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December 23, 2014

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ms. Walli,

RE: Hydro One Brampton Networks Inc.'s 2015 Cost of Service Electricity Distribution Rate Application; Draft Rate Order Submission; EB-2014-0083

In accordance the Board's December 18th, 2014 Decision and Order in the above noted proceeding, please find attached Hydro One Brampton Networks Inc.'s Draft Rate Order. This Draft Rate Order contains detailed supporting information showing the calculation of final rates, customer rate impacts and includes a proposed Tariff of Rates and Charges with an effective date of January 1st, 2015.

Hydro one Brampton is filing its Draft Rate Order through the OEB Regulatory Electronic Submission System ("RESS") followed by two (2) hard copies.

Scott Miller
Director of Customer Care
Hydro One Brampton Networks Inc.
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CC Paul Tremblay, President & CEO, Hydro One Brampton Networks Inc.
Marc Villett, Vice-President, Finance, Hydro One Brampton Networks Inc.
Intervenors of Record for EB-2014-0083

EB-2014-0083

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an application by Hydro One Brampton Networks Inc. to the Ontario Energy Board for an Order approving just and reasonable rates and other charges, effective January 1, 2015.

HYDRO ONE BRAMPTON NETWORKS INC.

DRAFT RATE ORDER

FILED: December 23, 2014

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1 BACKGROUND

Hydro One Brampton Networks Inc. ("HOBNI", "Applicant", "Company", and "Hydro One Brampton") filed an application (the "Application") with the Ontario Energy Board (the "Board" and "OEB") on April 23, 2014 under section 78 of the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that HOBNI charges for electricity distribution, to be effective January 1, 2015. The Board assigned the File Number EB-2014-0083 to the Application.

Four Parties (the "Intervenors") requested and were granted Intervenor status:

- Building Owners and Managers Association Toronto ("BOMA")
- Energy Probe Research Foundation ("Energy Probe")
- School Energy Coalition ("SEC")
- Vulnerable Energy Consumers Coalition ("VECC")

On September 15 & 16, 2014 a Settlement Conference was held. A partial settlement was reached and a proposed settlement agreement was filed with the Board on October 9, 2014. There were three unsettled issues which were subject to the oral hearing before the Board.

1. The Appropriate percentage to be used to calculate the HOBNI's Working Capital Allowance;
2. Determination of the correct amount for disposition in Account 1576 and the appropriate disposition period; and
3. The weather normalization methodology used in the Load Forecast.

An Oral Hearing on the unsettled issues was held on October 22 and 24, 2014. The proposed partial settlement agreement was approved and adopted by the Board at that time. In addition, on October 24, 2014, at the conclusion of the oral hearing, Hydro One Brampton presented its Argument-in-Chief orally to the Board panel. Intervenors submissions along with the Board Staff submission were received by November 3, 2014 and Hydro One Brampton filed its Reply Submission on November 10, 2014.

On December 18, 2014 the Board issued its Decision and Order on all matters in this Application. The Board ordered HOBNI to incorporate the results of the Settlement Agreement together with the Board's findings outlined in the Decision and Order in its draft Rate Order ("DRO"). In addition, in the Decision and Order, the Board required that Hydro One Brampton file the following detailed supporting material:

- All relevant calculations showing the impact of the implementation of the Settlement Agreement and the Decision and Order on its proposed Revenue Requirement,
- The allocation of the approved Revenue Requirement to the classes,
- Detailed supporting information showing the calculation of the final rates.
- The customer rate impacts, and
- A proposed Tariff of Rates and Charges which reflect the Board's findings in its Decision and Order,

The Board Ordered that HOBNI file its DRO with the Board and Intervenors within 5 days of the date of the Board's Decision and Order. HOBNI makes this submission in compliance with the Board's Order. The DRO has been prepared on the basis that HOBNI's new rates will be effective and implemented as of January 1, 2015.

2 INCLUSIONS IN DRAFT RATE ORDER

Hydro One Brampton submits this DRO, which incorporates the information directed by the Board in its Decision and Order of December 18, 2014. This includes the Board approved Settlement Agreement and the Boards findings and decision on the three unsettled matters which were dealt with at the oral hearing. Included in this DRO are the following Appendices:

- Appendix **A** – Draft Tariff of Rates and Charges effective January 1, 2015;
- Appendix **B** – Bill Impacts;
- Appendix **C** – Updated Chapter 2 Appendices;
- Appendix **D** – Revenue Requirement Work Form;
- Appendix **E** – Income Tax/PILS Work Form;
- Appendix **F** – Cost Allocation Study;
- Appendix **G** – EDDVAR Continuity Schedules;
- Appendix **H** – Accounting Order For Renewable Generation Connection Rate Protection;
- Appendix **I** – Partial Settlement Agreement, approved by the Board on October 22, 2014

Appendix **C** includes the following updated Chapter 2[1] Appendices:

- OEB Appendix **2-EE** Account 1576
- OEB Appendix **2-FA** Renewable Generation Connection Investment Summary
- OEB Appendix **2-FB** Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments
- OEB Appendix **2-FC** Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments
- OEB Appendix **2-OA** Capital Structure & Cost of Capital
- OEB Appendix **2-OB** Debt Instruments
- OEB Appendix **2-P** Cost Allocation

[1] Chapter 2 of the filing requirements

- OEB Appendix **2-V** Revenue Reconciliation

Also included as part of this DRO are the following "live" Excel workbooks:

- Revenue Requirement Work Form
- Income Tax/PILS Work Form
- Cost Allocation Model
- Updated Chapter 2 Appendices
- EDDVAR Continuity Schedules

3 SUMMARY OF DRAFT RATE ORDER

In its Original Cost of Service rate application submission HOBNI requested a Service Revenue Requirement of $73,639,445 which includes a revenue deficiency of $4,325,261. During the course of the proceeding through to the Board's Decision and Order dated December 18, 2014, a number of adjustments were made to reduce the Service Revenue Requirement by $1,494,869 to $72,144,576. In addition, the Revenue Deficiency was reduced from $4,325,261 to $2,730,392 due to the reduction of the Service Revenue Requirement of $1,494,869 plus an increase to the revenue offsets of $100,000.

Base revenue requirement originally applied for by HOBNI was $69,612,856, reductions to revenue deficiency of $1,494,869 and a further reduction of $100,000 due to an increase to forecast other revenues caused base revenue requirement to be reduced by $1,594,869 such that the base revenue requirement was reduced to $68,017,987 due to the Board's Decision and Order dated December 18, 2014.

The reductions to the Service Revenue Requirement were attributable to the following:

1. Reductions to the Operating, Maintenance and Administration ("OM&A") expenses of $289,145 due to an increase to expenses relating to OPEB[2] offset by a reduction to OM&A expenses as agreed to in the OEB approved Settlement Agreement.
2. Reductions to the Depreciation Expense of $142,848 due to an increase to capital expenditures relating to OPEB offset by reductions to Depreciation Expense as agreed to in the OEB approved Settlement Agreement.
3. Reductions to the Deemed Interest Expense of $96,006 due to a reduction in the weighted average % debt rate and reductions to rate base.
4. Reductions to the Return on Equity of $672,334 due to a reduction in the % return on equity and reductions to rate base.
5. Reductions to Rate Base were due to the following adjustments:

[2] OPEB related adjustments were made to OM&A and Capital Expenditures during the course of responding to OEB staff interrogatories *Staff-1 and 4-Staff-58 (b)*.

a. Increases in capital expenditures relating to OPEB[3],
b. Reductions to capital expenditures agreed to in the OEB approved Settlement Agreement, and
c. Reductions to the working capital allowance due to:
    i. Reductions to the forecast cost of power,
    ii. Reductions to OM&A expenses noted above, and
    iii. Reductions to OM&A expenses for purposes of determining the working capital allowance relating to depreciation expense which was included in OM&A expenses.

6. Reductions were made to Payments in Lieu of taxes of $294,536 due to the preceding reductions which reduced Utility Income before Income Taxes.

In HOBNI's Original Cost of Service rate application submission the bill impact was an increase of $2.15 or 1.80% per month for a Residential Class customer consuming 800 kWh and a reduction of $2.93 or 0.97% per month for a General Service < 50 kW Class customer consuming 2,000 kWh.

In this DRO the final bill impact is an increase of $1.89 or 1.58% per month for a Residential Class customer consuming 800 kWh and a reduction of $3.76 or 1.25% per month for a General Service < 50 kW Class customer consuming 2,000 kWh.

[3] Ibid

4 SUMMARY OF APPROVALS GRANTED BY THE BOARD

In its original application, Hydro One Brampton provided a list of specific items which it requested that the Board approve as part of this rate hearing. During the course of the proceeding, some of the approvals were granted as part of the Boards approval of the Settlement Proposal on October 22, 2014 and the balance of the items were approved by the Board in its Decision and Order dated December 18, 2014. Below is a list of the specific approvals granted by the Board along with the references for each:

1. The Board has approved HOBNI's distribution rates for the 12 month period effective January 1, 2015 under the 4th Generation IRM single forward test year Cost of Service rate setting alternative to recover the Base Revenue Requirement of $68,017,987 plus the Board has approved Other Revenues of $4,126,589 for a total Service Revenue Requirement of $72,144,576. The schedule of approved distribution rates is provided in **Table 17** – Summary of Approved 2015 Fixed/Variable Distribution Rates;
2. The Board Approved HOBNI's 2015 Test Year OM&A expenditures of $25,298,362 per the OEB approved Settlement Agreement, dated October 9, 2014, *Issue 1.2 Settlement Table 2: 2015 OM&A Expenditures Applied-For vs. Settlement basis Page 18 of 49* and 2015 Test Year Capital Expenditures of $37,865,475 per the OEB approved Settlement Agreement, dated October 9, 2014, *Issue 1.1, Settlement Table 1: 2015 Capital Expenditure Plan Applied-For vs. Settlement Basis, Page 16 of 49*;
3. The Board Approved the quantities HOBNI determined for its CDM load forecast adjustment and the threshold kWh and kW quantities to be used to calculate the LRAMVA for the period from 2015 to 2019 per *Issue 4.2.3, Settlement Table 12: Post 2014 LRAMVA Threshold Values, Page 48 of 49* of the Settlement Agreement as accepted by all parties to the Settlement Agreement approved by the Board.
4. The Board Approved HOBNI's 2015 Test Year wholesale kWh and kW load forecast per *Exhibit 2 Tab 3 Schedule 2 Table 6: 2015 Cost of Power Forecast Calculation, page 5 of 5,* and **Table 4** – 2015 Cost of Power Forecast and retail billing determinants forecasts for kWh,

kW for volumetric distribution revenues and transformer ownership allowance, and customer counts and connections per *Exhibit 3 Tab 1 Schedule 3, Page 2 or 2* per the Board's Decision and Order dated December 18, 2014.

5. The Board Approved HOBNI's 2015 Cost Allocation Study per the live excel spreadsheet model as submitted with this Draft Rate Order, per the Board's Decision and Order dated December 18, 2014.

6. The Board Approved the Revenue to Cost Ratio's submitted with this Draft Rate Order per updated OEB Appendix **2-P** Cost Allocation per the Board's Decision and Order dated December 18, 2014.

7. The Board Approved the amount included in Deferral and Variance Account Rate Rider Calculation of $5,881,494 for General Ledger Account 1576, Accounting Changes under CGAAP. The Board Approved this rate rider to be in effect for the (3) three year period from January 1, 2015 to December 31, 2017 per updated OEB Appendix 2-EE and Table 10: Account 1576 – Accounting Changes Rate Rider as submitted with this DRO, per the Board's Decision and Order dated December 18, 2014;

8. The Board has approved the request to recover amounts related to the Lost Revenue Adjustment Mechanism ("LRAM") of $532,023 including interest of $8,731 to December 31, 2014 in relation to 2011 and 2012 CDM programs with persistence to the end of December 31, 2014. The recovery period will be over 12 months, the updated rate riders were provided in *Appendix G – Account 1568 – LRAM – Updated Tables, Table 13: Requested Rate Riders for Disposition of the LRAMVA*. Further supporting details can be found in the OEB approved Settlement Agreement, dated October 9, 2014, *Issue 4.2.3, Page 47 of 49,* and *Appendix G – Account 1568 – LRAM – Updated Tables, Table 1: Summary of Lost Revenue Balances by Rate Class* as accepted by all parties to the Settlement Agreement approved by the Board*;*

9. The Board has approved the request to recover the residual account balance of the stranded meter assets related to smart meter deployment in the amount of $528,538 as at December 31, 2013 plus forecast interest to December 31, 2014 through class specific rate riders in effect

for a period of 12 months. For more information on the disposition of the stranded meters, refer to *Exhibit 9 Tab 8 Schedule 1, Page 2 of 2* of the application for the disposition amount and rate riders as accepted by all parties to the Settlement Agreement approved by the Board;

10. The Board has approved the proposed Retail Transmission Network Service Rates, and the Retail Transmission Connection Service Rates. For more information on these Retail Transmission Rates refer to *Exhibit 8 Tab 2 Schedule 1, Page 2 of 3* of the application as accepted by all parties to the Settlement Agreement approved by the Board;

11. The Board has approved the request to continue to charge the same Wholesale Market Service Rate and Rural Rate Protection Charge in effect at December 31, 2014, per *Exhibit 8 Tab 4 Schedule 1, Page 1 of 1* of the application as accepted by all parties to the Settlement Agreement approved by the Board;

12. The Board has approved continued treatment of low voltage charges from HOBNI's host distributor, through future disposition of Account 1550 LV Variance Account as part of Group 1 deferral and variance account dispositions, as per *Exhibit 8 Tab 7 Schedule 1* of the application as accepted by all parties to the Settlement Agreement approved by the Board;

13. The Board has approved the request to continue to charge the Specific Service Charges, and Retail Service Charges as approved in the Board's Decision and Order per HOBNI's 2014 IRM rate application (*EB-2013-0140*);

14. The Board has approved the disposition of the deferral and variance account balances as at December 31, 2013 plus forecast interest to December 31, 2014, the amounts are per *Exhibit 9 Tab 6 Schedule 1, Table 1: Regulatory Group 1 and 2 Deferral/Variance Accounts & Global Adjustment Balances for Disposition, Page 2 or 9* of the application as accepted by all parties to the Settlement Agreement approved by the Board. The Rate Riders approved are as per the following:

    a. A general Regulatory Liability rate rider for the return of $2,271,777 for Group 1 and 2 Deferral & Variance Account balances, excluding the Global Adjustment variance account, based on a disposition period of 12 months, per *Exhibit 9 Tab 6*

Schedule 1, Table 3: Group 1 & 2 Deferral & Variance Accounts for Disposition (Excluding 1589 Global Adjustment), Page 6 of 9;

b. A rate rider for the recovery of $3,548,471 for the Retail Settlement Variance Account - Global Adjustment, based on a disposition period of 12 months, per *Issue 4.2.4, Settlements Table 13: Global Adjustments Rate Rider Settled, Page 49 of 49*. This rate rider is to be recovered from all non-RPP customers who are receiving Global Adjustment Class B rates.

15. The Board has approved the forecast Green Energy Act ("GEA") related Capital Expenditures totalling $787,577 per *Exhibit 9 Tab 9 Schedule 1, Table 4: Forecast Capital Expenditures, Page 4 of 17*, the GEA related OM&A Expenditures of $276,924 per *Exhibit 9 Tab 9 Schedule 1, Table 5: Forecast OM&A Expenditures, Page 4 of 17*, and the GEA related revenue requirement of $647,382 made up of $380,426 which has been allocated to HOBNI Customers and $266,956 which has been allocated to Provincial Ratepayers for the disposition of the *Green Energy Act* Deferral Accounts forecast to the end of December 31, 2014 per *Exhibit 9 Tab 9 Schedule 1, Table 6: 2015 COS GEA Final Disposition Amount HOBNI Customers, Page 5 of 17*, and *Table 7: 2015 COS GEA Final Disposition Amount Provincial Ratepayers, Page 6 of 17*. All GEA amounts and dispositions have been accepted by all parties to the Settlement Agreement which was approved by the Board. The disposition will be made in two parts:

a. By transferring $12,701 to Account 1595 Disposition and Recovery of Regulatory Balances (2015) relating to HOBNI Customers per *Exhibit 9 Tab 9 Schedule 1, Table 6: 2015 COS GEA Final Disposition Amount HOBNI Customers*. *Page 5 of 17*;

b. By returning $260,412 to the IESO over a period of one year, relating to Provincial Ratepayers at an amount of $21,701/month. Per *Exhibit 9 Tab 9 Schedule 1, Page 17 of 17*.

16. The Board has approved the proposed loss factors per *Exhibit 8 Tab 8, Schedule 1, Table 1: Loss Factors Summary, Page 2 of 2* of the application as accepted by all parties to the Settlement Agreement approved by the Board;

17. The Board has approved the request to change the Transformer Allowances for the General Service > 50 to 699 kW and the General Service > 700 to 4,999 kW Classes, and to establish a new Transformer Allowance for the General Service < 50 kW Class based on kWh, per the Cost Allocation Study and included in the Draft Tariff of Rates and Charges effective January 1, 2015 in Appendix **A** of this DRO;

18. The Board has approved the Renewable Generation Connection Provincial Amounts to be recovered through the IESO relating to Renewable Expansion Investments and Expansion Investments for 2015 to 2019, as per Appendix **C** of this DRO, per updated OEB Appendix **2-FB** Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments, and updated OEB Appendix **2-FC** Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments;

19. The Board has approved the Accounting Order For (the) Renewable Generation Connection Rate Protection Variance Account included in Addendum for *Exhibit 9 Tab 1, Schedule 2 Appendix 1* of the application as accepted by all parties to the Settlement Agreement approved by the Board as per Appendix **H** of this DRO;

20. The Board has approved the request to establish two new customer classes including, Distributed Generation Service Classification, and the Energy from Waste Service Classification per *Exhibit 7 Tab 1 Schedule 3, Pages 1 and 2* of the application as accepted by all parties to the Settlement Agreement approved by the Board;

21. The Board has approved the request to make changes to the conditions in the Tariff of Rates and Charges with respect to the approach to bill the Embedded Distributor Service Classification per *Exhibit 7 Tab 1 Schedule 3, pages 3 and 4* of the application as accepted by all parties to the Settlement Agreement approved by the Board.

5 IMPACT OF BOARDS DECISION AND ORDER ON REVENUE REQUIREMENT

5.1 Summary of Changes to Revenue Requirement

Table 1 below provides a summary of the key changes in the application for the Rate Base and the Revenue Requirement, as a result of the Decision.

Table 1 – Summary of Changes

Description	Original COS Submission	Interrogatories	Settlements Submission	Board Decision	Difference as Filed vs. Board Decision
Rate Base:					
Average Net Book Value of Fixed Assets	$340,361,532	$340,521,084	$340,476,032	$340,476,032	114,500
Working Capital Base	$496,019,401	$496,230,256	$495,184,256	$493,403,770	(2,615,631)
Working Capital Factor	13.00%	13.00%	13.00%	13.00%	0.00%
Working Capital Allowance	$64,482,522	$64,509,933	$64,373,953	$64,142,490	(340,032)
Total Rate Base	$404,844,054	$405,031,017	$404,849,985	$404,618,522	($225,532)
Revenue Requirement:					
Deemed Interest on Debt	$14,205,895	$14,212,456	$14,206,103	$14,109,889	(96,006)
Return on Equity	$15,724,143	$15,731,405	$15,724,373	$15,051,809	(672,334)
OM&A	$25,587,507	$25,798,362	$25,298,362	$25,298,362	(289,145)
Depreciation Expense	$15,936,873	$15,940,912	$15,794,025	$15,794,025	(142,848)
Payments in Lieu of Income Taxes	$2,185,027	$2,184,441	$2,132,980	$1,890,491	(294,536)
Service Revenue Requirement	$73,639,445	$73,867,576	$73,155,843	$72,144,576	(1,494,869)
Revenue Offsets	$4,026,589	$4,026,589	$4,126,589	$4,126,589	100,000
Base Revenue Requirement	$69,612,856	$69,840,987	$69,029,254	$68,017,987	($1,594,869)

This summary takes into account all issues that were fully settled as part of the OEB approved Settlement Agreement and the Board Decision and Order of December 18, 2014 pertaining to the three unsettled matters. The details on fully settled issues are provided in this DRO as per Appendix **I** – Partial Settlement Agreement, approved by the Board on October 22, 2014. Also refer to Appendix **D** – Revenue Requirement Work Form for further details.

5.2 Rate Base

The original Rate Base applied for was $404,844,054 during the course of the hearing rate base was adjusted as part of the Settlement process per *Issue 2.1.1, Settlement Table 4: Rate Base Applied-For Vs Settlement Basis, Page 20 of 49* and the Rate Base was further adjusted to $404,618,522 due to an update to the Working Capital Base relating to Cost of Power agreed to by HOBNI per **Table 2** below:

Table 2: Determination of Rate Base

Description	Original COS Submission	Interrogatories	Settlements Submission	Board Decision	Difference as Filed vs. Board Decision
Average Net Book Value of Fixed Assets:					
Gross Fixed Assets (average)	$642,557,044	$642,718,616	$642,598,616	$642,598,616	41,572
Accumulated Depreciation (average)	($302,195,512)	($302,197,532)	($302,122,584)	($302,122,584)	72,928
Average Net Book Value of Fixed Assets	$340,361,532	$340,521,084	$340,476,032	$340,476,032	$114,500
Allowance for Working Capital:					
Controllable Expenses	$25,587,507	$25,798,362	$24,752,362	$24,752,362	(835,145)
Cost of Power	$470,431,894	$470,431,894	$470,431,894	$468,651,408	(1,780,486)
Working Capital Base	$496,019,401	$496,230,256	$495,184,256	$493,403,770	($2,615,631)
Working Capital Factor	13.00%	13.00%	13.00%	13.00%	0.00%
Allowance for Working Capital	$64,482,522	$64,509,933	$64,373,953	$64,142,490	(340,032)
Rate Base	$404,844,054	$405,031,017	$404,849,985	$404,618,522	($225,532)

5.2.1 Average Net Book Value of Fixed Assets

The Average Net Book Value of Fixed Assets of $340,476,032 was determined as part of the Settlement process per *Issue 2.1.1, Settlement Table 5: Net Fixed Assets Applied-For vs. Settlement Basis, Page 22 of 49* and remains the same as part of this DRO. Per **Table 2** Determination of Rate Base, above.

5.2.2 Working Capital Allowance

The Working Capital Factor was not settled as part of the settlement process and the Board made a determination that the Working Capital Factor of 13% used by HOBNI was appropriate and approved it as per its Decision and Order dated December 18, 2014.

The Working Capital Base was fully settled during the Settlement process, per *Issue 2.1.1, Settlement Table 6: Working Capital Allowance Base Applied-For vs. Settlement Basis, Page 23 of 49.* It was agreed that HOBNI will adjust the settled Working Capital Base of $495,184,256 with respect to the forecast Cost of Power using the unit prices for Hourly Ontario Energy Price ("HOEP"), Global Adjustment ("GA"), and Regulated Price Plan ("RPP") rates from the Board's Regulated Price Plan Price Report November 1, 2014 to October 31, 2015. HOBNI has made the necessary adjustments to the Working Capital Base which has been reduced to $493,403,770 per **Table 3** below. The Board's Regulated Price Plan Report was issued on October 16, 2014 and HOBNI has updated its Cost of Power based on it. The results are presented in the **Table 4** below.

Table 3 – Working Capital Allowance

Description	Original COS Submission	Interrogatories	Settlements Submission	Board Decision	Difference as Filed vs. Board Decision
Cost of Power	$470,431,894	$470,431,894	$470,431,894	$468,651,408	(1,780,486)
Operations	$2,323,555	$2,353,347	$2,255,136	$2,255,136	(68,419)
Maintenance	$8,275,677	$8,325,969	$8,017,681	$8,017,681	(257,996)
Customer Service	$6,142,599	$6,189,860	$5,923,056	$5,923,056	(219,543)
Administration	$8,845,676	$8,929,186	$8,556,489	$8,556,489	(289,187)
Total Controllable Costs	$25,587,507	$25,798,362	$24,752,362	$24,752,362	(835,145)
Working Capital Base	$496,019,401	$496,230,256	$495,184,256	$493,403,770	(2,615,631)
Working Capital Factor	13.00%	13.00%	13.00%	13.00%	0.00%
Working Capital	$64,482,522	$64,509,933	$64,373,953	$64,142,490	($340,032)

Table 4 – 2015 Cost of Power Forecast

Forecast Unit Price		
Commodity Price		0.0950
Wholesal Market Price		0.0044
Rural Rate Protection		0.0013
Transmission Network Service Charge		4.0750
Transmission Line Connection		0.8200
Transmission Transformation Connection		2.0200
HOEP		0.0206
Global Adjustment		0.0749

RPP % Split	
RPP Volumes	39.50%
Non RPP Volumes	60.50%
	100%

Month	Forecast MWHRS	Transmission Network Service Charge Demand MW	Transmission Line Connectiion Demand MW	Transmission Transformation Connectiion Demand MW	Commodity Costs	Wholesale Market Service Charges	Rural Rate Protection	Transmission Network	Transmission Connection	Smart Meter Entity Charge	Total Cost of Power
Jan	349,839,817	601,305	637,319	552,817	$33,339,315	$1,539,295	$454,792	$2,450,317	$1,639,291	$113,743	$39,536,753
Feb	324,192,177	584,373	635,188	528,783	$30,895,125	$1,426,446	$421,450	$2,381,319	$1,588,996	$113,743	$36,827,079
Mar	338,672,982	582,471	613,437	537,839	$32,275,129	$1,490,161	$440,275	$2,373,570	$1,589,452	$113,743	$38,282,329
Apr	319,277,228	581,709	610,619	515,253	$30,426,737	$1,404,820	$415,060	$2,370,465	$1,541,518	$113,743	$36,272,343
May	324,297,398	622,379	653,310	551,275	$30,905,153	$1,426,909	$421,587	$2,536,193	$1,649,290	$113,743	$37,052,873
Jun	350,632,186	789,549	828,788	699,348	$33,414,827	$1,542,782	$455,822	$3,217,411	$2,092,288	$113,743	$40,836,872
Jul	389,720,740	758,236	795,920	671,613	$37,139,919	$1,714,771	$506,637	$3,089,811	$2,009,312	$113,743	$44,574,193
Aug	368,377,632	776,757	815,361	688,017	$35,105,946	$1,620,862	$478,891	$3,165,284	$2,058,390	$113,743	$42,543,116
Sep	326,527,533	675,497	709,068	598,325	$31,117,682	$1,436,721	$424,486	$2,752,649	$1,790,051	$113,743	$37,635,332
Oct	326,381,669	597,013	626,683	528,808	$31,103,781	$1,436,079	$424,296	$2,432,827	$1,582,073	$113,743	$37,092,800
Nov	328,413,034	634,254	665,775	561,793	$31,297,368	$1,445,017	$426,937	$2,584,584	$1,680,758	$113,743	$37,548,407
Dec	354,707,490	670,713	704,048	594,089	$33,803,198	$1,560,713	$461,120	$2,733,157	$1,777,380	$113,743	$40,449,311
Total	**4,101,039,885**	**7,874,254**	**8,295,516**	**7,027,959**	**$ 390,824,180**	**$ 18,044,575**	**$ 5,331,352**	**$ 32,087,585**	**$ 20,998,800**	**$ 1,364,916**	**$ 468,651,408**

5.3 Cost of Capital and Capital Structure

As per Settlement Agreement, the Cost of Capital and Capital Structure were fully settled and HOBNI agreed to update the % Rate of Return on Equity, and % Short Term Debt Rate and the % Long Term Debt Rate.

Cost of Capital Parameters

Following the release of the Board's Cost of Capital Parameter Updates for 2015 Cost of Service Applications on November 20, 2014, Hydro One Brampton has updated its Cost of Capital Parameters. The results presented in **Table 5** below:

Table 5 – Capital Structure and Return

Description	OEB Deemed Deb/Equity	Applied - % Rates	Applied - $	Board Decision %	Board Decision $
Rate Base			$ 404,844,054		$ 404,618,522
Deemed Short Term Debt	4.00%		$ 16,193,762		$ 16,184,741
Deemed Long Term Debt	56.00%		$ 226,712,670		$ 226,586,372
Deemed Debt	60.00%		$ 242,906,432		$ 242,771,113
Deemed Equity	40.00%		$ 161,937,622		$ 161,847,409
Total	100.00%		$ 404,844,054		$ 404,618,522
Deemed Short Term Debt Interest Expense		2.11%	$ 341,688	2.16%	$ 349,591
Deemed Long Term Debt Interest Expense		6.12%	$ 13,864,207	6.07%	$ 13,760,298
Deemed Debt Interest Expense		5.85%	$ 14,205,895	5.81%	$ 14,109,889
Deemed Return on Equity Amount		9.71%	$ 15,724,143	9.30%	$ 15,051,809
Total Return		7.39%	$ 29,930,038	7.21%	$ 29,161,698

Short Term Debt Interest and Return on Equity

Hydro One Brampton updated its Cost of Capital parameters for its Short Term Debt rate and Return on Equity rate and according to the Board's Cost of Capital Parameter Updates for 2015 Cost of Service Applications released on November 20, 2014. The results are presented in **Table 5** above.

Long Term Debt

During the Interrogatory process, Hydro One Brampton indicated that in June 2014, its parent company Hydro One Inc. issued $350 million of 30-year notes, $10 million of this issue was mapped to Hydro One Brampton at a rate of 4.19%. It was agreed in the Settlement Agreement that the Long Term Debt Rate will be updated to reflect and take into account this issuance when the Company makes its final submission in response to the Board's Decision and Order.

In addition, the additional debt issuance of $10 million which HOBNI expected later in 2014 was deferred to 2015. The Long Term Debt Rate of 4.77% was used for this deferred debt issuance and for the 2015 forecast debt issuance of $15 Million based on the Company's Long Term Debt Rate forecast methodology based the September 2014 Consensus Report.

HOBNI has updated the 2014 & 2015 Long Term Debt Rates and re-calculate the weighted average long term debt rate now that the Board has issued its Decision and Order regarding HOBNI's 2015 Cost of Service Application as provided in this DRO in updated OEB Appendix **2-OB** Debt Instruments.

5.4 Deemed Interest on Debt

The Deemed Interest on Deemed Debt that HOBNI applied for was $14,205,895, this amount has been updated to $14,109,889 due to the change in the weighted average debt rate from 5.85% to 5.81%, and due to the reduction in Rate Base from $404,844,054 to $404,618,522 which caused the Deemed Debt to drop from $242,906,432 to $242,771,113, per **Table 5** above.

5.5 Deemed Return on Equity

The Deemed Return on Equity that HOBNI applied for was $15,724,143, this amount has been updated to $15,051,809 due to the change in the deemed return on equity rate from 9.71% to 9.30%, and due to the reduction in Rate Base from $404,844,054 to $404,618,522 which caused the Deemed Equity to drop from $161,937,622 to $161,847,409, per **Table 5** above.

