	\$ (72,853.69)	\$ -	\$ -	\$ -
\$ 2,259,619.84	\$ -	\$ 77,067.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 34,022.30	\$ -	\$ 2,505.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 124,757.02	\$ -	\$ 8,962.63	\$ 139.66	\$ -	\$ 759.42	\$ -	\$ 56.74	\$ -	\$ (59,152.03)	\$ (33,532.99)	\$ -	\$ (3,925.02)	\$ (1,571.38)	\$ -	\$ (231.82)	\$ -	\$ (307.41)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 180,597.41	\$ -	\$ 1,078.45	\$ 3,199,681.85	\$ -	\$ 118,735.45	\$ -	\$ 246.19	\$ -	\$ (17,966.53)	\$ (20,518.34)	\$ -	\$ (2,856.24)	\$ (79.24)	\$ -	\$ (537.64)	\$ -	\$ (188.55)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,430.29)	\$ (1,199,547.97)	\$ -	\$ (419,259.11)	\$ (269,409.57)	\$ -	\$ (10,504.80)	\$ -	\$ (78,946.43)	\$ -	\$ -	\$ 385,184.10
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,035,835.37
\$ 361,082.74	\$ -	\$ 12,797.28	\$ 6,074,426.94	\$ -	\$ 225,412.97	\$ -	\$ 467.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 764,882.82
\$ 136,681.51	\$ -	\$ 2,775.01	\$ 2,344,896.02	\$ -	\$ 87,015.61	\$ -	\$ 180.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,221,704	\$ -	\$ 112,849	\$ 5,919,180	\$ -	\$ 220,406	\$ -	\$ 512	\$ -	\$ 3,665,606	\$ 7,605,330	\$ -	\$ 2,424,329	\$ 1,040,934	\$ -	\$ 90,535	\$ -	\$ 152,296	\$ -	\$ -	\$ 3,651,630



2014 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet -

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 Al

		1	2	3	5	6	7	9	10	12	
	Demand Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Customer Total
Composite allocators											
Rate Base											
27	1565 Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	1805-1 Land Station >50 kV	\$45,882	\$13,337	\$45,183	\$23,056	\$27,418	\$993	\$143	\$1,345	\$3,137	\$0
30	1805-2 Land Station <50 kV	\$26,423	\$7,681	\$26,021	\$13,278	\$15,790	\$572	\$82	\$774	\$1,807	\$0
31	1805 Total	\$252,923	\$72,305	\$21,017	\$71,204	\$36,334	\$43,209	\$1,565	\$2,219	\$4,944	\$0
33	1806-1 Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	1806 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	1808-1 Buildings and Fixtures > 50 kV	\$73,245	\$21,291	\$72,130	\$36,806	\$43,771	\$1,585	\$229	\$2,146	\$5,008	\$0
38	1808-2 Buildings and Fixtures < 50 kV	\$267,006	\$77,612	\$262,940	\$134,173	\$159,560	\$5,779	\$833	\$7,825	\$18,258	\$0
39	1808 Total	\$1,190,197	\$340,251	\$98,903	\$335,069	\$170,979	\$203,331	\$7,365	\$1,062	\$9,971	\$23,266
41	1810-1 Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	1810 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	1815 Transformer Station Equipment - Normally Primary above 50 kV	\$1,018,180	\$2,863,979	\$832,492	\$2,820,359	\$1,439,173	\$1,711,485	\$61,989	\$8,937	\$83,930	\$195,836
47	1820-1 Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	1820-2 Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	1820-3 Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	1820 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	1815 & 1820 Total	\$1,018,180	\$2,863,979	\$832,492	\$2,820,359	\$1,439,173	\$1,711,485	\$61,989	\$8,937	\$83,930	\$195,836
54	1825-1 Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1825-2 Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	1825 Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	1830-3 Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	1830-4 Poles, Towers and Fixtures - Primary	\$5,068,038	\$1,650,457	\$5,748,982	\$3,021,188	\$3,629,178	\$0	\$1,517	\$172,132	\$401,685	\$8,439,933
60	1830-5 Poles, Towers and Fixtures - Secondary	\$1,610,897	\$524,383	\$1,791,858	\$539,429	\$0	\$0	\$482	\$54,713	\$127,677	\$1,992,617
61	1830 Total	\$24,342,617	\$6,678,934	\$2,174,840	\$7,540,840	\$3,560,617	\$3,629,178	\$0	\$1,999	\$226,845	\$529,363
63	1835-3 Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4 Overhead Conductors and Devices - Primary	\$6,468,341	\$2,106,480	\$7,337,431	\$3,855,945	\$4,631,923	\$0	\$1,936	\$219,693	\$512,671	\$10,771,894
65	1835-5 Overhead Conductors and Devices - Secondary	\$1,176,270	\$382,902	\$1,308,407	\$393,889	\$0	\$0	\$352	\$39,951	\$93,229	\$1,455,000
66	1835 Total	\$28,529,420	\$7,644,610	\$2,489,382	\$8,645,838	\$4,249,834	\$4,631,923	\$0	\$2,288	\$259,644	\$605,901
68	1830 & 1835 Total	\$52,872,037	\$14,323,545	\$4,664,222	\$16,186,678	\$7,810,451	\$8,261,101	\$0	\$4,288	\$486,489	\$1,135,263
70	1840-3 Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4 Underground Conduit - Primary	\$3,085,358	\$1,004,778	\$3,499,908	\$1,839,261	\$2,209,398	\$0	\$924	\$104,792	\$244,541	\$5,138,126
72	1840-5 Underground Conduit - Secondary	\$2,769,219	\$901,443	\$3,080,302	\$927,308	\$0	\$0	\$829	\$34,055	\$219,484	\$3,425,417
73	1840 Total	\$19,981,600	\$5,854,577	\$1,906,221	\$6,580,210	\$2,766,569	\$2,209,398	\$0	\$1,753	\$198,847	\$464,025
75	1845-3 Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4 Underground Conductors and Devices - Primary	\$4,214,636	\$1,372,538	\$4,780,917	\$2,512,454	\$3,018,065	\$0	\$1,262	\$143,147	\$334,046	\$7,018,742
77	1845-5 Underground Conductors and Devices - Secondary	\$4,228,403	\$1,376,441	\$4,703,404	\$1,415,934	\$0	\$0	\$1,266	\$143,615	\$335,137	\$5,230,372
78	1845 Total	\$28,581,265	\$8,443,040	\$2,748,979	\$9,484,322	\$3,928,387	\$3,018,065	\$0	\$2,527	\$286,762	\$669,183
80	1840 & 1845 Total	\$48,562,865	\$14,297,617	\$4,655,200	\$16,064,532	\$6,694,957	\$5,227,463	\$0	\$4,280	\$485,609	\$1,133,208
82	1850 Line Transformers	\$30,656,490	\$11,738,363	\$3,822,715	\$12,643,345	\$1,119,502	\$0	\$0	\$3,514	\$398,686	\$930,366
84	1815- 1850 Total	\$142,109,572	\$43,223,504	\$13,974,629	\$47,714,914	\$17,064,082	\$15,200,049	\$61,989	\$21,018	\$1,454,714	\$3,394,673



2014 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet -

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 Total	Demand Allocators											Customer Total
	1 Residential	2 GS < 50 kW	3 GS > 50 to 999 kW	5 GS > 1,000 to 4,999 kW	6 Large Use	7 Street Lighting	9 Unmetered Scattered Load	10 Embedded Distributor - HONI	12 Embedded Distributor - Waterloo			
Operating and Maintenance												
Allocate all the costs to the O and M expenses before using it as a composite allocator.												
Accounts												
5005	Operation Supervision and Engineering	\$85,691	\$26,064	\$8,427	\$28,772	\$10,290	\$9,166	\$37	\$13	\$877	\$2,047	\$36,725
5010	Load Dispatching	\$451,676	\$137,380	\$44,416	\$151,655	\$54,236	\$48,311	\$197	\$67	\$4,624	\$10,790	\$193,575
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$14,900	\$4,260	\$1,238	\$4,195	\$2,140	\$2,545	\$92	\$13	\$125	\$291	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$134,121	\$38,342	\$11,145	\$37,758	\$19,267	\$22,913	\$830	\$120	\$1,124	\$2,622	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$183,738	\$49,776	\$16,209	\$56,251	\$27,142	\$28,709	\$0	\$15	\$1,691	\$3,945	\$78,745
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$102,512	\$27,771	\$9,043	\$31,384	\$15,143	\$16,017	\$0	\$8	\$943	\$2,201	\$43,934
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$51,983	\$19,904	\$6,482	\$21,439	\$1,898	\$0	\$0	\$6	\$676	\$1,578	\$27,991
5040	Underground Distribution Lines and Feeders - Operation Labour	\$38,277	\$11,269	\$3,669	\$12,662	\$5,277	\$4,120	\$0	\$3	\$383	\$893	\$16,405
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$65,450	\$19,269	\$6,274	\$21,651	\$9,023	\$7,045	\$0	\$6	\$654	\$1,527	\$28,050
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$56,351	\$21,577	\$7,027	\$23,240	\$2,058	\$0	\$0	\$6	\$733	\$1,710	\$30,343
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$713,302
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,278
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,400
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$26,880	\$7,282	\$2,371	\$8,229	\$3,971	\$4,200	\$0	\$2	\$247	\$577	\$11,520
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$46,914	\$13,412	\$3,898	\$13,207	\$6,739	\$8,015	\$290	\$42	\$393	\$917	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$290,564	\$79,723	\$25,960	\$90,011	\$42,501	\$43,319	\$0	\$24	\$2,708	\$6,319	\$124,528
5125	Maintenance of Overhead Conductors and Devices	\$475,579	\$127,434	\$41,497	\$144,124	\$70,844	\$77,213	\$0	\$38	\$4,328	\$10,100	\$203,819
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,960
5135	Overhead Distribution Lines and Feeders - Right of Way	\$240,162	\$65,062	\$21,186	\$73,525	\$35,478	\$37,525	\$0	\$19	\$2,210	\$5,157	\$102,927
5145	Maintenance of Underground Conduit	\$84,237	\$24,681	\$8,036	\$27,740	\$11,663	\$9,314	\$0	\$7	\$838	\$1,956	\$36,101
5150	Maintenance of Underground Conductors and Devices	\$405,529	\$119,795	\$39,004	\$134,569	\$55,738	\$42,822	\$0	\$36	\$4,069	\$9,495	\$173,798
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,771
5160	Maintenance of Line Transformers	\$101,831	\$38,991	\$12,698	\$41,997	\$3,719	\$0	\$0	\$12	\$1,324	\$3,090	\$54,832
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054,033
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278,565
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,031,835
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,652
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,200
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212,000
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M DC	Total (not including directly allocated amounts)	\$2,856,395	\$831,993	\$268,582	\$922,411	\$377,128	\$361,235	\$1,447	\$438	\$27,947	\$65,215	\$5,461,588
O&M	Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
O&M	Total Demand and Customer	\$8,317,983	\$4,969,792	\$831,718	\$1,263,944	\$428,808	\$371,288	\$345,158	\$13,946	\$28,030	\$65,299	



2014 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet -

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 Al
Demand Total	1	2	3	5	6	7	9	10	12	Customer Total	
	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo		
Accounts											
167 4705 Power Purchased	\$126,762,108	\$0	\$0	\$0	\$65,310,059	\$0	\$0	\$18,435,615	\$43,016,435	\$126,762,108	
168 4708 Charges-WMS	\$6,464,353	\$0	\$0	\$0	\$3,330,548	\$0	\$0	\$940,142	\$2,193,664	\$6,464,353	
169 4710 Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
170 4712 Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
171 4714 Charges-NW	\$10,669,813	\$2,791,080	\$1,084,031	\$3,048,065	\$1,562,918	\$1,796,498	\$68,137	\$12,406	\$92,004	\$214,675	
172 4716 Charges-CN	\$6,735,975	\$1,762,041	\$684,361	\$1,924,278	\$986,688	\$1,134,150	\$43,016	\$7,832	\$58,083	\$135,527	
173 4730 Rural Rate Assistance Expense	\$1,763,005	\$0	\$0	\$0	\$0	\$908,331	\$0	\$0	\$256,402	\$598,272	
174 4750 Charges-LV	\$170,662	\$44,643	\$17,339	\$48,753	\$24,999	\$26,735	\$1,090	\$198	\$1,472	\$3,434	
175 4751 Charges-Smart Metering Entity	\$480,492	\$344,457	\$33,940	\$5,426	\$110	\$0	\$93,090	\$3,454	\$7	\$480,492	
176 5685 Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
178 COP Cost of Power	\$153,046,408	\$4,942,220	\$1,819,671	\$5,026,523	\$2,574,715	\$72,508,320	\$205,332	\$23,891	\$19,783,724	\$46,162,013	
Accounts											
181 5005 Operation Supervision and Engineering	\$122,416	\$52,388	\$11,021	\$29,187	\$10,300	\$9,166	\$7,152	\$277	\$878	\$2,048	
182 5010 Load Dispatching	\$645,251	\$276,135	\$58,093	\$153,845	\$54,290	\$48,316	\$37,696	\$1,458	\$4,626	\$10,792	
183 5012 Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
184 5014 Transformer Station Equipment - Operation Labour	\$14,900	\$4,260	\$1,238	\$4,195	\$2,140	\$2,545	\$92	\$13	\$125	\$291	
185 5015 Transformer Station Equipment - Operation Supplies and Expenses	\$134,121	\$38,342	\$11,145	\$37,758	\$19,267	\$22,913	\$830	\$120	\$1,124	\$2,622	
186 5016 Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
187 5017 Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
188 5020 Overhead Distribution Lines and Feeders - Operation Labour	\$262,483	\$106,205	\$21,771	\$57,155	\$27,172	\$28,712	\$15,250	\$581	\$1,692	\$3,946	
189 5025 Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$146,445	\$59,254	\$12,146	\$31,888	\$15,160	\$16,019	\$8,508	\$324	\$944	\$2,202	
190 5030 Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
191 5035 Overhead Distribution Transformers- Operation	\$79,974	\$39,980	\$8,461	\$21,745	\$1,900	\$0	\$5,426	\$207	\$676	\$1,578	
192 5040 Underground Distribution Lines and Feeders - Operation Labour	\$54,682	\$23,026	\$4,828	\$12,849	\$5,282	\$4,121	\$3,177	\$121	\$383	\$893	
193 5045 Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$93,500	\$39,372	\$8,255	\$21,971	\$9,032	\$7,046	\$5,433	\$207	\$655	\$1,528	
194 5050 Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
195 5055 Underground Distribution Transformers - Operation	\$86,694	\$43,340	\$9,172	\$23,572	\$2,060	\$0	\$5,881	\$225	\$733	\$1,711	
196 5065 Meter Expense	\$713,302	\$417,326	\$144,883	\$138,628	\$4,728	\$7,737	\$0	\$0	\$0	\$0	
197 5070 Customer Premises - Operation Labour	\$104,278	\$74,720	\$7,365	\$1,200	\$43	\$5	\$20,193	\$749	\$2	\$2	
198 5075 Customer Premises - Materials and Expenses	\$5,400	\$3,869	\$381	\$62	\$2	\$0	\$1,046	\$39	\$0	\$0	
199 5085 Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
200 5090 Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
201 5095 Overhead Distribution Lines and Feeders - Rental Paid	\$38,400	\$15,537	\$3,185	\$8,361	\$3,975	\$4,200	\$2,231	\$85	\$248	\$577	
202 5096 Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
203 5105 Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
204 5110 Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
205 5112 Maintenance of Transformer Station Equipment	\$46,914	\$13,412	\$3,898	\$13,207	\$6,739	\$8,015	\$290	\$42	\$393	\$917	
206 5114 Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
207 5120 Maintenance of Poles, Towers and Fixtures	\$415,092	\$168,960	\$34,756	\$91,439	\$42,548	\$43,324	\$24,116	\$919	\$2,710	\$6,321	
208 5125 Maintenance of Overhead Conductors and Devices	\$679,398	\$273,487	\$55,894	\$146,465	\$70,923	\$77,221	\$39,471	\$1,503	\$4,331	\$10,103	
209 5130 Maintenance of Overhead Services	\$372,960	\$267,369	\$26,345	\$4,212	\$86	\$0	\$72,257	\$2,681	\$6	\$6	
210 5135 Overhead Distribution Lines and Feeders - Right of Way	\$343,089	\$138,819	\$28,456	\$74,707	\$35,517	\$37,529	\$19,933	\$759	\$2,211	\$5,158	
211 5145 Maintenance of Underground Conduit	\$120,338	\$50,554	\$10,586	\$28,153	\$11,675	\$9,315	\$6,992	\$267	\$839	\$1,957	
212 5150 Maintenance of Underground Conductors and Devices	\$579,327	\$244,354	\$51,280	\$136,554	\$55,796	\$42,827	\$33,662	\$1,285	\$4,071	\$9,497	
213 5155 Maintenance of Underground Services	\$127,771	\$91,597	\$9,025	\$1,443	\$29	\$0	\$24,754	\$919	\$2	\$2	
214 5160 Maintenance of Line Transformers	\$156,663	\$78,319	\$16,575	\$42,597	\$3,722	\$0	\$10,628	\$406	\$1,325	\$3,091	
215 5175 Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
216 5305 Supervision	\$1,054,033	\$890,623	\$105,351	\$52,938	\$3,803	\$889	\$59	\$322	\$24	\$24	



2014 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet -

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 Al
		1	2	3	5	6	7	9	10	12		
Demand Total		Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Customer Total	
217 5310	Meter Reading Expense	\$278,565	\$219,701	\$22,153	\$34,022	\$2,506	\$183	\$0	\$0	\$0	\$278,565	
218 5315	Customer Billing	\$1,031,835	\$871,866	\$103,132	\$51,823	\$3,723	\$870	\$58	\$315	\$24	\$1,031,835	
219 5320	Collecting	\$375,652	\$317,413	\$37,546	\$18,867	\$1,355	\$317	\$21	\$115	\$9	\$375,652	
220 5325	Collecting- Cash Over and Short	\$300	\$253	\$30	\$15	\$1	\$0	\$0	\$0	\$0	\$300	
221 5330	Collection Charges	\$22,200	\$18,758	\$2,219	\$1,115	\$80	\$19	\$1	\$7	\$1	\$22,200	
222 5335	Bad Debt Expense	\$212,000	\$130,550	\$22,526	\$23,971	\$34,953	\$0	\$0	\$0	\$0	\$212,000	
223 5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
224 5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
225 5410	Community Relations - Sundry	\$12,200	\$7,289	\$1,220	\$1,854	\$629	\$545	\$506	\$20	\$41	\$12,200	
226 5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
227 5420	Miscellaneous Customer Service and Informational Expenses	\$76,100	\$32,968	\$7,408	\$17,997	\$6,199	\$5,661	\$4,009	\$156	\$511	\$76,100	
228 5425	Supervision	\$62,800	\$37,521	\$6,279	\$9,543	\$3,237	\$2,803	\$2,606	\$105	\$212	\$62,800	
229 5505	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
230 5510	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
231 5515	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
232 5520	Executive Salaries and Expenses	\$1,420,003	\$848,417	\$141,987	\$215,774	\$73,204	\$63,384	\$58,924	\$2,381	\$4,785	\$1,420,003	
233 5605	Management Salaries and Expenses	\$2,262,379	\$1,351,716	\$226,216	\$343,776	\$116,630	\$100,985	\$93,878	\$3,793	\$7,624	\$2,262,379	
234 5610	General Administrative Salaries and Expenses	\$1,070,529	\$639,615	\$107,043	\$162,670	\$55,188	\$47,785	\$44,422	\$1,795	\$3,607	\$1,070,529	
235 5615	Office Supplies and Expenses	\$446,139	\$266,557	\$44,610	\$67,792	\$22,999	\$19,914	\$18,513	\$748	\$1,503	\$446,139	
236 5620	Administrative Expense Transferred Credit	(\$960)	(\$574)	(\$96)	(\$146)	(\$49)	(\$43)	(\$40)	(\$2)	(\$3)	(\$960)	
237 5625	Outside Services Employed	\$507,076	\$302,966	\$50,703	\$77,052	\$26,141	\$22,634	\$21,041	\$850	\$1,709	\$507,076	
238 5630	Property Insurance	\$27,370	\$11,857	\$2,664	\$6,473	\$2,230	\$2,036	\$1,442	\$56	\$184	\$27,370	
239 5635	Injuries and Damages	\$156,000	\$93,206	\$15,598	\$23,705	\$8,042	\$6,963	\$6,473	\$262	\$526	\$156,000	
240 5640	Employee Pensions and Benefits	\$362,818	\$216,775	\$36,278	\$55,131	\$18,704	\$16,195	\$15,055	\$608	\$1,223	\$362,818	
241 5645	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
242 5650	Regulatory Expenses	\$300,000	\$179,243	\$29,997	\$45,586	\$15,466	\$13,391	\$12,449	\$503	\$1,011	\$300,000	
243 5655	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
244 5660	Miscellaneous General Expenses	\$171,200	\$102,288	\$17,118	\$26,014	\$8,826	\$7,642	\$7,104	\$287	\$577	\$171,200	
245 5665	Rent	\$48,864	\$29,195	\$4,886	\$7,425	\$2,519	\$2,181	\$2,028	\$82	\$165	\$48,864	
246 5670	Maintenance of General Plant	\$830,520	\$496,215	\$83,044	\$126,200	\$42,815	\$37,072	\$34,463	\$1,393	\$2,799	\$830,520	
247 5675	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
248 5680	Taxes Other Than Income Taxes	\$155,664	\$67,425	\$15,187	\$36,793	\$12,692	\$11,618	\$8,160	\$318	\$1,041	\$155,664	
249 6105	Sub-Account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
250 6205-1	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
251 6210	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
252 6215	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
253 6225												
254	OM&A Expenses	\$16,226,685	\$9,652,472	\$1,621,861	\$2,487,583	\$844,279	\$732,055	\$676,190	\$27,303	\$55,543	\$129,398	\$16,226,685



2014 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet -

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 Al
	1	2	3	5	6	7	9	10	12	
Demand Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Customer Total

Demand Allocators											
Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Customer Total
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ 195,935	\$ 56,014	\$ 16,282	\$ 55,160	\$ 28,147	\$ 33,473	\$ 1,212	\$ 175	\$ 1,641	\$ 3,830	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 290,564	\$ 79,723	\$ 25,960	\$ 90,011	\$ 42,501	\$ 43,319	\$ -	\$ 24	\$ 2,708	\$ 6,319	\$ 124,528
1835	\$ 475,579	\$ 127,434	\$ 41,497	\$ 144,124	\$ 70,844	\$ 77,213	\$ -	\$ 38	\$ 4,328	\$ 10,100	\$ 203,819
1840	\$ 84,237	\$ 24,681	\$ 8,036	\$ 27,740	\$ 11,663	\$ 9,314	\$ -	\$ 7	\$ 838	\$ 1,956	\$ 36,101
1845	\$ 405,529	\$ 119,795	\$ 39,004	\$ 134,569	\$ 55,738	\$ 42,822	\$ -	\$ 36	\$ 4,069	\$ 9,495	\$ 173,798
1850	\$ 210,165	\$ 80,472	\$ 26,207	\$ 86,676	\$ 7,675	\$ -	\$ -	\$ 24	\$ 2,733	\$ 6,378	\$ 113,166
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,731
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 537,367	\$ 163,443	\$ 52,843	\$ 180,427	\$ 64,525	\$ 57,477	\$ 234	\$ 79	\$ 5,501	\$ 12,836	\$ 230,300
1830 & 1835	\$ 553,292	\$ 149,892	\$ 48,810	\$ 169,389	\$ 81,734	\$ 86,450	\$ -	\$ 45	\$ 5,091	\$ 11,880	\$ 237,125
1840 & 1845	\$ 103,727	\$ 30,539	\$ 9,943	\$ 34,313	\$ 14,300	\$ 11,166	\$ -	\$ 9	\$ 1,037	\$ 2,420	\$ 44,455
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,000
Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,678
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,302
CWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,565
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,484,020
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,856,395	\$ 831,993	\$ 268,582	\$ 922,411	\$ 377,128	\$ 361,235	\$ 1,447	\$ 438	\$ 27,947	\$ 65,215	\$ 5,461,588