5.6 Depreciation Expense

HOBNI originally applied for Depreciation Expense of $15,936,873, during the course of the settlement conference reductions were agreed to and the Depreciation Expense was determined as per the Settlement Agreement to be $15,794.025 *per Issue 2.1.3, Settlement Table 7: Depreciation Applied-For vs. Settlement Basis, Page 26 of 49* as agreed to by all parties and approved by the OEB in the Settlement Agreement. See **Table 1** Summary of Changes, above as well.

5.7 Operations, Maintenance and Administration Expenses

HOBNI originally applied for OM&A Expenses of $25,587,507, during the course of the settlement conference adjustments were agreed to and the OM&A Expenses was determined as per the Settlement Agreement to be $25,298,362 per *Issue 2.1, Settlement Table 3: Revenue Requirement Applied-For Vs Settlement Basis, Page 19 of 49* as agreed to by all parties and approved by the OEB in the Settlement Agreement. See **Table 1** Summary of Changes, above as well.

5.8 Payments in Lieu of Taxes

HOBNI originally applied for PILs Expenses of $2,185,027, during the course of the settlement conference adjustments were agreed to and HOBNI indicated it would update the PILs expenses in its DRO. Due to changes to its Utility Income before Taxes, the PILs expense has been updated to $1,890,491. See **Table 1** Summary of Changes and Appendix **E** – Income Tax/PILS Work Form. Hydro One Brampton has updated the PILs expense as provided in Appendix **E** in this DRO.

5.9 Revenue Requirement

Table 6 below provides the components of HOBNI's OEB approved Revenue Requirement. The Revenue Requirement components were updated to incorporate the Board's approval of the Settlement Agreement and the Board's Decision and Order Dated December 18, 2014.

Table 6 – Revenue Requirement Components

Description	Original COS Submission	Interrogatories	Settlements Submission	Board Decision	Difference as Filed vs. Board Decision
OM&A Expenses	$25,587,507	$25,798,362	$25,298,362	$25,298,362	(289,145)
Amortization/Depreciation	$15,936,873	$15,940,912	$15,794,025	$15,794,025	(142,848)
Payments in Lieu of Taxes	$2,185,027	$2,184,441	$2,132,980	$1,890,491	(294,536)
Return					
Deemed Interert Expense	$14,205,895	$14,212,456	$14,206,103	$14,109,889	(96,006)
Deemed Return on Equity	$15,724,143	$15,731,405	$15,724,373	$15,051,809	(672,334)
Service Revenue Requirement	$73,639,445	$73,867,576	$73,155,843	$72,144,576	(1,494,869)
Other Operating Revenue & Offsets	$4,026,589	$4,026,589	$4,126,589	$4,126,589	100,000
Base Revenue Requirement	$69,612,856	$69,840,987	$69,029,254	$68,017,987	($1,594,869)

5.9.1 Service Revenue Requirement

HOBNI originally applied for a Service Revenue Requirement of $73,639,445 during the course of the hearing adjustments were made due to the OEB approved Settlement Agreement and the Board's Decision and Order. Due to the various changes identified

above the Service Revenue Requirement has been updated to $72,144,576. See **Table 6** – Revenue Requirement Components, above.

5.9.2 Other Operating Revenue/(Revenue Offsets)

HOBNI originally applied for Revenue Offsets of $4,026,589 during the course of the settlement conference adjustments were agreed to and HOBNI increased its Other Revenue to $4,126,589 as per *Issue 2.1.8, Page 32 of 49* of the OEB approved Settlement Agreement.

5.9.3 Base Revenue Requirement

HOBNI originally applied for a Base Revenue Requirement of $69,612,856 during the course of the hearing adjustments were made due to the OEB approved Settlement Agreement and the Board's Decision and Order. Due to the various changes made to the Service Revenue Requirement and Revenue Offsets, the Base Revenue Requirement has been updated to $68,017,987. See **Table 6** – Revenue Requirement Components, above.

5.9.4 Revenue Deficiency

The Board has approved HOBNI's gross revenue deficiency of $2,730,392 as determined in **Table 7** below. HOBNI used the combination of 2014 OEB approved Fixed/Variable Distribution Rates and the SMIRR Rate Riders multiplied by the 2015 Test Year load forecast to determine the revenue at existing rates. The Board agreed with HOBNI's approach to weather normalization when determining its Load Forecast. In its Decision and Order, the Board approved HOBNI's Load Forecast as applied for. In its original application the Revenue at existing rates was $65,287,595, the Board approved the revenue at existing rates with no adjustments.

Table 7: Revenue Deficiency Components

Description	Original COS Submission	Interrogatories	Settlements Submission	Board Decision	Difference as Filed vs. Board Decision
Service Revenue Requirement	$73,639,445	$73,867,576	$73,155,843	$72,144,576	1,494,869
Revenue at Existing Rates	$65,287,595	$65,287,595	$65,287,595	$65,287,595	-
Revenue Offsets	$4,026,589	$4,026,589	$4,126,589	$4,126,589	(100,000)
Revenue Deficiency	$4,325,261	$4,553,392	$3,741,659	$2,730,392	$1,594,869

6 OTHER MATTERS ARISING FROM THE BOARD'S DECISION AND ORDER

6.1 Renewable Generation Connection

There was agreement with the Direct Benefits/Provincial Rate Protection Amounts as determined by HOBNI as per the Settlement Agreement approved by the Board. HOBNI has updated the amounts based on the final Cost of Capital Parameters. In addition, there was agreement with the Accounting Order submitted by HOBNI in its original application included in Addendum for *Exhibit 9 Tab 1, Schedule 2 Appendix 1* of the application as accepted by all parties to the Settlement Agreement approved by the Board as per Appendix **H** of this DRO.

6.1.1 Direct Benefits/Provincial Rate Protection Amounts

Hydro One Brampton is planning to proceed with three Renewable Enabling Improvement investments and two Expansion Investments for which costs are eligible for provincial rate protection under O.Reg 330/09.

HOBNI has recalculated the GEA revenue requirement per OEB Appendix **2-FB** Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments, and OEB Appendix **2-FC** Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments. This is consistent with the settlement agreement where the Company indicated it would be updating its Cost of Capital parameters.

A summary of the annual and monthly Provincial Funding amounts payable by the IESO are outlined in **Tables 8** and **9** below.

Table 8: Renewable Enabling Improvement Investments

	2015	2016	2017	2018	2019
Provincial Rate Protection ($)	$20,778	$44,940	$68,512	$91,464	$113,770
Monthly Amount Paid by (IESO) ($)	$1,732	$3,745	$5,709	$7,622	$9,481

Table 9: Renewable Expansion Investments

	2015	2016	2017	2018	2019
Provincial Rate Protection ($)	$11,804	$15,602	$20,979	$26,499	$32,152
Monthly Amount Paid by (IESO) ($)	$984	$1,300	$1,748	$2,208	$2,679

6.1.2 Accounting Order

In its original application HOBNI submitted a draft Accounting Order For (the) Renewable Generation Connection Rate Protection Variance Account included in Addendum for *Exhibit 9 Tab 1, Schedule 2 Appendix 1* this draft Accounting Order was accepted by all parties to the Settlement Agreement approved by the Board. This Accounting Order is submitted in this DRO as per Appendix **H**;

6.2 Determination of the disposition amount for Account 1576 and the appropriate disposition period.

In its Decision and Order the Board approved $4,835.562, the principal balance of HOBNI`s Account 1576 - Accounting Changes under CGAAP Deferral Account.

In its application, Hydro One Brampton requested that $6,622,303, i.e. $4,835,562 plus the return on Rate Base Associated with this account based on the weighted average cost of capital ("WACC") of $1,786,741; pertaining to Account 1576 to be recovered over a five year period through a volumetric rate rider.

The Board Approved that HOBNI recover $5,881,494, i.e. $4,835,562 plus the return on Rate Base Associated with this account based on the WACC of $1,045,932; this rate rider to be in effect for the (3) three year period from January 1, 2015 to December 31, 2017 per updated OEB Appendix **2-EE** as submitted with this DRO, per the Board's Decision and Order dated December 18, 2014.

HOBNI has recalculated the Rate Riders for the recovery of the Account 1576 amount per Table 10 below.

Table 10: Account 1576 – Accounting Changes Rate Rider

Customer Class	Test Year Forecasted Load	Allocated Balance	Recovery Period (Years)	Unit	Rate Rider
RESIDENTIAL	1,308,264,983	$ 1,945,219	3	$/kWh	0.0005
GENERAL SERVICE LESS THAN 50 KW	354,668,870	$ 527,346	3	$/kWh	0.0005
GENERAL SERVICE 50 TO 699 KW	2,979,826	$ 1,582,769	3	$/kW	0.1771
GENERAL SERVICE 700 TO 4,999 KW	1,969,146	$ 1,198,646	3	$/kW	0.2029
LARGE USE	719,987	$ 568,905	3	$/kW	0.2634
UNMETERED SCATTERED LOAD	5,931,733	$ 8,820	3	$/kWh	0.0005
STREET LIGHTING	100,672	$ 49,523	3	$/kW	0.1640
DISTRIBUTED GENERATION CLASS	178,816	$ 266	3	$/kWh	0.0005
Total		**$ 5,881,494**			

7 ALLOCATION OF APPROVED REVENUE REQUIREMENT TO THE CLASSES

Cost Allocation

The following adjustments to the revenue to cost ratio were made as part of the Settlement Agreement approved by the Board on October 22, 2014:

- Distributed Generation Class to 50% for 2015, 70% for 2016 and 85% for 2017;
- Customer classes currently greater than the OEB required upper band will be lowered to the upper band limit;
- Customers currently below the OEB required lower band will be increased in a step fashion (with a minimum being the OEB required lower band) so the progressively larger ratios are increased to the next ratio up to the point where all revenue is allocated amongst all classes.

Table 11 below provides the comparison of the revenue to cost ratios applied for as compared to the final revenue to cost ratios approved by the Board.

Table 11 – Revenue to Cost Ratio's

Class	Revenue to Cost Ratio	
	Applied	Board Decision
Residential	95.39%	95.66%
GS < 50 kW	115.00%	120.00%
GS > 50 kW to 699 kW	100.00%	95.66%
GS > 700 kW to 4,999 kW	120.00%	120.00%
Large Use	100.00%	95.66%
Street Lighting	90.00%	95.66%
Unmetered Scattered Load	100.00%	95.66%
Standby Power	100.00%	100.00%
Embedded Distributor	100.00%	100.00%
Distributed Generation Class	50.00%	50.00%
Energy from Waste Generation	100.00%	100.00%

Table 12 provides the allocation of the class revenues.

Table 12: Base Revenue Requirement Allocated by Customer Class

Classes (same as previous table)	Column 7B Load Forecast (LF) X current approved rates	Column 7C L.F. X current approved rates X (1 + d)	Column 7D LF X approved rates	Column 7E Miscellaneous Revenue
Residential	$ 37,011,790	$ 38,559,659	$ 38,976,450	$ 3,052,540
GS < 50 kW	$ 8,305,737	$ 8,653,091	$ 8,334,630	$ 349,180
GS > 50 - 699 KW	$ 9,458,822	$ 9,854,400	$ 10,181,204	$ 470,625
GS > 700 - 4,999 kW	$ 7,032,138	$ 7,326,229	$ 6,426,864	$ 122,824
Large User, if applicable	$ 1,914,284	$ 1,994,341	$ 2,064,357	$ 33,555
Street Lighting	$ 1,347,656	$ 1,404,016	$ 1,718,153	$ 83,584
Sentinel Lighting				
Unmetered Scattered Load (USL)	$ 122,389	$ 127,508	$ 133,695	$ 7,034
Distributed Generation Class	$ 7,240	$ 7,543	$ 45,087	$ 7,027
Energy from Waste Generation	$ -	$ -	$ 732	$ 100
Embedded distributor class	$ 2,541	$ 2,647	$ 48,263	$ 120
Standby Power	$ 84,997	$ 88,552	$ 88,552	$ -
Total	$ 65,287,594	$ 68,017,987	$ 68,017,986	$ 4,126,589

In addition, HOBNI submits further information regarding cost allocation in the attached updated OEB Appendix **2-P** Cost Allocation as part of Appendix **C** of this DRO.

8 FINAL CALCULATION OF RATES

Rate Design

Following Board's Decision, **Table 13** below provides the updated fixed and variable distribution revenue splits for each of the proposed Customer Classes.

The Board has approved HOBNI's existing fixed/variable proportions for rate design purposes except where the resulting fixed rate is either currently at or above the ceiling rate. If the existing fixed rate is at or above the ceiling rate then the fixed rate is not to be increased.

Table 13 – Comparison of Fixed/Variable Splits

Class	Applied				Board Decision			
	Fixed $	Variable $	Fixed %	Variable %	Fixed $	Variable $	Fixed %	Variable %
Residential	21,874,595	17,897,396	55.0%	45.0%	18,724,108	20,252,342	48.0%	52.0%
GS < 50 kW	3,258,734	4,889,323	40.0%	60.0%	2,631,035	5,704,781	31.6%	68.4%
GS > 50 kW to 699 kW	3,276,400	7,814,348	29.5%	70.5%	2,167,752	8,178,547	21.0%	79.0%
GS > 700 kW to 4,999 kW	1,973,839	5,991,599	24.8%	75.2%	1,503,790	6,273,832	19.3%	80.7%
Large Use	663,265	1,547,619	30.0%	70.0%	327,576	1,736,781	15.9%	84.1%
Street Lighting	908,606	743,404	55.0%	45.0%	595,026	1,123,127	34.6%	65.4%
Unmetered Scattered Load	57,435	86,152	40.0%	60.0%	19,653	114,042	14.7%	85.3%
Standby Power	-	90,628	0.0%	100.0%	-	88,552	0.0%	100.0%
Embedded Distributor	49,281	-	100.0%	0.0%	48,263	-	100.0%	0.0%
Distributed Generation Class	17,051	29,048	37.0%	63.0%	45,087	-	100.0%	0.0%
Energy from Waste Generation	747	-	100.0%	0.0%	732	-	100.0%	0.0%
Total	**32,079,953**	**39,089,517**	**45.1%**	**54.9%**	**26,063,022**	**43,472,004**	**37.5%**	**62.5%**

Approved Monthly Fixed Service Charges

The calculations for the approved monthly service charges for each customer class are shown below on **Table 14**.

Table 14: Approved Monthly Fixed Service Charges

Customer Class	Total Base Revenue Requirement *	Approved Fixed Revenue Proportion	2015 Fixed Revenue	2015 Customers/Connections	Annualized 2015 Customers/Connections	Approved Monthly Service Charge
Residential	38,976,450	48.0%	18,724,108	140,979	1,691,750	11.07
GS < 50 kW	8,335,816	31.6%	2,631,035	8,989	107,874	24.39
GS > 50 kW to 699 kW	10,346,299	21.0%	2,167,752	1,491	17,889	121.18
GS > 700 kW to 4,999 kW	7,777,622	19.3%	1,503,790	115	1,375	1,093.35
Large Use	2,064,357	15.9%	327,576	6	72	4,549.67
Street Lighting	1,718,153	34.6%	595,026	22,335	268,015	2.22
Unmetered Scattered Load	133,695	14.7%	19,653	1,562	18,741	1.05
Standby Power	88,552	0.0%	-	1	12	-
Embedded Distributor	48,263	100.0%	48,263	1	12	4,021.92
Distributed Generation Class	45,087	100.0%	45,087	68	811	55.59
Energy from Waste Generation	732	100.0%	732	1	12	61.00
Total	**69,535,026**		**26,063,022**			

* - Before Transformer Ownership Allowance credits of $1,517,039 to customers.

Approved Variable Distribution Charges

The calculations for the approved Variable Distribution Charges for each customer class are shown below on **Table 15**.

Table 15: Approved Variable Distribution Charges

Customer Class	Total Base Revenue Requirement *	Approved Variable Revenue Proportion	2015 Variable Revenue	Billing Determinant	Metrics	Approved Variable Distribution Rate
Residential	38,976,450	52.0%	20,252,342	1,308,264,983	kWh	0.0155
GS < 50 kW	8,335,816	68.4%	5,704,781	354,668,870	kWh	0.0161
GS > 50 kW to 699 kW	10,346,299	79.0%	8,178,547	2,979,826	kW	2.7446
GS > 700 kW to 4,999 kW	7,777,622	80.7%	6,273,832	1,969,146	kW	3.1861
Large Use	2,064,357	84.1%	1,736,781	719,987	kW	2.4122
Street Lighting	1,718,153	65.4%	1,123,127	100,672	kW	11.1563
Unmetered Scattered Load	133,695	85.3%	114,042	5,931,733	kWh	0.0192
Standby Power	88,552	100.0%	88,552	54,580	kW	1.6224
Embedded Distributor	48,263	0.0%	-	-	-	-
Distributed Generation Class	45,087	0.0%	-	-	-	-
Energy from Waste Generation	732	0.0%	-	-	-	-
Total	**69,535,026**		**43,472,004**			

* - Before Transformer Ownership Allowance credits of $1,517,039 to customers.

Comparison of Distribution Rates

Table 16 below provides a comparison of the applied for distribution rates as compared to the rates per the Board's Decision and Order.

Table 16 - Comparison of Fixed/Variable Distribution Rates

Class	Volumetric Rate Type	Applied		Board Decision	
		Fixed	Variable	Fixed	Variable
Residential	kWh	$ 12.93	$ 0.0137	$ 11.07	$ 0.0155
GS < 50 kW	kWh	$ 30.21	$ 0.0138	$ 24.39	$ 0.0161
GS > 50 kW to 699 kW	kW	$ 183.15	$ 2.6224	$ 121.18	$ 2.7446
GS > 700 kW to 4,999 kW	kW	$ 1,435.10	$ 3.0427	$ 1,093.35	$ 3.1861
Large Use	kW	$ 9,212.02	$ 2.1495	$ 4,549.67	$ 2.4122
Street Lighting	kW	$ 3.39	$ 7.3844	$ 2.22	$ 11.1563
Unmetered Scattered Load	kWh	$ 3.06	$ 0.0145	$ 1.05	$ 0.0192
Standby Power	kW	$ -	$ 1.6605	$ -	$ 1.6224
Embedded Distributor	kW	$ 4,106.75		$ 4,021.92	-
Distributed Generation Class	kWh	$ 21.03	$ 0.1624	$ 55.59	-
Energy from Waste Generation		$ 62.25		$ 61.00	-

Summary of Approved 2015 Fixed and Variable Distribution Rates

Table 17 below summarizes the approved rates fixed and variable distribution rates as well as the transformer ownership allowance for the 2015.

Table 17 – Summary of Approved 2015 Fixed/Variable Distribution Rates

Class	Approved Fixed Rates		Approved Variable Rates		Transformer Allowance	
	Customer	Connection	kWh	kW	kWh	kW
Residential	$ 11.07		$ 0.0155			
GS < 50 kW	$ 24.39		$ 0.0161		($0.0032)	
GS > 50 kW to 699 kW	$ 121.18			$ 2.7446		($0.6840)
GS > 700 kW to 4,999 kW	$ 1,093.35			$ 3.1861		($0.8515)
Large Use	$ 4,549.67			$ 2.4122		
Street Lighting		$ 2.22		$ 11.1563		
Unmetered Scattered Load		$ 1.05	$ 0.0192			
Standby Power	$ -			$ 1.6224		
Embedded Distributor	$ 4,021.92			-		
Distributed Generation Class	$ 55.59		$ -			
Energy from Waste Generation	$ 61.00					

9 CUSTOMER RATE IMPACTS

A summary of the bill impacts is presented in the **Table 18** below. Detailed bill impacts for each customer class at various consumption levels are presented in Appendix **B** Bill Impacts.

Table 18 – Summary of Bill Impacts

Rate Class	Variable Metric	kWh Quantity	kW Quantity	Total Bill $ Change	Total Bill % Change
Residential	kWh	800		$ 1.89	1.58%
General Service Less Than 50 kW	kWh	2,000		$ (3.76)	-1.25%
General Service 50 to 699 kW	kW	60,955	167	$ 215.16	2.48%
General Service 700 to 4,999 kW	kW	627,216	1,432	$ 1,221.27	1.37%
Large Use > 5000 kW	kW	4,854,500	9,500	$ 5,344.76	0.82%
Unmetered Scattered Load	kWh	21,296		$ 67.83	1.89%
Street Lighting	kW	2,787,508	7,922	$ 40,762.54	8.45%
Standby Power	kW	n/a	4,548	$ 334.59	4.18%
Embedded Distributor	kWh	1,417,701		$ (2,196.92)	-1.17%
Distributor Generator	kWh	156		$ 54.34	182.13%

10 APPENDICES

Appendix **A** – Draft Tariff of Rates and Charges effective January 1, 2015

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	11.07
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0155
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kWh	0.0002
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kWh	0.0005
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	$	0.13
Retail Transmission Rate - Network Service Rate	$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0058

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall normally be classified as general service. Where service is provided to combined residential and business, or residential and agricultural, whether seasonal or all-year premises, and the wiring does not provide for separate metering, the service shall normally be classed as general service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	24.39
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0161
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0006)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kWh	0.0005
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	$	2.36
Retail Transmission Rate - Network Service Rate	$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

GENERAL SERVICE 50 TO 699 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 700 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	121.18
Distribution Volumetric Rate	$/kW	2.7446
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.4750)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.1479
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.2118)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.6338
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	0.0687
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kW	0.1771
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	$	2.92
Retail Transmission Rate - Network Service Rate	$/kW	2.8137
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9265

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

GENERAL SERVICE 700 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 700 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,093.35
Distribution Volumetric Rate	$/kW	3.1861
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.5871)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.1830
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.2430)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.7615
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	0.0651
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kW	0.2029
Retail Transmission Rate - Network Service Rate	$/kW	3.1555
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0708

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand over 12 consecutive months used for billing purposes is equal to or greater than 5,000 kW, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4,549.67
Distribution Volumetric Rate	$/kW	2.4122
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.7202)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.2244
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.3154)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers, excluding Class A Large Users	$/kW	0.9507
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	(0.0338)
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kW	0.2634
Retail Transmission Rate - Network Service Rate	$/kW	3.5714
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3935

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.05
Distribution Volumetric Rate	$/kWh	0.0192
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kWh	(0.0002)
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	2.22
Distribution Volumetric Rate	$/kW	11.1563
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.4347)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.1353
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.1004)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kW	0.5870
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	0.0302
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kW	0.1640
Retail Transmission Rate - Network Service Rate	$/kW	2.3428
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6039

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	$/kW	1.6224

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4,021.92
Retail Transmission Rate - Network Service Rate	$/kW	3.1555
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0708

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

DISTRIBUTED GENERATION [DGEN] SERVICE CLASSIFICATION

This classification applies to a distributed generator that is not microFIT or Energy from Waste Generator and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	55.59
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015		
Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition of Account 1576 - Accounting Changes Under CGAAP (2015) - effective until December 31, 2017	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

ENERGY FROM WASTE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility that is not covered by a microFIT or Distributed Generation classification which produces energy from combustion of consumer waste with the capability to generate over 4,000 MW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	61.00

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

MICROFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month		
General Service less than 50 kW Classification	$/kWh	(0.0032)
General Service 50 to 699 kW Classification	$/kW	(0.6840)
General Service 700 to 4,999 kW Classification	$/kW	(0.8515)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	$	15.00
Pulling post dated cheques	$	15.00
Duplicate Invoices for previous billing	$	15.00
Request for other billing information	$	15.00
Easement Letter	$	15.00
Income Tax Letter	$	15.00
Account history	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned cheque charge (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Special Billing Service (aggregation)	$	125.00
Special Billing Service (sub-metering charge per meter)	$	25.00
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Disconnect/Reconnection for >300 volts - during regular hours	$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	$	155.00
Owner Requested Disconnection/Reconnection – during regular hours	$	120.00
Owner Requested Disconnection/Reconnection – after regular hours	$	155.00
Specific Charge for Access to the Power Poles - $/pole/year	$	22.35

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

RETAIL SERVICE CHARGES (if applicable)

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein. A472

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0341
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0239
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Appendix **B** – Bill Impacts

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **100** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	100	$ 1.47	$ 0.0155	100	$ 1.55	$ 0.08	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	100	$ -	$ 0.0002	100	$ 0.02	$ 0.02	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	100	$ -	$ 0.0005	100	$ 0.05	$ 0.05	
Sub-Total A (excluding pass through)				**$ 12.29**			**$ 12.82**	**$ 0.53**	**4.31%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	100	-$ 0.13	-$ 0.0013	100	-$ 0.13	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	100	$ -	-$ 0.0005	100	-$ 0.05	-$ 0.05	
Line Losses on Cost of Power	per kWh	$ 0.0889	3.49	$ 0.31	$ 0.0889	3.41	$ 0.30	-$ 0.01	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 13.26**			**$ 13.73**	**$ 0.47**	**3.57%**
RTSR - Network	per kWh	$ 0.0076	103	$ 0.79	$ 0.0081	103	$ 0.84	$ 0.05	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	103	$ 0.56	$ 0.0058	103	$ 0.60	$ 0.04	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 14.61**			**$ 15.17**	**$ 0.56**	**3.87%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	103	$ 0.46	$ 0.0044	103	$ 0.46	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	103	$ 0.13	$ 0.0013	103	$ 0.13	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	100	$ 0.70	$ 0.0070	100	$ 0.70	$ -	0.00%
TOU - Off Peak		$ 0.0720	64	$ 4.61	$ 0.0720	64	$ 4.61	$ -	0.00%
TOU - Mid Peak		$ 0.1090	18	$ 1.96	$ 0.1090	18	$ 1.96	$ -	0.00%
TOU - On Peak		$ 0.1290	18	$ 2.32	$ 0.1290	18	$ 2.32	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	100	$ 8.30	$ 0.0830	100	$ 8.30	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 25.04**			**$ 25.60**	**$ 0.56**	**2.25%**
HST		13%		$ 3.25	13%		$ 3.33	$ 0.07	2.25%
Total Bill (including HST)				$ 28.29			$ 28.93	$ 0.64	2.25%
Ontario Clean Energy Benefit [1]				-$ 2.83			-$ 2.89	-$ 0.06	2.25%
Total Bill on TOU (including OCEB)				**$ 25.46**			**$ 26.04**	**$ 0.57**	**2.25%**
Total Bill on RPP (before Taxes)				**$ 24.45**			**$ 25.01**	**$ 0.56**	**2.31%**
HST		13%		$ 3.18	13%		$ 3.25	$ 0.07	2.31%
Total Bill (including HST)				$ 27.62			$ 28.26	$ 0.64	2.31%
Ontario Clean Energy Benefit [1]				-$ 2.76			-$ 2.83	-$ 0.06	2.31%
Total Bill on RPP (including OCEB)				**$ 24.86**			**$ 25.44**	**$ 0.57**	**2.31%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **250** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	250	$ 3.68	$ 0.0155	250	$ 3.88	$ 0.20	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	250	$ -	$ 0.0002	250	$ 0.05	$ 0.05	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	250	$ -	$ 0.0005	250	$ 0.13	$ 0.13	
Sub-Total A (excluding pass through)				**$ 14.50**			**$ 15.25**	**$ 0.76**	**5.21%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	250	-$ 0.33	-$ 0.0013	250	-$ 0.33	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	250	$ -	-$ 0.0005	250	-$ 0.13	-$ 0.13	
Line Losses on Cost of Power	per kWh	$ 0.0889	8.725	$ 0.78	$ 0.0889	8.525	$ 0.76	-$ 0.02	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 15.74**			**$ 16.35**	**$ 0.61**	**3.89%**
RTSR - Network	per kWh	$ 0.0076	259	$ 1.97	$ 0.0081	259	$ 2.09	$ 0.13	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	259	$ 1.40	$ 0.0058	259	$ 1.50	$ 0.10	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 19.10**			**$ 19.94**	**$ 0.84**	**4.41%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	259	$ 1.14	$ 0.0044	259	$ 1.14	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	259	$ 0.34	$ 0.0013	259	$ 0.34	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	250	$ 1.75	$ 0.0070	250	$ 1.75	$ -	0.00%
TOU - Off Peak		$ 0.0720	160	$ 11.52	$ 0.0720	160	$ 11.52	$ -	0.00%
TOU - Mid Peak		$ 0.1090	45	$ 4.91	$ 0.1090	45	$ 4.91	$ -	0.00%
TOU - On Peak		$ 0.1290	45	$ 5.81	$ 0.1290	45	$ 5.81	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	250	$ 20.75	$ 0.0830	250	$ 20.75	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 44.80**			**$ 45.65**	**$ 0.84**	**1.88%**
HST		13%		$ 5.82	13%		$ 5.93	$ 0.11	1.88%
Total Bill (including HST)				$ 50.63			$ 51.58	$ 0.95	1.88%
Ontario Clean Energy Benefit [1]				-$ 5.06			-$ 5.16	-$ 0.10	1.88%
Total Bill on TOU (including OCEB)				**$ 45.57**			**$ 46.42**	**$ 0.86**	**1.88%**
Total Bill on RPP (before Taxes)				**$ 43.32**			**$ 44.17**	**$ 0.84**	**1.94%**
HST		13%		$ 5.63	13%		$ 5.74	$ 0.11	1.94%
Total Bill (including HST)				$ 48.96			$ 49.91	$ 0.95	1.94%
Ontario Clean Energy Benefit [1]				-$ 4.90			-$ 4.99	-$ 0.10	1.94%
Total Bill on RPP (including OCEB)				**$ 44.06**			**$ 44.92**	**$ 0.86**	**1.94%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **500** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	500	$ 7.35	$ 0.0155	500	$ 7.75	$ 0.40	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	500	$ -	$ 0.0002	500	$ 0.10	$ 0.10	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	500	$ -	$ 0.0005	500	$ 0.25	$ 0.25	
Sub-Total A (excluding pass through)				**$ 18.17**			**$ 19.30**	**$ 1.13**	**6.22%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	500	-$ 0.65	-$ 0.0013	500	-$ 0.65	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	500	$ -	-$ 0.0005	500	-$ 0.25	-$ 0.25	
Line Losses on Cost of Power	per kWh	$ 0.0889	17.45	$ 1.55	$ 0.0889	17.05	$ 1.52	-$ 0.04	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 19.86**			**$ 20.71**	**$ 0.84**	**4.25%**
RTSR - Network	per kWh	$ 0.0076	517	$ 3.93	$ 0.0081	517	$ 4.19	$ 0.26	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	517	$ 2.79	$ 0.0058	517	$ 3.00	$ 0.20	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 26.59**			**$ 27.89**	**$ 1.30**	**4.91%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	517	$ 2.28	$ 0.0044	517	$ 2.28	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	517	$ 0.67	$ 0.0013	517	$ 0.67	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	500	$ 3.50	$ 0.0070	500	$ 3.50	$ -	0.00%
TOU - Off Peak		$ 0.0720	320	$ 23.04	$ 0.0720	320	$ 23.04	$ -	0.00%
TOU - Mid Peak		$ 0.1090	90	$ 9.81	$ 0.1090	90	$ 9.81	$ -	0.00%
TOU - On Peak		$ 0.1290	90	$ 11.61	$ 0.1290	90	$ 11.61	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	500	$ 41.50	$ 0.0830	500	$ 41.50	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 77.75**			**$ 79.05**	**$ 1.30**	**1.68%**
HST		13%		$ 10.11	13%		$ 10.28	$ 0.17	1.68%
Total Bill (including HST)				$ 87.86			$ 89.33	$ 1.47	1.68%
Ontario Clean Energy Benefit [1]				-$ 8.79			-$ 8.93	-$ 0.15	1.68%
Total Bill on TOU (including OCEB)				**$ 79.07**			**$ 80.39**	**$ 1.32**	**1.68%**
Total Bill on RPP (before Taxes)				**$ 74.79**			**$ 76.09**	**$ 1.30**	**1.74%**
HST		13%		$ 9.72	13%		$ 9.89	$ 0.17	1.74%
Total Bill (including HST)				$ 84.51			$ 85.98	$ 1.47	1.74%
Ontario Clean Energy Benefit [1]				-$ 8.45			-$ 8.60	-$ 0.15	1.74%
Total Bill on RPP (including OCEB)				**$ 76.06**			**$ 77.38**	**$ 1.32**	**1.74%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **800** **kWh**