2014 Cost Allocation Model

Sheet 06 Composite Allocator Detail Worksheet -

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 Al
Demand Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Customer Total	
Grouping of OM&A (lines 168 - 240)											
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815	\$ 195,935	\$ 56,014	\$ 16,282	\$ 55,160	\$ 28,147	\$ 33,473	\$ 1,212	\$ 175	\$ 1,641	\$ 3,830	
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1830	\$ 415,092	\$ 168,960	\$ 34,756	\$ 91,439	\$ 42,548	\$ 43,324	\$ 24,116	\$ 919	\$ 2,710	\$ 6,321	
1835	\$ 679,398	\$ 273,487	\$ 55,894	\$ 146,465	\$ 70,923	\$ 77,221	\$ 39,471	\$ 1,503	\$ 4,331	\$ 10,103	
1840	\$ 120,338	\$ 50,554	\$ 10,586	\$ 28,153	\$ 11,675	\$ 9,315	\$ 6,992	\$ 267	\$ 839	\$ 1,957	
1845	\$ 579,327	\$ 244,354	\$ 51,280	\$ 136,554	\$ 55,796	\$ 42,827	\$ 33,662	\$ 1,285	\$ 4,071	\$ 9,497	
1850	\$ 323,331	\$ 161,639	\$ 34,208	\$ 87,914	\$ 7,682	\$ -	\$ 21,935	\$ 838	\$ 2,735	\$ 6,380	
1855	\$ 500,731	\$ 358,966	\$ 35,370	\$ 5,655	\$ 115	\$ -	\$ 97,011	\$ 3,600	\$ 7	\$ 7	
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1815-1855	\$ 767,667	\$ 328,523	\$ 69,114	\$ 183,032	\$ 64,589	\$ 57,482	\$ 44,847	\$ 1,735	\$ 5,504	\$ 12,840	
1830 & 1835	\$ 790,417	\$ 319,815	\$ 65,559	\$ 172,111	\$ 81,825	\$ 86,459	\$ 45,922	\$ 1,749	\$ 5,095	\$ 11,884	
1840 & 1845	\$ 148,182	\$ 62,399	\$ 13,083	\$ 34,821	\$ 14,315	\$ 11,167	\$ 8,610	\$ 329	\$ 1,038	\$ 2,421	
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BDHA	\$ 212,000	\$ 130,550	\$ 22,526	\$ 23,971	\$ 34,953	\$ -	\$ -	\$ -	\$ -	\$ -	
Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CCA	\$ 109,678	\$ 78,589	\$ 7,747	\$ 1,262	\$ 45	\$ 5	\$ 21,239	\$ 788	\$ 2	\$ 2	
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CWMC	\$ 713,302	\$ 417,326	\$ 144,883	\$ 138,628	\$ 4,728	\$ 7,737	\$ -	\$ -	\$ -	\$ 713,302	
CWMR	\$ 278,565	\$ 219,701	\$ 22,153	\$ 34,022	\$ 2,506	\$ 183	\$ -	\$ -	\$ -	\$ 278,565	
CWNB	\$ 2,484,020	\$ 2,098,914	\$ 248,278	\$ 124,757	\$ 8,963	\$ 2,095	\$ 140	\$ 759	\$ 57	\$ 57	
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NFA	\$ 155,664	\$ 67,425	\$ 15,187	\$ 36,793	\$ 12,692	\$ 11,618	\$ 8,160	\$ 318	\$ 1,041	\$ 2,429	
NFA ECC	\$ 103,470	\$ 44,825	\$ 10,073	\$ 24,470	\$ 8,429	\$ 7,697	\$ 5,450	\$ 212	\$ 694	\$ 1,619	
OM	\$ 7,649,568	\$ 4,570,430	\$ 764,893	\$ 1,162,376	\$ 394,350	\$ 341,452	\$ 317,422	\$ 12,826	\$ 25,777	\$ 60,051	
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 16,226,685	\$ 9,652,472	\$ 1,621,861	\$ 2,487,583	\$ 844,279	\$ 732,055	\$ 676,190	\$ 27,303	\$ 55,543	\$ 129,398	\$ 16,226,685

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23	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Total	
301	Customer Allocators										
302	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Total	
303											
304	\$	-	\$	-	\$	-	\$	-	\$	-	\$
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310	\$	-	\$	-	\$	-	\$	-	\$	-	\$
311	\$	-	\$	-	\$	-	\$	-	\$	-	\$
312	\$	-	\$	-	\$	-	\$	-	\$	-	\$
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315	\$	-	\$	-	\$	-	\$	-	\$	-	\$
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317	\$	-	\$	-	\$	-	\$	-	\$	-	\$
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72	1955	Communication Equipment	\$0													
73	1960	Miscellaneous Equipment	\$0													
74	1970	Load Management Controls - Customer Premises	\$0													
75	1975	Load Management Controls - Utility Premises	\$0													
76	1980	System Supervisory Equipment	(\$65,283)													
77	1990	Other Tangible Property	\$0													
78	2005	Property Under Capital Leases	(\$5,656)													
79	2010	Electric Plant Purchased or Sold	\$0													
80		Sub - Total	(\$1,902,058)													
81		TOTAL - 1995	(\$21,503,636)	(\$13,121,553)	(\$6,480,025)	(\$19,601,578)	(\$3,988,590)	(\$1,288,324)	(\$4,398,557)	(\$1,578,706)	(\$1,411,908)	(\$6,482)	(\$2,039)	(\$134,074)	(\$312,872)	(\$13,121,553)
83																
84		Accumulated Depreciation - 2105 Capital Contribution														
85							Demand Allocation									
86							1	2	3	5	6	7	9	10	12	Sub-total
87	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total
88	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	1805-1	Land Station >50 kV	\$3,663	\$3,663	\$0	\$3,663	\$1,047	\$304	\$1,031	\$526	\$626	\$23	\$3	\$31	\$72	\$3,663
91	1805-2	Land Station <50 kV	\$2,110	\$2,110	\$0	\$2,110	\$603	\$175	\$594	\$303	\$360	\$13	\$2	\$18	\$41	\$2,110
92	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	1808-1	Buildings and Fixtures > 50 kV	\$5,848	\$5,848	\$0	\$5,848	\$1,672	\$486	\$1,646	\$840	\$999	\$36	\$5	\$49	\$114	\$5,848
97	1808-2	Buildings and Fixtures < 50 kV	\$21,318	\$21,318	\$0	\$21,318	\$6,094	\$1,771	\$6,001	\$3,062	\$3,642	\$132	\$19	\$179	\$417	\$21,318
98	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$228,661	\$228,661	\$0	\$228,661	\$65,369	\$19,001	\$64,374	\$32,849	\$39,064	\$1,415	\$204	\$1,916	\$4,470	\$228,661
102	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	1830-4	Poles, Towers and Fixtures - Primary	\$642,128	\$449,489	\$192,638	\$642,128	\$115,676	\$37,671	\$131,218	\$68,957	\$82,835	\$0	\$35	\$3,929	\$9,168	\$449,489
112	1830-5	Poles, Towers and Fixtures - Secondary	\$151,602	\$106,122	\$45,481	\$151,602	\$36,768	\$11,969	\$40,898	\$12,312	\$0	\$0	\$11	\$1,249	\$2,914	\$106,122
113	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	1835-4	Overhead Conductors and Devices - Primary	\$819,548	\$573,684	\$245,864	\$819,548	\$147,637	\$48,080	\$167,474	\$88,010	\$105,722	\$0	\$44	\$5,014	\$11,702	\$573,684
116	1835-5	Overhead Conductors and Devices - Secondary	\$110,699	\$77,490	\$33,210	\$110,699	\$26,848	\$8,740	\$29,864	\$8,990	\$0	\$0	\$8	\$912	\$2,128	\$77,490
117	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	1840-4	Underground Conduit - Primary	\$390,919	\$273,643	\$117,276	\$390,919	\$70,422	\$22,934	\$79,884	\$41,980	\$50,429	\$0	\$21	\$2,392	\$5,582	\$273,643
120	1840-5	Underground Conduit - Secondary	\$260,613	\$182,429	\$78,184	\$260,613	\$63,206	\$20,575	\$70,307	\$21,165	\$0	\$0	\$19	\$2,147	\$5,010	\$182,429
121	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	1845-4	Underground Conductors and Devices - Primary	\$534,000	\$373,800	\$160,200	\$534,000	\$96,197	\$31,328	\$109,123	\$57,346	\$68,886	\$0	\$29	\$3,267	\$7,624	\$373,800
124	1845-5	Underground Conductors and Devices - Secondary	\$397,937	\$278,556	\$119,381	\$397,937	\$96,512	\$31,417	\$107,353	\$32,318	\$0	\$0	\$29	\$3,278	\$7,649	\$278,556
125	1850	Line Transformers	\$1,076,496	\$699,723	\$376,774	\$1,076,496	\$267,924	\$87,252	\$288,580	\$25,552	\$0	\$0	\$80	\$9,100	\$21,235	\$699,723
126	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
127	1860	Meters	\$249,096	\$0	\$249,096	\$249,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128																
129		Sub - Total	\$4,894,639	\$3,276,535	\$1,618,104	\$4,894,639	\$995,976	\$321,703	\$1,098,348	\$394,213	\$352,562	\$1,619	\$509	\$33,479	\$78,126	\$3,276,535
130		General Plant														
131	1905	Land	\$4,880													
132	1906	Land Rights	\$0													
133	1908	Buildings and Fixtures	\$129,252													
134	1910	Leasehold Improvements	\$0													
135	1915	Office Furniture and Equipment	\$19,147													
136	1920	Computer Equipment - Hardware	\$69,768													
137	1925	Computer Software	\$95,801													
138	1930	Transportation Equipment	\$107,620													
139	1935	Stores Equipment	\$2,139													
140	1940	Tools, Shop and Garage Equipment	\$28,635													
141	1945	Measurement and Testing Equipment	\$0													
142	1950	Power Operated Equipment	\$0													
143	1955	Communication Equipment	\$0													
144	1960	Miscellaneous Equipment	\$0													
145	1970	Load Management Controls - Customer Premises	\$0													

		A	B	C	D	E	F	G	H	I	K	L	M	O	P	R	
146	1975	Load Management Controls - Utility Premises		\$0													
147	1980	System Supervisory Equipment		\$16,302													
148	1990	Other Tangible Property		\$0													
149	2005	Property Under Capital Leases		\$1,412													
150	2010	Electric Plant Purchased or Sold		\$0													
151		Sub - Total		\$474,956													
152		TOTAL - 2105 CC		\$5,369,595	\$3,276,535	\$1,618,104	\$4,894,639	\$995,976	\$321,703	\$1,098,348	\$394,213	\$352,562	\$1,619	\$509	\$33,479	\$78,126	\$3,276,535
153		Accumulated Depreciation - 2105 Fixed Assets Only															
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200		Sub - Total		(\$95,179,727)	(\$64,583,885)	(\$30,595,843)	(\$95,179,727)	(\$19,783,489)	(\$6,406,118)	(\$21,856,955)	(\$7,618,495)	(\$6,663,788)	(\$22,243)	(\$8,821)	(\$667,145)	(\$1,556,830)	(\$64,583,885)
201		General Plant															
202	1905	Land		\$0													
203	1906	Land Rights		\$0													
204	1908	Buildings and Fixtures		(\$3,759,963)													
205	1910	Leasehold Improvements		\$0													
206	1915	Office Furniture and Equipment		(\$549,270)													
207	1920	Computer Equipment - Hardware		(\$2,240,246)													
208	1925	Computer Software		(\$2,338,139)													
209	1930	Transportation Equipment		(\$2,915,732)													
210	1935	Stores Equipment		(\$93,729)													
211	1940	Tools, Shop and Garage Equipment		(\$779,797)													
212	1945	Measurement and Testing Equipment		\$0													
213	1950	Power Operated Equipment		\$0													
214	1955	Communication Equipment		\$0													
215	1960	Miscellaneous Equipment		\$0													
216	1970	Load Management Controls - Customer Premises		\$0													
217	1975	Load Management Controls - Utility Premises		\$0													
218	1980	System Supervisory Equipment		(\$714,214)													
219	1990	Other Tangible Property		\$0													

		Demand Allocation												Sub-total																	
		1			2			3			5			6			7			9			10			12			Sub-total		
Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total																

			Demand Allocation												Sub-total
			1	2	3	5	6	7	9	10	12	Sub-total			
Account	Description	Depreciation	Demand	Customer	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total
TOTAL - 2120			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300 Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705															
304	1565 Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	1805 Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306	1805-1 Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307	1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308	1806 Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309	1806-1 Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311	1808 Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312	1808-1 Buildings and Fixtures > 50 kV	\$4,037	\$4,037	\$0	\$4,037	\$1,154	\$335	\$1,136	\$580	\$690	\$25	\$4	\$34	\$79	\$4,037
313	1808-2 Buildings and Fixtures < 50 kV	\$14,716	\$14,716	\$0	\$14,716	\$4,207	\$1,223	\$4,143	\$2,114	\$91	\$13	\$123	\$288	\$14,716	\$14,716
314	1810 Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
315	1810-1 Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	1815 Transformer Station Equipment - Normally Primary above 50 kV	\$320,979	\$320,979	\$0	\$320,979	\$91,761	\$26,673	\$90,363	\$46,111	\$54,835	\$1,986	\$286	\$2,689	\$6,275	\$320,979
318	1820 Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
319	1820-1 Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	1820-2 Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	1820-3 Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
322	1825 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	1825-1 Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324	1825-2 Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325	1830 Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
326	1830-3 Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
327	1830-4 Poles, Towers and Fixtures - Primary	\$363,427	\$254,399	\$109,028	\$363,427	\$65,470	\$21,321	\$74,266	\$39,028	\$46,882	\$0	\$20	\$2,224	\$5,189	\$254,399
328	1830-5 Poles, Towers and Fixtures - Secondary	\$85,803	\$60,062	\$25,741	\$85,803	\$20,810	\$6,774	\$23,147	\$6,968	\$0	\$0	\$6	\$707	\$1,649	\$60,062
329	1835 Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330	1835-3 Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	1835-4 Overhead Conductors and Devices - Primary	\$538,209	\$376,746	\$161,463	\$538,209	\$96,956	\$31,575	\$109,983	\$57,798	\$69,429	\$0	\$29	\$3,293	\$7,685	\$376,746
332	1835-5 Overhead Conductors and Devices - Secondary	\$72,698	\$50,889	\$21,809	\$72,698	\$17,631	\$5,739	\$19,612	\$5,904	\$0	\$0	\$5	\$599	\$1,397	\$50,889
333	1840 Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
334	1840-3 Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
335	1840-4 Underground Conduit - Primary	\$111,894	\$78,326	\$33,568	\$111,894	\$20,157	\$6,564	\$22,865	\$12,016	\$14,434	\$0	\$6	\$685	\$1,598	\$78,326
336	1840-5 Underground Conduit - Secondary	\$74,596	\$52,217	\$22,379	\$74,596	\$18,092	\$5,889	\$20,124	\$6,058	\$0	\$0	\$5	\$614	\$1,434	\$52,217
337	1845 Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
338	1845-3 Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
339	1845-4 Underground Conductors and Devices - Primary	\$268,735	\$188,115	\$80,621	\$268,735	\$48,411	\$15,766	\$54,916	\$28,859	\$34,667	\$0	\$14	\$1,644	\$3,837	\$188,115
340	1845-5 Underground Conductors and Devices - Secondary	\$200,262	\$140,183	\$60,079	\$200,262	\$48,569	\$15,810	\$54,026	\$16,264	\$0	\$0	\$15	\$1,650	\$3,850	\$140,183
341	1850 Line Transformers	\$572,005	\$371,803	\$200,202	\$572,005	\$142,363	\$46,362	\$153,339	\$13,577	\$0	\$0	\$43	\$4,835	\$11,284	\$371,803
342	1855 Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
343	1860 Meters	\$629,982	\$0	\$629,982	\$629,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
344	Sub - Total	\$3,257,343	\$1,912,472	\$1,344,870	\$3,257,343	\$575,581	\$184,032	\$627,921	\$235,278	\$223,452	\$2,102	\$446	\$19,097	\$44,563	\$1,912,472
346 General Plant															
347	1905 Land	\$0													
348	1906 Land Rights	\$0													
349	1908 Buildings and Fixtures	\$136,407													
350	1910 Leasehold Improvements	\$0													
351	1915 Office Furniture and Equipment	\$35,481													
352	1920 Computer Equipment - Hardware	\$451,646													
353	1925 Computer Software	\$594,709													
354	1930 Transportation Equipment	\$205,204													
355	1935 Stores Equipment	\$0													
356	1940 Tools, Shop and Garage Equipment	\$75,457													
357	1945 Measurement and Testing Equipment	\$0													
358	1950 Power Operated Equipment	\$0													
359	1955 Communication Equipment	\$0													
360	1960 Miscellaneous Equipment	\$0													
361	1970 Load Management Controls - Customer Premises	\$0													
362	1975 Load Management Controls - Utility Premises	\$0													
363	1980 System Supervisory Equipment	\$0													
364	1990 Other Tangible Property	\$0													
365	2005 Property Under Capital Leases	\$0													
366	2010 Electric Plant Purchased or Sold	\$0													
367	Sub - Total	\$1,498,903				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368	TOTAL - 5705	\$4,756,246	\$1,912,472	\$1,344,870	\$3,257,343	\$575,581	\$184,032	\$627,921	\$235,278	\$223,452	\$2,102	\$446	\$19,097	\$44,563	\$1,912,472

	A	B	C	D	E	F	G	H	I	K	L	M	O	P	R	Cambridge and North Dumfries Hydro Inc.	
370	Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710																
371																	
372																	
373																	
374																	
375																	
							Demand Allocation										
							1	2	3	5	6	7	9	10	12	Sub -total	
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub -total	
376	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
378	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
379	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
380	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
381	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
382	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
383	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
384	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
385	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
386	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
387	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
388	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
389	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
391	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
392	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
393	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
394	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
395	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
396	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
397	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
398	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
399	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
400	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
401	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
402	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
405	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
406	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
407	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
409	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
410	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
411	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
412	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
413	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
414	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
415	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
416	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
417		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
418		General Plant															
419	1905	Land	\$0														
420	1906	Land Rights	\$0														
421	1908	Buildings and Fixtures	\$0														
422	1910	Leasehold Improvements	\$0														
423	1915	Office Furniture and Equipment	\$0														
424	1920	Computer Equipment - Hardware	\$0														
425	1925	Computer Software	\$0														
426	1930	Transportation Equipment	\$0														
427	1935	Stores Equipment	\$0														
428	1940	Tools, Shop and Garage Equipment	\$0														
429	1945	Measurement and Testing Equipment	\$0														
430	1950	Power Operated Equipment	\$0														
431	1955	Communication Equipment	\$0														
432	1960	Miscellaneous Equipment	\$0														
433	1970	Load Management Controls - Customer Premises	\$0														
434	1975	Load Management Controls - Utility Premises	\$0														
435	1980	System Supervisory Equipment	\$0														
436	1990	Other Tangible Property	\$0														
437	2005	Property Under Capital Leases	\$0														
438	2010	Electric Plant Purchased or Sold	\$0														
439		Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
440																	
441		TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
442																	
443																	
444	Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715																

	AB	AC	AD	AF	AG	AH	AJ	AK	AM	AV	AW	AX	AY	BA	BB	BC	BE	Cambridge and North Dufferin	Hydro Inc.											
72											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
73											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
74											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
75											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
76											(\$28,282)	(\$6,355)	(\$15,439)	(\$5,318)	(\$4,856)	(\$3,439)	(\$134)	(\$438)	(\$1,022)	(\$65,283)										
77											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
78											(\$2,450)	(\$551)	(\$1,338)	(\$461)	(\$421)	(\$298)	(\$12)	(\$38)	(\$89)	(\$5,656)										
79											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
80											(\$824,004)	(\$185,167)	(\$449,829)	(\$154,948)	(\$141,485)	(\$100,194)	(\$3,904)	(\$12,761)	(\$29,768)	(\$1,902,058)										
81																														
82											(\$4,513,479)	(\$589,967)	(\$255,877)	(\$8,134)	(\$10,948)	(\$1,062,045)	(\$39,411)	(\$82)	(\$82)	(\$6,480,025)	(\$824,004)	(\$185,167)	(\$449,829)	(\$154,948)	(\$141,485)	(\$100,194)	(\$3,904)	(\$12,761)	(\$29,768)	(\$1,902,058)
83																														
84																														
85																														
86																														
	Customer Allocation										A & G Allocation																			
	1	2	3	5	6	7	9	10	12	Sub-total	1	2	3	5	6	7	9	10	12	Sub-total										
	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total										
87																														
88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
111	\$138,033	\$13,607	\$2,217	\$79	\$9	\$37,304	\$1,384	\$3	\$3	\$192,638	\$32,604	\$3,213	\$514	\$10	\$0	\$8,811	\$327	\$1	\$1	\$45,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	\$32,604	\$3,213	\$514	\$10	\$0	\$8,811	\$327	\$1	\$1	\$45,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
115	\$176,172	\$17,366	\$2,830	\$100	\$11	\$47,611	\$1,767	\$4	\$4	\$245,864	\$23,808	\$2,346	\$375	\$8	\$0	\$6,434	\$239	\$0	\$0	\$33,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
116	\$23,808	\$2,346	\$375	\$8	\$0	\$6,434	\$239	\$0	\$0	\$33,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
119	\$84,033	\$8,283	\$1,350	\$48	\$5	\$22,710	\$843	\$2	\$2	\$117,276	\$56,049	\$5,523	\$883	\$18	\$0	\$15,147	\$562	\$1	\$1	\$78,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
120	\$56,049	\$5,523	\$883	\$18	\$0	\$15,147	\$562	\$1	\$1	\$78,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
123	\$114,790	\$11,315	\$1,844	\$65	\$7	\$31,022	\$1,151	\$2	\$2	\$160,200	\$85,582	\$8,433	\$1,348	\$27	\$0	\$23,129	\$858	\$2	\$2	\$119,381	\$270,236	\$26,638	\$4,122	\$25	\$0	\$73,032	\$2,710	\$6	\$6	\$376,774
124	\$85,582	\$8,433	\$1,348	\$27	\$0	\$23,129	\$858	\$2	\$2	\$119,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
125	\$270,236	\$26,638	\$4,122	\$25	\$0	\$73,032	\$2,710	\$6	\$6	\$376,774	\$145,737	\$50,595	\$48,411	\$1,651	\$2,702	\$0	\$0	\$0	\$0	\$0	\$249,096									
126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
127	\$145,737	\$50,595	\$48,411	\$1,651	\$2,702	\$0	\$0	\$0	\$0	\$249,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
128																														
129	\$1,127,044	\$147,319	\$63,894	\$2,031	\$2,734	\$265,199	\$9,841	\$20	\$20	\$1,618,104	\$2,114	\$475	\$1,154	\$398	\$363	\$257	\$10	\$33	\$76	\$4,880										
130											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
131											\$55,994	\$12,583	\$30,568	\$10,529	\$9,614	\$6,809	\$265	\$867	\$2,023	\$129,252										
132											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
133											\$8,295	\$1,864	\$4,528	\$1,560	\$1,424	\$1,009	\$39	\$128	\$300	\$19,147										
134											\$30,225	\$6,792	\$16,500	\$5,684	\$5,190	\$3,675	\$143	\$468	\$1,092	\$69,768										
135											\$41,503	\$9,326	\$22,657	\$7,804	\$7,126	\$5,046	\$197	\$643	\$1,499	\$95,801										
136											\$46,623	\$10,477	\$25,452	\$8,767	\$8,005	\$5,669	\$221	\$722	\$1,684	\$107,620										
137											\$927	\$208	\$174	\$506	\$174	\$113	\$4	\$14	\$33	\$2,139										
138											\$12,405	\$2,788	\$6,772	\$2,333	\$2,130	\$1,508	\$59	\$192	\$448	\$28,635										
139											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
140											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
141											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
142											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
143											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
144											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									
145											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0									