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	800	$ 11.76	$ 0.0155	800	$ 12.40	$ 0.64	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	800	$ -	$ 0.0005	800	$ 0.40	$ 0.40	
Sub-Total A (excluding pass through)				**$ 22.58**			**$ 24.16**	**$ 1.58**	**7.00%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	800	-$ 1.04	-$ 0.0013	800	-$ 1.04	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	800	$ -	-$ 0.0005	800	-$ 0.40	-$ 0.40	
Line Losses on Cost of Power	per kWh	$ 0.0889	27.92	$ 2.48	$ 0.0889	27.28	$ 2.43	-$ 0.06	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 24.81**			**$ 25.94**	**$ 1.12**	**4.53%**
RTSR - Network	per kWh	$ 0.0076	828	$ 6.29	$ 0.0081	827	$ 6.70	$ 0.41	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	828	$ 4.47	$ 0.0058	827	$ 4.80	$ 0.33	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 35.58**			**$ 37.43**	**$ 1.86**	**5.23%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	828	$ 3.64	$ 0.0044	827	$ 3.64	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	828	$ 1.08	$ 0.0013	827	$ 1.08	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
TOU - Off Peak		$ 0.0720	512	$ 36.86	$ 0.0720	512	$ 36.86	$ -	0.00%
TOU - Mid Peak		$ 0.1090	144	$ 15.70	$ 0.1090	144	$ 15.70	$ -	0.00%
TOU - On Peak		$ 0.1290	144	$ 18.58	$ 0.1290	144	$ 18.58	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	200	$ 19.40	$ 0.0970	200	$ 19.40	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 117.28**			**$ 119.14**	**$ 1.86**	**1.58%**
HST		13%		$ 15.25	13%		$ 15.49	$ 0.24	1.58%
Total Bill (including HST)				$ 132.53			$ 134.62	$ 2.10	1.58%
Ontario Clean Energy Benefit [1]				-$ 13.25			-$ 13.46	-$ 0.21	1.58%
Total Bill on TOU (including OCEB)				**$ 119.27**			**$ 121.16**	**$ 1.89**	**1.58%**
Total Bill on RPP (before Taxes)				**$ 115.34**			**$ 117.20**	**$ 1.86**	**1.61%**
HST		13%		$ 14.99	13%		$ 15.24	$ 0.24	1.61%
Total Bill (including HST)				$ 130.34			$ 132.44	$ 2.10	1.61%
Ontario Clean Energy Benefit [1]				-$ 13.03			-$ 13.24	-$ 0.21	1.61%
Total Bill on RPP (including OCEB)				**$ 117.31**			**$ 119.19**	**$ 1.89**	**1.61%**

Loss Factor (%) 3.49% 3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **1,000** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	1000	$ 14.70	$ 0.0155	1000	$ 15.50	$ 0.80	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	1000	$ -	$ 0.0002	1000	$ 0.20	$ 0.20	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	1000	$ -	$ 0.0005	1000	$ 0.50	$ 0.50	
Sub-Total A (excluding pass through)				**$ 25.52**			**$ 27.40**	**$ 1.88**	**7.37%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	1000	-$ 1.30	-$ 0.0013	1000	-$ 1.30	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	1000	$ -	-$ 0.0005	1000	-$ 0.50	-$ 0.50	
Line Losses on Cost of Power	per kWh	$ 0.0889	34.9	$ 3.10	$ 0.0889	34.1	$ 3.03	-$ 0.07	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 28.11**			**$ 29.42**	**$ 1.31**	**4.66%**
RTSR - Network	per kWh	$ 0.0076	1035	$ 7.87	$ 0.0081	1034	$ 8.38	$ 0.51	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	1035	$ 5.59	$ 0.0058	1034	$ 6.00	$ 0.41	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 41.57**			**$ 43.80**	**$ 2.23**	**5.36%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1035	$ 4.55	$ 0.0044	1034	$ 4.55	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1035	$ 1.35	$ 0.0013	1034	$ 1.34	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	1000	$ 7.00	$ 0.0070	1000	$ 7.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	640	$ 46.08	$ 0.0720	640	$ 46.08	$ -	0.00%
TOU - Mid Peak		$ 0.1090	180	$ 19.62	$ 0.1090	180	$ 19.62	$ -	0.00%
TOU - On Peak		$ 0.1290	180	$ 23.22	$ 0.1290	180	$ 23.22	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	400	$ 38.80	$ 0.0970	400	$ 38.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 143.64**			**$ 145.86**	**$ 2.22**	**1.55%**
HST		13%		$ 18.67	13%		$ 18.96	$ 0.29	1.55%
Total Bill (including HST)				$ 162.31			$ 164.82	$ 2.51	1.55%
Ontario Clean Energy Benefit [1]				-$ 16.23			-$ 16.48	-$ 0.25	1.55%
Total Bill on TOU (including OCEB)				**$ 146.08**			**$ 148.34**	**$ 2.26**	**1.55%**
Total Bill on RPP (before Taxes)				**$ 143.32**			**$ 145.54**	**$ 2.22**	**1.55%**
HST		13%		$ 18.63	13%		$ 18.92	$ 0.29	1.55%
Total Bill (including HST)				$ 161.95			$ 164.46	$ 2.51	1.55%
Ontario Clean Energy Benefit [1]				-$ 16.19			-$ 16.45	-$ 0.25	1.55%
Total Bill on RPP (including OCEB)				**$ 145.75**			**$ 148.01**	**$ 2.26**	**1.55%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **1,500** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	1500	$ 22.05	$ 0.0155	1500	$ 23.25	$ 1.20	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	1500	$ -	$ 0.0002	1500	$ 0.30	$ 0.30	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	1500	$ -	$ 0.0005	1500	$ 0.75	$ 0.75	
Sub-Total A (excluding pass through)				**$ 32.87**			**$ 35.50**	**$ 2.63**	**8.00%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	1500	-$ 1.95	-$ 0.0013	1500	-$ 1.95	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	1500	$ -	-$ 0.0005	1500	-$ 0.75	-$ 0.75	
Line Losses on Cost of Power	per kWh	$ 0.0889	52.35	$ 4.65	$ 0.0889	51.15	$ 4.55	-$ 0.11	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 36.36**			**$ 38.14**	**$ 1.77**	**4.88%**
RTSR - Network	per kWh	$ 0.0076	1552	$ 11.80	$ 0.0081	1551	$ 12.56	$ 0.77	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	1552	$ 8.38	$ 0.0058	1551	$ 9.00	$ 0.61	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 56.55**			**$ 59.70**	**$ 3.15**	**5.58%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1552	$ 6.83	$ 0.0044	1551	$ 6.83	-$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1552	$ 2.02	$ 0.0013	1551	$ 2.02	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	1500	$ 10.50	$ 0.0070	1500	$ 10.50	$ -	0.00%
TOU - Off Peak		$ 0.0720	960	$ 69.12	$ 0.0720	960	$ 69.12	$ -	0.00%
TOU - Mid Peak		$ 0.1090	270	$ 29.43	$ 0.1090	270	$ 29.43	$ -	0.00%
TOU - On Peak		$ 0.1290	270	$ 34.83	$ 0.1290	270	$ 34.83	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	900	$ 87.30	$ 0.0970	900	$ 87.30	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 209.52**			**$ 212.67**	**$ 3.15**	**1.50%**
HST		13%		$ 27.24	13%		$ 27.65	$ 0.41	1.50%
Total Bill (including HST)				$ 236.76			$ 240.32	$ 3.56	1.50%
Ontario Clean Energy Benefit [1]				-$ 23.68			-$ 24.03	-$ 0.36	1.50%
Total Bill on TOU (including OCEB)				**$ 213.09**			**$ 216.29**	**$ 3.20**	**1.50%**
Total Bill on RPP (before Taxes)				**$ 213.24**			**$ 216.39**	**$ 3.15**	**1.48%**
HST		13%		$ 27.72	13%		$ 28.13	$ 0.41	1.48%
Total Bill (including HST)				$ 240.97			$ 244.52	$ 3.56	1.48%
Ontario Clean Energy Benefit [1]				-$ 24.10			-$ 24.45	-$ 0.36	1.48%
Total Bill on RPP (including OCEB)				**$ 216.87**			**$ 220.07**	**$ 3.20**	**1.48%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **2,000** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.07	1	$ 11.07	$ 0.56	5.33%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	2000	$ 29.40	$ 0.0155	2000	$ 31.00	$ 1.60	5.44%
LRAM & SSM Rate Rider	per kWh	$ -	2000	$ -	$ 0.0002	2000	$ 0.40	$ 0.40	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	2000	$ -	$ 0.0005	2000	$ 1.00	$ 1.00	
Sub-Total A (excluding pass through)				**$ 40.22**			**$ 43.60**	**$ 3.38**	**8.40%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	2000	-$ 2.60	-$ 0.0013	2000	-$ 2.60	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	2000	$ -	-$ 0.0005	2000	-$ 1.00	-$ 1.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	69.8	$ 6.21	$ 0.0889	68.2	$ 6.06	-$ 0.14	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 44.62**			**$ 46.85**	**$ 2.24**	**5.02%**
RTSR - Network	per kWh	$ 0.0076	2070	$ 15.73	$ 0.0081	2068	$ 16.75	$ 1.02	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	2070	$ 11.18	$ 0.0058	2068	$ 12.00	$ 0.82	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 71.52**			**$ 75.60**	**$ 4.08**	**5.70%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	2070	$ 9.11	$ 0.0044	2068	$ 9.10	-$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2070	$ 2.69	$ 0.0013	2068	$ 2.69	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	1280	$ 92.16	$ 0.0720	1280	$ 92.16	$ -	0.00%
TOU - Mid Peak		$ 0.1090	360	$ 39.24	$ 0.1090	360	$ 39.24	$ -	0.00%
TOU - On Peak		$ 0.1290	360	$ 46.44	$ 0.1290	360	$ 46.44	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	1400	$ 135.80	$ 0.0970	1400	$ 135.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 275.41**			**$ 279.48**	**$ 4.07**	**1.48%**
HST		13%		$ 35.80	13%		$ 36.33	$ 0.53	1.48%
Total Bill (including HST)				$ 311.22			$ 315.81	$ 4.60	1.48%
Ontario Clean Energy Benefit [1]				-$ 31.12			-$ 31.58	-$ 0.46	1.48%
Total Bill on TOU (including OCEB)				**$ 280.09**			**$ 284.23**	**$ 4.14**	**1.48%**
Total Bill on RPP (before Taxes)				**$ 283.17**			**$ 287.24**	**$ 4.07**	**1.44%**
HST		13%		$ 36.81	13%		$ 37.34	$ 0.53	1.44%
Total Bill (including HST)				$ 319.98			$ 324.58	$ 4.60	1.44%
Ontario Clean Energy Benefit [1]				-$ 32.00			-$ 32.46	-$ 0.46	1.44%
Total Bill on RPP (including OCEB)				**$ 287.99**			**$ 292.12**	**$ 4.14**	**1.44%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **1,000** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	1000	$ 16.00	$ 0.0161	1000	$ 16.10	$ 0.10	0.63%
LRAM & SSM Rate Rider	per kWh	$ -	1000	$ -	$ -	1000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	1000	$ -	$ 0.0005	1000	$ 0.50	$ 0.50	
Sub-Total A (excluding pass through)				**$ 47.73**			**$ 43.35**	**-$ 4.38**	**-9.18%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	1000	-$ 1.30	-$ 0.0013	1000	-$ 1.30	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	1000	$ -	-$ 0.0006	1000	-$ 0.60	-$ 0.60	
Line Losses on Cost of Power	per kWh	$ 0.0889	34.9	$ 3.10	$ 0.0889	34.1	$ 3.03	-$ 0.07	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 50.32**			**$ 45.27**	**-$ 5.05**	**-10.04%**
RTSR - Network	per kWh	$ 0.0068	1035	$ 7.04	$ 0.0072	1034	$ 7.45	$ 0.41	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	1035	$ 4.76	$ 0.0049	1034	$ 5.07	$ 0.31	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 62.12**			**$ 57.78**	**-$ 4.34**	**-6.98%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1035	$ 4.55	$ 0.0044	1034	$ 4.55	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1035	$ 1.35	$ 0.0013	1034	$ 1.34	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	1000	$ 7.00	$ 0.0070	1000	$ 7.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	640	$ 46.08	$ 0.0720	640	$ 46.08	$ -	0.00%
TOU - Mid Peak		$ 0.1090	180	$ 19.62	$ 0.1090	180	$ 19.62	$ -	0.00%
TOU - On Peak		$ 0.1290	180	$ 23.22	$ 0.1290	180	$ 23.22	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	400	$ 38.80	$ 0.0970	400	$ 38.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 164.19**			**$ 159.85**	**-$ 4.34**	**-2.64%**
HST		13%		$ 21.34	13%		$ 20.78	-$ 0.56	-2.64%
Total Bill (including HST)				$ 185.53			$ 180.63	-$ 4.91	-2.64%
Ontario Clean Energy Benefit [1]				-$ 18.55			-$ 18.06	$ 0.49	-2.64%
Total Bill on TOU (including OCEB)				**$ 166.98**			**$ 162.57**	**-$ 4.41**	**-2.64%**
Total Bill on RPP (before Taxes)				**$ 163.87**			**$ 159.53**	**-$ 4.34**	**-2.65%**
HST		13%		$ 21.30	13%		$ 20.74	-$ 0.56	-2.65%
Total Bill (including HST)				$ 185.17			$ 180.27	-$ 4.91	-2.65%
Ontario Clean Energy Benefit [1]				-$ 18.52			-$ 18.03	$ 0.49	-2.65%
Total Bill on RPP (including OCEB)				**$ 166.66**			**$ 162.24**	**-$ 4.41**	**-2.65%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **2,000** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	2000	$ 32.00	$ 0.0161	2000	$ 32.20	$ 0.20	0.63%
LRAM & SSM Rate Rider	per kWh	$ -	2000	$ -	$ -	2000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	2000	$ -	$ 0.0005	2000	$ 1.00	$ 1.00	
Sub-Total A (excluding pass through)				**$ 63.73**			**$ 59.95**	**-$ 3.78**	**-5.93%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	2000	-$ 2.60	-$ 0.0013	2000	-$ 2.60	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	2000	$ -	-$ 0.0006	2000	-$ 1.20	-$ 1.20	
Line Losses on Cost of Power	per kWh	$ 0.0889	69.8	$ 6.21	$ 0.0889	68.2	$ 6.06	-$ 0.14	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 68.13**			**$ 63.00**	**-$ 5.12**	**-7.52%**
RTSR - Network	per kWh	$ 0.0068	2070	$ 14.07	$ 0.0072	2068	$ 14.89	$ 0.82	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	2070	$ 9.52	$ 0.0049	2068	$ 10.13	$ 0.61	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 91.72**			**$ 88.03**	**-$ 3.69**	**-4.03%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	2070	$ 9.11	$ 0.0044	2068	$ 9.10	-$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2070	$ 2.69	$ 0.0013	2068	$ 2.69	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	1280	$ 92.16	$ 0.0720	1280	$ 92.16	$ -	0.00%
TOU - Mid Peak		$ 0.1090	360	$ 39.24	$ 0.1090	360	$ 39.24	$ -	0.00%
TOU - On Peak		$ 0.1290	360	$ 46.44	$ 0.1290	360	$ 46.44	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	1400	$ 135.80	$ 0.0970	1400	$ 135.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 295.61**			**$ 291.91**	**-$ 3.70**	**-1.25%**
HST		13%		$ 38.43	13%		$ 37.95	-$ 0.48	-1.25%
Total Bill (including HST)				$ 334.04			$ 329.86	-$ 4.18	-1.25%
Ontario Clean Energy Benefit [1]				-$ 33.40			-$ 32.99	$ 0.42	-1.25%
Total Bill on TOU (including OCEB)				**$ 300.64**			**$ 296.87**	**-$ 3.76**	**-1.25%**
Total Bill on RPP (before Taxes)				**$ 303.37**			**$ 299.67**	**-$ 3.70**	**-1.22%**
HST		13%		$ 39.44	13%		$ 38.96	-$ 0.48	-1.22%
Total Bill (including HST)				$ 342.81			$ 338.63	-$ 4.18	-1.22%
Ontario Clean Energy Benefit [1]				-$ 34.28			-$ 33.86	$ 0.42	-1.22%
Total Bill on RPP (including OCEB)				**$ 308.53**			**$ 304.76**	**-$ 3.76**	**-1.22%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **5,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	5000	$ 80.00	$ 0.0161	5000	$ 80.50	$ 0.50	0.63%
LRAM & SSM Rate Rider	per kWh	$ -	5000	$ -	$ -	5000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	5000	$ -	$ 0.0005	5000	$ 2.50	$ 2.50	
Sub-Total A (excluding pass through)				**$ 111.73**			**$ 109.75**	**-$ 1.98**	**-1.77%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	5000	-$ 6.50	-$ 0.0013	5000	-$ 6.50	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	5000	$ -	-$ 0.0006	5000	-$ 3.00	-$ 3.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	174.5	$ 15.52	$ 0.0889	170.5	$ 15.16	-$ 0.36	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 121.54**			**$ 116.20**	**-$ 5.34**	**-4.39%**
RTSR - Network	per kWh	$ 0.0068	5175	$ 35.19	$ 0.0072	5171	$ 37.23	$ 2.04	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	5175	$ 23.80	$ 0.0049	5171	$ 25.34	$ 1.53	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 180.53**			**$ 178.76**	**-$ 1.76**	**-0.98%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	5175	$ 22.77	$ 0.0044	5171	$ 22.75	-$ 0.02	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	5175	$ 6.73	$ 0.0013	5171	$ 6.72	-$ 0.01	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	5000	$ 35.00	$ 0.0070	5000	$ 35.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	3200	$ 230.40	$ 0.0720	3200	$ 230.40	$ -	0.00%
TOU - Mid Peak		$ 0.1090	900	$ 98.10	$ 0.1090	900	$ 98.10	$ -	0.00%
TOU - On Peak		$ 0.1290	900	$ 116.10	$ 0.1290	900	$ 116.10	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	4400	$ 426.80	$ 0.0970	4400	$ 426.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 689.87**			**$ 688.09**	**-$ 1.78**	**-0.26%**
HST		13%		$ 89.68	13%		$ 89.45	-$ 0.23	-0.26%
Total Bill (including HST)				$ 779.55			$ 777.54	-$ 2.02	-0.26%
Ontario Clean Energy Benefit [1]				-$ 77.96			-$ 77.75	$ 0.20	-0.26%
Total Bill on TOU (including OCEB)				**$ 701.60**			**$ 699.78**	**-$ 1.82**	**-0.26%**
Total Bill on RPP (before Taxes)				**$ 721.87**			**$ 720.09**	**-$ 1.78**	**-0.25%**
HST		13%		$ 93.84	13%		$ 93.61	-$ 0.23	-0.25%
Total Bill (including HST)				$ 815.71			$ 813.70	-$ 2.02	-0.25%
Ontario Clean Energy Benefit [1]				-$ 81.57			-$ 81.37	$ 0.20	-0.25%
Total Bill on RPP (including OCEB)				**$ 734.14**			**$ 732.33**	**-$ 1.82**	**-0.25%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **10,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	10000	$ 160.00	$ 0.0161	10000	$ 161.00	$ 1.00	0.63%
LRAM & SSM Rate Rider	per kWh	$ -	10000	$ -	$ -	10000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	10000	$ -	$ 0.0005	10000	$ 5.00	$ 5.00	
Sub-Total A (excluding pass through)				**$ 191.73**			**$ 192.75**	**$ 1.02**	**0.53%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	10000	-$ 13.00	-$ 0.0013	10000	-$ 13.00	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	10000	$ -	-$ 0.0006	10000	-$ 6.00	-$ 6.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	349	$ 31.03	$ 0.0889	341	$ 30.32	-$ 0.71	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 210.55**			**$ 204.86**	**-$ 5.69**	**-2.70%**
RTSR - Network	per kWh	$ 0.0068	10349	$ 70.37	$ 0.0072	10341	$ 74.46	$ 4.08	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	10349	$ 47.61	$ 0.0049	10341	$ 50.67	$ 3.07	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 328.53**			**$ 329.99**	**$ 1.46**	**0.44%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	10349	$ 45.54	$ 0.0044	10341	$ 45.50	-$ 0.04	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	10349	$ 13.45	$ 0.0013	10341	$ 13.44	-$ 0.01	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	10000	$ 70.00	$ 0.0070	10000	$ 70.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	6400	$ 460.80	$ 0.0720	6400	$ 460.80	$ -	0.00%
TOU - Mid Peak		$ 0.1090	1800	$ 196.20	$ 0.1090	1800	$ 196.20	$ -	0.00%
TOU - On Peak		$ 0.1290	1800	$ 232.20	$ 0.1290	1800	$ 232.20	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	9400	$ 911.80	$ 0.0970	9400	$ 911.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 1,346.97**			**$ 1,348.38**	**$ 1.41**	**0.10%**
HST		13%		$ 175.11	13%		$ 175.29	$ 0.18	0.10%
Total Bill (including HST)				$ 1,522.08			$ 1,523.67	$ 1.59	0.10%
Ontario Clean Energy Benefit [1]				-$ 152.21			-$ 152.37	-$ 0.16	0.10%
Total Bill on TOU (including OCEB)				**$ 1,369.87**			**$ 1,371.30**	**$ 1.43**	**0.10%**
Total Bill on RPP (before Taxes)				**$ 1,419.37**			**$ 1,420.78**	**$ 1.41**	**0.10%**
HST		13%		$ 184.52	13%		$ 184.70	$ 0.18	0.10%
Total Bill (including HST)				$ 1,603.89			$ 1,605.48	$ 1.59	0.10%
Ontario Clean Energy Benefit [1]				-$ 160.39			-$ 160.55	-$ 0.16	0.10%
Total Bill on RPP (including OCEB)				**$ 1,443.50**			**$ 1,444.93**	**$ 1.43**	**0.10%**

Loss Factor (%) 3.49% 3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **15,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	15000	$ 240.00	$ 0.0161	15000	$ 241.50	$ 1.50	0.63%
LRAM & SSM Rate Rider	per kWh	$ -	15000	$ -	$ -	15000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	15000	$ -	$ 0.0005	15000	$ 7.50	$ 7.50	
Sub-Total A (excluding pass through)				**$ 271.73**			**$ 275.75**	**$ 4.02**	**1.48%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	15000	-$ 19.50	-$ 0.0013	15000	-$ 19.50	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	15000	$ -	-$ 0.0006	15000	-$ 9.00	-$ 9.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	523.5	$ 46.55	$ 0.0889	511.5	$ 45.48	-$ 1.07	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 299.57**			**$ 293.52**	**-$ 6.05**	**-2.02%**
RTSR - Network	per kWh	$ 0.0068	15524	$ 105.56	$ 0.0072	15512	$ 111.68	$ 6.12	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	15524	$ 71.41	$ 0.0049	15512	$ 76.01	$ 4.60	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 476.54**			**$ 481.21**	**$ 4.67**	**0.98%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	15524	$ 68.30	$ 0.0044	15512	$ 68.25	-$ 0.05	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	15524	$ 20.18	$ 0.0013	15512	$ 20.16	-$ 0.02	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	15000	$ 105.00	$ 0.0070	15000	$ 105.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	9600	$ 691.20	$ 0.0720	9600	$ 691.20	$ -	0.00%
TOU - Mid Peak		$ 0.1090	2700	$ 294.30	$ 0.1090	2700	$ 294.30	$ -	0.00%
TOU - On Peak		$ 0.1290	2700	$ 348.30	$ 0.1290	2700	$ 348.30	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	14400	$ 1,396.80	$ 0.0970	14400	$ 1,396.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 2,004.07**			**$ 2,008.68**	**$ 4.61**	**0.23%**
HST		13%		$ 260.53	13%		$ 261.13	$ 0.60	0.23%
Total Bill (including HST)				$ 2,264.60			$ 2,269.81	$ 5.20	0.23%
Ontario Clean Energy Benefit [1]				-$ 226.46			-$ 226.98	-$ 0.52	0.23%
Total Bill on TOU (including OCEB)				**$ 2,038.14**			**$ 2,042.82**	**$ 4.68**	**0.23%**
Total Bill on RPP (before Taxes)				**$ 2,116.87**			**$ 2,121.48**	**$ 4.61**	**0.22%**
HST		13%		$ 275.19	13%		$ 275.79	$ 0.60	0.22%
Total Bill (including HST)				$ 2,392.06			$ 2,397.27	$ 5.20	0.22%
Ontario Clean Energy Benefit [1]				-$ 239.21			-$ 239.73	-$ 0.52	0.22%
Total Bill on RPP (including OCEB)				**$ 2,152.86**			**$ 2,157.54**	**$ 4.68**	**0.22%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 50 kW**

	Consumption	**36,500**	**kWh**	**Demand**		**100**	**kW**	**Load Factor**		**50%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 121.18	1	$ 121.18		$ 121.18	1	$ 121.18		$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 9.26	1	$ 9.26		$ -	1	$ -		-$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -		$ 2.92	1	$ 2.92		$ 2.92	
Distribution Volumetric Rate	per kW	$ 2.5039	100	$ 250.39		$ 2.7446	100	$ 274.46		$ 24.07	9.61%
LRAM & SSM Rate Rider	per kW	$ -	100	$ -		$ 0.0687	100	$ 6.87		$ 6.87	
CGAAP Accounting Changes Rate Rider	per kW	$ -	100	$ -		$ 0.1771	100	$ 17.71		$ 17.71	
Sub-Total A (excluding pass through)				**$ 381.00**				**$ 423.14**		**$ 42.14**	**11.06%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4750	100	-$ 47.50		-$ 0.4750	100	-$ 47.50		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	100	$ -		-$ 0.2118	100	-$ 21.18		-$ 21.18	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1479	100	$ 14.79		$ 0.1479	100	$ 14.79		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		100	$ -		$ 0.6338	100	$ 63.38		$ 63.38	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 348.29**				**$ 432.63**		**$ 84.34**	**24.22%**
RTSR - Network	per kW	$ 2.6437	100	$ 264.37		$ 2.8137	100	$ 281.37		$ 17.00	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.7980	100	$ 179.80		$ 1.9265	100	$ 192.65		$ 12.85	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 792.46**				**$ 906.65**		**$ 114.19**	**14.41%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	37774	$ 166.20		$ 0.0044	37745	$ 166.08		-$ 0.13	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	37774	$ 49.11		$ 0.0013	37745	$ 49.07		-$ 0.04	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	36500	$ 255.50		$ 0.0070	36500	$ 255.50		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	37774	$ 3,390.20		$ 0.0898	37745	$ 3,387.58		-$ 2.62	0.00%
Total Bill (before Taxes)				**$ 4,653.72**				**$ 4,765.13**		**$ 111.40**	**2.39%**
HST		13%		$ 604.98		13%		$ 619.47		$ 14.48	2.39%
Total Bill (including HST)				**$ 5,258.71**				**$ 5,384.59**		**$ 125.89**	**2.39%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 50 kW**

	Consumption	**60,955**	**kWh**	**Demand**		**167**	**kW**	**Load Factor**		**50%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 121.18	1	$ 121.18		$ 121.18	1	$ 121.18		$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 9.26	1	$ 9.26		$ -	1	$ -		-$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -		$ 2.92	1	$ 2.92		$ 2.92	
Distribution Volumetric Rate	per kW	$ 2.5039	167	$ 418.15		$ 2.7446	167	$ 458.35		$ 40.20	9.61%
LRAM & SSM Rate Rider	per kW	$ -	167	$ -		$ 0.0687	167	$ 11.47		$ 11.47	
CGAAP Accounting Changes Rate Rider	per kW	$ -	167	$ -		$ 0.1771	167	$ 29.58		$ 29.58	
Sub-Total A (excluding pass through)				**$ 548.76**				**$ 623.50**		**$ 74.74**	**13.62%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4750	167	-$ 79.33		-$ 0.4750	167	-$ 79.33		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	167	$ -		-$ 0.2118	167	-$ 35.37		-$ 35.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1479	167	$ 24.70		$ 0.1479	167	$ 24.70		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		167	$ -		$ 0.6338	167	$ 105.84		$ 105.84	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 494.14**				**$ 639.35**		**$ 145.21**	**29.39%**
RTSR - Network	per kW	$ 2.6437	167	$ 441.50		$ 2.8137	167	$ 469.89		$ 28.39	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.7980	167	$ 300.27		$ 1.9265	167	$ 321.73		$ 21.46	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 1,235.90**				**$ 1,430.96**		**$ 195.06**	**15.78%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	63082	$ 277.56		$ 0.0044	63034	$ 277.35		-$ 0.21	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	63082	$ 82.01		$ 0.0013	63034	$ 81.94		-$ 0.06	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	60955	$ 426.69		$ 0.0070	60955	$ 426.69		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	63082	$ 5,661.64		$ 0.0898	63034	$ 5,657.26		-$ 4.38	0.00%
Total Bill (before Taxes)				**$ 7,684.04**				**$ 7,874.45**		**$ 190.40**	**2.48%**
HST		13%		$ 998.93		13%		$ 1,023.68		$ 24.75	2.48%
Total Bill (including HST)				**$ 8,682.97**				**$ 8,898.13**		**$ 215.16**	**2.48%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 50 kW**