Hydro Inc.
File Number: EB-2013-0116
Exhibit 7
Appendix 7-1

	AB	AC	AD	AF	AG	AH	AJ	AK	AM	AV	AW	AX	AY	BA	BB	BC	BE	Cambridge and North Dufferin Hydro Inc.		
146											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147											\$7,062	\$1,587	\$3,855	\$1,328	\$1,213	\$859	\$33	\$109	\$255	\$16,302
148											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
149											\$612	\$137	\$334	\$115	\$105	\$74	\$3	\$9	\$22	\$1,412
150											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151											\$205,759	\$46,237	\$112,325	\$38,692	\$35,330	\$25,019	\$975	\$3,186	\$7,433	\$474,956
152																				
153	\$1,127,044	\$147,319	\$63,894	\$2,031	\$2,734	\$265,199	\$9,841	\$20	\$20	\$1,618,104	\$205,759	\$46,237	\$112,325	\$38,692	\$35,330	\$25,019	\$975	\$3,186	\$7,433	\$474,956
154																				
155																				
156	Customer Allocation										A & G Allocation									
157	1	2	3	5	6	7	9	10	12	Sub-total	1	2	3	5	6	7	9	10	12	Sub-total
158	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total
159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	(\$2,607,137)	(\$256,996)	(\$41,882)	(\$1,484)	(\$163)	(\$704,581)	(\$26,146)	(\$54)	(\$54)	(\$3,638,498)										
183	(\$615,823)	(\$60,679)	(\$9,701)	(\$197)	\$0	(\$166,427)	(\$6,176)	(\$13)	(\$13)	(\$859,027)										
184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
186	(\$3,345,996)	(\$329,828)	(\$53,752)	(\$1,905)	(\$209)	(\$904,258)	(\$33,556)	(\$70)	(\$70)	(\$4,669,643)										
187	(\$452,172)	(\$44,554)	(\$7,123)	(\$145)	\$0	(\$122,200)	(\$4,535)	(\$9)	(\$9)	(\$630,746)										
188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
190	(\$1,732,192)	(\$170,749)	(\$27,827)	(\$986)	(\$108)	(\$468,126)	(\$17,371)	(\$36)	(\$36)	(\$2,417,432)										
191	(\$1,155,345)	(\$113,839)	(\$18,200)	(\$370)	\$0	(\$312,233)	(\$11,587)	(\$24)	(\$24)	(\$1,611,621)										
192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
194	(\$2,395,690)	(\$236,153)	(\$38,486)	(\$1,364)	(\$149)	(\$647,437)	(\$24,025)	(\$50)	(\$50)	(\$3,343,404)										
195	(\$1,786,121)	(\$175,991)	(\$28,136)	(\$571)	\$0	(\$482,701)	(\$17,912)	(\$37)	(\$37)	(\$2,491,507)										
196	(\$5,836,103)	(\$575,288)	(\$89,021)	(\$532)	\$0	(\$1,577,212)	(\$58,528)	(\$121)	(\$121)	(\$8,136,927)										
197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
198	(\$1,636,440)	(\$568,123)	(\$543,594)	(\$18,540)	(\$30,338)	\$0	\$0	\$0	\$0	(\$2,797,035)										
199																				
200	(\$21,563,020)	(\$2,532,200)	(\$857,722)	(\$26,094)	(\$30,967)	(\$5,385,176)	(\$199,836)	(\$414)	(\$414)	(\$30,595,843)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
201																				
202											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204											(\$1,628,880)	(\$366,035)	(\$889,215)	(\$306,299)	(\$279,685)	(\$198,062)	(\$7,718)	(\$25,225)	(\$58,844)	(\$3,759,963)
205											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206											(\$237,953)	(\$53,472)	(\$129,900)	(\$44,745)	(\$40,858)	(\$28,934)	(\$1,127)	(\$3,685)	(\$8,596)	(\$549,270)
207											(\$970,513)	(\$218,089)	(\$529,809)	(\$182,498)	(\$166,641)	(\$118,008)	(\$4,598)	(\$15,030)	(\$35,060)	(\$2,240,246)
208											(\$1,012,922)	(\$227,619)	(\$552,960)	(\$190,473)	(\$173,923)	(\$123,165)	(\$4,799)	(\$15,686)	(\$36,592)	(\$2,338,139)
209											(\$1,263,145)	(\$283,848)	(\$689,558)	(\$237,525)	(\$216,887)	(\$153,590)	(\$5,985)	(\$19,561)	(\$45,632)	(\$2,915,732)
210											(\$40,605)	(\$9,125)	(\$22,166)	(\$7,635)	(\$6,972)	(\$4,937)	(\$192)	(\$629)	(\$1,467)	(\$93,729)
211											(\$337,821)	(\$75,914)	(\$184,419)	(\$63,525)	(\$58,005)	(\$41,077)	(\$1,601)	(\$5,232)	(\$12,204)	(\$779,797)
212											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
217											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
218											(\$309,410)	(\$69,529)	(\$168,909)	(\$58,182)	(\$53,127)	(\$37,622)	(\$1,466)	(\$4,792)	(\$11,178)	(\$714,214)
219											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

File Number: EB-2013-0116
Exhibit 7
Appendix 7-1

	AB	AC	AD	AF	AG	AH	AJ	AK	AM	AV	AW	AX	AY	BA	BB	BC	BE	Cambridge and North Dufferin Hydro Inc.		
220											(\$26,805)	(\$6,023)	(\$14,633)	(\$5,040)	(\$4,602)	(\$3,259)	(\$127)	(\$415)	(\$968)	(\$61,873)
221											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222											(\$5,828,053)	(\$1,309,654)	(\$3,181,568)	(\$1,095,923)	(\$1,000,701)	(\$708,655)	(\$27,614)	(\$90,254)	(\$210,541)	(\$13,452,963)
223																				
224	(\$21,563,020)	(\$2,532,200)	(\$857,722)	(\$26,094)	(\$30,967)	(\$5,385,176)	(\$199,836)	(\$414)	(\$414)	(\$30,595,843)	(\$5,828,053)	(\$1,309,654)	(\$3,181,568)	(\$1,095,923)	(\$1,000,701)	(\$708,655)	(\$27,614)	(\$90,254)	(\$210,541)	(\$13,452,963)
225																				
226																				
227	Customer Allocation										A & G Allocation									
228	1	2	3	5	6	7	9	10	12	Sub -total	1	2	3	5	6	7	9	10	12	Sub -total
229	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub -total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub -total
230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Hydro Inc.
 File Number EB-2013-0116
 Exhibit 7
 Appendix 7-1

	AB	AC	AD	AF	AG	AH	AJ	AK	AM	AV	AW	AX	AY	BA	BB	BC	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	
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374	Customer Allocation										A & G Allocation																
375	1	2	3	5	6	7	9	10	12	Sub-total	1	2	3	5	6	7	9	10	12	Sub-total							
376	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total							
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412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
418																											
419											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
420											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
421											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
422											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
423											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
424											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
425											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
426											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
427											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
428											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
429											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
430											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
431											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
432											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
433											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
434											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
435											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
436											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
437											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
438											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
440																											
441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
442																											
443																											
444																											

	AB	AC	AD	AF	AG	AH	AJ	AK	AM	AV	AW	AX	AY	BA	BB	BC	BE	Cambridge and North Dufferin Hydro Inc.			
445																		File Number: EB-2013-0116			
446	Customer Allocation										A & G Allocation										
447	1	2	3	5	6	7	9	10	12	Sub-total	1	2	3	5	6	7	9	10	12	Sub-total	
448	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total	
449																					
450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
491																					
492											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
493											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
496											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
497											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
498											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
499											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
500											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
507											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
508											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511											\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513																					
514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515																					
516																					
517																					
518																					
519																					

Hydro Inc.
 2013-0116
 Exhibit 7
 Appendix 7-1

	AB	AC	AD	AF	AG	AH	AJ	AK	AM	AV	AW	AX	AY	BA	BB	BC	BE	Cambridge and North Dufferin Hydro Inc.											
588	Customer Allocation										A & G Allocation								File Number: EB-2013-0116										
589	1										2								3	4	5	6	7	8	9	10	11	12	Sub-total
590	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo	Sub-total									
591																													
592	59.75%	10.00%	15.20%	5.16%	4.46%	4.15%	0.17%	0.34%	0.79%	100.00%																			
593	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
594	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
595	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
596	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
597	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
598	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
599	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
600	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
601	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
602	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
603	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
604	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
605	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
606	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
607	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
608	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
609	26.16%	10.16%	28.57%	14.65%	16.84%	0.64%	0.12%	0.86%	2.01%	100.00%																			
610	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
611	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
612	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
613	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
614	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
615	71.65%	7.06%	1.15%	0.04%	0.00%	19.36%	0.72%	0.00%	0.00%	100.00%																			
616	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%	100.00%																			
617	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
618	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
619	71.65%	7.06%	1.15%	0.04%	0.00%	19.36%	0.72%	0.00%	0.00%	100.00%																			
620	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%	100.00%																			
621	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
622	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
623	71.65%	7.06%	1.15%	0.04%	0.00%	19.36%	0.72%	0.00%	0.00%	100.00%																			
624	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%	100.00%																			
625	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
626	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%																			
627	71.65%	7.06%	1.15%	0.04%	0.00%	19.36%	0.72%	0.00%	0.00%	100.00%																			
628	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%	100.00%																			
629	71.72%	7.07%	1.09%	0.01%	0.00%	19.38%	0.72%	0.00%	0.00%	100.00%																			
630	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%	100.00%																			
631	58.51%	20.31%	19.43%	0.66%	1.08%	0.00%	0.00%	0.00%	0.00%	100.00%																			
632																													
633																													
634											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
635											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
636											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
637											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
638											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
639											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
640											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
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642											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
643											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
644											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
645											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
646											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
647											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
648											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
649											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
650											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
651											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
652											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								
653											43%	10%	24%	8%	7%	5%	0%	1%	2%		100%								

Hydro Inc.
 File Number: EB-2013-0116
 Exhibit 7
 Appendix 7-1



2014 Cost Allocation Model

EB-2013-0116

Sheet E1 Categorization Worksheet -

This worksheet details how Density is derived and how Costs are Categorized.