	Consumption	**182,500**	**kWh**		**Demand**	**500**	**kW**		**Load Factor**	**50%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 121.18	1	$ 121.18		$ 121.18	1	$ 121.18		$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 9.26	1	$ 9.26		$ -	1	$ -		-$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -		$ 2.92	1	$ 2.92		$ 2.92	
Distribution Volumetric Rate	per kW	$ 2.5039	500	$ 1,251.95		$ 2.7446	500	$ 1,372.30		$ 120.35	9.61%
LRAM & SSM Rate Rider	per kW	$ -	500	$ -		$ 0.0687	500	$ 34.35		$ 34.35	
CGAAP Accounting Changes Rate Rider	per kW	$ -	500	$ -		$ 0.1771	500	$ 88.55		$ 88.55	
Sub-Total A (excluding pass through)				**$ 1,382.56**				**$ 1,619.30**		**$ 236.74**	**17.12%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4750	500	-$ 237.50		-$ 0.4750	500	-$ 237.50		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	500	$ -		-$ 0.2118	500	-$ 105.90		-$ 105.90	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1479	500	$ 73.95		$ 0.1479	500	$ 73.95		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		500	$ -		$ 0.6338	500	$ 316.90		$ 316.90	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 1,219.01**				**$ 1,666.75**		**$ 447.74**	**36.73%**
RTSR - Network	per kW	$ 2.6437	500	$ 1,321.85		$ 2.8137	500	$ 1,406.85		$ 85.00	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.7980	500	$ 899.00		$ 1.9265	500	$ 963.25		$ 64.25	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 3,439.86**				**$ 4,036.85**		**$ 596.99**	**17.36%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	188869	$ 831.02		$ 0.0044	188723	$ 830.38		-$ 0.64	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	188869	$ 245.53		$ 0.0013	188723	$ 245.34		-$ 0.19	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	182500	$ 1,277.50		$ 0.0070	182500	$ 1,277.50		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	188869	$ 16,951.02		$ 0.0898	188723	$ 16,937.91		-$ 13.10	0.00%
Total Bill (before Taxes)				**$ 22,745.18**				**$ 23,328.23**		**$ 583.05**	**2.56%**
HST		13%		$ 2,956.87		13%		$ 3,032.67		$ 75.80	2.56%
Total Bill (including HST)				**$ 25,702.05**				**$ 26,360.90**		**$ 658.85**	**2.56%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 700 - 4,999 kW**

	Consumption	**438,000**	**kWh**		**Demand**	**1,000**	**kW**		**Load Factor**		**60%**	
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**				
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**		**% Change**
Monthly Service Charge	Monthly	$ 1,196.32	1	$ 1,196.32		$ 1,093.35	1	$ 1,093.35		-$ 102.97		-8.61%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17		-100.00%
Distribution Volumetric Rate	per kW	$ 3.4411	1000	$ 3,441.10		$ 3.1861	1000	$ 3,186.10		-$ 255.00		-7.41%
LRAM & SSM Rate Rider	per kW	$ -	1000	$ -		$ 0.0651	1000	$ 65.10		$ 65.10		
CGAAP Accounting Changes Rate Rider	per kW	$ -	1000	$ -		$ 0.2029	1000	$ 202.90		$ 202.90		
Sub-Total A (excluding pass through)				**$ 4,637.59**				**$ 4,547.45**		**-$ 90.14**		**-1.94%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.5871	1000	-$ 587.10		-$ 0.5871	1000	-$ 587.10		$ -		0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	1000	$ -		-$ 0.2430	1000	-$ 243.00		-$ 243.00		
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1830	1000	$ 183.00		$ 0.1830	1000	$ 183.00		$ -		0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	1000	$ -		$ 0.7615	1000	$ 761.50		$ 761.50		
Sub-Total B - Distribution (includes Sub-Total A)				**$ 4,233.49**				**$ 4,661.85**		**$ 428.36**		**10.12%**
RTSR - Network	per kW	$ 2.9649	1000	$ 2,964.90		$ 3.1555	1000	$ 3,155.50		$ 190.60		6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.9327	1000	$ 1,932.70		$ 2.0708	1000	$ 2,070.80		$ 138.10		7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 9,131.09**				**$ 9,888.15**		**$ 757.06**		**8.29%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	453286	$ 1,994.46		$ 0.0044	452936	$ 1,992.92		-$ 1.54		-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	453286	$ 589.27		$ 0.0013	452936	$ 588.82		-$ 0.46		-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -		0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	438000	$ 3,066.00		$ 0.0070	438000	$ 3,066.00		$ -		0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	453286	$ 40,682.44		$ 0.0898	452936	$ 40,650.99		-$ 31.45		0.00%
Total Bill (before Taxes)				**$ 55,463.51**				**$ 56,187.12**		**$ 723.61**		**1.30%**
HST		13%		$ 7,210.26		13%		$ 7,304.33		$ 94.07		1.30%
Total Bill (including HST)				**$ 62,673.76**				**$ 63,491.45**		**$ 817.68**		**1.30%**
Loss Factor (%)		3.49%				3.41%						

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 700 - 4,999 kW**

	Consumption	**627,216**	**kWh**		**Demand**	**1,432**	**kW**		**Load Factor**	**60%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 1,196.32	1	$ 1,196.32		$ 1,093.35	1	$ 1,093.35		-$ 102.97	-8.61%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 3.4411	1432	$ 4,927.66		$ 3.1861	1432	$ 4,562.50		-$ 365.16	-7.41%
LRAM & SSM Rate Rider	per kW	$ -	1432	$ -		$ 0.0651	1432	$ 93.22		$ 93.22	
CGAAP Accounting Changes Rate Rider	per kW	$ -	1432	$ -		$ 0.2029	1432	$ 290.55		$ 290.55	
Sub-Total A (excluding pass through)				**$ 6,124.15**				**$ 6,039.62**		**-$ 84.52**	**-1.38%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.5871	1432	-$ 840.73		-$ 0.5871	1432	-$ 840.73		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	1432	$ -		-$ 0.2430	1432	-$ 347.98		-$ 347.98	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1830	1432	$ 262.06		$ 0.1830	1432	$ 262.06		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	1432	$ -		$ 0.7615	1432	$ 1,090.47		$ 1,090.47	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 5,545.47**				**$ 6,203.44**		**$ 657.97**	**11.86%**
RTSR - Network	per kW	$ 2.9649	1432	$ 4,245.74		$ 3.1555	1432	$ 4,518.68		$ 272.94	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.9327	1432	$ 2,767.63		$ 2.0708	1432	$ 2,965.39		$ 197.76	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 12,558.84**				**$ 13,687.50**		**$ 1,128.67**	**8.99%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	649106	$ 2,856.07		$ 0.0044	648604	$ 2,853.86		-$ 2.21	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	649106	$ 843.84		$ 0.0013	648604	$ 843.19		-$ 0.65	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	627216	$ 4,390.51		$ 0.0070	627216	$ 4,390.51		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	649106	$ 58,257.25		$ 0.0898	648604	$ 58,212.21		-$ 45.03	0.00%
Total Bill (before Taxes)				**$ 78,906.75**				**$ 79,987.52**		**$ 1,080.77**	**1.37%**
HST		13%		$ 10,257.88		13%		$ 10,398.38		$ 140.50	1.37%
Total Bill (including HST)				**$ 89,164.63**				**$ 90,385.90**		**$ 1,221.27**	**1.37%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 700 - 4,999 kW**

	Consumption	**919,800**	**kWh**	**Demand**		**2,100**	**kW**	**Load Factor**		**60%**	
		Current Board-Approved				**Proposed**				**Impact**	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**		**Rate ($)**	**Volume**	**Charge ($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 1,196.32	1	$ 1,196.32		$ 1,093.35	1	$ 1,093.35		-$ 102.97	-8.61%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 3.4411	2100	$ 7,226.31		$ 3.1861	2100	$ 6,690.81		-$ 535.50	-7.41%
LRAM & SSM Rate Rider	per kW	$ -	2100	$ -		$ 0.0651	2100	$ 136.71		$ 136.71	
CGAAP Accounting Changes Rate Rider	per kW	$ -	2100	$ -		$ 0.2029	2100	$ 426.09		$ 426.09	
Sub-Total A (excluding pass through)				**$ 8,422.80**				**$ 8,346.96**		**-$ 75.84**	**-0.90%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.5871	2100	-$ 1,232.91		-$ 0.5871	2100	-$ 1,232.91		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	2100	$ -		-$ 0.2430	2100	-$ 510.30		-$ 510.30	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1830	2100	$ 384.30		$ 0.1830	2100	$ 384.30		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	2100	$ -		$ 0.7615	2100	$ 1,599.15		$ 1,599.15	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 7,574.19**				**$ 8,587.20**		**$ 1,013.01**	**13.37%**
RTSR - Network	per kW	$ 2.9649	2100	$ 6,226.29		$ 3.1555	2100	$ 6,626.55		$ 400.26	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.9327	2100	$ 4,058.67		$ 2.0708	2100	$ 4,348.68		$ 290.01	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 17,859.15**				**$ 19,562.43**		**$ 1,703.28**	**9.54%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	951901	$ 4,188.36		$ 0.0044	951165	$ 4,185.13		-$ 3.24	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	951901	$ 1,237.47		$ 0.0013	951165	$ 1,236.51		-$ 0.96	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	919800	$ 6,438.60		$ 0.0070	919800	$ 6,438.60		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	951901	$ 85,433.12		$ 0.0898	951165	$ 85,367.07		-$ 66.04	0.00%
Total Bill (before Taxes)				**$ 115,156.95**				**$ 116,790.00**		**$ 1,633.04**	**1.42%**
HST		13%		$ 14,970.40		13%		$ 15,182.70		$ 212.30	1.42%
Total Bill (including HST)				**$ 130,127.36**				**$ 131,972.70**		**$ 1,845.34**	**1.42%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Large Use > 5,000 kW**

	Consumption	**4,854,500**	**kWh**		**Demand**	**9,500**	**kW**		**Load Factor**	**70%**		
		Current Board-Approved				**Proposed**				**Impact**		
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**		**Rate ($)**	**Volume**	**Charge ($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 4,549.67	1	$ 4,549.67		$ 4,549.67	1	$ 4,549.67		$ -	0.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 2.2038	9500	$ 20,936.10		$ 2.4122	9500	$ 22,915.90		$ 1,979.80	9.46%
LRAM & SSM Rate Rider	per kW	$ -	9500	$ -		-$ 0.0338	9500	-$ 321.10		-$ 321.10	
CGAAP Accounting Changes Rate Rider	per kW	$ -	9500	$ -		$ 0.2634	9500	$ 2,502.30		$ 2,502.30	
Sub-Total A (excluding pass through)				**$ 25,485.94**				**$ 29,646.77**		**$ 4,160.83**	**16.33%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.7202	9500	-$ 6,841.90		-$ 0.7202	9500	-$ 6,841.90		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	9500	$ -		-$ 0.3154	9500	-$ 2,996.30		-$ 2,996.30	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.2244	9500	$ 2,131.80		$ 0.2244	9500	$ 2,131.80		$ -	
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	9500	$ -		$ -	9500	$ -		$ -	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 20,775.84**				**$ 21,940.37**		**$ 1,164.53**	**5.61%**
RTSR - Network	per kW	$ 3.3557	9500	$ 31,879.15		$ 3.5714	9500	$ 33,928.30		$ 2,049.15	6.50%
RTSR - Line and Transformation Connection	per kW	$ 2.2339	9500	$ 21,222.05		$ 2.3935	9500	$ 22,738.25		$ 1,516.20	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 73,877.04**				**$ 78,606.92**		**$ 4,729.88**	**6.40%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	4924890	$ 21,669.52		$ 0.0044	4924890	$ 21,669.52		$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	4924890	$ 6,402.36		$ 0.0013	4924890	$ 6,402.36		$ -	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	4854500	$ 33,981.50		$ 0.0070	4854500	$ 33,981.50		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	4924890	$ 442,008.90		$ 0.0898	4924890	$ 442,008.90		$ -	0.00%
Total Bill (before Taxes)				**$ 577,939.56**				**$ 582,669.44**		**$ 4,729.88**	**0.82%**
HST		13%		$ 75,132.14		13%		$ 75,747.03		$ 614.88	0.82%
Total Bill (including HST)				**$ 653,071.71**				**$ 658,416.47**		**$ 5,344.76**	**0.82%**
Loss Factor (%)		1.45%				1.45%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Large Use > 5,000 kW**

	Consumption	**10,220,000**	**kWh**		**Demand**	**20,000**	**kW**		**Load Factor**	**70%**	

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 4,549.67	1	$ 4,549.67	$ 4,549.67	1	$ 4,549.67	$ -	0.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 2.2038	20000	$ 44,076.00	$ 2.4122	20000	$ 48,244.00	$ 4,168.00	9.46%
LRAM & SSM Rate Rider	per kW	$ -	20000	$ -	-$ 0.0338	20000	-$ 676.00	-$ 676.00	
CGAAP Accounting Changes Rate Rider	per kW	$ -	20000	$ -	$ 0.2634	20000	$ 5,268.00	$ 5,268.00	
Sub-Total A (excluding pass through)				**$ 48,625.84**			**$ 57,385.67**	**$ 8,759.83**	**18.01%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.7202	20000	-$ 14,404.00	-$ 0.7202	20000	-$ 14,404.00	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	20000	$ -	-$ 0.3154	20000	-$ 6,308.00	-$ 6,308.00	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.2244	20000	$ 4,488.00	$ 0.2244	20000	$ 4,488.00	$ -	
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	20000	$ -		20000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 38,709.84**			**$ 41,161.67**	**$ 2,451.83**	**6.33%**
RTSR - Network	per kW	$ 3.3557	20000	$ 67,114.00	$ 3.5714	20000	$ 71,428.00	$ 4,314.00	6.50%
RTSR - Line and Transformation Connection	per kW	$ 2.2339	20000	$ 44,678.00	$ 2.3935	20000	$ 47,870.00	$ 3,192.00	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 150,501.84**			**$ 160,459.67**	**$ 9,957.83**	**6.62%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	10368190	$ 45,620.04	$ 0.0044	10368190	$ 45,620.04	$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	10368190	$ 13,478.65	$ 0.0013	10368190	$ 13,478.65	$ -	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	10220000	$ 71,540.00	$ 0.0070	10220000	$ 71,540.00	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	10368190	$ 930,545.05	$ 0.0898	10368190	$ 930,545.05	$ -	0.00%
Total Bill (before Taxes)				**$ 1,211,685.83**			**$ 1,221,643.66**	**$ 9,957.83**	**0.82%**
HST		13%		$ 157,519.16	13%		$ 158,813.68	$ 1,294.52	0.82%
Total Bill (including HST)				**$ 1,369,204.98**			**$ 1,380,457.33**	**$ 11,252.35**	**0.82%**
Loss Factor (%)		1.45%			1.45%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

	Consumption	**150**	**kWh**	**Connections**	**1**		**RPP Tier One**	**750**	**kWh**			
		Current Board-Approved			**Proposed**			**Impact**				
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**			
Monthly Service Charge	Monthly	$ 0.96	1	$ 0.96	$ 1.05	1	$ 1.05	$ 0.09	9.38%			
Distribution Volumetric Rate	per kWh	$ 0.0176	150	$ 2.64	$ 0.0192	150	$ 2.88	$ 0.24	9.09%			
LRAM & SSM Rate Rider	per kWh	$ -	150	$ -	-$ 0.0002	150	-$ 0.03	-$ 0.03				
CGAAP Accounting Changes Rate Rider	per kWh	$ -	150	$ -	$ 0.0005	150	$ 0.08	$ 0.08				
Sub-Total A (excluding pass through)				**$ 3.60**			**$ 3.98**	**$ 0.38**	**10.42%**			
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	150	-$ 0.20	-$ 0.0013	150	-$ 0.20	$ -	0.00%			
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	150	$ -	-$ 0.0005	150	-$ 0.08	-$ 0.08				
Sub-Total B - Distribution (includes Sub-Total A)				**$ 3.41**			**$ 3.71**	**$ 0.30**	**8.81%**			
RTSR - Network	per kWh	$ 0.0068	155	$ 1.06	$ 0.0072	155	$ 1.12	$ 0.06	6.50%			
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	155	$ 0.71	$ 0.0049	155	$ 0.76	$ 0.05	7.32%			
Sub-Total C - Delivery (including Sub-Total B)				**$ 5.17**			**$ 5.58**	**$ 0.41**	**7.87%**			
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	155	$ 0.68	$ 0.0044	155	$ 0.68	-$ 0.00	-0.08%			
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	155	$ 0.20	$ 0.0013	155	$ 0.20	-$ 0.00	-0.08%			
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%			
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	150	$ 1.05	$ 0.0070	150	$ 1.05	$ -	0.00%			
Energy First Tier (kWh)	per kWh	$ 0.0830	155	$ 12.88	$ 0.0830	155	$ 12.87					
Energy Second Tier (kWh)	per kWh	$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%			
Total Bill (before Taxes)				**$ 20.24**			**$ 20.64**	**$ 0.40**	**1.96%**			
HST		13%		$ 2.63	13%		$ 2.68	$ 0.05	1.96%			
Total Bill (including HST)				**$ 22.88**			**$ 23.32**	**$ 0.45**	**1.96%**			
Loss Factor (%)		3.49%			3.41%							

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

	Consumption	**21,296**	**kWh**		**Connections**	**186**			**RPP Tier One**	**750**	**kWh**	
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**				
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**		**% Change**
Monthly Service Charge	Monthly	$ 0.96	186	$ 178.56		$ 1.05	186	$ 195.30		$ 16.74		9.38%
Distribution Volumetric Rate	per kWh	$ 0.0176	21296	$ 374.81		$ 0.0192	21296	$ 408.88		$ 34.07		9.09%
LRAM & SSM Rate Rider	per kWh	$ -	21296	$ -		-$ 0.0002	21296	-$ 4.26		-$ 4.26		
CGAAP Accounting Changes Rate Rider	per kWh	$ -	21296	$ -		$ 0.0005	21296	$ 10.65		$ 10.65		
Sub-Total A (excluding pass through)				**$ 553.37**				**$ 610.57**		**$ 57.20**		**10.34%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	21296	-$ 27.68		-$ 0.0013	21296	-$ 27.68		$ -		0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	21296	$ -		-$ 0.0005	21296	-$ 10.65		-$ 10.65		
Sub-Total B - Distribution (includes Sub-Total A)				**$ 525.68**				**$ 572.24**		**$ 46.55**		**8.86%**
RTSR - Network	per kWh	$ 0.0068	22039	$ 149.87		$ 0.0072	22022	$ 158.56		$ 8.69		6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	22039	$ 101.38		$ 0.0049	22022	$ 107.91		$ 6.53		7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 776.93**				**$ 838.71**		**$ 61.78**		**7.95%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	22039	$ 96.97		$ 0.0044	22022	$ 96.90		-$ 0.07		-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	22039	$ 28.65		$ 0.0013	22022	$ 28.63		-$ 0.02		-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -		0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	21296	$ 149.07		$ 0.0070	21296	$ 149.07		$ -		0.00%
Energy First Tier (kWh)	per kWh	$ 0.0830	750	$ 62.25		$ 0.0830	750	$ 62.25				
Energy Second Tier (kWh)	per kWh	$ 0.0970	21289	$ 2,065.06		$ 0.0970	21272	$ 2,063.40		-$ 1.65		0.00%
Total Bill (before Taxes)				**$ 3,179.18**				**$ 3,239.21**		**$ 60.03**		**1.89%**
HST		13%		$ 413.29		13%		$ 421.10		$ 7.80		1.89%
Total Bill (including HST)				**$ 3,592.48**				**$ 3,660.31**		**$ 67.83**		**1.89%**
Loss Factor (%)		3.49%				3.41%						

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

	Consumption	**75,390**	**kWh**	**Connections**	**363**		**RPP Tier One**	**750**	**kWh**			
		Current Board-Approved			**Proposed**			**Impact**				
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**			
Monthly Service Charge	Monthly	$ 0.96	363	$ 348.48	$ 1.05	363	$ 381.15	$ 32.67	9.38%			
Distribution Volumetric Rate	per kWh	$ 0.0176	75390	$ 1,326.86	$ 0.0192	75390	$ 1,447.49	$ 120.62	9.09%			
LRAM & SSM Rate Rider	per kWh	$ -	75390	$ -	-$ 0.0002	75390	-$ 15.08	-$ 15.08				
CGAAP Accounting Changes Rate Rider	per kWh	$ -	75390	$ -	$ 0.0005	75390	$ 37.70	$ 37.70				
Sub-Total A (excluding pass through)				**$ 1,675.34**			**$ 1,851.26**	**$ 175.91**	**10.50%**			
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	75390	-$ 98.01	-$ 0.0013	75390	-$ 98.01	$ -	0.00%			
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	75390	$ -	-$ 0.0005	75390	-$ 37.70	-$ 37.70				
Sub-Total B - Distribution (includes Sub-Total A)				**$ 1,577.34**			**$ 1,715.55**	**$ 138.22**	**8.76%**			
RTSR - Network	per kWh	$ 0.0068	78021	$ 530.54	$ 0.0072	77961	$ 561.32	$ 30.77	6.50%			
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	78021	$ 358.90	$ 0.0049	77961	$ 382.01	$ 23.11	7.32%			
Sub-Total C - Delivery (including Sub-Total B)				**$ 2,466.78**			**$ 2,658.88**	**$ 192.10**	**7.79%**			
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	78021	$ 343.29	$ 0.0044	77961	$ 343.03	-$ 0.27	-0.08%			
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	78021	$ 101.43	$ 0.0013	77961	$ 101.35	-$ 0.08	-0.08%			
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%			
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	75390	$ 527.73	$ 0.0070	75390	$ 527.73	$ -	0.00%			
Energy First Tier (kWh)	per kWh	$ 0.0830	750	$ 62.25	$ 0.0830	750	$ 62.25					
Energy Second Tier (kWh)	per kWh	$ 0.0970	77271	$ 7,495.30	$ 0.0970	77211	$ 7,489.45	-$ 5.85	0.00%			
Total Bill (before Taxes)				**$ 10,997.03**			**$ 11,182.93**	**$ 185.91**	**1.69%**			
HST		13%		$ 1,429.61	13%		$ 1,453.78	$ 24.17	1.69%			
Total Bill (including HST)				**$ 12,426.64**			**$ 12,636.71**	**$ 210.07**	**1.69%**			
Loss Factor (%)		3.49%			3.41%							

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Street Lighting**

Demand	**1**	**kW**	**Lights**	**4**	
Consumption	**150**	**kWh**	**Connections**	**2**	

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 0.84	4	$ 3.36	$ 2.22	2	$ 4.28	$ 0.92	27.48%
Distribution Volumetric Rate	per kW	$ 8.7506	1	$ 8.75	$ 11.1563	1	$ 11.16	$ 2.41	27.49%
LRAM & SSM Rate Rider	per kW	$ -	1	$ -	$ 0.0302	1	$ 0.03	$ 0.03	
CGAAP Accounting Changes Rate Rider	per kW	$ -	1	$ -	$ 0.1640	1	$ 0.16	$ 0.16	
Sub-Total A (excluding pass through)				**$ 12.11**			**$ 15.63**	**$ 3.52**	**29.09%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4347	1	-$ 0.43	-$ 0.4347	1	-$ 0.43	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	1	$ -	-$ 0.1004	1	-$ 0.10	-$ 0.10	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1353	1	$ 0.14	$ 0.1353	1	$ 0.14	$ -	
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	1	$ -	$ 0.5870	1	$ 0.59	$ 0.59	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 11.81**			**$ 15.82**	**$ 4.01**	**33.95%**
RTSR - Network	per kW	$ 2.2013	1	$ 2.20	$ 2.3428	1	$ 2.34	$ 0.14	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.4969	1	$ 1.50	$ 1.6039	1	$ 1.60	$ 0.11	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 15.51**			**$ 19.77**	**$ 4.26**	**27.46%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	155	$ 0.68	$ 0.0044	155	$ 0.68	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	155	$ 0.20	$ 0.0013	155	$ 0.20	-$ 0.00	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	150	$ 1.05	$ 0.0070	150	$ 1.05	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	155	$ 13.93	$ 0.0898	155	$ 13.92	-$ 0.01	0.00%
Total Bill (before Taxes)				**$ 31.63**			**$ 35.87**	**$ 4.25**	**13.43%**
HST		13%		$ 4.11	13%		$ 4.66	$ 0.55	13.43%
Total Bill (including HST)				**$ 35.74**			**$ 40.54**	**$ 4.80**	**13.43%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Street Lighting**

Demand	**7,922**	**kW**	**Lights**	**42,735**			
Consumption	**2,787,508**	**kWh**	**Connections**	**20,614**	**RPP Tier One**	**750**	**kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 0.84	42735	$ 35,897.40	$ 2.22	20614	$ 45,763.76	$ 9,866.36	27.48%
Distribution Volumetric Rate	per kW	$ 8.7506	7922	$ 69,322.25	$ 11.1563	7922	$ 88,380.21	$ 19,057.96	27.49%
LRAM & SSM Rate Rider	per kW	$ -	7922	$ -	$ 0.0302	7922	$ 239.24	$ 239.24	
CGAAP Accounting Changes Rate Rider	per kW	$ -	7922	$ -	$ 0.1640	7922	$ 1,299.21	$ 1,299.21	
Sub-Total A (excluding pass through)				**$ 105,219.65**			**$ 135,682.42**	**$ 30,462.76**	**28.95%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4347	7922	-$ 3,443.69	-$ 0.4347	7922	-$ 3,443.69	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	7922	$ -	-$ 0.1004	7922	-$ 795.37	-$ 795.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1353	7922	$ 1,071.85	$ 0.1353	7922	$ 1,071.85	$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	7922	$ -	$ 0.5870	7922	$ 4,650.21	$ 4,650.21	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 102,847.81**			**$ 137,165.42**	**$ 34,317.61**	**33.37%**
RTSR - Network	per kW	$ 2.2013	7922	$ 17,438.70	$ 2.3428	7922	$ 18,559.66	$ 1,120.96	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.4969	7922	$ 11,858.44	$ 1.6039	7922	$ 12,705.76	$ 847.32	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 132,144.95**			**$ 168,430.84**	**$ 36,285.90**	**27.46%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	2884792	$ 12,693.08	$ 0.0044	2882562	$ 12,683.27	-$ 9.81	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2884792	$ 3,750.23	$ 0.0013	2882562	$ 3,747.33	-$ 2.90	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2787508	$ 19,512.56	$ 0.0070	2787508	$ 19,512.56	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	2884792	$ 258,910.08	$ 0.0898	2882562	$ 258,709.94	-$ 200.14	0.00%
Total Bill (before Taxes)				**$ 427,011.15**			**$ 463,084.19**	**$ 36,073.04**	**8.45%**
HST	13%			$ 55,511.45	13%		$ 60,200.95	$ 4,689.50	8.45%
Total Bill (including HST)				**$ 482,522.60**			**$ 523,285.14**	**$ 40,762.54**	**8.45%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Standby Power**

Demand **4,548**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ -	0	$ -	$ -	0	$ -	$ -	0.00%
Distribution Volumetric Rate	per kW	$ 1.5573	4548	$ 7,083.08	$ 1.6224	4548	$ 7,379.18	$ 296.09	4.18%
Total Bill(before Taxes)				**$ 7,083.08**			**$ 7,379.18**	**$ 296.09**	**4.18%**
HST		13%		$ 920.80	13%		$ 959.29	$ 38.49	4.18%
Total Bill (including HST)				**$ 8,003.88**			**$ 8,338.47**	**$ 334.59**	**4.18%**

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Distributor Generator**

Consumption **156** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 5.40	1	$ 5.40	$ 55.59	1	$ 55.59	$ 50.19	929.44%
Distribution Volumetric Rate	per kWh	$ 0.0160	156	$ 2.50	$ -	156	$ -	-$ 2.50	-100.00%
CGAAP Accounting Changes Rate Rider	per kWh	$ -	156	$ -	$ 0.0005	156	$ 0.08	$ 0.08	
Sub-Total A (excluding pass through)				**$ 7.90**			**$ 55.67**	**$ 47.77**	**604.45%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	156	-$ 0.20	-$ 0.0013	156	-$ 0.20	$ -	
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	156	$ -	-$ 0.0004	156	-$ 0.06	-$ 0.06	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kWh	$ 0.0004	156	$ 0.06	$ 0.0004	156	$ 0.06	$ -	
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kWh	$ -	156	$ -	$ 0.0018	156	$ 0.28	$ 0.28	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 7.76**			**$ 55.75**	**$ 47.98**	**618.23%**
RTSR - Network	per kWh	$ 0.0068	162	$ 1.10	$ 0.0072	162	$ 1.16	$ 0.06	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	162	$ 0.74	$ 0.0049	162	$ 0.79	$ 0.05	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 9.61**			**$ 57.70**	**$ 48.10**	**500.65%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	162	$ 0.71	$ 0.0044	162	$ 0.71	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	162	$ 0.21	$ 0.0013	162	$ 0.21	-$ 0.00	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	156	$ 1.09	$ 0.0070	156	$ 1.09	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	162	$ 14.53	$ 0.0898	162	$ 14.52		
Total Bill (before Taxes)				**$ 26.40**			**$ 74.49**	**$ 48.08**	**182.13%**
HST		13%		$ 3.43	13%		$ 9.68	$ 6.25	182.13%
Total Bill (including HST)				**$ 29.83**			**$ 84.17**	**$ 54.34**	**182.13%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Embedded Distributor**

Consumption **1,417,701** **kWh** **Hourly Demand - Coincident (Provincial Peak)** **4,000**
Hourly Demand - Coincident (Delivery Point Peak) **4,000**

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ -	1	$ -	$ 4,021.92	1	$ 4,021.92	$ 4,021.92	
Distribution Volumetric Rate	per kW	$ 0.0634	4000	$ 253.60	$ -	4000	$ -	-$ 253.60	-100.00%
Sub-Total A - Distribution				**$ 253.60**			**$ 4,021.92**	**$ 3,768.32**	**1485.93%**
RTSR - Network	per kW	$ 3.8200	4099	$ 15,657.42	$ 3.1555	4099	$ 12,933.76	-$ 2,723.65	6.50%
RTSR - Line and Transformation Connection	per kW	$ 2.8000	4099	$ 11,476.64	$ 2.0708	4099	$ 8,487.80	-$ 2,988.84	7.32%
Sub-Total B - Delivery (including Sub-Total A)				**$ 27,387.66**			**$ 25,443.48**	**-$ 1,944.18**	**-7.10%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1452718	$ 6,391.96	$ 0.0044	1452718	$ 6,391.96	$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1452718	$ 1,888.53	$ 0.0013	1452718	$ 1,888.53	$ -	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	1452718	$ 130,381.47	$ 0.0898	1452718	$ 130,381.47	$ -	0.00%
Total Bill (before Taxes)				**$ 166,049.87**			**$ 164,105.70**	**-$ 1,944.18**	**-1.17%**
HST		13%		$ 21,586.48	13%		$ 21,333.74	-$ 252.74	-1.17%
Total Bill (including HST)				**$ 187,636.36**			**$ 185,439.44**	**-$ 2,196.92**	**-1.17%**
Loss Factor (%)		2.47%			2.47%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix **C** – Updated Chapter 2 Appendices

Appendix 2-EE
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP

Assumes the applicant made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

	2011 Rebasing Year	2012	2013	2014	2015 Rebasing Year	2016	2017	2018	2019
Reporting Basis	CGAAP	IRM	IRM	IRM	CGAAP - ASPE	IRM	IRM	IRM	IRM
Forecast vs. Actual Used in Rebasing Year	Forecast	Actual	Actual	Forecast	Forecast				
				$	$	$	$	$	$
PP&E Values under former CGAAP									
Opening net PP&E - Note 1			298,866,239	318,306,260					
Net Additions - Note 4			30,483,746	30,297,489					
Net Depreciation (amounts should be negative) - Note 4			-11,043,724	-11,472,593					
Closing net PP&E (1)			318,306,260	337,131,156					
PP&E Values under revised CGAAP (Starts from 2013)									
Opening net PP&E - Note 1			298,866,239	315,622,284					
Net Additions - Note 4			28,694,292	28,711,916					
Net Depreciation (amounts should be negative) - Note 4			-11,938,247	-12,038,606					
Closing net PP&E (2)			315,622,284	332,295,594					
Difference in Closing net PP&E, former CGAAP vs. revised CGAAP			2,683,976	4,835,562					

Effect on Deferral and Variance Account Rate Riders			
Closing balance in Account 1576	4,835,562	**WACC**	7.21%
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	1,045,932	**# of years of rate rider disposition period**	3
Amount included in Deferral and Variance Account Rate Rider Calculation	5,881,494		

Notes:

CGAAP and revised CGAAP should be the same.

2 Return on rate base associated with Account 1576 balance is calculated as:

the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period

* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.

3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.

4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.

Appendix 2-FA
Renewable Generation Connection Investment Summary (over the rate setting period)

Enter the details of the Renewable Generation Connection projects as described in Section 2.5.2.5 of the Filing Requirements.
All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB

For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts
Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (pg 15,

Part A

REI Investments (Direct Benefit at 6%)	**2015**	**2016**	**2017**	**2018**	**2019**
Project 1					
Name: OPA FIT/MicroFIT Program Management					
Capital Costs					
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$117,500	$122,500	$110,000	$110,000	$110,000
Project 2					
Name: Maintenance of Connected REG Infrastructure					
Capital Costs	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$70,000	$76,000	$82,000	$88,000	$94,000
Project 3					
Name: Remote Monitoring and Control of REG					
Capital Costs	$180,000	$180,000	$180,000	$180,000	$180,000
OM&A (Start-Up)	$9,000	$9,000	$9,000	$9,000	$9,000
OM&A (Ongoing)					
Project 4					
Name: REI Connection Project					
Capital Costs	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0
Project 5					
Name: REI Connection Project					
Capital Costs	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0
Total Capital Costs	**$ 180,000**	**$ 180,000**	**$ 180,000**	**$ 180,000**	**$ 180,000**
Total OM&A (Start-Up)	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ 9,000**
Total OM&A (Ongoing)	**$ 187,500**	**$ 198,500**	**$ 192,000**	**$ 198,000**	**$ 204,000**

Appendix 2-FA
Renewable Generation Connection Investment Summary (over the rate setting period)

Enter the details of the Renewable Generation Connection projects as described in Section 2.5.2.5 of the Filing Requirements.
All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB

For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts
Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (pg 15,

Appendix 2-FA
Renewable Generation Connection Investment Summary (over the rate setting period)

Part B

Expansion Investments (Direct Benefit at 17%)	**2015**	**2016**	**2017**	**2018**	**2019**
Project 1					
Name: Transformer Replacement					
Capital Costs	$60,000	$60,000	$60,000	$60,000	$60,000
OM&A (Start-Up)	$6,000	$6,000	$6,000	$6,000	$6,000
OM&A (Ongoing)	$0	$0	$0	$0	$0
Project 2					
Name: Rebuilding Existing Line					
Capital Costs	$38,000	$10,000	$12,000	$14,000	$16,000
OM&A (Start-Up)	$3,800	$1,000	$1,200	$1,400	$1,600
OM&A (Ongoing)	$0	$0	$0	$0	$0
Project 3					
Name: Expansion Connection Project					
Capital Costs	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0
Project 4					
Name: Expansion Connection Project					
Capital Costs	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0
Project 5					
Name: Expansion Connection Project					
Capital Costs	$0	$0	$0	$0	$0
OM&A (Start-Up)	$0	$0	$0	$0	$0
OM&A (Ongoing)	$0	$0	$0	$0	$0

Total Capital Costs	**$ 98,000**	**$ 70,000**	**$ 72,000**	**$ 74,000**	**$ 76,000**
Total OM&A (Start-Up)	**$ 9,800**	**$ 7,000**	**$ 7,200**	**$ 7,400**	**$ 7,600**
Total OM&A (Ongoing)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Appendix 2-FB
Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentag
Rate Riders are not calculated for Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

		2015Test Year			2016			2017			2018			2019		
			Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
		Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%	Total	6%	94%
Net Fixed Assets (average)		$ 87,000	$ 5,220	$ 81,780	$ 255,000	$ 15,300	$ 239,700	$ 411,000	$ 24,660	$ 386,340	$ 555,000	$ 33,300	$ 521,700	$ 687,000	$ 41,220	$ 645,780
Incremental OM&A (on-going, N/A for Provincial Recovery)		$187,500	$ 187,500		$198,500	$ 198,500		$192,000	$ 192,000		$198,000	$ 198,000		$204,000	$ 204,000	
Incremental OM&A (start-up, applicable for Provincial Recovery)		$9,000	$ 540	$ 8,460	$9,000	$ 540	$ 8,460	$9,000	$ 540	$ 8,460	$9,000	$ 540	$ 8,460	$9,000	$ 540	$ 8,460
WCA	13%		$ 24,445	$ 1,100		$ 25,875	$ 1,100		$ 25,030	$ 1,100		$ 25,810	$ 1,100		$ 26,590	$ 1,100
Rate Base			$ 29,665	$ 82,880		$ 41,175	$ 240,800		$ 49,690	$ 387,440		$ 59,110	$ 522,800		$ 67,810	$ 646,880
	1740															
Deemed ST Debt	4%		$ 1,187	$ 3,315		$ 1,647	$ 9,632		$ 1,988	$ 15,498		$ 2,364	$ 20,912		$ 2,712	$ 25,875
Deemed LT Debt	56%		$ 16,613	$ 46,413		$ 23,058	$ 134,848		$ 27,827	$ 216,966		$ 33,102	$ 292,768		$ 37,974	$ 362,253
Deemed Equity	40%		$ 11,866	$ 33,152		$ 16,470	$ 96,320		$ 19,876	$ 154,976		$ 23,644	$ 209,120		$ 27,124	$ 258,752
ST Interest	2.16%		$ 26	$ 72		$ 36	$ 208		$ 43	$ 335		$ 51	$ 452		$ 59	$ 559
LT Interest	6.07%		$ 1,009	$ 2,819		$ 1,400	$ 8,189		$ 1,690	$ 13,176		$ 2,010	$ 17,779		$ 2,306	$ 21,999
ROE	9.30%		$ 1,104	$ 3,083		$ 1,532	$ 8,958		$ 1,848	$ 14,413		$ 2,199	$ 19,448		$ 2,523	$ 24,064
Cost of Capital Total			$ 2,138	$ 5,973		$ 2,968	$ 17,355		$ 3,581	$ 27,924		$ 4,260	$ 37,679		$ 4,887	$ 46,622
OM&A			$ 188,040	$ 8,460		$ 199,040	$ 8,460		$ 192,540	$ 8,460		$ 198,540	$ 8,460		$ 204,540	$ 8,460
Amortization		$ 6,000	$ 360	$ 5,640	$ 18,000	$ 1,080	$ 16,920	$ 30,000	$ 1,800	$ 28,200	$ 42,000	$ 2,520	$ 39,480	$ 54,000	$ 3,240	$ 50,760
Grossed-up PILs			$ 372	$ 705		$ 487	$ 2,205		$ 586	$ 3,928		$ 718	$ 5,845		$ 862	$ 7,928
Revenue Requirement			$ 190,910	$ 20,778		$ 203,574	$ 44,940		$ 198,507	$ 68,512		$ 206,039	$ 91,464		$ 213,529	$ 113,770
Provincial Rate Protection				$ 20,778			$ 44,940			$ 68,512			$ 91,464			$ 113,770
Monthly Amount Paid by IESO				$ 1,732			$ 3,745			$ 5,709			$ 7,622			$ 9,481

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2014 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

	2015		2016		2017			2018			2019		
Income Tax	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	
Net Income - ROE on Rate Base	$ 1,104	$ 3,083	$ 1,532	$ 8,958	$ 1,848	$ 14,413		$ 2,199	$ 19,448		$ 2,523	$ 24,064	
Amortization (6% DB and 94% P)	$ 360	$ 5,640	$ 1,080	$ 16,920	$ 1,800	$ 28,200		$ 2,520	$ 39,480		$ 3,240	$ 50,760	
CCA (6% DB and 94% P)	-$ 432	-$ 6,768	-$ 1,261	-$ 19,763	-$ 2,025	-$ 31,718		-$ 2,727	-$ 42,716		-$ 3,372	-$ 52,835	
Taxable income	$ 1,032	$ 1,955	$ 1,350	$ 6,115	$ 1,624	$ 10,895		$ 1,992	$ 16,212		$ 2,390	$ 21,989	
Tax Rate (to be entered)	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%		26.50%	26.50%		26.50%	26.50%	
Income Taxes Payable	$ 273.36	$ 518.11	$ 357.82	$ 1,620.53	$ 430.35	$ 2,887.23		$ 527.97	$ 4,296.18		$ 633.38	$ 5,827.10	
Gross Up													
Income Taxes Payable	$ 371.92	$ 704.91	$ 486.83	$ 2,204.80	$ 585.51	$ 3,928.20		$ 718.33	$ 5,845.14		$ 861.74	$ 7,928.03	
Grossed Up PILs	**$ 372**	**$ 705**	**$ 487**	**$ 2,205**	**$ 586**	**$ 3,928**		**$ 718**	**$ 5,845**		**$ 862**	**$ 7,928**	

Appendix 2-FB
Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable

		2015	2016	2017	2018	2019
Net Fixed Assets		$ 3,600				
Enter applicable amortization in years:	15					
Opening Gross Fixed Assets			$ 180,000	$ 360,000	$ 540,000	$ 720,000
Gross Capital Additions		$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000
Closing Gross Fixed Assets		$ 180,000	$ 360,000	$ 540,000	$ 720,000	$ 900,000
Opening Accumulated Amortization			$ 6,000	$ 24,000	$ 54,000	$ 96,000
Current Year Amortization (before additions)			$ 12,000	$ 24,000	$ 36,000	$ 48,000
Additions (half year)		$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Closing Accumulated Amortization		$ 6,000	$ 24,000	$ 54,000	$ 96,000	$ 150,000
Opening Net Fixed Assets		$ -	$ 174,000	$ 336,000	$ 486,000	$ 624,000
Closing Net Fixed Assets		$ 174,000	$ 336,000	$ 486,000	$ 624,000	$ 750,000
Average Net Fixed Assets		$ 87,000	$ 255,000	$ 411,000	$ 555,000	$ 687,000

UCC for PILs Calculation

		2015	2016	2017	2018	2019
Opening UCC			$ 172,800	$ 331,776	$ 478,034	$ 612,591
Capital Additions (from Appendix 2-FA)		$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000
UCC Before Half Year Rule		$ 180,000	$ 352,800	$ 511,776	$ 658,034	$ 792,591
Half Year Rule (1/2 Additions - Disposals)		$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000
Reduced UCC		$ 90,000	$ 262,800	$ 421,776	$ 568,034	$ 702,591
CCA Rate Class (to be entered)	47	47	47	47	47	47
CCA Rate (to be entered)	8%	8%	8%	8%	8%	8%
CCA		$ 7,200	$ 21,024	$ 33,742	$ 45,443	$ 56,207
Closing UCC		$ 172,800	$ 331,776	$ 478,034	$ 612,591	$ 736,384

Appendix 2-FC
Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

This table will calculate the distributor/provincial shares of the investments entered in Part B of Appendix 2-FA.

Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.

Rate Riders are not calculated for Test Year as these assets and costs are already in the distributors rate base.

		2015 Test Year			2016			2017			2018			2019		
			Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial		Direct Benefit	Provincial
		Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%	Total	17%	83%
Net Fixed Assets (average)		$ 48,417	$ 8,231	$ 40,186	$ 130,250	$ 22,143	$ 108,108	$ 197,238	$ 33,530	$ 163,708	$ 264,512	$ 44,967	$ 219,545	$ 332,024	$ 56,444	$ 275,580
Incremental OM&A (on-going, N/A for Provincial Recovery)		$0	$ -		$0	$ -		$0	$ -		$0	$ -		$0	$ -	
Incremental OM&A (start-up, applicable for Provincial Recovery)		$9,800	$ 1,666	$ 8,134	$7,000	$ 1,190	$ 5,810	$7,200	$ 1,224	$ 5,976	$7,400	$ 1,258	$ 6,142	$7,600	$ 1,292	$ 6,308
WCA	13%		$ 217	$ 1,057		$ 155	$ 755		$ 159	$ 777		$ 164	$ 798		$ 168	$ 820
Rate Base			$ 8,447	$ 41,243		$ 22,297	$ 108,863		$ 33,690	$ 164,484		$ 45,131	$ 220,343		$ 56,612	$ 276,400
Deemed ST Debt	4%		$ 338	$ 1,650		$ 892	$ 4,355		$ 1,348	$ 6,579		$ 1,805	$ 8,814		$ 2,264	$ 11,056
Deemed LT Debt	56%		$ 4,731	$ 23,096		$ 12,486	$ 60,963		$ 18,866	$ 92,111		$ 25,273	$ 123,392		$ 31,703	$ 154,784
Deemed Equity	40%		$ 3,379	$ 16,497		$ 8,919	$ 43,545		$ 13,476	$ 65,794		$ 18,052	$ 88,137		$ 22,645	$ 110,560
ST Interest	2.16%		$ 7	$ 36		$ 19	$ 94		$ 29	$ 142		$ 39	$ 190		$ 49	$ 239
LT Interest	6.07%		$ 287	$ 1,403		$ 758	$ 3,702		$ 1,146	$ 5,594		$ 1,535	$ 7,493		$ 1,925	$ 9,400
ROE	9.30%		$ 314	$ 1,534		$ 829	$ 4,050		$ 1,253	$ 6,119		$ 1,679	$ 8,197		$ 2,106	$ 10,282
Cost of Capital Total			$ 609	$ 2,972		$ 1,607	$ 7,846		$ 2,428	$ 11,855		$ 3,253	$ 15,881		$ 4,080	$ 19,921
OM&A			$ 1,666	$ 8,134		$ 1,190	$ 5,810		$ 1,224	$ 5,976		$ 1,258	$ 6,142		$ 1,292	$ 6,308
Amortization		$ 1,167	$ 198	$ 968	$ 3,167	$ 538	$ 2,628	$ 4,857	$ 826	$ 4,031	$ 6,595	$ 1,121	$ 5,474	$ 8,381	$ 1,425	$ 6,956
Grossed-up PILs			-$ 55	-$ 271		-$ 140	-$ 682		-$ 181	-$ 883		-$ 204	-$ 998		-$ 212	-$ 1,033
Revenue Requirement			$ 2,418	$ 11,804		$ 3,196	$ 15,602		$ 4,297	$ 20,979		$ 5,427	$ 26,499		$ 6,585	$ 32,152
Provincial Rate Protection			$ 11,804			$ 15,602			$ 20,979			$ 26,499			$ 32,152	
Monthly Amount Paid by IESO			$ 984			$ 1,300			$ 1,748			$ 2,208			$ 2,679	

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2014 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

Income Tax	2015		2016		2017			2018			2019		
	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	Total	Direct Benefit	Provincial	
Net Income - ROE on Rate Base	$ 314	$ 1,534	$ 829	$ 4,050	$ 1,253	$ 6,119		$ 1,679	$ 8,197		$ 2,106	$ 10,282	
Amortization (17% DB and 83% P)	$ 198	$ 968	$ 538	$ 2,628	$ 826	$ 4,031		$ 1,121	$ 5,474		$ 1,425	$ 6,956	
CCA (17% DB and 83% P)	-$ 666	-$ 3,254	-$ 1,755	-$ 8,571	-$ 2,581	-$ 12,600		-$ 3,367	-$ 16,439		-$ 4,118	-$ 20,104	
Taxable income	-$ 154	-$ 751	-$ 388	-$ 1,893	-$ 502	-$ 2,449		-$ 567	-$ 2,768		-$ 587	-$ 2,865	
Tax Rate (to be entered)	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%		26.50%	26.50%		26.50%	26.50%	
Income Taxes Payable	-$ 40.76	-$ 199.02	-$ 102.74	-$ 501.61	-$ 132.95	-$ 649.09		-$ 150.24	-$ 733.53		-$ 155.53	-$ 759.36	
Gross Up													
Income Taxes Payable	-$ 55.46	-$ 270.78	-$ 139.78	-$ 682.47	-$ 180.88	-$ 883.11		-$ 204.41	-$ 998.00		-$ 211.61	-$ 1,033.14	
Grossed Up PILs	**-$ 55**	**-$ 271**	**-$ 140**	**-$ 682**	**-$ 181**	**-$ 883**		**-$ 204**	**-$ 998**		**-$ 212**	**-$ 1,033**	

Appendix 2-FC

Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Expansion Investments

Net Fixed Assets		**2015**	**2016**	**2017**	**2018**	**2019**
Enter applicable amortization in years:	42					
Opening Gross Fixed Assets			$ 98,000	$ 168,000	$ 240,000	$ 314,000
Gross Capital Additions		$ 98,000	$ 70,000	$ 72,000	$ 74,000	$ 76,000
Closing Gross Fixed Assets		$ 98,000	$ 168,000	$ 240,000	$ 314,000	$ 390,000
Opening Accumulated Amortization			$ 1,167	$ 4,333	$ 9,190	$ 15,786
Current Year Amortization (before additions)			$ 2,333	$ 4,000	$ 5,714	$ 7,476
Additions (half year)		$ 1,167	$ 833	$ 857	$ 881	$ 905
Closing Accumulated Amortization		$ 1,167	$ 4,333	$ 9,190	$ 15,786	$ 24,167
Opening Net Fixed Assets		$ -	$ 96,833	$ 163,667	$ 230,810	$ 298,214
Closing Net Fixed Assets		$ 96,833	$ 163,667	$ 230,810	$ 298,214	$ 365,833
Average Net Fixed Assets		$ 48,417	$ 130,250	$ 197,238	$ 264,512	$ 332,024

UCC for PILs Calculation		**2015**	**2016**	**2017**	**2018**	**2019**
Opening UCC			$ 94,080	$ 153,754	$ 210,573	$ 264,767
Capital Additions (from Appendix 2-FA)		$ 98,000	$ 70,000	$ 72,000	$ 74,000	$ 76,000
UCC Before Half Year Rule		$ 98,000	$ 164,080	$ 225,754	$ 284,573	$ 340,767
Half Year Rule (1/2 Additions - Disposals)		$ 49,000	$ 35,000	$ 36,000	$ 37,000	$ 38,000
Reduced UCC		$ 49,000	$ 129,080	$ 189,754	$ 247,573	$ 302,767
CCA Rate Class (to be entered)	47	47	47	47	47	47
CCA Rate (to be entered)	8%	8%	8%	8%	8%	8%
CCA		$ 3,920	$ 10,326	$ 15,180	$ 19,806	$ 24,221
Closing UCC		$ 94,080	$ 153,754	$ 210,573	$ 264,767	$ 316,546

Appendix 2-OA
Capital Structure and Cost of Capital

This table must be completed for the last Board approved year and the test year.

Year: 2015 - Test Year

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$226,586,372	6.07%		$13,760,298
2	Short-term Debt	4.00%	(1)	$16,184,741	2.16%		$349,590
3	**Total Debt**	60.0%		$242,771,113	5.81%		$14,109,889
	Equity						
4	Common Equity	40.00%		$161,847,409	9.30%		$15,051,809
5	Preferred Shares			$ -	0.00%		$ -
6	**Total Equity**	40.0%		$161,847,409	9.30%		$15,051,809
7	**Total**	100.0%		$404,618,522	7.21%		$29,161,698

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2011- Board Approved

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$183,231,136	6.62%		$12,123,067
2	Short-term Debt	4.00%	(1)	$13,087,938	2.43%		$318,037
3	**Total Debt**	60.0%		$196,319,074	6.34%		$12,441,104
	Equity						
4	Common Equity	40.00%		$130,879,383	9.66%		$12,642,948
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$130,879,383	9.66%		$12,642,948
7	**Total**	100.0%		$327,198,457	7.67%		$25,084,052

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Appendix 2-OB
Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2011

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Interest ($)	Additional Comments, if any
1	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jun-01	31	$ 143,000,000	0.0695	$ 9,938,500	
2	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	26-Sep-11	30	$ 10,000,000	0.0441	$ 441,000	Principle X .5 for 1/2 yr.
3									$ -	
4									$ -	
5									$ -	
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 153,000,000	0.0678	$ 10,379,500	

Year 2012

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Interest ($)	Additional Comments, if any
1	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jun-01	31	$ 143,000,000	0.0695	$ 9,938,500	
2	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	26-Sep-11	30	$ 20,000,000	0.0441	$ 882,000	
3	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	13-Jan-12	10	$ 10,000,000	0.0322	$ 322,000	Principle X .5 for 1/2 yr.
4									$ -	
5									$ -	
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 173,000,000	0.0644	$ 11,142,500	

Year 2013

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Interest ($)	Additional Comments, if any
1	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jun-01	31	$ 143,000,000	0.0695	$ 9,938,500	
2	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	26-Sep-11	30	$ 20,000,000	0.0441	$ 882,000	
3	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	13-Jan-12	10	$ 20,000,000	0.0322	$ 644,000	
4									$ -	
5									$ -	
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 183,000,000	0.0626	$ 11,464,500	

Appendix 2-OB
Debt Instruments

Year 2014

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Interest ($)	Additional Comments, if any
1	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jun-01	31	$ 143,000,000	0.0695	$ 9,938,500	
2	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	26-Sep-11	30	$ 20,000,000	0.0441	$ 882,000	
3	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	13-Jan-12	10	$ 20,000,000	0.0322	$ 644,000	
4	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jul-14	30	$ 5,000,000	0.0419	$ 209,500	Principle X .5 for 1/2 yr.
5									$ -	
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 188,000,000	0.0621	$ 11,674,000	

Year 2015

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Interest ($)	Additional Comments, if any
1	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jun-01	31	$ 143,000,000	0.0695	$ 9,938,500	
2	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	26-Sep-11	30	$ 20,000,000	0.0441	$ 882,000	
3	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	13-Jan-12	10	$ 20,000,000	0.0322	$ 644,000	
4	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jul-14	30	$ 10,000,000	0.0419	$ 419,000	
5	Promissory Note	Hydro One Inc.	Affiliated	Fixed Rate	1-Jul-15	30	$ 12,500,000	0.0477	$ 596,250	Principle X .5 for 1/2 yr.
6									$ -	
7									$ -	
8									$ -	
9									$ -	
10									$ -	
11									$ -	
12									$ -	
Total							$ 205,500,000	0.06073	$ 12,479,750	

1. Where financing is in place for part of the year, mid year issue date is assumed and interest amount is included in appropriate interest dollar cell.

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	$ 34,813,009	55.20%	$ 43,937,262	60.90%
GS < 50 kW	$ 5,801,650	9.20%	$ 7,236,508	10.03%
GS > 50 - 699 KW	$ 12,993,372	20.60%	$ 11,135,461	15.43%
GS > 700 - 4,999 kW	$ 5,370,443	8.52%	$ 5,458,073	7.57%
Large User, if applicable	$ 2,030,404	3.22%	$ 2,193,164	3.04%
Street Lighting	$ 1,786,238	2.83%	$ 1,883,542	2.61%
Sentinel Lighting	$ -	0.00%		0.00%
Unmetered Scattered Load (USL)	$ 142,087	0.23%	$ 147,119	0.20%
Distributed Generation Class	$ 88,879	0.14%	$ 104,229	0.14%
Energy from Waste Generation	$ 694	0.00%	$ 833	0.00%
Embedded distributor class	$ 42,081	0.07%	$ 48,384	0.07%
Standby Power		0.00%	$ -	0.00%
Total	$ 63,068,856	100.00%	$ 72,144,576	100.00%

Notes

1 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.

2 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.

3 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

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	L.F. X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	$ 37,011,790	$ 38,559,659	$ 38,976,450	$ 3,052,540
GS < 50 kW	$ 8,305,737	$ 8,653,091	$ 8,334,630	$ 349,180
GS > 50 - 699 KW	$ 9,458,822	$ 9,854,400	$ 10,181,204	$ 470,625
GS > 700 - 4,999 kW	$ 7,032,138	$ 7,326,229	$ 6,426,864	$ 122,824
Large User, if applicable	$ 1,914,284	$ 1,994,341	$ 2,064,357	$ 33,555
Street Lighting	$ 1,347,656	$ 1,404,016	$ 1,718,153	$ 83,584
Sentinel Lighting				
Unmetered Scattered Load (USL)	$ 122,389	$ 127,508	$ 133,695	$ 7,034
Distributed Generation Class	$ 7,240	$ 7,543	$ 45,087	$ 7,027
Energy from Waste Generation	$ -	$ -	$ 732	$ 100
Embedded distributor class	$ 2,541	$ 2,647	$ 48,263	$ 120
Standby Power	$ 84,997	$ 88,552	$ 88,552	$ -
Total	$ 65,287,594	$ 68,017,987	$ 68,017,986	$ 4,126,589

Notes:

1 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 Transfomrer Ownership Allowance. Exclude revenue from rate adders and rate riders.

2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement

3 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.

4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

Appendix 2-P
Cost Allocation

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

Class	Previously Approved Ratios Most Recent Year: 2012	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
	%	%	%	%
Residential	101.12	94.71	95.66	85 - 115
GS < 50 kW	120.00	124.40	120.00	80 - 120
GS > 50 - 699 KW	80.00	92.72	95.66	80 - 120
GS > 700 - 4,999 kW	131.55	136.48	120.00	80 - 120
Large User, if applicable	100.00	92.46	95.66	85 - 115
Street Lighting	70.00	78.98	95.66	70 - 120
Sentinel Lighting				80 - 120
Unmetered Scattered Load (USL)	80.00	91.45	95.66	80 - 120
Distributed Generation Class		13.98	50.00	85 - 115
Energy from Waste Generation		12.05	100.00	100
Embedded distributor class		5.72	100.00	
Standby Power			N/A	

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

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2015	2016	2017	
	%	%	%	%
Residential	95.66			85 - 115
GS < 50 kW	120.00			80 - 120
GS > 50 - 699 KW	95.66			80 - 120
GS > 700 - 4,999 kW	120.00			80 - 120
Large User, if applicable	95.66			85 - 115
Street Lighting	95.66			70 - 120
Sentinel Lighting				80 - 120
Unmetered Scattered Load (USL)	95.66			80 - 120
Distributed Generation Class	50.00	70.00	90.00	85 - 115
Energy from Waste Generation	100.00			100
Embedded distributor class	100.00			
Standby Power	N/A			

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'.

Appendix 2-V
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	139,079	142,879	140,979	1,308,264,983		$ 11.07	$ 0.0155		$ 39,005,782	$ 38,976,450		$ 38,976,450	$ (29,332)
GS < 50 kW	Customers	8,810	9,169	8,989	354,668,870		$ 24.39	$ 0.0161		$ 8,341,204	$ 8,334,630	$ 1,186	$ 8,335,816	$ (5,388)
GS > 50 to 699 kW	Customers	1,494	1,487	1,491	1,064,497,599	2,979,826	$ 121.18		$ 2.7446	$ 10,346,182	$ 10,181,204	$ 165,095	$ 10,346,299	$ 117
GS > 700 to 4,999 kW	Customers	113	117	115	806,154,180	1,969,146	$ 1,093.35		$ 3.1861	$ 7,777,687	$ 6,426,864	$ 1,350,758	$ 7,777,622	$ (65)
Large Use	Customers	6	6	6	382,619,513	719,987	$ 4,549.67		$ 2.4122	$ 2,064,329	$ 2,064,357		$ 2,064,357	$ 28
Streetlighting	Connections	22,168	22,501	22,335	33,306,955	100,672	$ 2.22		$ 11.1563	$ 1,718,119	$ 1,718,153		$ 1,718,153	$ 34
Unmetered Scattered Load	Connections	1,548	1,575	1,562	5,931,733		$ 1.05	$ 0.0192		$ 133,567	$ 133,695		$ 133,695	$ 128
Standby Power	Customers	1	1	1		54,580	$ -		$ 1.6224	$ 88,550	$ 88,552		$ 88,552	$ 2
Embedded Distributor Class	Customers	1	1	1	17,012,414	40,073	$ 4,021.92		$ -	$ 48,263	$ 48,263		$ 48,263	$ (0)
Distributor Generator	Customers	61	74	68	178,816		$ 55.59	$ -		$ 45,083	$ 45,087		$ 45,087	$ 4
Energy from Waste Generation	Customers	1	1	1			$ 61.00	$ -		$ 732	$ 732		$ 732	$ -
				-						$ -			$ -	$ -
				-						$ -			$ -	$ -
Total										$ 69,569,498	$ 68,017,987	$ 1,517,039	$ 69,535,026	$ (34,472)

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.