Density of Utility

Density	Number of Customers	kM of Lines
175	53702	306

Deemed Customer Cost Component based on Survey Results

Customer Component

If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	Distribution
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	Transformers

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
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	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%

	Accumulated Amortization			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
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	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers - Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
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	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
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	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWNR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

	A	B	C	D	E	F	H	Cambridge and North Dumfries Hydro Inc.	O			
70	CUSTOMER ALLOCATORS											
71								File Number: EB-2013-0116				
72	Billing Data							Exhibit 7				
73	kWh	CEN	100.00%	26.16%	10.16%	28.57%	14.65%	16.84%	0.64%	0.12%	0.86%	2.01%
74	kW	CDEM	100.00%	0.00%	0.00%	51.52%	22.11%	21.47%	1.09%	0.00%	1.14%	2.66%
75	kWh - Excl WMP	CEN EWMP	100.00%	0.00%	0.00%	0.00%	0.00%	51.52%	0.00%	0.00%	14.54%	33.93%
76												
77	Dollar Billed	CREV	100.00%	50.70%	10.86%	22.34%	7.03%	5.73%	2.71%	0.28%	0.10%	0.26%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	61.58%	10.63%	11.31%	16.49%	0.00%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	68.97%	13.07%	14.92%	2.08%	0.32%	0.06%	0.39%	0.06%	0.14%
80												
81	Number of Bills	CNB	100.00%	89.55%	8.83%	1.44%	0.05%	0.01%	0.01%	0.11%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.42%	3.58%	0.00%	0.00%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
85												
86	Total Number of Customer	CCA	100.00%	71.65%	7.06%	1.15%	0.04%	0.00%	19.36%	0.72%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.42%	3.58%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	71.65%	7.06%	1.15%	0.04%	0.00%	19.36%	0.72%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	71.72%	7.07%	1.09%	0.01%	0.00%	19.38%	0.72%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%
91												
92	Weighted - Services	CWCS	100.00%	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	58.51%	20.31%	19.43%	0.66%	1.08%	0.00%	0.00%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	78.87%	7.95%	12.21%	0.90%	0.07%	0.00%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	84.50%	10.00%	5.02%	0.36%	0.08%	0.01%	0.03%	0.00%	0.00%
96												
97	CUSTOMER ALLOCATORS - Composite											
98												
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	71.68%	7.07%	1.13%	0.03%	0.00%	19.37%	0.72%	0.00%	0.00%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
103	CUSTOMER 1815 & 1820	1815 & 1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104	CUSTOMER 1830	1830 C	100.00%	71.66%	7.06%	1.15%	0.04%	0.00%	19.37%	0.72%	0.00%	0.00%
105	CUSTOMER 1835	1835 C	100.00%	71.66%	7.06%	1.15%	0.04%	0.00%	19.37%	0.72%	0.00%	0.00%
106	CUSTOMER 1830 & 1835	1830 & 1835 C	100.00%	71.66%	7.06%	1.15%	0.04%	0.00%	19.37%	0.72%	0.00%	0.00%
107	CUSTOMER 1840	1840 C	100.00%	71.67%	7.06%	1.14%	0.03%	0.00%	19.37%	0.72%	0.00%	0.00%
108	CUSTOMER 1845	1845 C	100.00%	71.67%	7.06%	1.14%	0.03%	0.00%	19.37%	0.72%	0.00%	0.00%
109	CUSTOMER 1840 & 1845	1840 & 1845 C	100.00%	71.67%	7.06%	1.14%	0.03%	0.00%	19.37%	0.72%	0.00%	0.00%
110	CUSTOMER 1850	1850 C	100.00%	71.72%	7.07%	1.09%	0.01%	0.00%	19.38%	0.72%	0.00%	0.00%
111	CUSTOMER 1855	1855 C	100.00%	71.69%	7.06%	1.13%	0.02%	0.00%	19.37%	0.72%	0.00%	0.00%
112	CUSTOMER 1860	1860 C	100.00%	58.51%	20.31%	19.43%	0.66%	1.08%	0.00%	0.00%	0.00%	0.00%
113												
114	Composite Allocators											
115	Net Fixed Assets	NFA	100.00%	43.31%	9.76%	23.64%	8.15%	7.46%	5.24%	0.20%	0.67%	1.56%
116	Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	43.32%	9.74%	23.65%	8.15%	7.44%	5.27%	0.21%	0.67%	1.57%
117	5005-5340	O&M	100.00%	59.75%	10.00%	15.20%	5.16%	4.46%	4.15%	0.17%	0.34%	0.79%
118	Account Setup	Acct	100.00%	59.75%	10.00%	15.20%	5.16%	4.46%	4.15%	0.17%	0.34%	0.79%
119	Access to Poles	POLE	100.00%	40.70%	8.37%	22.02%	10.25%	10.45%	5.81%	0.22%	0.65%	1.52%
120	5005-6225	OM&A	100.00%	59.49%	10.00%	15.33%	5.20%	4.51%	4.17%	0.17%	0.34%	0.80%

	A	B	C	D	E	G	H	I	K	L	N
1											
2											
3											
4	EB-2013-0116										
5	Sheet E3 Demand Allocator Worksheet -										
6											
7	Instructions:										
8	Input sheet for Demand Allocators.										
9											
10											
11											
12											
13	PLCC WATTS										
14	400										
15											
16			1	2	3	5	6	7	9	10	12
17	Customer Classes	Total	Residential	GS < 50 kW	GS > 50 to 999 kW	GS >1,000 to 4,999 kW	Large Use	Street Lighting	Unmetered Scattered Load	Embedded Distributor - HONI	Embedded Distributor - Waterloo
18	CCA	67,115	48,091	4,740	773	27	3	12,997	482	1	1
19	CCB	13,479	0	0	0	0	0	12,997	482	0	0
20	CCP	67,115	48,091	4,740	773	27	3	12,997	482	1	1
21	CCLT	67,050	48,091	4,740	734	4	0	12,997	482	1	1
22	CCS	67,083	48,091	4,738	758	15	0	12,997	482	1	1
23	PLCC-CCA	26,846	19,236	1,896	309	11	1	5,199	193	0	0
24	PLCC-CCB	5,392	0	0	0	0	0	5,199	193	0	0
25	PLCC-CCP	26,846	19,236	1,896	309	11	1	5,199	193	0	0
26	PLCC-CCLT	26,820	19,236	1,896	293	2	0	5,199	193	0	0
27	PLCC-CCS	26,833	19,236	1,895	303	6	0	5,199	193	0	0
28	1NCP										
29	DNCP1	277,836	87,085	22,597	72,773	39,357	46,532	1,789	221	2,245	5,237
30	PNCP1	277,836	87,085	22,597	72,773	39,357	46,532	1,789	221	2,245	5,237
31	LTNCP1	194,870	87,085	22,597	69,100	6,297	0	1,789	221	2,245	5,237
32	SNCP1	212,185	87,085	22,587	71,360	22,108	0	1,342	221	2,245	5,237
33	PLCC - 1NCP										
34	DNCP1A	275,854	87,085	22,597	72,773	39,357	46,532	0	28	2,245	5,237
35	PNCP1A	254,400	67,848	20,700	72,464	39,346	46,531	0	28	2,244	5,237
36	LTNCP1A	171,159	67,848	20,700	68,806	6,295	0	0	28	2,244	5,237
37	SNCP1A	189,209	67,848	20,692	71,057	22,102	0	0	28	2,244	5,237
38	4 NCP										
39	DNCP4	1,072,931	329,033	89,680	287,195	150,320	180,523	6,787	847	8,564	19,982
40	PNCP4	1,072,931	329,033	89,680	287,195	150,320	180,523	6,787	847	8,564	19,982
41	LTNCP4	751,639	329,033	89,680	272,697	24,049	0	6,787	847	8,564	19,982
42	SNCP4	819,217	329,033	89,642	281,619	84,440	0	5,090	847	8,564	19,982
43	PLCC - 4NCP										
44	DNCP4A	1,065,372	329,033	89,680	287,195	150,320	180,523	0	75	8,564	19,982
45	PNCP4A	979,555	252,088	82,095	285,959	150,276	180,518	0	75	8,562	19,980
46	LTNCP4A	658,366	252,088	82,095	271,523	24,042	0	0	75	8,562	19,980
47	SNCP4A	727,588	252,088	82,060	280,407	84,415	0	0	75	8,562	19,980
48	12NCP										
49	DNCP12	2,997,938	874,725	254,274	839,014	429,150	502,352	17,404	2,400	23,586	55,033
50	PNCP12	2,997,938	874,725	254,274	839,014	429,150	502,352	17,404	2,400	23,586	55,033
51	LTNCP12	2,092,739	874,725	254,274	796,659	68,658	0	17,404	2,400	23,586	55,033
52	SNCP12	2,286,755	874,725	254,167	822,724	241,067	0	13,053	2,400	23,586	55,033
53	PLCC - 12NCP										
54	DNCP12A	2,978,219	874,725	254,274	839,014	429,150	502,352	0	85	23,586	55,033
55	PNCP12A	2,720,765	643,890	231,520	835,306	429,018	502,337	0	85	23,581	55,029
56	LTNCP12A	1,815,879	643,890	231,520	793,138	68,636	0	0	85	23,581	55,029
57	SNCP12A	2,014,087	643,890	231,422	819,088	240,993	0	0	85	23,581	55,029

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	Exhibit 7 Appendix 7-1						
						Demand	Customer	Joint					Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand
1906	Land Rights	Land and Buildings	gp								NFA ECC								
1908	Buildings and Fixtures	General Plant	gp								NFA ECC								
1910	Leasehold Improvements	General Plant	gp								NFA ECC								
1915	Office Furniture and Equipment	Equipment	gp								NFA ECC								
1920	Computer Equipment - Hardware	IT Assets	gp								NFA ECC								
1925	Computer Software	IT Assets	gp								NFA ECC								
1930	Transportation Equipment	Equipment	gp								NFA ECC								
1935	Stores Equipment	Equipment	gp								NFA ECC								
1940	Tools, Shop and Garage Equipment	Equipment	gp								NFA ECC								
1945	Measurement and Testing Equipment	Equipment	gp								NFA ECC								
1950	Power Operated Equipment	Equipment	gp								NFA ECC								
1955	Communication Equipment	Equipment	gp								NFA ECC								
1960	Miscellaneous Equipment	Equipment	gp								NFA ECC								
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp								NFA ECC								
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp								NFA ECC								
1980	System Supervisory Equipment	Other Distribution Assets	gp								NFA ECC								
1990	Other Tangible Property	Other Distribution Assets	gp								NFA ECC								
1995	Contributions and Grants - Credit	Contributions and Grants	co				Break out	Breakout	Break out	Breakout									
2005	Property Under Capital Leases	Other Distribution Assets	gp								NFA ECC								
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp								NFA ECC								
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep				Break out	Breakout	Break out	Breakout									
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep				Break out	Breakout	Break out	Breakout									
3046	Balance Transferred From Income	Equity	NI									NFA							
blank row																			
4080	Distribution Services Revenue	Distribution Services Revenue	CREV									CREV							
4082	Retail Services Revenues	Other Distribution Revenue	mi									OM&A							
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi									OM&A							
4086	SSS Admin Charge	Other Distribution Revenue	mi									CCA							
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi									OM&A							
4205	Interdepartmental Rents	Other Distribution Revenue	mi									OM&A							
4210	Rent from Electric Property	Other Distribution Revenue	mi									POLE							
4215	Other Utility Operating Income	Other Distribution Revenue	mi									OM&A							
4220	Other Electric Revenues	Other Distribution Revenue	mi									OM&A							
4225	Late Payment Charges	Late Payment Charges	mi									LPHA							
4235	Miscellaneous Service Revenues	Specific Service Charges	mi									CWNB							
4235-1	Account Set Up Charges	Specific Service Charges	mi									CWNB							
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi									OM&A							
4240	Provision for Rate Refunds	Other Distribution Revenue	mi									OM&A							
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi									OM&A							
4305	Regulatory Debits	Other Income & Deductions	mi									OM&A							
4310	Regulatory Credits	Other Income & Deductions	mi									OM&A							
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi									OM&A							
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi									OM&A							
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi									O&M							
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi									OM&A							
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi									OM&A							
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi									OM&A							
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi									OM&A							
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi									OM&A							
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi									O&M							
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi									OM&A							
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi									OM&A							
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi									OM&A							
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi									O&M							
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi									OM&A							
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi									OM&A							