2 Rates should be entered with the number of decimal places that will show on the Tariff of Rates and Charges.

Appendix **D** – Revenue Requirement Work Form



Revenue Requirement Workform

Version 4.00

Utility Name	Hydro One Brampton Networks Inc.
Service Territory	*City of Brampton*
Assigned EB Number	EB-2014-0083
Name and Title	Scott Miller, Director of Customer Care
Phone Number	905-452-5504
Email Address	smiller@hydroonebrampton.com

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the



Revenue Requirement Workform

1. Info

2. Table of Contents

3. Data_Input_Sheet

4. Rate_Base

5. Utility Income

6. Taxes_PILs

7. Cost_of_Capital

8. Rev_Def_Suff

9. Rev_Reqt

Notes:

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



Revenue Requirement Workform

Data Input (1)

		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments		Per Board Decision	
1	**Rate Base**										
	Gross Fixed Assets (average)	$642,557,044		$41,572		$ 642,598,616		$ -		$642,598,616	
	Accumulated Depreciation (average)	($302,195,512)	(5)	$72,927		($302,122,584)		$ -		($302,122,584)	
	Allowance for Working Capital:										
	Controllable Expenses	$25,587,507		($835,145)		$ 24,752,362		$ -		$24,752,362	
	Cost of Power	$470,431,894		$ -		$ 470,431,894		($1,780,486)		$468,651,408	
	Working Capital Rate (%)	13.00%	(9)			13.00%	(9)			13.00%	(9)
2	**Utility Income**										
	Operating Revenues:										
	Distribution Revenue at Current Rates	$65,287,595		$0		$65,287,595		$0		$65,287,595	
	Distribution Revenue at Proposed Rates	$69,612,857		($583,602)		$69,029,255		($1,011,268)		$68,017,986	
	Other Revenue:										
	Specific Service Charges	$413,000		$962,119		$1,375,119		$0		$1,375,119	
	Late Payment Charges	$1,321,854		$32,828		$1,354,682		$0		$1,354,682	
	Other Distribution Revenue	$2,137,735		($898,772)		$1,238,963		$0		$1,238,963	
	Other Income and Deductions	$154,000		$3,825		$157,825		$0		$157,825	
	Total Revenue Offsets	$4,026,589	(7)	$100,000		$4,126,589		$0		$4,126,589	
	Operating Expenses:										
	OM+A Expenses	$25,587,507		($289,145)		$ 25,298,362		$ -		$25,298,362	
	Depreciation/Amortization	$15,936,873		($142,848)		$ 15,794,025		$ -		$15,794,025	
	Property taxes	$ -				$ -		$ -		$0	
	Other expenses	$ -				0				$0	
3	**Taxes/PILs**										
	Taxable Income:										
	Adjustments required to arrive at taxable income	($9,332,464)	(3)			($9,477,052)				($9,477,052)	
	Utility Income Taxes and Rates:										
	Income taxes (not grossed up)	$1,605,995				$1,567,740				$1,389,511	
	Income taxes (grossed up)	$2,185,027				$2,132,980				$1,890,491	
	Federal tax (%)	15.00%				15.00%				15.00%	
	Provincial tax (%)	11.50%				11.50%				11.50%	
	Income Tax Credits	($87,800)				($87,800)				($87,800)	
4	**Capitalization/Cost of Capital**										
	Capital Structure:										
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%				56.0%	
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)			4.0%	(8)
	Common Equity Capitalization Ratio (%)	40.0%				40.0%				40.0%	
	Prefered Shares Capitalization Ratio (%)	0.0%				0.0%				0.0%	
		100.0%				100.0%				100.0%	
	Cost of Capital										
	Long-term debt Cost Rate (%)	6.12%				6.12%				6.07%	
	Short-term debt Cost Rate (%)	2.11%				2.11%				2.16%	
	Common Equity Cost Rate (%)	9.71%				9.71%				9.30%	
	Prefered Shares Cost Rate (%)	0.00%				0.00%				0.00%	

Notes:

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars ($) except where inputs are individually identified as percentages (%)

(2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Revenue Requirement Workform

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	$642,557,044	$41,572	$642,598,616	$ -	$642,598,616
2	Accumulated Depreciation (average)	(3)	($302,195,512)	$72,927	($302,122,584)	$ -	($302,122,584)
3	Net Fixed Assets (average)	(3)	$340,361,532	$114,500	$340,476,032	$ -	$340,476,032
4	Allowance for Working Capital	(1)	$64,482,522	($108,569)	$64,373,953	($231,463)	$64,142,490
5	**Total Rate Base**		$404,844,054	$5,931	$404,849,985	($231,463)	$404,618,522

(1) **Allowance for Working Capital - Derivation**

6	Controllable Expenses		$25,587,507	($835,145)	$24,752,362	$ -	$24,752,362
7	Cost of Power		$470,431,894	$ -	$470,431,894	($1,780,486)	$468,651,408
8	Working Capital Base		$496,019,401	($835,145)	$495,184,256	($1,780,486)	$493,403,770
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance		$64,482,522	($108,569)	$64,373,953	($231,463)	$64,142,490

Notes

(2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.

(3) Average of opening and closing balances for the year.



Revenue Requirement Workform

Utility Income

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)		$69,612,857	($583,602)	$69,029,255	($1,011,268)	$68,017,986
2	Other Revenue	(1)	$4,026,589	$100,000	$4,126,589	$ -	$4,126,589
3	Total Operating Revenues		$73,639,446	($483,602)	$73,155,844	($1,011,268)	$72,144,575
	Operating Expenses:						
4	OM+A Expenses		$25,587,507	($289,145)	$25,298,362	$ -	$25,298,362
5	Depreciation/Amortization		$15,936,873	($142,848)	$15,794,025	$ -	$15,794,025
6	Property taxes		$ -	$ -	$ -	$ -	$ -
7	Capital taxes		$ -	$ -	$ -	$ -	$ -
8	Other expense		$ -	$ -	$ -	$ -	$ -
9	Subtotal (lines 4 to 8)		$41,524,380	($431,993)	$41,092,387	$ -	$41,092,387
10	Deemed Interest Expense		$14,205,895	$208	$14,206,103	($96,215)	$14,109,889
11	Total Expenses (lines 9 to 10)		$55,730,276	($431,785)	$55,298,491	($96,215)	$55,202,276
12	**Utility income before income taxes**		$17,909,170	($51,817)	$17,857,353	($915,054)	$16,942,300
13	Income taxes (grossed-up)		$2,185,027	($52,047)	$2,132,980	($242,489)	$1,890,491
14	**Utility net income**		$15,724,143	$230	$15,724,373	($672,564)	$15,051,809

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	$413,000	$962,119	$1,375,119	$ -	$1,375,119
	Late Payment Charges	$1,321,854	$32,828	$1,354,682	$ -	$1,354,682
	Other Distribution Revenue	$2,137,735	($898,772)	$1,238,963	$ -	$1,238,963
	Other Income and Deductions	$154,000	$3,825	$157,825	$ -	$157,825
	Total Revenue Offsets	$4,026,589	$100,000	$4,126,589	$ -	$4,126,589



Revenue Requirement Workform

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$15,724,143	$15,724,373	$15,051,809
2	Adjustments required to arrive at taxable utility income	($9,332,464)	($9,477,052)	($9,477,052)
3	Taxable income	$6,391,679	$6,247,321	$5,574,757
	Calculation of Utility income Taxes			
4	Income taxes	$1,605,995	$1,567,740	$1,389,511
6	Total taxes	$1,605,995	$1,567,740	$1,389,511
7	Gross-up of Income Taxes	$579,032	$565,240	$500,980
8	Grossed-up Income Taxes	$2,185,027	$2,132,980	$1,890,491
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$2,185,027	$2,132,980	$1,890,491
10	Other tax Credits	($87,800)	($87,800)	($87,800)
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes



Revenue Requirement Workform

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Initial Application				
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	56.00%	$226,712,670	6.12%		$13,864,207
2	Short-term Debt	4.00%	$16,193,762	2.11%		$341,688
3	**Total Debt**	60.00%	$242,906,432	5.85%		$14,205,895
	Equity					
4	Common Equity	40.00%	$161,937,622	9.71%		$15,724,143
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	40.00%	$161,937,622	9.71%		$15,724,143
7	**Total**	100.00%	$404,844,054	7.39%		$29,930,038
		Settlement Agreement				
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	56.00%	$226,715,992	6.12%		$13,864,410
2	Short-term Debt	4.00%	$16,193,999	2.11%		$341,693
3	**Total Debt**	60.00%	$242,909,991	5.85%		$14,206,103
	Equity					
4	Common Equity	40.00%	$161,939,994	9.71%		$15,724,373
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	40.00%	$161,939,994	9.71%		$15,724,373
7	**Total**	100.00%	$404,849,985	7.39%		$29,930,477
		Per Board Decision				
		(%)	($)	(%)		($)
	Debt					
8	Long-term Debt	56.00%	$226,586,372	6.07%		$13,760,298
9	Short-term Debt	4.00%	$16,184,741	2.16%		$349,590
10	**Total Debt**	60.00%	$242,771,113	5.81%		$14,109,889
	Equity					
11	Common Equity	40.00%	$161,847,409	9.30%		$15,051,809
12	Preferred Shares	0.00%	$ -	0.00%		$ -
13	**Total Equity**	40.00%	$161,847,409	9.30%		$15,051,809
14	**Total**	100.00%	$404,618,522	7.21%		$29,161,698

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I



Revenue Requirement Workform

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		$4,325,262		$3,741,660		$2,730,392
2	Distribution Revenue	$65,287,595	$65,287,595	$65,287,595	$65,287,595	$65,287,595	$65,287,595
3	Other Operating Revenue Offsets - net	$4,026,589	$4,026,589	$4,126,589	$4,126,589	$4,126,589	$4,126,589
4	**Total Revenue**	$69,314,184	$73,639,446	$69,414,184	$73,155,844	$69,414,184	$72,144,575
5	Operating Expenses	$41,524,380	$41,524,380	$41,092,387	$41,092,387	$41,092,387	$41,092,387
6	Deemed Interest Expense	$14,205,895	$14,205,895	$14,206,103	$14,206,103	$14,109,889	$14,109,889
8	**Total Cost and Expenses**	$55,730,276	$55,730,276	$55,298,491	$55,298,491	$55,202,276	$55,202,276
9	**Utility Income Before Income Taxes**	$13,583,908	$17,909,170	$14,115,693	$17,857,353	$14,211,908	$16,942,300
10	Tax Adjustments to Accounting Income per 2013 PILs model	($9,332,464)	($9,332,464)	($9,477,052)	($9,477,052)	($9,477,052)	($9,477,052)
11	**Taxable Income**	$4,251,444	$8,576,707	$4,638,641	$8,380,301	$4,734,856	$7,465,247
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$1,126,633	$2,272,827	$1,229,240	$2,220,780	$1,254,737	$1,978,291
14	**Income Tax Credits**	($87,800)	($87,800)	($87,800)	($87,800)	($87,800)	($87,800)
15	**Utility Net Income**	$12,545,075	$15,724,143	$12,974,253	$15,724,373	$13,044,971	$15,051,809
16	**Utility Rate Base**	$404,844,054	$404,844,054	$404,849,985	$404,849,985	$404,618,522	$404,618,522
17	Deemed Equity Portion of Rate Base	$161,937,622	$161,937,622	$161,939,994	$161,939,994	$161,847,409	$161,847,409
18	Income/(Equity Portion of Rate Base)	7.75%	9.71%	8.01%	9.71%	8.06%	9.30%
19	Target Return - Equity on Rate Base	9.71%	9.71%	9.71%	9.71%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-1.96%	0.00%	-1.70%	0.00%	-1.24%	0.00%
21	Indicated Rate of Return	6.61%	7.39%	6.71%	7.39%	6.71%	7.21%
22	Requested Rate of Return on Rate Base	7.39%	7.39%	7.39%	7.39%	7.21%	7.21%
23	Deficiency/Sufficiency in Rate of Return	-0.79%	0.00%	-0.68%	0.00%	-0.50%	0.00%
24	Target Return on Equity	$15,724,143	$15,724,143	$15,724,373	$15,724,373	$15,051,809	$15,051,809
25	Revenue Deficiency/(Sufficiency)	$3,179,068	$ -	$2,750,120	$ -	$2,006,838	$ -
26	**Gross Revenue Deficiency/(Sufficiency)**	$4,325,262 **(1)**		$3,741,660 **(1)**		$2,730,392 **(1)**	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement Workform

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	$25,587,507		$25,298,362		$25,298,362	
2	Amortization/Depreciation	$15,936,873		$15,794,025		$15,794,025	
3	Property Taxes	$ -		$ -		$ -	
5	Income Taxes (Grossed up)	$2,185,027		$2,132,980		$1,890,491	
6	Other Expenses	$ -		$ -		$ -	
7	Return						
	Deemed Interest Expense	$14,205,895		$14,206,103		$14,109,889	
	Return on Deemed Equity	$15,724,143		$15,724,373		$15,051,809	
8	**Service Revenue Requirement (before Revenues)**	$73,639,446		$73,155,844		$72,144,575	
9	Revenue Offsets	$4,026,589		$4,126,589		$4,126,589	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$69,612,857		$69,029,255		$68,017,986	
11	Distribution revenue	$69,612,857		$69,029,255		$68,017,986	
12	Other revenue	$4,026,589		$4,126,589		$4,126,589	
13	**Total revenue**	$73,639,446		$73,155,844		$72,144,575	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ -	(1)	$ -	(1)	$ -	(1)

Notes

(1) Line 11 - Line 8

Appendix **E** – Income Tax/PILS Work Form



Income Tax/PILs
Workform for 2015 Filers

Version **2.0**

Utility Name	Hydro One Brampton Networks Inc.
Assigned EB Number	EB-2014-0083
Name and Title	Scott Miller - Director of Customer Care
Phone Number	905-452-5504
Email Address	smiller@hydroonebrampton.com
Date	07-Oct-14
Last COS Re-based Year	**2011**

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Income Tax/PILs
Workform for 2015 Filers

1. Info
A. Data Input Sheet
B. Tax Rates & Exemptions
C. Sch 8 Hist
D. Schedule 10 CEC Hist
E. Sch 13 Tax Reserves Hist
F. Sch 7-1 Loss Cfwd Hist
G. Adj. Taxable Income Historic
H. PILs,Tax Provision Historic
I. Schedule 8 CCA Bridge Year
J. Schedule 10 CEC Bridge Year
K. Sch 13 Tax Reserves Bridge
L. Sch 7-1 Loss Cfwd Bridge
M. Adj. Taxable Income Bridge
N. PILs,Tax Provision Bridge
O. Schedule 8 CCA Test Year
P. Schedule 10 CEC Test Year
Q Sch 13 Tax Reserve Test Year
R. Sch 7-1 Loss Cfwd
S. Taxable Income Test Year
T. PILs,Tax Provision



Income Tax/PILs
Workform for 2015 Filers

Rate Base			**$**	**404,618,522**	
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	T	$	16,184,741	*W = S * T*
Deemed Long Term Debt %	56.00%	U	$	226,586,372	*X = S * U*
Deemed Equity %	40.00%	V	$	161,847,409	*Y = S * V*
Short Term Interest Rate	2.16%	Z	$	349,590	*AC = W * Z*
Long Term Interest	6.07%	AA	$	13,760,298	*AD = X * AA*
Return on Equity (Regulatory Income)	9.30%	AB	**$**	**15,051,809**	*AE = Y * AB*
Return on Rate Base			**$**	**29,161,698**	*AF = AC + AD + AE*

Questions that must be answered

	Historic	**Bridge**	**Test Year**
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? *If Yes, please describe what was the tax treatment in the manager's summary.*	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PILs
Workform for 2015 Filers

Tax Rates **Federal & Provincial** **As of June 20, 2012**	**Effective** **January-01-12**	**Effective** **January-01-13**	**Effective** **January-01-14**	**Effective** **January-01-15**
Federal income tax				
General corporate rate	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%
	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business				
Federal small business threshold	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%



Income Tax/PILs Workform for 2015 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non-Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	124,983,753		124,983,753
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	0		0
2	Distribution System - pre 1988	20,820,726		20,820,726
8	General Office/Stores Equip	370,405		370,405
10	Computer Hardware/ Vehicles	4,313,021		4,313,021
10.1	Certain Automobiles			0
12	Computer Software	177,050		177,050
13 $_1$	Lease # 1			0
13 $_2$	Lease #2			0
13 $_3$	Lease # 3			0
13 $_4$	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	15,783		15,783
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	131,839,814		131,839,814
50	Data Network Infrastructure Equipment - post Mar 2007	290,001		290,001
52	Computer Hardware and system software			0
95	CWIP			0
3	Buildings (before 1988)	1,685,881		1,685,881
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	**284,496,435**	**0**	**284,496,435**



Income Tax/PILs
Workform for 2015 Filers

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				**9,415,250**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	43,978			
Other Adjustments	0			
Subtotal	43,978	**x 3/4 =**	32,984	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			32,984	**32,984**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**9,448,234**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**
Cumulative Eligible Capital Balance				**9,448,234**
Current Year Deduction		**9,448,234**	**x 7% =**	**661,376**
Cumulative Eligible Capital - Closing Balance				**8,786,857**



Income Tax/PILs Workform for 2015 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
			0
Total	**0**	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits	7,263,000		7,263,000
Provision for Environmental Costs	88,642		88,642
Restructuring Costs			0
Accrued Contingent Litigation Costs	25,000		25,000
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other	988,489		988,489
			0
			0
Total	**8,365,131**	**0**	**8,365,131**



Income Tax/PILs Workform for 2015 Filers

Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	20,021,314		20,021,314
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	12,910,689		12,910,689
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,087,894		1,087,894
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	696		696
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	8,365,131		8,365,131
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216	25,518		25,518
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Miscellaneous Tax Credits received		35,822		35,822
Contingent Liabilities				0



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Historic Year

				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		**22,425,750**	**0**	**22,425,750**
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	19,096,060		19,096,060
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	661,376		661,376
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	7,979,129		7,979,129
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)		0		
Interest capitalized for accounting deducted for tax	390	849,528		849,528
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
OPEB capitalized for accounting - deducted for tax	393	272,117		272,117
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)		36,803		36,803
Regulatory Asset and Liabilities (not recognized for tax)		2,885,942		2,885,942
Goodwill Tax Deduction (not part of RR)		1,350,851		1,350,851
				0
				0
				0
				0
				0
Total Deductions		**33,131,807**	**0**	**33,131,806**
Net Income for Tax Purposes		**9,315,258**	**0**	**9,315,258**
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		**9,315,258**	**0**	**9,315,258**



PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

						Wires Only	
Regulatory Taxable Income						$ 9,315,258	**A**
Ontario Income Taxes							
Income tax payable	**Ontario Income Tax**	11.50%	**B**	$ 1,071,255	**C = A * B**		
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**				
	Rate reduction (negative)		**E**		**F = D * E**		
Ontario Income tax						$ 1,071,255	**J = C + F**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**K = J / A**				
	Federal tax rate	15.00%	**L**				
	Combined tax rate					26.50%	**M = K + L**
Total Income Taxes						**$ 2,468,543**	**N = A * M**
Investment Tax Credits							**O**
Miscellaneous Tax Credits						$ 89,235	**P**
Total Tax Credits						**$ 89,235**	**Q = O + P**
Corporate PILs/Income Tax Provision for Historic Year						**$ 2,379,308**	**R = N - Q**



Income Tax/PILs
Workform for 2015 Filers

Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	$ 124,983,753	$ 1,083,130		$ 126,066,883	$ 541,565	$ 125,525,318	4%	$ 5,021,013	$ 121,045,870
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	$ -	$ -		$ -	$ -	$ -	6%	$ -	$ -
2	Distribution System - pre 1988	$ 20,820,726	$ -		$ 20,820,726	$ -	$ 20,820,726	6%	$ 1,249,244	$ 19,571,483
8	General Office/Stores Equip	$ 370,405	$ 242,861		$ 613,266	$ 121,431	$ 491,836	20%	$ 98,367	$ 514,899
10	Computer Hardware/ Vehicles	$ 4,313,021	$ 1,595,508		$ 5,908,529	$ 797,754	$ 5,110,775	30%	$ 1,533,232	$ 4,375,296
10.1	Certain Automobiles		$ -		$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 177,050	$ 434,005		$ 611,055	$ 217,002	$ 394,052	100%	$ 394,052	$ 217,002
13 1	Lease # 1		$ -		$ -	$ -	$ -		$ -	$ -
13 2	Lease #2		$ -		$ -	$ -	$ -		$ -	$ -
13 3	Lease # 3		$ -		$ -	$ -	$ -		$ -	$ -
13 4	Lease # 4		$ -		$ -	$ -	$ -		$ -	$ -
14	Franchise		$ -		$ -	$ -	$ -		$ -	$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs		$ -		$ -	$ -	$ -	8%	$ -	$ -
42	Fibre Optic Cable		$ -		$ -	$ -	$ -	12%	$ -	$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment		$ -		$ -	$ -	$ -	30%	$ -	$ -
43.2	Certain Clean Energy Generation Equipment		$ -		$ -	$ -	$ -	50%	$ -	$ -
45	Computers & Systems Software acq'd post Mar 22/04	$ 15,783	$ 144,614		$ 160,397	$ 72,307	$ 88,090	45%	$ 39,640	$ 120,757
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)		$ -		$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 131,839,814	$ 22,443,014.18		$ 154,282,828	$ 11,221,507	$ 143,061,321	8%	$ 11,444,906	$ 142,837,922
50	Data Network Infrastructure Equipment - post Mar 2007	$ 290,001	$ -		$ 290,001	$ -	$ 290,001	55%	$ 159,501	$ 130,500
52	Computer Hardware and system software		$ -		$ -	$ -	$ -	100%	$ -	$ -
95	CWIP		$ -		$ -	$ -	$ -		$ -	$ -
3	Buildings (before 1988)	$ 1,685,881	$ -		$ 1,685,881	$ -	$ 1,685,881	5%	$ 84,294	$ 1,601,587
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
	TOTAL	$ 284,496,435	$ 25,943,132.30	$ -	$ 310,439,567	$ 12,971,566	$ 297,468,001		$ 20,024,249	$ 290,415,318



Income Tax/PILs
Workform for 2015 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital				**8,786,857**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	149,904			
Other Adjustments	0			
Subtotal	149,904	**x 3/4 =**	112,428	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			112,428	**112,428**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**8,899,285**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**
Cumulative Eligible Capital Balance				**8,899,285**
Current Year Deduction		**8,899,285**	**x 7% =**	**622,950**
Cumulative Eligible Capital - Closing Balance				**8,276,335**



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments: Additions	Bridge Year Adjustments: Disposals	Balance for Bridge Year	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	7,263,000		7,263,000	300,000		7,563,000	300,000	
Provision for Environmental Costs	88,642		88,642			88,642	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	988,489		988,489		18,489	970,000	-18,489	
	0		0			0	0	
	0		0			0	0	
Total	**8,365,131**	**0**	**8,365,131**	**300,000**	**18,489**	**8,646,642**	**281,511**	**0**



Income Tax/PILs Workform for 2015 Filers

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	**A**	14,234,851
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	13,051,783.90
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	729,250
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	1,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	8,646,642
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	11,000
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Depreciation in OMA	294	466,246
	295	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Miscellaneous Tax Credits received		89,235



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Bridge Year

Total Additions		**22,995,157**
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	20,024,249
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	622,950
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	8,365,131
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Capital contributions (capitalized for accounting - deducted for tax)		3,653,000
Interest capitalized for accounting deducted for tax	390	915,971
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
OPEB Capitalized for accounting - deducted for tax	393	180,000
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		**33,761,301**
Net Income for Tax Purposes		**3,468,707**
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		**3,468,707**



Income Tax/PILs Workform for 2015 Filers

PILS Tax Provision - Bridge Year

					Wires Only	
Regulatory Taxable Income					$ 3,468,707	**A**
Ontario Income Taxes						
Income tax payable	**Ontario Income Tax**	11.50%	**B**	$ 398,901	**C = A * B**	
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**			
	Rate reduction		**E**	$ -	**F = D * E**	
Ontario Income tax					$ 398,901	**J = C + F**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**K = J / A**			
	Federal tax rate	15.00%	**L**			
	Combined tax rate				26.50%	**M = K + L**
Total Income Taxes					**$ 919,207**	**N = A * M**
Investment Tax Credits						**O**
Miscellaneous Tax Credits					$ 87,800	**P**
Total Tax Credits					**$ 87,800**	**Q = O + P**
Corporate PILs/Income Tax Provision for Bridge Year					**$ 831,407.29**	**R = N - Q**
					0	

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs
Workform for 2015 Filers

Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	$ 121,045,870	$ 1,230,230		$ 122,276,100	$ 615,115	$ 121,660,985	4%	$ 4,866,439	$ 117,409,661
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	$ -	$ -		$ -	$ -	$ -	6%	$ -	$ -
2	Distribution System - pre 1988	$ 19,571,483	$ -		$ 19,571,483	$ -	$ 19,571,483	6%	$ 1,174,289	$ 18,397,194
8	General Office/Stores Equip	$ 514,899	$ 243,917		$ 758,816	$ 121,959	$ 636,858	20%	$ 127,372	$ 631,445
10	Computer Hardware/ Vehicles	$ 4,375,296	$ 2,560,967		$ 6,936,263	$ 1,280,483	$ 5,655,780	30%	$ 1,696,734	$ 5,239,529
10.1	Certain Automobiles	$ -	$ -		$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 217,002	$ 218,860		$ 435,863	$ 109,430	$ 326,432	100%	$ 326,432	$ 109,430
13 1	Lease # 1	$ -	$ -		$ -	$ -	$ -		$ -	$ -
13 2	Lease #2	$ -	$ -		$ -	$ -	$ -		$ -	$ -
13 3	Lease # 3	$ -	$ -		$ -	$ -	$ -		$ -	$ -
13 4	Lease # 4	$ -	$ -		$ -	$ -	$ -		$ -	$ -
14	Franchise	$ -	$ -		$ -	$ -	$ -		$ -	$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	$ -	$ -		$ -	$ -	$ -	8%	$ -	$ -
42	Fibre Optic Cable	$ -	$ -		$ -	$ -	$ -	12%	$ -	$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	$ -	$ -		$ -	$ -	$ -	30%	$ -	$ -
43.2	Certain Clean Energy Generation Equipment	$ -	$ -		$ -	$ -	$ -	50%	$ -	$ -
45	Computers & Systems Software acq'd post Mar 22/04	$ 120,757	$ 148,003		$ 268,759	$ 74,001	$ 194,758	45%	$ 87,641	$ 181,118
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -	$ -		$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 142,837,922	$ 23,403,775.28		$ 166,241,698	$ 11,701,888	$ 154,539,810	8%	$ 12,363,185	$ 153,878,513
50	Data Network Infrastructure Equipment - post Mar 2007	$ 130,500	$ -		$ 130,500	$ -	$ 130,500	55%	$ 71,775	$ 58,725
52	Computer Hardware and system software	$ -	$ -		$ -	$ -	$ -	100%	$ -	$ -
95	CWIP	$ -	$ -		$ -	$ -	$ -	0%	$ -	$ -
3	Buildings (before 1988)	$ 1,601,587	$ -		$ 1,601,587	$ -	$ 1,601,587	5%	$ 80,079	$ 1,521,508
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
	TOTAL	$ 290,415,318	$ 27,805,752	$ -	$ 318,221,070	$ 13,902,876	$ 304,318,194		$ 20,793,947	$ 297,427,123



Income Tax/PILs Workform for 2015 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital **8,276,335**

Additions

Cost of Eligible Capital Property Acquired during Test Year	220,385			
Other Adjustments	0			
Subtotal	220,385	**x 3/4 =**	165,288	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			165,288	**165,288**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**8,441,624**

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**

Cumulative Eligible Capital Balance			**8,441,624**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")	**8,441,624**	**x 7% =**	**590,914**
Cumulative Eligible Capital - Closing Balance			**7,850,710**



Income Tax/PILs
Workform for 2015 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	7,563,000		7,563,000	300,000		7,863,000	300,000	
Provision for Environmental Costs	88,642		88,642			88,642	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	970,000		970,000			970,000	0	
	0		0			0	0	
	0		0			0	0	
Total	**8,646,642**	**0**	**8,646,642**	**300,000**	**0**	**8,946,642**	**300,000**	**0**



Income Tax/PILs
Workform for 2015 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0



Income Tax/PILs Workform for 2015 Filers

Taxable Income - Test Year

		Test Year Taxable Income
Net Income Before Taxes		15,051,809

	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104	13,795,343
Amortization of intangible assets *2-4 ADJUSTED ACCOUNTING DATA P490*	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	772,600
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	1,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	8,946,642
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	11,000
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Miscellaneous Tax Credits received		87,800



Income Tax/PILs
Workform for 2015 Filers

Taxable Income - Test Year

Depreciation included in OMA		545,869
Total Additions		**24,160,254**
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	20,793,947
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	590,914
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at beginning of year	414	8,646,642
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	1,080,804
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
OPEB Capitalized for accounting - deducted for tax	393	180,000
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Capital contributions (capitalized for accounting - deducted for tax)		2,345,000



Income Tax/PILs
Workform for 2015 Filers

Taxable Income - Test Year

Total Deductions		**33,637,307**
NET INCOME FOR TAX PURPOSES		**5,574,757**
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		**5,574,757**



Income Tax/PILs Workform for 2015 Filers

PILs Tax Provision - Test Year

						Wires Only	
Regulatory Taxable Income						$ 5,574,757	**A**
Ontario Income Taxes							
Income tax payable	**Ontario Income Tax**	11.50%	**B**	$	641,097	**C = A * B**	
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**				
	Rate reduction		**E**	$	-	**F = D * E**	
Ontario Income tax						$ 641,097	**J = C + F**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**K = J / A**				
	Federal tax rate	15.00%	**L**				
	Combined tax rate					26.50%	**M = K + L**
Total Income Taxes						**$ 1,477,310**	**N = A * M**
Investment Tax Credits							**O**
Miscellaneous Tax Credits						$ 87,800	**P**
Total Tax Credits						**$ 87,800**	**Q = O + P**
Corporate PILs/Income Tax Provision for Test Year						**$ 1,389,510**	**R = N - Q**
Corporate PILs/Income Tax Provision Gross Up [1]		73.50%	**S = 1 - M**			**$ 500,980**	**T = R / S - R**
Income Tax (grossed-up)						**$ 1,890,490.45**	**U = R + T**

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Appendix **F** – Cost Allocation Study



2014 Cost Allocation Model

Sheet I1 Utility Information Sheet

Version 3.1

Name of LDC:	Hydro One Brampton Networks Inc.
Application EB Number:	EB-2014-0083
Date of Application:	April 25, 2014
Contact Information:	
Name:	Scott Miller
Title:	Director of Customer Care
Phone Number:	905-452-5504
E-Mail Address:	smiller@hydroonebrampton.com

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**Please Note: Colour Coding Legend **

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

Brief Description of Each Worksheet's Function

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

1. GENERAL

I1
General

2. LDC INPUT - Rate Classes

I2
Rate Classes
Declaration

3. LDC INPUT - Financial Data

I3
Trial Balance Data

I4
Break Out Assets

Load Shapes

4. LDC INPUT - Customer Data and Operating Stats

I5
Misc. Data

I5 .2
Weighting Factors

I6.1
Revenue

I6 .2
Customer Data

I7.1
Meter Capital

I7.2
Meter Reading

I8
Demand Data

I9
Direct Allocation

5. MODEL PROCESS - Categorization - OEB Defaults

E1
Categorization

6. MODEL PROCESS - Allocators calculated from 4.

E2
Allocators

E3
PLCC

7. MODEL PROCESS - Detail Cost Elements by Rate Class

E4
Trial Balance
Allocation Details

E5
Reconciliation

8. MODEL OUTPUT- Summaries by Rate Class

O1
Rev - Cost Ratios

O2
Fixed Charges Floor & Ceiling

O2.1
Line Transformer PLCC Adjustment

O2.2
Primary Cost PLCC Adjustment

O2.3
Secondary Cost PLCC Adjustment

O3.1
Line Tran Unit Cost

O3.2
Substat Tran Unit Cost

O3.3
Primary Cost Pool

O3.4
Secondary Cost Pool

O3.5
USL Metering Credit

O3.6
MicroFIT Charges

O4
Summary by Class & Accounts

O5
Details by Class & Accounts

06
Source Data for E2

O7
Amortization



2014 Cost Allocation Model

EB-2014-0083

Sheet I2 Class Selection -

Instructions:
Step 1: Please input identification of thsi 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		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS >50-Intermediate		YES
5	Large Use >5MW		YES
6	Street Light		YES
7	Unmetered Scattered Load		YES
8	Embedded Distributor		YES
9	Distributed Generation Class		YES
10	Energy from Waste Generation		YES
11	Back-up/Standby Power		YES
12	Rate class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

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

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 Allocaiton 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
Colou r code column A for accounts that need a forecast versus those that are not processed in the model.
July 18
Highlighted relevant rows in I-3, following on note July 2.
Removed redundant cells in I-5. Changed cell references in O-2 to I-6.1



2014 Cost Allocation Model

EB-2014-0083

Sheet I3 Trial Balance Data

[Comparisons with RRWF]

RRWF Reference:

9. cel IF23	**Return on Deemed Equity**	$15,051,809			
9. cell F19	**Income Taxes (Grossed up)**	$1,890,491			
9. cell F22	**Deemed Interest Expense**	$14,109,889			
9. cell F25	**Service Revenue Requirement**	$72,144,575	**From this Sheet**	**Differences?**	
	Revenue Requirement to be Used in this model ($)	$72,144,575	**$72,144,575**	**Rev Req Matches**	
9. cell G19	**Rate Base ($)**	$404,618,522			
	Rate Base to be Used in this model ($)	$404,618,522	**$404,618,523**	**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		$0				$0	Unclassified Asset
1010	Cash Advances and Working Funds		$0				$0	Unclassified Asset
1020	Interest Special Deposits		$0				$0	Unclassified Asset
1030	Dividend Special Deposits		$0				$0	Unclassified Asset
1040	Other Special Deposits		$0				$0	Unclassified Asset
1060	Term Deposits		$0				$0	Unclassified Asset
1070	Current Investments		$0				$0	Unclassified Asset
1100	Customer Accounts Receivable		$0				$0	Unclassified Asset
1102	Accounts Receivable - Services		$0				$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work		$0				$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.		$0				$0	Unclassified Asset
1110	Other Accounts Receivable		$0				$0	Unclassified Asset
1120	Accrued Utility Revenues		$0				$0	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit		$0				$0	Unclassified Asset
1140	Interest and Dividends Receivable		$0				$0	Unclassified Asset
1150	Rents Receivable		$0				$0	Unclassified Asset
1170	Notes Receivable		$0				$0	Unclassified Asset
1180	Prepayments		$0				$0	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets		$0				$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies		$0				$0	Unclassified Asset
1210	Notes Receivable from Associated Companies		$0				$0	Unclassified Asset
1305	Fuel Stock		$0				$0	Unclassified Asset
1330	Plant Materials and Operating Supplies		$0				$0	Unclassified Asset
1340	Merchandise		$0				$0	Unclassified Asset
1350	Other Materials and Supplies		$0				$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies		$0				$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer		$0				$0	Unclassified Asset
1410	Other Special or Collateral Funds		$0				$0	Unclassified Asset
1415	Sinking Funds		$0				$0	Unclassified Asset
1425	Unamortized Debt Expense		$0				$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit		$0				$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses		$0				$0	Unclassified Asset
1460	Other Non-Current Assets		$0				$0	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs		$0				$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits		$0				$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans		$0				$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies		$0				$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence		$0				$0	Unclassified Asset
1490	Investment in Subsidiary Companies		$0				$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs		$0				$0	Unclassified Asset
1508	Other Regulatory Assets		$0				$0	Unclassified Asset
1510	Preliminary Survey and Investigation Charges		$0				$0	Unclassified Asset
1515	Emission Allowance Inventory		$0				$0	Unclassified Asset
1516	Emission Allowances Withheld		$0				$0	Unclassified Asset
1518	RCVARetail		$0				$0	Unclassified Asset
1520	Power Purchase Variance Account		$0				$0	Unclassified Asset
1521	Special Purpose Charge Assessment Variance Account		$0				$0	Unclassified Asset
1525	Miscellaneous Deferred Debits		$0				$0	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant		$0				$0	Unclassified Asset
1531	Renewable Connection Capital Deferral Account		$0				$0	Unclassified Asset
1532	Renewable Connection OM&A Deferral Account		$0				$0	Unclassified Asset
1533	Renewable Connection Funding Adder Deferral Account		$0				$0	Unclassified Asset
1534	Smart Grid Capital Deferral Account		$0				$0	Unclassified Asset
1535	Smart Grid OM&A Deferral Account		$0				$0	Unclassified Asset
1536	Smart Grid Funding Adder Deferral Account		$0				$0	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt		$0				$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables		$0				$0	Unclassified Asset
1548	RCVASTR		$0				$0	Unclassified Asset
1550	LV Variance Account		$0				$0	Unclassified Asset
1555	Smart Meter Capital and Recovery Variance Account		$0				$0	Unclassified Asset
1551	Smart Meter Entity Charge		$0				$0	Unclassified Asset
1556	Smart Meter OM&A Variance Account		$0				$0	Unclassified Asset
1560	Deferred Development Costs		$0				$0	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes		$0				$0	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account		$0				$0	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries		$0				$0	CDM Expenditures and Recoveries
1566	CDM Contra Account		$0				$0	Unclassified Asset
1567	Bd-approved CDM Variance Account		$0				$0	Unclassified Asset
1568	LRAM Variance Account		$0				$0	Unclassified Asset
1570	Qualifying Transition Costs		$0				$0	Unclassified Asset
1571	Pre-market Opening Energy Variance		$0				$0	Unclassified Asset
1572	Extraordinary Event Costs		$0				$0	Unclassified Asset
1574	Deferred Rate Impact Amounts		$0				$0	Unclassified Asset
1575	IFRS -CGAAP Transition PP&E Amounts		$0				$0	Unclassified Asset
1576	Accounting Changes under CGAAP		$0				$0	Unclassified Asset
1580	RSVAWMS		$0				$0	Unclassified Asset
1582	RSVAONE-TIME		$0				$0	Unclassified Asset
1584	RSVANW		$0				$0	Unclassified Asset
1586	RSVACN		$0				$0	Unclassified Asset
1588	RSVAPOWER		$0				$0	Unclassified Asset
1589	RSVA-GA		$0				$0	Unclassified Asset
1590	Recovery of Regulatory Asset Balances		$0				$0	Unclassified Asset
1592	2006 PILs Variance		$0				$0	Unclassified Asset
1595	Reg Balance Control Account		$0				$0	Unclassified Asset
1605	Electric Plant in Service - Control Account		$0				$0	Unclassified Asset
1606	Organization		$0				$0	Non-Distribution Asset
1608	Franchises and Consents		$0				$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant		$27,261,253		($27,261,253)		$0	Non-Distribution Asset
1615	Land		$0				$0	Non-Distribution Asset
1616	Land Rights		$0				$0	Non-Distribution Asset
1620	Buildings and Fixtures		$0				$0	Non-Distribution Asset
1630	Leasehold Improvements		$0				$0	Non-Distribution Asset
1635	Boiler Plant Equipment		$0				$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators		$0				$0	Non-Distribution Asset
1645	Turbogenerator Units		$0				$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways		$0				$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators		$0				$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges		$0				$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories		$0				$0	Non-Distribution Asset
1670	Prime Movers		$0				$0	Non-Distribution Asset
1675	Generators		$0				$0	Non-Distribution Asset
1680	Accessory Electric Equipment		$0				$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment		$0				$0	Non-Distribution Asset
1705	Land		$0				$0	Non-Distribution Asset
1706	Land Rights		$0				$0	Non-Distribution Asset
1708	Buildings and Fixtures		$0				$0	Non-Distribution Asset
1710	Leasehold Improvements		$0				$0	Non-Distribution Asset
1715	Station Equipment		$0				$0	Non-Distribution Asset
1720	Towers and Fixtures		$0				$0	Non-Distribution Asset
1725	Poles and Fixtures		$0				$0	Non-Distribution Asset
1730	Overhead Conductors and Devices		$0				$0	Non-Distribution Asset
1735	Underground Conduit		$0				$0	Non-Distribution Asset
1740	Underground Conductors and Devices		$0				$0	Non-Distribution Asset
1745	Roads and Trails		$0				$0	Non-Distribution Asset
1805	Land		$8,146,892				$8,146,892	Land and Buildings
1806	Land Rights		$0		-		$0	Land and Buildings
1808	Buildings and Fixtures		$34,558,267				$34,558,267	Land and Buildings
1810	Leasehold Improvements		$0				$0	Land and Buildings

1815	Transformer Station Equipment - Normally Primary above 50 kV	$15,949,973		$18,300,123		$34,250,095		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	$15,040,948		3,296,235.52		$18,337,184		DS
1825	Storage Battery Equipment	$0				$0		Other Distribution Assets
1830	Poles, Towers and Fixtures	$87,211,829		$772,717	101,122.14	$87,883,423		Poles, Wires
1835	Overhead Conductors and Devices	$38,379,625		$629,667	76,379.58	$38,932,912		Poles, Wires
1840	Underground Conduit	$46,047,749		$779,629		$46,827,378		Poles, Wires
1845	Underground Conductors and Devices	$309,207,751		$411,309		$309,619,060		Poles, Wires
1850	Line Transformers	$122,224,950		$738,270		$122,963,220		Line Transformers
1855	Services	$31,006,878		$117,489		$31,124,368		Services and Meters
1860	Meters	$47,745,593		$221,008	43,967.61	$47,922,634		Services and Meters
	blank row	$0						
1865	Other Installations on Customer's Premises	$0				$0		Non-Distribution Asset
1870	Leased Property on Customer Premises	$0				$0		Non-Distribution Asset
1875	Street Lighting and Signal Systems	$0				$0		Non-Distribution Asset
1905	Land	$0				$0		Land and Buildings
1906	Land Rights	$0				$0		Land and Buildings
1908	Buildings and Fixtures	$310,348				$310,348		General Plant
1910	Leasehold Improvements	$0				$0		General Plant
1915	Office Furniture and Equipment	$2,333,739				$2,333,739		Equipment
1920	Computer Equipment - Hardware	$5,072,046				$5,072,046		IT Assets
1925	Computer Software	$0		$ 5,664,895.07		$5,664,895		IT Assets
1930	Transportation Equipment	$16,806,532				$16,806,532		Equipment
1935	Stores Equipment	$368,247				$368,247		Equipment
1940	Tools, Shop and Garage Equipment	$3,756,200				$3,756,200		Equipment
1945	Measurement and Testing Equipment	$0				$0		Equipment
1950	Power Operated Equipment	$37,250				$37,250		Equipment
1955	Communication Equipment	$1,671,309				$1,671,309		Equipment
1960	Miscellaneous Equipment	$154,578				$154,578		Equipment
1965	Water Heater Rental Units	$0				$0		Non-Distribution Asset
1970	Load Management Controls - Customer Premises	$0				$0		Other Distribution Assets
1975	Load Management Controls - Utility Premises	$0				$0		Other Distribution Assets
1980	System Supervisory Equipment	$6,218,772		$164,088		$6,382,859		Other Distribution Assets
1985	Sentinel Lighting Rental Units	$0				$0		Non-Distribution Asset
1990	Other Tangible Property	$0				$0		Other Distribution Assets
1995	Contributions and Grants - Credit	($180,746,289)				($180,746,289)		Contributions and Grants
2005	Property Under Capital Leases	$0				$0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	$0				$0		Other Distribution Assets
2020	Experimental Electric Plant Unclassified	$0				$0		Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	$0				$0		Non-Distribution Asset
2040	Electric Plant Held for Future Use	$3,834,177		($3,834,177)		$0		Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	$0				$0		Other Distribution Assets
2055	Construction Work in Progress--Electric	$8,825,377				$8,825,377		Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	$0				$0		Unclassified Asset
2065	Other Electric Plant Adjustment	$0				$0		Non-Distribution Asset
2070	Other Utility Plant	$0				$0		Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	$0				$0		Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($295,283,048)		($6,839,536)	(68,837.19)	($302,053,747)		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	($6,839,536)		$6,839,536		$0		Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	$0				$0		Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	$0				$0		Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	$0				$0		Non-Distribution Asset
2205	Accounts Payable	$0				$0		Liability
2208	Customer Credit Balances	$0				$0		Liability
2210	Current Portion of Customer Deposits	$0				$0		Liability
2215	Dividends Declared	$0				$0		Liability
2220	Miscellaneous Current and Accrued Liabilities	$0				$0		Liability
2225	Notes and Loans Payable	$0				$0		Liability
2240	Accounts Payable to Associated Companies	$0				$0		Liability
2242	Notes Payable to Associated Companies	$0				$0		Liability
2250	Debt Retirement Charges(DRC) Payable	$0				$0		Liability
2252	Transmission Charges Payable	$0				$0		Liability
2254	Electrical Safety Authority Fees Payable	$0				$0		Liability
2256	Independent Market Operator Fees and Penalties Payable	$0				$0		Liability
2260	Current Portion of Long Term Debt	$0				$0		Liability
2262	Ontario Hydro Debt - Current Portion	$0				$0		Liability
2264	Pensions and Employee Benefits - Current Portion	$0				$0		Liability
2268	Accrued Interest on Long Term Debt	$0				$0		Liability
2270	Matured Long Term Debt	$0				$0		Liability
2272	Matured Interest on Long Term Debt	$0				$0		Liability
2285	Obligations Under Capital Leases--Current	$0				$0		Liability
2290	Commodity Taxes	$0				$0		Liability
2292	Payroll Deductions / Expenses Payable	$0				$0		Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	$0				$0		Liability
2296	Future Income Taxes - Current	$0				$0		Liability
2305	Accumulated Provision for Injuries and Damages	$0				$0		Liability
2306	Employee Future Benefits	$0				$0		Liability
2308	Other Pensions - Past Service Liability	$0				$0		Liability
2310	Vested Sick Leave Liability	$0				$0		Liability
2315	Accumulated Provision for Rate Refunds	$0				$0		Liability
2320	Other Miscellaneous Non-Current Liabilities	$0				$0		Liability
2325	Obligations Under Capital Lease--Non-Current	$0				$0		Liability
2330	Development Charge Fund	$0				$0		Liability
2335	Long Term Customer Deposits	$0				$0		Liability
2340	Collateral Funds Liability	$0				$0		Liability
2345	Unamortized Premium on Long Term Debt	$0				$0		Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	$0				$0		Liability
2350	Future Income Tax - Non-Current	$0				$0		Liability
2405	Other Regulatory Liabilities	$0				$0		Liability
2410	Deferred Gains from Disposition of Utility Plant	$0				$0		Liability
2415	Unamortized Gain on Reacquired Debt	$0				$0		Liability
2425	Other Deferred Credits	$0				$0		Liability
2435	Accrued Rate-Payer Benefit	$0				$0		Liability
2505	Debentures Outstanding - Long Term Portion	$0				$0		Liability
2510	Debenture Advances	$0				$0		Liability
2515	Reacquired Bonds	$0				$0		Liability
2520	Other Long Term Debt	$0				$0		Liability
2525	Term Bank Loans - Long Term Portion	$0				$0		Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	$0				$0		Liability
2550	Advances from Associated Companies	$0				$0		Liability
3005	Common Shares Issued	$0				$0		Equity
3008	Preference Shares Issued	$0				$0		Equity
3010	Contributed Surplus	$0				$0		Equity
3020	Donations Received	$0				$0		Equity
3022	Development Charges Transferred to Equity	$0				$0		Equity
3026	Capital Stock Held in Treasury	$0				$0		Equity
3030	Miscellaneous Paid-In Capital	$0				$0		Equity
3035	Installments Received on Capital Stock	$0				$0		Equity
3040	Appropriated Retained Earnings	$0				$0		Equity
3045	Unappropriated Retained Earnings	$0				$0		Equity
3046	Balance Transferred From Income	$0	$0		$2,943	($15,048,866)		Equity
3047	Appropriations of Retained Earnings - Current Period	$0				$0		Equity
3048	Dividends Payable-Preference Shares	$0				$0		Equity
3049	Dividends Payable-Common Shares	$0				$0		Equity
3055	Adjustment to Retained Earnings	$0				$0		Equity
3065	Unappropriated Undistributed Subsidiary Earnings	$0				$0		Equity
3075	Non-Utility Shareholders' Equity	$0				$0		Equity
4006	Residential Energy Sales	($390,824,180)				($390,824,180)		Sales of Electricity
4010	Commercial Energy Sales	$0				$0		Sales of Electricity
4015	Industrial Energy Sales	$0				$0		Sales of Electricity
4020	Energy Sales to Large Users	$0				$0		Sales of Electricity
4025	Street Lighting Energy Sales	$0				$0		Sales of Electricity
4030	Sentinel Lighting Energy Sales	$0				$0		Sales of Electricity
4035	General Energy Sales	$0				$0		Sales of Electricity
4040	Other Energy Sales to Public Authorities	$0				$0		Sales of Electricity
4045	Energy Sales to Railroads and Railways	$0				$0		Sales of Electricity
4050	Revenue Adjustment	$0				$0		Sales of Electricity
4055	Energy Sales for Resale	$0				$0		Sales of Electricity
4060	Interdepartmental Energy Sales	$0				$0		Sales of Electricity
4062	Billed WMS	($23,375,927)				($23,375,927)		Sales of Electricity
4064	Billed-One-Time	$0				$0		Sales of Electricity
4066	Billed NW	($32,087,585)				($32,087,585)		Sales of Electricity
4068	Billed CN	($20,998,800)				($20,998,800)		Sales of Electricity
4069	Billed LV	$0				$0		Sales of Electricity
4080	Distribution Services Revenue	($68,426,306)				($68,426,306)		Distribution Services Revenue
4082	Retail Services Revenues	($205,932)				($205,932)	OM&A	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	($9,063)				($9,063)	OM&A	Other Distribution Revenue
4086	SSS Admin Charge	($423,257)				($423,257)	CCA	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	$0				$0	OM&A	Other Distribution Revenue
4105	Transmission Charges Revenue	$0				$0		Other Revenue - Unclassified
4110	Transmission Services Revenue	$0				$0		Other Revenue - Unclassified
4205	Interdepartmental Rents	$0				$0	OM&A	Other Distribution Revenue
4210	Rent from Electric Property	($544,345)				($544,345)	POLE	Other Distribution Revenue
4215	Other Utility Operating Income	$0				$0	OM&A	Other Distribution Revenue
4220	Other Electric Revenues	$0				$0	OM&A	Other Distribution Revenue
4225	Late Payment Charges	($1,354,682)				($1,354,682)	LPHA	Late Payment Charges
4230	Sales of Water and Water Power	$0				$0		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	($1,375,119)				($1,375,119)		Specific Service Charges
4235-1	Account Set Up Charges	$0				$0	CWNB	Specific Service Charges
4235-90	Miscellaneous Service Revenues - Residual	$0				$0	OM&A	Specific Service Charges
4240	Provision for Rate Refunds	$0				$0	OM&A	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	$0				$0	OM&A	Other Distribution Revenue
4305	Regulatory Debits	$0				$0	OM&A	Other Income & Deductions
4310	Regulatory Credits	$0				$0	OM&A	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	$0				$0	OM&A	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	$0				$0	OM&A	Other Income & Deductions
4324	Special Purpose Charge Recovery	$0				$0		Other Revenue - Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	$0				$0	O&M	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0				$0	OM&A	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	$0				$0	OM&A	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	$0				$0	OM&A	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	$0				$0	OM&A	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	$0				$0	OM&A	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	$0				$0	O&M	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	$0				$0	OM&A	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	$0				$0	OM&A	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	$0				$0	OM&A	Other Income & Deductions
4375	Revenues from Non-Utility Operations	$0				$0	O&M	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	$0				$0	OM&A	Other Revenue - Unclassified
4385	Non-Utility Rental Income	$0				$0		Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	($157,825)				($157,825)	OM&A	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	$0				$0	OM&A	Other Income & Deductions

4398	Foreign Exchange Gains and Losses, Including Amortization	$0				$0	OM&A	Other Income & Deductions
4405	Interest and Dividend Income	($56,366)				($56,366)	OM&A	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	$0				$0	OM&A	Other Income & Deductions
4505	Operation Supervision and Engineering	$0				$0		Non-Distribution Expenses
4510	Fuel	$0				$0		Non-Distribution Expenses
4515	Steam Expense	$0				$0		Non-Distribution Expenses
4520	Steam From Other Sources	$0				$0		Non-Distribution Expenses
4525	Steam Transferred--Credit	$0				$0		Non-Distribution Expenses
4530	Electric Expense	$0				$0		Non-Distribution Expenses
4535	Water For Power	$0				$0		Non-Distribution Expenses
4540	Water Power Taxes	$0				$0		Non-Distribution Expenses
4545	Hydraulic Expenses	$0				$0		Non-Distribution Expenses
4550	Generation Expense	$0				$0		Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	$0				$0		Non-Distribution Expenses
4560	Rents	$0				$0		Non-Distribution Expenses
4565	Allowances for Emissions	$0				$0		Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	$0				$0		Non-Distribution Expenses
4610	Maintenance of Structures	$0				$0		Non-Distribution Expenses
4615	Maintenance of Boiler Plant	$0				$0		Non-Distribution Expenses
4620	Maintenance of Electric Plant	$0				$0		Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways	$0				$0		Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	$0				$0		Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	$0				$0		Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	$0				$0		Non-Distribution Expenses
4705	Power Purchased	$390,824,180		$1,364,916		$392,189,096		Power Supply Expenses (Working Capital)
4708	Charges-WMS	$23,375,927				$23,375,927		Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	$0				$0		Power Supply Expenses (Working Capital)
4712	Charges-One-Time	$0				$0		Power Supply Expenses (Working Capital)
4714	Charges-NW	$32,087,585				$32,087,585		Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching	$0				$0		Other Power Supply Expenses
4716	Charges-CN	$20,998,800				$20,998,800		Power Supply Expenses (Working Capital)
4720	Other Expenses	$0				$0		Other Power Supply Expenses
4725	Competition Transition Expense	$0				$0		Other Power Supply Expenses
4730	Rural Rate Assistance Expense	$0				$0		Power Supply Expenses (Working Capital)
4750	Charges-LV	$0				$0		Power Supply Expenses (Working Capital)
4751	Charges - Smart Metering Entity Charge	$1,364,916		($1,364,916)		$0		Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	$0				$0		Non-Distribution Expenses
4810	Load Dispatching	$0				$0		Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	$0				$0		Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	$0				$0		Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	$0				$0		Non-Distribution Expenses
4830	Overhead Line Expenses	$0				$0		Non-Distribution Expenses
4835	Underground Line Expenses	$0				$0		Non-Distribution Expenses
4840	Transmission of Electricity by Others	$0				$0		Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	$0				$0		Non-Distribution Expenses
4850	Rents	$0				$0		Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	$0				$0		Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	$0				$0		Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	$0				$0		Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	$0				$0		Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	$0				$0		Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	$0				$0		Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	$0				$0		Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	$0				$0		Non-Distribution Expenses
4960	Maintenance of Underground Lines	$0				$0		Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	$0				$0		Non-Distribution Expenses
5005	Operation Supervision and Engineering	$222,650			$284	$222,366		Operation (Working Capital)
5010	Load Dispatching	$2,082,067			$2,653	$2,079,414		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	$245,223				$245,223		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	$15,450				$15,450		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0				$0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	$79,602				$79,602		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0				$0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	$129,272			$165	$129,108		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$85,466			$109	$85,357		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	$0				$0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	$82,040				$82,040		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	$127,946				$127,946		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0				$0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	$0				$0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	$80,098				$80,098		Operation (Working Capital)
5060	Street Lighting and Signal System Expense	$0				$0		Non-Distribution Expenses
5065	Meter Expense	$864,363		($116,027.00)		$748,336		Operation (Working Capital)

5070	Customer Premises - Operation Labour	$637,440			$812	$636,628	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	$0				$0	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	$255,166				$255,166	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	$0				$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,500				$42,500	Operation (Working Capital)
5096	Other Rent	$0				$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	$100,636				$100,636	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$10,121				$10,121	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	$106,489				$106,489	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	$216,765				$216,765	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	$476,468			$607	$475,860	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	$886,495			$1,130	$885,365	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	$161,226				$161,226	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	$250,456			$319	$250,137	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	$161,294				$161,294	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	$1,906,364			$2,429	$1,903,935	Maintenance (Working Capital)
5155	Maintenance of Underground Services	$828,527				$828,527	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	$233,275				$233,275	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems	$0				$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour	$0				$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	$0				$0	Non-Distribution Expenses
5175	Maintenance of Meters	$211,590			$270	$211,321	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property	$0				$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour	$0				$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	$0				$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour	$0				$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	$0				$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	$0				$0	Non-Distribution Expenses
5205	Purchase of Transmission and System Services	$0				$0	Other Power Supply Expenses
5210	Transmission Charges	$0				$0	Other Power Supply Expenses
5215	Transmission Charges Recovered	$0				$0	Other Power Supply Expenses
5305	Supervision	$365,300				$365,300	Billing and Collection (Working Capital)
5310	Meter Reading Expense	$559,448		$182,785.90	$713	$741,521	Billing and Collection (Working Capital)
5315	Customer Billing	$3,082,883			$3,928	$3,078,955	Billing and Collection (Working Capital)
5320	Collecting	$1,127,294				$1,127,294	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	$0				$0	Billing and Collection (Working Capital)
5330	Collection Charges	$9,000				$9,000	Billing and Collection (Working Capital)
5335	Bad Debt Expense	$642,041				$642,041	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	$268,164				$268,164	Billing and Collection (Working Capital)
5405	Supervision	$137,825		($9,600.50)		$128,225	Community Relations (Working Capital)
5410	Community Relations - Sundry	$336,228		($57,158.40)		$279,069	Community Relations (Working Capital)
5415	Energy Conservation	$145,000				$145,000	Community Relations - CDM (Working Capital
5420	Community Safety Program	$18,000				$18,000	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	$176,211				$176,211	Community Relations (Working Capital)
5505	Supervision	$0				$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense	$0				$0	Other Distribution Expenses
5515	Advertising Expense	$0				$0	Advertising Expenses
5520	Miscellaneous Sales Expense	$0				$0	Other Distribution Expenses
5605	Executive Salaries and Expenses	$785,580				$785,580	Administrative and General Expenses (Workin
5610	Management Salaries and Expenses	$1,199,880				$1,199,880	Administrative and General Expenses (Workin
5615	General Administrative Salaries and Expenses	$1,893,730				$1,893,730	Administrative and General Expenses (Workin
5620	Office Supplies and Expenses	$0				$0	Administrative and General Expenses (Workin
5625	Administrative Expense Transferred Credit	$0				$0	Administrative and General Expenses (Workin
5630	Outside Services Employed	$155,763				$155,763	Administrative and General Expenses (Workin
5635	Property Insurance	$0				$0	Insurance Expense (Working Capital)
5640	Injuries and Damages	$97,700				$97,700	Administrative and General Expenses (Workin
5645	Employee Pensions and Benefits	$0				$0	Administrative and General Expenses (Workin
5650	Franchise Requirements	$0				$0	Administrative and General Expenses (Workin
5655	Regulatory Expenses	$1,252,917				$1,252,917	Administrative and General Expenses (Workin
5660	General Advertising Expenses	$15,026				$15,026	Advertising Expenses
5665	Miscellaneous General Expenses	$1,637,726				$1,637,726	Administrative and General Expenses (Workin
5670	Rent	$0				$0	Administrative and General Expenses (Workin
5675	Maintenance of General Plant	$740,193				$740,193	Administrative and General Expenses (Workin
5680	Electrical Safety Authority Fees	$65,000				$65,000	Administrative and General Expenses (Workin
5681	Special Purpose Charge Expense	$0				$0	Unclassified Expenses
5685	Independent Market Operator Fees and Penalties	$0				$0	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	$12,523,874		$3,270,151	5,559.64	$15,788,465	Amortization of Assets
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	$1,271,469		($1,271,469)		$0	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	$0				$0	Other Amortization - Unclassified
5725	Miscellaneous Amortization	$1,998,682		($1,998,682)		$0	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0				$0	Amortization of Assets
5735	Amortization of Deferred Development Costs	$0				$0	Amortization of Assets
5740	Amortization of Deferred Charges	$0				$0	Amortization of Assets
6005	Interest on Long Term Debt	$12,757,040	($12,757,040)		$2,759	$14,107,130	Interest Expense - Unclassifed
6010	Amortization of Debt Discount and Expense	$31,079				$31,079	Interest Expense - Unclassifed
6015	Amortization of Premium on Debt Credit	$0				$0	Interest Expense - Unclassifed
6020	Amortization of Loss on Reacquired Debt	$0				$0	Interest Expense - Unclassifed
6025	Amortization of Gain on Reacquired Debt--Credit	$0				$0	Interest Expense - Unclassifed
6030	Interest on Debt to Associated Companies	$0				$0	Interest Expense - Unclassifed
6035	Other Interest Expense	($55,242)				($55,242)	Interest Expense - Unclassifed
6040	Allowance for Borrowed Funds Used During Construction--Credit	($1,080,804)				($1,080,804)	Interest Expense - Unclassifed
6042	Allowance For Other Funds Used During Construction	$0				$0	Interest Expense - Unclassifed
6045	Interest Expense on Capital Lease Obligations	$0				$0	Interest Expense - Unclassifed
6105	Taxes Other Than Income Taxes	$0				$0	Other Distribution Expenses
6110	Income Taxes	$586,542	($586,542)		$370	$1,890,121	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	$1,754,744				$1,754,744	Income Tax Expense - Unclassified
6205	Donations	$88,465		($88,465)		$0	Unclassified Expenses
6205-1	Sub-account LEAP Funding	$0		$88,465		$88,465	Other Distribution Expenses
6210	Life Insurance	$0				$0	Insurance Expense (Working Capital)
6215	Penalties	$0				$0	Other Distribution Expenses
6225	Other Deductions	$0				$0	Other Distribution Expenses
6305	Extraordinary Income	$0				$0	Unclassified Expenses
6310	Extraordinary Deductions	$0				$0	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	$0				$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	$0				$0	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	$0				$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	$0				$0	Unclassified Expenses