Uniform System of Accounts - Detail Accounts:	USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related	Exhibit 7 Appendix 7-1				
						Demand	Customer	Joint					Demand ID	Customer ID	A & G ID	Misc ID	cp
	4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A					
	4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A					
	4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A					
	4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A					
	4705	Power Purchased	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
	4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
	4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
	4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
	4714	Charges-NW	Power Supply Expenses (Working Capital)	cop								CEN					
	4715	System Control and Load Dispatching	Other Power Supply Expenses	cop								CEN EWMP					
	4716	Charges-CN	Power Supply Expenses (Working Capital)	cop								CEN					
	4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop								CEN EWMP					
	4750	Charges-LV	Power Supply Expenses (Working Capital)	cop								CEN					
	4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			CCS			CCS							
	5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
	5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
	5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D	
	5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D	
	5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D	
	5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D	
	5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D	
	5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 1835 D	
	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 1835 D	
	5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C		830 & 1835	830 & 1835 C					830 & 1835 D	830 & 1835 D	
	5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D	
	5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D	
	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D	
	5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C		840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D	
	5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D	
	5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC							
	5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA							
	5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA							
	5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
	5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	840 & 1845	840 & 1845	840 & 1845 C	x	840 & 1845	840 & 1845 C					840 & 1845 D	840 & 1845 D	
	5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					830 & 1835 D	830 & 1835 D	
	5096	Other Rent	Operation (Working Capital)	di								O&M					
	5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D	
	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D	
	5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D	
	5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D	
	5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D	
	5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C					1835 D	1835 D	
	5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D	



2014 Cost Allocation Model

EB-2013-0116
Sheet E5 Reconciliation Worksheet -

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management										
	Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$160,494	\$160,494		\$0	\$160,494	\$160,494	\$0	\$160,494	\$0
1805-2	Land Station <50 kV		\$92,429	\$92,429		\$0	\$92,429	\$92,429	\$0	\$92,429	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$256,211	\$256,211		\$0	\$256,211	\$256,211	\$0	\$256,211	\$0
1808-2	Buildings and Fixtures < 50 kV		\$933,986	\$933,986		\$0	\$933,986	\$933,986	\$0	\$933,986	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$10,018,180	\$10,018,180		\$0	\$10,018,180	\$10,018,180	\$0	\$10,018,180	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$28,133,111	\$28,133,111		\$0	\$28,133,111	\$28,133,111	\$0	\$28,133,111	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$6,642,057	\$6,642,057		\$0	\$6,642,057	\$6,642,057	\$0	\$6,642,057	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$35,906,313	\$35,906,313		\$0	\$35,906,313	\$35,906,313	\$0	\$35,906,313	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$4,850,001	\$4,850,001		\$0	\$4,850,001	\$4,850,001	\$0	\$4,850,001	\$0
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$17,127,085	\$17,127,085		\$0	\$17,127,085	\$17,127,085	\$0	\$17,127,085	\$0
1840-5	Underground Conduit - Secondary		\$11,418,057	\$11,418,057		\$0	\$11,418,057	\$11,418,057	\$0	\$11,418,057	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0



2014 Cost Allocation Model

EB-2013-0116
Sheet E5 Reconciliation Worksheet -

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
1845-4	Underground Conductors and Devices - Primary		\$23,395,807	\$23,395,807		\$0	\$23,395,807	\$23,395,807	\$0	\$23,395,807	\$0
1845-5	Underground Conductors and Devices - Secondary		\$17,434,572	\$17,434,572		\$0	\$17,434,572	\$17,434,572	\$0	\$17,434,572	\$0
1850	Line Transformers		\$47,163,831	\$47,163,831		\$0	\$47,163,831	\$47,163,831	\$0	\$47,163,831	\$0
1855	Services		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters		\$10,913,465	\$10,913,465		\$0	\$10,913,465	\$10,913,465	\$0	\$10,913,465	\$0
1905	Land	\$0	\$213,797	\$213,797		\$0	\$213,797	\$213,797	\$0	\$213,797	\$0
1906	Land Rights	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$5,662,847	\$5,662,847		\$0	\$5,662,847	\$5,662,847	\$0	\$5,662,847	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$838,880	\$838,880		\$0	\$838,880	\$838,880	\$0	\$838,880	\$0
1920	Computer Equipment - Hardware	\$0	\$3,056,702	\$3,056,702		\$0	\$3,056,702	\$3,056,702	\$0	\$3,056,702	\$0
1925	Computer Software	\$0	\$4,197,264	\$4,197,264		\$0	\$4,197,264	\$4,197,264	\$0	\$4,197,264	\$0
1930	Transportation Equipment	\$0	\$4,715,064	\$4,715,064		\$0	\$4,715,064	\$4,715,064	\$0	\$4,715,064	\$0
1935	Stores Equipment	\$0	\$93,729	\$93,729		\$0	\$93,729	\$93,729	\$0	\$93,729	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$1,254,569	\$1,254,569		\$0	\$1,254,569	\$1,254,569	\$0	\$1,254,569	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$714,214	\$714,214		\$0	\$714,214	\$714,214	\$0	\$714,214	\$0
1990	Other Tangible Property	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$21,503,636)	\$0	(\$21,503,636)		\$0	(\$21,503,636)	(\$21,503,636)	\$0	(\$21,503,636)	(\$0)
2005	Property Under Capital Leases	\$0	\$61,873	\$61,873		\$0	\$61,873	\$61,873	\$0	\$61,873	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$103,263,094)	\$0	(\$103,263,094)		\$0	(\$103,263,094)	(\$103,263,094)	\$0	(\$103,263,095)	\$1
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$4,757,910)	\$0	(\$4,757,910)		\$0	(\$4,757,910)	(\$4,757,910)	\$0	(\$4,757,910)	\$0
	blank row										
4080	Distribution Services Revenue	(\$28,431,588)	\$0	(\$28,431,588)		\$0	(\$28,431,588)	(\$28,431,588)	\$0	(\$28,431,588)	\$0
4082	Retail Services Revenues	(\$36,000)	\$0	(\$36,000)		\$0	(\$36,000)	(\$36,000)	\$0	(\$36,000)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$960)	\$0	(\$960)		\$0	(\$960)	(\$960)	\$0	(\$960)	\$0
4086	SSS Admin Charge	(\$146,868)	\$0	(\$146,868)		\$0	(\$146,868)	(\$146,868)	\$0	(\$146,868)	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$211,684)	\$0	(\$211,684)		\$0	(\$211,684)	(\$211,684)	\$0	(\$211,684)	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$137,500)	\$0	(\$137,500)		\$0	(\$137,500)	(\$137,500)	\$0	(\$137,500)	\$0
4235	Miscellaneous Service Revenues	(\$554,855)	\$0	(\$554,855)		\$0	(\$554,855)	(\$554,855)	\$0	(\$554,855)	\$0



EB-2013-0116
Sheet E5 Reconciliation Worksheet -

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
4240	Provision for Rate Refunds	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$24,000)		(\$24,000)		\$0	(\$24,000)	(\$24,000)	\$0	(\$24,000)	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$26,400)		(\$26,400)		\$0	(\$26,400)	(\$26,400)	\$0	(\$26,400)	\$0
4380	Expenses of Non-Utility Operations	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	(\$108,400)		(\$108,400)		\$0	(\$108,400)	(\$108,400)	\$0	(\$108,400)	\$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	(\$52,712)		(\$52,712)		\$0	(\$52,712)	(\$52,712)	\$0	(\$52,712)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$126,762,108		\$126,762,108		\$0	\$126,762,108	\$126,762,108	\$0	\$126,762,108	\$0
4708	Charges-WMS	\$6,464,353		\$6,464,353		\$0	\$6,464,353	\$6,464,353	\$0	\$6,464,353	\$0
4710	Cost of Power Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$10,669,813		\$10,669,813		\$0	\$10,669,813	\$10,669,813	\$0	\$10,669,813	\$0
4715	System Control and Load Dispatching	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$6,735,975		\$6,735,975		\$0	\$6,735,975	\$6,735,975	\$0	\$6,735,975	\$0
4730	Rural Rate Assistance Expense	\$1,763,005		\$1,763,005		\$0	\$1,763,005	\$1,763,005	\$0	\$1,763,005	\$0
4750	Charges-LV	\$170,662		\$170,662		\$0	\$170,662	\$170,662	\$0	\$170,662	\$0
4751	Charges - Smart Metering Entity	\$480,492		\$480,492		\$0	\$480,492	\$480,492	\$0	\$480,492	\$0



2014 Cost Allocation Model

EB-2013-0116
Sheet E5 Reconciliation Worksheet -

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
5005	Operation Supervision and Engineering	\$122,416		\$122,416		\$0	\$122,416	\$122,416	\$0	\$122,416	\$0
5010	Load Dispatching	\$645,251		\$645,251		\$0	\$645,251	\$645,251	\$0	\$645,251	\$0
5012	Station Buildings and Fixtures Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$14,900		\$14,900		\$0	\$14,900	\$14,900	\$0	\$14,900	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$134,121		\$134,121		\$0	\$134,121	\$134,121	\$0	\$134,121	\$0
5016	Distribution Station Equipment - Operation Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$262,483		\$262,483		\$0	\$262,483	\$262,483	\$0	\$262,483	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$146,445		\$146,445		\$0	\$146,445	\$146,445	\$0	\$146,445	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$79,974		\$79,974		\$0	\$79,974	\$79,974	\$0	\$79,974	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$54,682		\$54,682		\$0	\$54,682	\$54,682	\$0	\$54,682	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$93,500		\$93,500		\$0	\$93,500	\$93,500	\$0	\$93,500	\$0
5050	Underground Subtransmission Feeders - Operation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$86,694		\$86,694		\$0	\$86,694	\$86,694	\$0	\$86,694	\$0
5065	Meter Expense	\$713,302		\$713,302		\$0	\$713,302	\$713,302	\$0	\$713,302	\$0
5070	Customer Premises - Operation Labour	\$104,278		\$104,278		\$0	\$104,278	\$104,278	\$0	\$104,278	\$0
5075	Customer Premises - Materials and Expenses	\$5,400		\$5,400		\$0	\$5,400	\$5,400	\$0	\$5,400	\$0
5085	Miscellaneous Distribution Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$38,400		\$38,400		\$0	\$38,400	\$38,400	\$0	\$38,400	\$0
5096	Other Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$46,914		\$46,914		\$0	\$46,914	\$46,914	\$0	\$46,914	\$0
5114	Maintenance of Distribution Station Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$415,092		\$415,092		\$0	\$415,092	\$415,092	\$0	\$415,092	\$0
5125	Maintenance of Overhead Conductors and Devices	\$679,398		\$679,398		\$0	\$679,398	\$679,398	\$0	\$679,398	\$0



EB-2013-0116
Sheet E5 Reconciliation Worksheet -

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
5130	Maintenance of Overhead Services	\$372,960		\$372,960		\$0	\$372,960	\$372,960	\$0	\$372,960	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$343,089		\$343,089		\$0	\$343,089	\$343,089	\$0	\$343,089	\$0
5145	Maintenance of Underground Conduit	\$120,338		\$120,338		\$0	\$120,338	\$120,338	\$0	\$120,338	\$0
5150	Maintenance of Underground Conductors and Devices	\$579,327		\$579,327		\$0	\$579,327	\$579,327	\$0	\$579,327	\$0
5155	Maintenance of Underground Services	\$127,771		\$127,771		\$0	\$127,771	\$127,771	\$0	\$127,771	\$0
5160	Maintenance of Line Transformers	\$156,663		\$156,663		\$0	\$156,663	\$156,663	\$0	\$156,663	\$0
5175	Maintenance of Meters	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$1,054,033		\$1,054,033		\$0	\$1,054,033	\$1,054,033	\$0	\$1,054,033	\$0
5310	Meter Reading Expense	\$278,565		\$278,565		\$0	\$278,565	\$278,565	\$0	\$278,565	\$0
5315	Customer Billing	\$1,031,835		\$1,031,835		\$0	\$1,031,835	\$1,031,835	\$0	\$1,031,835	\$0
5320	Collecting	\$375,652		\$375,652		\$0	\$375,652	\$375,652	\$0	\$375,652	\$0
5325	Collecting- Cash Over and Short	\$300		\$300		\$0	\$300	\$300	\$0	\$300	\$0
5330	Collection Charges	\$22,200		\$22,200		\$0	\$22,200	\$22,200	\$0	\$22,200	\$0
5335	Bad Debt Expense	\$212,000		\$212,000		\$0	\$212,000	\$212,000	\$0	\$212,000	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$12,200		\$12,200		\$0	\$12,200	\$12,200	\$0	\$12,200	\$0
5415	Energy Conservation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$76,100		\$76,100		\$0	\$76,100	\$76,100	\$0	\$76,100	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$62,800		\$62,800		\$0	\$62,800	\$62,800	\$0	\$62,800	\$0
5505	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$1,420,003		\$1,420,003		\$0	\$1,420,003	\$1,420,003	\$0	\$1,420,003	\$0
5610	Management Salaries and Expenses	\$2,262,379		\$2,262,379		\$0	\$2,262,379	\$2,262,379	\$0	\$2,262,379	\$0
5615	General Administrative Salaries and Expenses	\$1,070,529		\$1,070,529		\$0	\$1,070,529	\$1,070,529	\$0	\$1,070,529	\$0
5620	Office Supplies and Expenses	\$446,139		\$446,139		\$0	\$446,139	\$446,139	\$0	\$446,139	\$0
5625	Administrative Expense Transferred Credit	(\$960)		(\$960)		\$0	(\$960)	(\$960)	\$0	(\$960)	\$0
5630	Outside Services Employed	\$507,076		\$507,076		\$0	\$507,076	\$507,076	\$0	\$507,076	\$0
5635	Property Insurance	\$27,370		\$27,370		\$0	\$27,370	\$27,370	\$0	\$27,370	\$0
5640	Injuries and Damages	\$156,000		\$156,000		\$0	\$156,000	\$156,000	\$0	\$156,000	\$0
5645	Employee Pensions and Benefits	\$362,818		\$362,818		\$0	\$362,818	\$362,818	\$0	\$362,818	\$0
5650	Franchise Requirements	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$300,000		\$300,000		\$0	\$300,000	\$300,000	\$0	\$300,000	\$0
5660	General Advertising Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$171,200		\$171,200		\$0	\$171,200	\$171,200	\$0	\$171,200	\$0
5670	Rent	\$48,864		\$48,864		\$0	\$48,864	\$48,864	\$0	\$48,864	\$0
5675	Maintenance of General Plant	\$830,520		\$830,520		\$0	\$830,520	\$830,520	\$0	\$830,520	\$0
5680	Electrical Safety Authority Fees	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0

**EB-2013-0116****Sheet E5 Reconciliation Worksheet -****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
5705	Amortization Expense - Property, Plant, and Equipment	\$4,756,246		\$4,756,246		\$0	\$4,756,246	\$4,756,246	\$0	\$4,756,246	\$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	\$3,792,294		\$3,792,294		\$0	\$3,792,294	\$3,792,294	\$0	\$3,792,294	\$0
6105	Taxes Other Than Income Taxes	\$155,664		\$155,664		\$0	\$155,664	\$155,664	\$0	\$155,664	\$0
6110	Income Taxes	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6205-1	Sub-account LEAP funding	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$18,566,025	\$235,254,536	\$253,820,562	Control	\$0	\$253,820,562	\$253,820,562	\$0	\$253,820,561	\$0



EB-2013-0116
Sheet E5 Reconciliation Worksheet -

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
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Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ 195,935	\$ -	\$ -	\$ 195,935	\$ 195,935	\$ -	\$ 195,935	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 415,092	\$ -	\$ -	\$ 415,092	\$ 415,092	\$ -	\$ 415,092	\$ -
1835	\$ 679,398	\$ -	\$ -	\$ 679,398	\$ 679,398	\$ -	\$ 679,398	\$ -
1840	\$ 120,338	\$ -	\$ -	\$ 120,338	\$ 120,338	\$ -	\$ 120,338	\$ -
1845	\$ 579,327	\$ -	\$ -	\$ 579,327	\$ 579,327	\$ -	\$ 579,327	\$ -
1850	\$ 323,331	\$ -	\$ -	\$ 323,331	\$ 323,331	\$ -	\$ 323,331	\$ -
1855	\$ 500,731	\$ -	\$ -	\$ 500,731	\$ 500,731	\$ -	\$ 500,731	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 767,667	\$ -	\$ -	\$ 767,667	\$ 767,667	\$ -	\$ 767,667	\$ -
1830 & 1835	\$ 790,417	\$ -	\$ -	\$ 790,417	\$ 790,417	\$ -	\$ 790,417	\$ -
1840 & 1845	\$ 148,182	\$ -	\$ -	\$ 148,182	\$ 148,182	\$ -	\$ 148,182	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 212,000	\$ -	\$ -	\$ 212,000	\$ 212,000	\$ -	\$ 212,000	\$ -
Break Out	\$ (120,010,485)	\$ -	\$ -	\$ (120,010,485)	\$ (120,010,485)	\$ -	\$ (120,010,485)	\$ 0
CCA	\$ 109,678	\$ -	\$ -	\$ 109,678	\$ 109,678	\$ -	\$ 109,678	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 17,405,788	\$ -	\$ -	\$ 17,405,788	\$ 17,405,788	\$ -	\$ 17,405,788	\$ -
CEN EWMP	\$ 134,989,466	\$ -	\$ -	\$ 134,989,466	\$ 134,989,466	\$ -	\$ 134,989,466	\$ -
CREV	\$ (28,431,588)	\$ -	\$ -	\$ (28,431,588)	\$ (28,431,588)	\$ -	\$ (28,431,588)	\$ -
CWCS	\$ 0	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ -
CWMC	\$ 11,626,767	\$ -	\$ -	\$ 11,626,767	\$ 11,626,767	\$ -	\$ 11,626,767	\$ -
CWMR	\$ 278,565	\$ -	\$ -	\$ 278,565	\$ 278,565	\$ -	\$ 278,565	\$ -
CWNB	\$ 1,892,205	\$ -	\$ -	\$ 1,892,205	\$ 1,892,205	\$ -	\$ 1,892,205	\$ -
DCP	\$ 1,026,415	\$ -	\$ -	\$ 1,026,415	\$ 1,026,415	\$ -	\$ 1,026,415	\$ -
LPHA	\$ (137,500)	\$ -	\$ -	\$ (137,500)	\$ (137,500)	\$ -	\$ (137,500)	\$ -
LTNCP	\$ 47,163,831	\$ -	\$ -	\$ 47,163,831	\$ 47,163,831	\$ -	\$ 47,163,831	\$ -
NFA	\$ (1,206,747)	\$ -	\$ -	\$ (1,206,747)	\$ (1,206,747)	\$ -	\$ (1,206,747)	\$ -
NFA ECC	\$ 20,912,408	\$ -	\$ -	\$ 20,912,408	\$ 20,912,408	\$ -	\$ 20,912,408	\$ -
O&M	\$ 7,649,568	\$ -	\$ -	\$ 7,649,568	\$ 7,649,568	\$ -	\$ 7,649,568	\$ -
PNCP	\$ 104,562,316	\$ -	\$ -	\$ 104,562,316	\$ 104,562,316	\$ -	\$ 104,562,316	\$ -
SNCP	\$ 40,344,687	\$ -	\$ -	\$ 40,344,687	\$ 40,344,687	\$ -	\$ 40,344,687	\$ -
TCP	\$ 10,434,885	\$ -	\$ -	\$ 10,434,885	\$ 10,434,885	\$ -	\$ 10,434,885	\$ -
Total	\$ 253,342,676	\$ -	\$ -	\$ 253,342,676	\$ 253,342,676	\$ -	\$ 253,342,675	\$ 0

Appendix 7-2

Appendix 7-2 – Appendix 2-P Cost Allocation

Cambridge and North Dumfries Hydro Inc.

File Number: EB-2013-0116
 Exhibit: 7
 Appendix: 7-2
 Page: 1 of 2
 Filed: October 1,2013

**Appendix 2-P
 Cost Allocation**

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 12,509,029	50.66%	\$ 15,301,924	52.29%
GS < 50 kW	\$ 2,699,019	10.93%	\$ 2,937,715	10.04%
GS 50-999 kW	\$ 5,343,143	21.64%	\$ 5,580,766	19.07%
GS 1000-4999 kW	\$ 1,656,468	6.71%	\$ 1,889,378	6.46%
Large User, if applicable	\$ 1,016,551	4.12%	\$ 1,700,072	5.81%
Street Lighting	\$ 916,646	3.71%	\$ 1,332,812	4.55%
Unmetered Scattered Load (USL)	\$ 83,714	0.34%	\$ 52,992	0.18%
Embedded distributor - Waterloo	\$ 326,836	1.32%	\$ 328,761	1.12%
Embedded distributor - HONI	\$ 140,072	0.57%	\$ 141,003	0.48%
Total	\$ 24,691,478	100.00%	\$ 29,265,424	100.00%

Notes

- Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 12,265,629	\$ 14,178,211	\$ 14,077,731	\$ 902,990
GS < 50 kW	\$ 2,627,748	\$ 3,037,493	\$ 3,037,564	\$ 126,355
GS 50-999 kW	\$ 5,404,934	\$ 6,247,726	\$ 6,249,680	\$ 134,716
GS 1000-4999 kW	\$ 1,700,422	\$ 1,965,569	\$ 1,965,104	\$ 39,526
Large User, if applicable	\$ 1,385,375	\$ 1,601,397	\$ 1,601,246	\$ 34,223
Street Lighting	\$ 655,116	\$ 757,268	\$ 881,774	\$ 51,195
Unmetered Scattered Load (USL)	\$ 67,446	\$ 77,963	\$ 60,942	\$ 2,649
Embedded distributor - Waterloo	\$ 61,994	\$ 71,661	\$ 65,651	\$ 5,401
Embedded distributor - HONI	\$ 24,879	\$ 28,758	\$ 26,352	\$ 2,325
Total	\$ 24,193,543	\$ 27,966,045	\$ 27,966,045	\$ 1,299,379

Notes:

- Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

Cambridge and North Dumfries Hydro Inc.

File Number: EB-2013-0116
 Exhibit: 7
 Appendix: 7-2
 Page: 2 of 2
 Filed: October 1, 2013

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	Year: 20XX	%	%	
Residential	100.90	98.6	97.9	85 - 115
GS < 50 kW	114.20	107.7	107.7	80 - 120
GS 50-999 kW	114.20	114.4	114.4	80 - 120
GS 1000-4999 kW	97.30	106.1	106.1	80 - 120
Large User, if applicable	70.50	96.2	96.2	85 - 115
Street Lighting	41.40	60.7	70.0	70 - 120
Unmetered Scattered Load (USL)	91.90	152.1	120.0	80 - 120
Embedded distributor - Waterloo	22.60	23.4	21.6	
Embedded distributor - HONI	22.60	22.0	20.3	

Notes

- 1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.
- 2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2014	2015	2016	
	%	%	%	
Residential	97.90	97.9	97.9	85 - 115
GS < 50 kW	107.70	107.7	107.7	80 - 120
GS 50-999 kW	114.40	114.4	114.4	80 - 120
GS 1000-4999 kW	106.10	106.1	106.1	80 - 120
Large User, if applicable	96.20	96.2	96.2	85 - 115
Street Lighting	70.00	70	70	70 - 120
Unmetered Scattered Load (USL)	120.00	120	120	80 - 120
Embedded distributor - Waterloo	21.61	21.6	21.6	0
Embedded distributor - HONI	20.34	20.3	20.3	

Note

- 1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2013 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2014 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.