($0)

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

Asset Accounts Directly Allocated	$152,632
Income Statement Accounts Directly Allocated	$22,106

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	**$42,705,159**	**$42,705,159**
TS Primary Above 50	**$15,949,973**	**$34,250,095**
DS	**$15,040,948**	**$18,337,184**
Poles, Wires	**$480,846,954**	**$483,262,774**
Line Transformers	**$122,224,950**	**$122,963,220**
Services and Meters	**$78,752,472**	**$79,047,001**
General Plant	**$310,348**	**$310,348**
Equipment	**$25,127,855**	**$25,127,855**
IT Assets	**$5,072,046**	**$10,736,941**
CDM Expenditures and Recoveries	**$0**	**$0**
Other Distribution Assets	**$6,218,772**	**$6,382,859**
Contributions and Grants	**($180,746,289)**	**($180,746,289)**
Accumulated Amortization	**($302,122,584)**	**($302,053,747)**
Non-Distribution Asset	**$39,920,807**	**$8,825,377**
Unclassified Asset	**$0**	**$0**
Liability	**$0**	**$0**
Equity	**$0**	**($15,048,866)**
Sales of Electricity	**($467,286,492)**	**($467,286,492)**
Distribution Services Revenue	**($68,426,306)**	**($68,426,306)**
Late Payment Charges	**($1,354,682)**	**($1,354,682)**
Specific Service Charges	**($1,375,119)**	**($1,375,119)**
Other Distribution Revenue	**($1,182,597)**	**($1,182,597)**
Other Revenue - Unclassified	**$0**	**$0**
Other Income & Deductions	**($214,190)**	**($214,190)**
Power Supply Expenses (Working Capital)	**$468,651,408**	**$468,651,408**
Other Power Supply Expenses	**$0**	**$0**
Operation (Working Capital)	**$4,949,283**	**$4,829,234**
Maintenance (Working Capital)	**$5,549,705**	**$5,544,951**
Billing and Collection (Working Capital)	**$5,412,089**	**$5,590,234**
Community Relations (Working Capital)	**$668,263**	**$601,505**
Community Relations - CDM (Working Capital)	**$145,000**	**$145,000**
Administrative and General Expenses (Working Capital)	**$7,828,488**	**$7,828,488**
Insurance Expense (Working Capital)	**$0**	**$0**
Bad Debt Expense (Working Capital)	**$642,041**	**$642,041**
Advertising Expenses	**$15,026**	**$15,026**
Charitable Contributions	**$0**	**$0**
Amortization of Assets	**$13,795,343**	**$15,788,465**
Other Amortization - Unclassified	**$1,998,682**	**$0**
Interest Expense - Unclassifed	**$11,652,072**	**$13,002,162**
Income Tax Expense - Unclassified	**$2,341,286**	**$3,644,865**
Other Distribution Expenses	**$0**	**$88,465**
Non-Distribution Expenses	**$0**	**$0**
Unclassified Expenses	**$88,465**	**$0**
Total	**$333,199,176**	**$320,632,370**



2014 Cost Allocation Model

EB-2014-0083

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	$340,476,032

RATE BASE AND DISTRIBUTION ASSETS

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	$0		-	$0					-				
1805	Land	$8,146,892		($8,146,892)	$0					-				
1805-1	Land Station >50 kV		9.90%	$806,821	$806,821					806,821				
1805-2	Land Station <50 kV		90.10%	$7,340,071	$7,340,071					7,340,071				
1806	Land Rights	$0		$0	$0	$0	$0	$0						
1806-1	Land Rights Station >50 kV			$0	$0					-				
1806-2	Land Rights Station <50 kV		100.00%	$0	$0			$ (222,239)		- 222,239	-			
1808	Buildings and Fixtures	$34,558,267		($34,558,267)	$0									
1808-1	Buildings and Fixtures > 50 kV		8.38%	$2,897,554	$2,897,554			$ (1,051,221)		1,846,333	79,198.57			
1808-2	Buildings and Fixtures < 50 KV		91.62%	$31,660,713	$31,660,713			$ (11,486,377)		20,174,336	865,379.28			
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	$34,250,095		$0	$34,250,095			$ (6,824,641)		27,425,454	1,183,408.81			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$18,337,184		($18,337,184)	$0					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	$0					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)		82.02%	$15,040,948	$15,040,948			$ (7,245,500)		7,795,448	266,849.30			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		17.98%	$3,296,236	$3,296,236			$ (1,587,857)		1,708,379	58,480.23			
1825	Storage Battery Equipment	$0		$0	$0									
1825-1	Storage Battery Equipment > 50 kV			$0	$0					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	$0					-				
1830	Poles, Towers and Fixtures	$87,883,423		($87,883,423)	$0									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	$0			$ -		-				
1830-4	Poles, Towers and Fixtures - Primary		88.46%	$77,741,247	$77,741,247	($2,926,422)	$618,223	$ (25,897,363)		49,535,685	1,834,268.52			
1830-5	Poles, Towers and Fixtures - Secondary		11.54%	$10,142,176	$10,142,176	($381,783)	$80,654	$ (3,378,588)		6,462,459	239,299.91			
1835	Overhead Conductors and Devices	$38,932,912		($38,932,912)	$0			$ -						
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	$0			$ -		-				
1835-4	Overhead Conductors and Devices - Primary		91.81%	$35,745,205	$35,745,205	($1,237,695)	$261,470	$ (4,590,946)		30,178,033	1,139,819.52			
1835-5	Overhead Conductors and Devices - Secondary		8.19%	$3,187,708	$3,187,708	($110,376)	$23,318	$ (409,414)		2,691,235	101,647.52			
1840	Underground Conduit	$46,827,378		($46,827,378)	$0			$ -						
1840-3	Underground Conduit - Bulk Delivery			$0	$0			$ -		-				
1840-4	Underground Conduit - Primary		77.61%	$36,344,353	$36,344,353	($5,285,950)	$1,116,687	$ (4,495,488)		27,679,602	417,129.21			
1840-5	Underground Conduit - Secondary		22.39%	$10,483,026	$10,483,026	($1,524,659)	$322,093	$ (1,296,661)		7,983,798	120,315.15			
1845	Underground Conductors and Devices	$309,619,060		($309,619,060)	$0			$ -						
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	$0			$ -		-				
1845-4	Underground Conductors and Devices - Primary		63.70%	$197,231,252	$197,231,252	($86,720,800)	$18,320,260	$ (96,549,276)		32,281,437	2,051,933.49			
1845-5	Underground Conductors and Devices - Secondary		36.30%	$112,387,808	$112,387,808	($49,415,904)	$10,439,390	$ (55,016,441)		18,394,853	1,169,248.30			
1850	Line Transformers	$122,963,220		$0	$122,963,220	($490,207)	$103,559	$ (54,179,887)		68,396,685	2,495,779.14			
1855	Services	$31,124,368		$0	$31,124,368	($32,652,494)	$6,898,024	$ (14,395,407)		- 9,025,509	(384,871.69)			
1860	Meters	$47,922,634		$0	$47,922,634			$ (22,881,727)		25,040,907	2,502,064.81			
	Total	**$780,565,433**		**$0**	**$780,565,433**	**($180,746,289)**	**$38,183,677**	**($311,509,034)**	**$0**	**326,493,787**	**$14,139,950**	**$0**	**$0**	**$0**
	SUB TOTAL from I3	**$780,565,433**												
											5705	**5710**	**5715**	**5720**



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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	$340,476,032

RATE BASE AND DISTRIBUTION ASSETS

		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT ($)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	$0			-					$ -	$0			
1906	Land Rights	$0			-			$ -		$ -	-			
1908	Buildings and Fixtures	$310,348			310,348			$ (101,440)		$ 208,908	12,288.70			
1910	Leasehold Improvements	$0			-					$ -				
1915	Office Furniture and Equipment	$2,333,739			2,333,739			$ (1,772,346)		$ 561,393	103,508.84			
1920	Computer Equipment - Hardware	$5,072,046			5,072,046			$ (4,607,865)		$ 464,181	387,326.56			
1925	Computer Software	$5,664,895			5,664,895			$ (4,581,235)		$ 1,083,660	780,885.15			
1930	Transportation Equipment	$16,806,532			16,806,532			$ (9,199,459)		$ 7,607,073	-			
1935	Stores Equipment	$368,247			368,247			$ (257,767)		$ 110,480	-			
1940	Tools, Shop and Garage Equipment	$3,756,200			3,756,200			$ (2,913,552)		$ 842,649	-			
1945	Measurement and Testing Equipment	$0			-					$ -	$0			
1950	Power Operated Equipment	$37,250			37,250			$ (37,250)		-$ 0	-			
1955	Communication Equipment	$1,671,309			1,671,309			$ (710,511)		$ 960,798	128,444.38			
1960	Miscellaneous Equipment	$154,578			154,578			$ (138,370)		$ 16,207	14,853.03			
1970	Load Management Controls - Customer Premises	$0			-					$ -	-			
1975	Load Management Controls - Utility Premises	$0			-					$ -	$0			
1980	System Supervisory Equipment	$6,382,859			6,382,859			$ (4,408,595)		$ 1,974,265	221,209.03			
1990	Other Tangible Property	$0			-					$ -	-			
2005	Property Under Capital Leases	$0			-					$ -	$0			
2010	Electric Plant Purchased or Sold	$0			-			$ -		$ -	$0			
	Total	$42,558,004		$0	$42,558,004	$0	$0	($28,728,391)	$0	$13,829,613	$1,648,516	$0	$0	$0
	SUB TOTAL from I3	$42,558,004												
	I3 Directly Allocated	$152,632												
	Grand Total	$823,276,069		$0	$823,123,437	($180,746,289)	$38,183,677	($340,237,425)	$0	$340,323,400	$15,788,466	$0	$0	$0

To be Prorated

1995	Contributed Capital - 1995	($180,746,289)				$180,746,289	Balanced							
2105	Accumulated Depreciation - 2105	($302,053,747.00)						$302,053,747.30	Balanced					
2120	Accumulated Depreciation - 2120	$0.00						$0.30	$0	Balanced				
	Total	**($482,800,036)**									($15,788,466)	Balanced		
	Net Assets	**$340,476,033**	**Net Fixed Assets Match**									$0	Balanced	
		$2											$0	Balanced

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$15,788,465
5710	Amortization of Limited Term Electric Plant	$0
5715	Amortization of Intangibles and Other Electric Plant	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0
	Total Amortization Expense	**$15,788,465**



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Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	1702
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 (%)	11.65%



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Sheet I5.2 Weighting Factors Worksheet -

	1	2	3	4	5	6	7	8	9	10	11
	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
Insert Weighting Factor for Services	1.0	7.8	10.9	3.9	-	-	-	-	-	-	-
Insert Weighting Factor for Billing and Collecting	1.0	1.0	10.2	10.2	10.2	1.0	1.0	10.2	10.2	10.2	10.2



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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	3,972,635,063
Total kWs from Load Forecast	5,864,284
Deficiency/sufficiency (RRWF 8. cell F51)	- 2,730,391.76
Miscellaneous Revenue (RRWF 5. cell F48)	4,126,589

			1	2	3	4	5	6	7	8	9	10	11
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**	**Energy from Waste Generation**	**Back-up/Standby Power**
Billing Data													
Forecast kWh	**CEN**	3,972,635,063	1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816		
Forecast kW	**CDEM**	5,864,284			2,979,826	1,969,146	719,987	100,672		40,073	-		54,580
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,827,695			241,367	1,586,328							
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.		370,521		370,521									
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	3,972,635,063	1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	-	-
Existing Monthly Charge			$ 10.51	$ 24.39	$ 121.18	$ 1,196.32	$ 4,549.67	$0.84	$ 0.96		$ 5.40		
Existing Distribution kWh Rate			$ 0.0147	$ 0.0160					$0.0176		$0.0160		
Existing Distribution kW Rate					$2.5039	$3.4411	$2.2038	$8.7506		$0.0634			$1.5573
Existing TOA Rate					$0.7048	$0.8758							
Additional Charges													
Distribution Revenue from Rates		$66,847,016	$37,011,790	$8,305,737	$9,628,937	$8,421,445	$1,914,284	$1,347,656	$122,389	$2,541	$7,240	$0	$84,997
Transformer Ownership Allowance		$1,559,421	$0	$0	$170,115	$1,389,306	$0	$0	$0	$0	$0	$0	$0
Net Class Revenue	**CREV**	$65,287,595	$37,011,790	$8,305,737	$9,458,822	$7,032,138	$1,914,284	$1,347,656	$122,389	$2,541	$7,240	$0	$84,997



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Sheet I6.2 Customer Data Worksheet -

			1	2	3	4	5	6	7	8	9	10	11
	ID	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	$727,036	$404,598	$102,991	$218,616	$831	$0	$0	($0)	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$1,307,185	$926,701	$154,060	$196,631	$30,436	($1,297)	$57	$596				
Number of Bills	CNB	1,833,806	1,701,847	111,432.61	17,500	1,442	72	27	662		811	12	
Number of Devices													
Number of Connections (Unmetered)	CCON	23,896						22,335	1,562				
Total Number of Customers	CCA	151,706	140,979	8,989	1,491	115	6	2	56	-	68	1	
Bulk Customer Base	CCB	-											
Primary Customer Base	CCP	151,706	140,979	8,989	1,491	115	6	2	56		68	1	
Line Transformer Customer Base	CCLT	151,307	140,979	8,792	1,386	25	-	2	56		68	-	
Secondary Customer Base	CCS	147,219	140,110	6,251	766	12	-	2	56		23	-	
Weighted - Services	CWCS	197,242	140,110	48,755	8,331	47	-	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	41,344,782	27,479,148	7,678,128	4,818,585	912,572	197,853	-	-	-	258,497	-	-
Weighted Meter Reading	CWMR	195,228	140,979	8,989	31,685	8,968	637	-	-	-	3,913	58	-
Weighted Bills	CWNB	2,016,507	1,701,847	111,433	178,678	14,723	735	27	662	-	8,280	123	-

Bad Debt Data

Historic Year:	2011	939,905	508,660	114,033	314,720	2,492	-	-	-				
Historic Year:	2012	677,070	327,534	124,270	225,265	-	-	-	- 0				
Historic Year:	2013	564,133	377,599	70,671	115,863	-	-	-	-				
Three-year average		**727,036**	**404,598**	**102,991**	**218,616**	**831**	**-**	**-**	**- 0**	**-**	**-**	**-**	**-**



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Sheet I7.1 Meter Capital Worksheet -

		Residential			GS <50			GS>50-Regular			GS >50-Intermediate			Large Use >5MW	
		1	2	3	1	2	3	1	2	3	1	2	3	1	2
		Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs
	Allocation Percentage Weighted Factor			66.46%			19%			12%			2%		
	Cost Relative to Residential Average Cost			1.00			4.38			16.58			30.23		
	Total	140,979	27,479,147.68	194.92	8,989	7,678,127.64	854.16	1,491	4,818,584.90	3,232.39	155	912,572.34	5,891.43	11	197,852.65
Meter Types	Cost per Meter (Installed)														
Single Phase 200 Amp - Urban	185	139,096	25,714,417.87		1,052	194,490.58			-			-			-
Single Phase 200 Amp - Rural	0	0	-		0	-			-			-			-
Central Meter	1,999	521	1,040,700.08		121	242,492.56		8	15,991.65			-			-
Network Meter (Costs to be updated)	531	1,363	724,029.73		174	92,216.72		0	-			-			-
Three-phase - No demand	608	0	-		6,700	4,071,226.52		0	-			-			-
Smart Meters	277	0	-		1	277.00			-			-			-
Demand without IT (usually three-phase)	1,048	0	-		79	82,792.29		139	145,672.52		-	-			-
Demand with IT	3,475		-		847	2,942,698.20		813	2,825,024.89		-	-			-
Demand with IT and Interval Capability - Secondary	3,452		-		15	51,933.77		531	1,831,895.85		129	444,920.62		0	-
Demand with IT and Interval Capability - Primary	17,987		-			-		0	-		26	467,651.72		11	197,852.65
Demand with IT and Interval Capability -Special (WMP)	0		-			-		0	-		-	-			-
FIT Self Contained Meters	884		-			-			-			-			-
FIT Transformer Type Plus Scada	6,087		-			-			-			-			-
Interval			-			-			-			-			-



	Street Light			Unmetered Scattered Load			Embedded Distributor			Distributed Generation Class			Energy from Waste Generation		
3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)
0%			0%			0%			0%			1%			0%
92.28			-			-			-			19.62			-
17,986.60	0	0	-	0	0	-	0	0	-	68	258,496.92	3,824.86	0	0	-
Meter Types															
Single Phase 200 Amp - Urban			0			0			0		-			0	
Single Phase 200 Amp - Rural			0			0			0		-			0	
Central Meter			0			0			0		-			0	
Network Meter (Costs to be updated)			0			0			0		-			0	
Three-phase - No demand			0			0			0		-			0	
Smart Meters			0			0			0		-			0	
Demand without IT (usually three-phase)			0			0			0		-			0	
Demand with IT			0			0			0		-			0	
Demand with IT and Interval Capability - Secondary			0			0			0		-			0	
Demand with IT and Interval Capability - Primary			0			0			0		-			0	
Demand with IT and Interval Capability -Special (WMP)			0			0			0		-			0	
FIT Self Contained Meters			0			0			0	29	25,973.45			0	
FIT Transformer Type Plus Scada			0			0			0	38	232,523.47			0	
Interval			0			0			0		-			0	



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Sheet I7.1 Me

Back-up/Standby Power			TOTAL		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)	Number of Meters	Weighted Metering Costs	Weighted Average Costs (2)
		0%			100%
		-			1.40
0	0	-	151,692	41,344,782.12	272.56
Meter Types					
Single Phase 200 Amp - Urban	0	140,148	25,908,908.45		
Single Phase 200 Amp - Rural	0	0	-		
Central Meter	0	650	1,299,184.28		
Network Meter (Costs to be updated)	0	1,537	816,246.45		
Three-phase - No demand	0	6,700	4,071,226.52		
Smart Meters	0	1	277.00		
Demand without IT (usually three-phase)	0	218	228,464.81		
Demand with IT	0	1,660	5,767,723.08		
Demand with IT and Interval Capability - Secondary	0	675	2,328,750.23		
Demand with IT and Interval Capability - Primary	0	37	665,504.37		
Demand with IT and Interval Capability -Special (WMP)	0	0	-		
FIT Self Contained Meters	0	29	25,973.45		
FIT Transformer Type Plus Scada	0	38	232,523.47		
Interval	0	0	-		



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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Description		1			2			3			4			5			6			7			8		
		Residential			GS <50			GS>50-Regular			GS >50-Intermediate			Large Use >5MW			Street Light			Unmetered Scattered Load			Embedded Distributor		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
Allocation Percentage Weighted Factor				72.21%			4.60%			16.23%			4.59%			0.33%			0.00%			0.00%			0.00%
Cost Relative to Residential Average Cost				1.00			1.00			21.25			57.89			57.89			0.00			0.00			0.00
Total		**140,979**	**140,979**	**1.00**	**8,989**	**8,989**	**1.00**	**1,491**	**31,685**	**21.25**	**155**	**8,968**	**57.89**	**11**	**637**	**57.89**	**-**	**-**	**0**	**-**	**-**	**0**	**-**	**-**	**0**
Factor																									
Residential - Urban - Outside			0			0			0			0			0			0			0			0	
Residential - Urban - Outside with other services			0			0			0			0			0			0			0			0	
Residential - Urban - Inside			0			0			0			0			0			0			0			0	
Residential - Urban - Inside - with other services			0			0			0			0			0			0			0			0	
Residential - Rural - Outside			0			0			0			0			0			0			0			0	
Residential - Rural - Outside with other services			0			0			0			0			0			0			0			0	
Smart Meter	1.00	140,979	140,979		8,989	8,989			0			0			0			0			0			0	
Smart Meter with Demand	1.00		0			0		960	960			0			0			0			0			0	
GS - Walking			0			0			0			0			0			0			0			0	
GS - Walking - with other services			0			0			0			0			0			0			0			0	
GS - Vehicle with other services --- TOU Read			0			0			0			0			0			0			0			0	
GS - Vehicle with other services			0			0			0			0			0			0			0			0	
LDC Specific 3			0			0			0			0			0			0			0			0	
LDC Specific 4			0			0			0			0			0			0			0			0	
Interval	57.89		0			0		531	30,725		155	8,968		11	637			0			0		0	0	
LDC Specific 5			0			0			0			0			0			0			0			0	
LDC Specific 6			0			0			0			0			0			0			0			0	



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Sheet I7.2 Meter Readin

Weighting Factors based on Contractor Pricing

Description			9			10			11					
			Distributed Generation Class			Energy from Waste Generation			Back-up/Standby Power			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
	Allocation Percentage Weighted Factor				2.00%			0.03%			0.00%			100.00%
	Cost Relative to Residential Average Cost				57.89			57.89			0.00			254.83
	Total		68	3,913	57.89	1	58	57.89	-	-	0	151,693	195,228	255
		Factor												
Residential - Urban - Outside				0			0			0		-	-	
Residential - Urban - Outside with other services				0			0			0		-	-	
Residential - Urban - Inside				0			0			0		-	-	
Residential - Urban - Inside - with other services				0			0			0		-	-	
Residential - Rural - Outside				0			0			0		-	-	
Residential - Rural - Outside with other services				0			0			0		-	-	
Smart Meter		1.00		0			0			0		149,968	149,968	
Smart Meter with Demand		1.00		0			0			0		960	960	
GS - Walking				0			0			0		-	-	
GS - Walking - with other services				0			0			0		-	-	
GS - Vehicle with other services --- TOU Read				0			0			0		-	-	
GS - Vehicle with other services				0			0			0		-	-	
LDC Specific 3				0			0			0		-	-	
LDC Specific 4				0			0			0		-	-	
Interval		57.89	68	3,913		1	58			0		765	44,300	
LDC Specific 5				0			0			0		-	-	
LDC Specific 6				0			0			0		-	-	



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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

			1	2	3	4	5	6	7	8	9	10	11
Customer Classes		Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1	828,014	433,168	66,074	163,113	122,259	42,693		686		20		
Bulk Delivery CP	BCP1	-											
Total Sytem CP	DCP1	828,014	433,168	66,074	163,113	122,259	42,693	-	686		20		
4 CP													
Transformation CP	TCP4	2,993,959	1,493,122	280,724	590,795	424,781	201,522		2,795		220		
Bulk Delivery CP	BCP4	-											
Total Sytem CP	DCP4	2,993,959	1,493,122	280,724	590,795	424,781	201,522	-	2,795		220		
12 CP													
Transformation CP	TCP12	7,794,612	3,198,935	708,888	1,848,356	1,369,234	607,752	52,751	8,418		278		
Bulk Delivery CP	BCP12	-											
Total Sytem CP	DCP12	7,794,612	3,198,935	708,888	1,848,356	1,369,234	607,752	52,751	8,418		278		
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1	924,765	442,908	93,204	180,503	137,224	61,489	8,490	757		190		
Primary NCP	PNCP1	924,765	442,908	93,204	180,503	137,224	61,489	8,490	757		190		
Line Transformer NCP	LTNCP1	740,741	442,908	91,153	167,838	29,405	-	8,490	757		190		
Secondary NCP	SNCP1	621,792	440,176	64,807	92,796	14,703	-	8,490	757		63		
4 NCP													
Classification NCP from Load Data Provider	DNCP4	3,411,295	1,525,696	356,159	708,333	540,682	243,723	33,164	2,899		640		
Primary NCP	PNCP4	3,411,295	1,525,696	356,159	708,333	540,682	243,723	33,164	2,899		640		
Line Transformer NCP	LTNCP4	2,685,215	1,525,696	348,323	658,634	115,861	-	33,164	2,899		640		
Secondary NCP	SNCP4	2,222,291	1,516,285	247,646	364,153	57,930	-	33,164	2,899		213		
12 NCP													
Classification NCP from Load Data Provider	DNCP12	8,778,006	3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423		1,489		
Primary NCP	PNCP12	8,778,006	3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423		1,489		
Line Transformer NCP	LTNCP12	6,717,268	3,434,780	939,529	1,906,790	330,259	-	95,997	8,423		1,489		
Secondary NCP	SNCP12	5,405,862	3,413,594	667,974	1,054,248	165,130	-	95,997	8,423		496		



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Sheet I9 Direct Allocation Worksheet -

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

				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	Residential	GS <50	GS>50-Regular	S >50-Intermediat	Large Use >5MW	Street Light	etered Scattered	nbedded Distribut	buted Generation	from Waste Gen	ck-up/Standby Pov
	Instructions: **To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line**													
1995	Contributions and Grants - Credit	$0	**Yes**								$0			
	Instructions: **The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications**													
1805	Land	$0	**Yes**								$0			
1806	Land Rights	$0	**Yes**								$0			
1808	Buildings and Fixtures	$0	**Yes**								$0			
1810	Leasehold Improvements	$0	**Yes**								$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	**Yes**								$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	**Yes**								$0			
1825	Storage Battery Equipment	$0	**Yes**								$0			
1830	Poles, Towers and Fixtures	$101,122	**Yes**								$101,122			
1835	Overhead Conductors and Devices	$76,380	**Yes**								$76,380			
1840	Underground Conduit	$0	**Yes**								$0			
1845	Underground Conductors and Devices	$0	**Yes**								$0			
1850	Line Transformers	$0	**Yes**								$0			
1855	Services	$0	**Yes**								$0			
1860	Meters	$43,968	**Yes**								$43,968			
	blank row	$0	**Yes**								$0			
1905	Land	$0	**Yes**								$0			
1906	Land Rights	$0	**Yes**								$0			
1908	Buildings and Fixtures	$0	**Yes**								$0			
1910	Leasehold Improvements	$0	**Yes**								$0			
1915	Office Furniture and Equipment	$0	**Yes**								$0			
1920	Computer Equipment - Hardware	$0	**Yes**								$0			
1925	Computer Software	$0	**Yes**								$0			
1930	Transportation Equipment	$0	**Yes**								$0			
1935	Stores Equipment	$0	**Yes**								$0			
1940	Tools, Shop and Garage Equipment	$0	**Yes**								$0			
1945	Measurement and Testing Equipment	$0	**Yes**								$0			
1950	Power Operated Equipment	$0	**Yes**								$0			
1955	Communication Equipment	$0	**Yes**								$0			
1960	Miscellaneous Equipment	$0	**Yes**								$0			
1970	Load Management Controls - Customer Premises	$0	**Yes**								$0			
1975	Load Management Controls - Utility Premises	$0	**Yes**								$0			
1980	System Supervisory Equipment	$0	**Yes**								$0			
1990	Other Tangible Property	$0	**Yes**								$0			
2005	Property Under Capital Leases	$0	**Yes**								$0			
2010	Electric Plant Purchased or Sold	$0	**Yes**								$0			
2050	Completed Construction Not Classified--Electric	$0	**Yes**								$0			
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($68,837)	**Yes**								($68,837)			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**								$0			
	Directly Allocated Net Fixed Assets			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$152,632**	**$0**	**$0**	**$0**
5005	Operation Supervision and Engineering	$284	**Yes**								$284			
5010	Load Dispatching	$2,653	**Yes**								$2,653			
5012	Station Buildings and Fixtures Expense	$0	**Yes**								$0			
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**								$0			
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**								$0			
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**								$0			
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**								$0			
5020	Overhead Distribution Lines and Feeders - Operation Labour	$165	**Yes**								$165			
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$109	**Yes**								$109			
5030	Overhead Subtransmission Feeders - Operation	$0	**Yes**								$0			
5035	Overhead Distribution Transformers- Operation	$0	**Yes**								$0			
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	**Yes**								$0			
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	**Yes**								$0			
5050	Underground Subtransmission Feeders - Operation	$0	**Yes**								$0			
5055	Underground Distribution Transformers - Operation	$0	**Yes**								$0			
5065	Meter Expense	$0	**Yes**								$0			
5070	Customer Premises - Operation Labour	$812	**Yes**								$812			
5075	Customer Premises - Materials and Expenses	$0	**Yes**								$0			
5085	Miscellaneous Distribution Expense	$0	**Yes**								$0			
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	**Yes**								$0			
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	**Yes**								$0			
5096	Other Rent	$0	**Yes**								$0			
5105	Maintenance Supervision and Engineering	$0	**Yes**								$0			
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**								$0			
5112	Maintenance of Transformer Station Equipment	$0	**Yes**								$0			
5114	Maintenance of Distribution Station Equipment	$0	**Yes**								$0			
5120	Maintenance of Poles, Towers and Fixtures	$607	**Yes**								$607			
5125	Maintenance of Overhead Conductors and Devices	$1,130	**Yes**								$1,130			
5130	Maintenance of Overhead Services	$0	**Yes**								$0			
5135	Overhead Distribution Lines and Feeders - Right of Way	$319	**Yes**								$319			
5145	Maintenance of Underground Conduit	$0	**Yes**								$0			
5150	Maintenance of Underground Conductors and Devices	$2,429	**Yes**								$2,429			
5155	Maintenance of Underground Services	$0	**Yes**								$0			
5160	Maintenance of Line Transformers	$0	**Yes**								$0			
5175	Maintenance of Meters	$270	**Yes**								$270			
5305	Supervision	$0	**Yes**								$0			
5310	Meter Reading Expense	$713	**Yes**								$713			

5315	Customer Billing	$3,928	Yes								$3,928			
5320	Collecting	$0	Yes								$0			
5325	Collecting- Cash Over and Short	$0	Yes								$0			
5330	Collection Charges	$0	Yes								$0			
5335	Bad Debt Expense	$0	Yes								$0			
5340	Miscellaneous Customer Accounts Expenses	$0	Yes								$0			
5405	Supervision	$0	Yes								$0			
5410	Community Relations - Sundry	$0	Yes								$0			
5415	Energy Conservation	$0	Yes								$0			
5420	Community Safety Program	$0	Yes								$0			
5425	Miscellaneous Customer Service and Informational Expenses	$0	Yes								$0			
5505	Supervision	$0	Yes								$0			
5510	Demonstrating and Selling Expense	$0	Yes								$0			
5515	Advertising Expense	$0	Yes								$0			
5520	Miscellaneous Sales Expense	$0	Yes								$0			
5605	Executive Salaries and Expenses	$0	Yes								$0			
5610	Management Salaries and Expenses	$0	Yes								$0			
5615	General Administrative Salaries and Expenses	$0	Yes								$0			
5620	Office Supplies and Expenses	$0	Yes								$0			
5625	Administrative Expense Transferred Credit	$0	Yes								$0			
5630	Outside Services Employed	$0	Yes								$0			
5635	Property Insurance	$0	Yes								$0			
5640	Injuries and Damages	$0	Yes								$0			
5645	Employee Pensions and Benefits	$0	Yes								$0			
5650	Franchise Requirements	$0	Yes								$0			
5655	Regulatory Expenses	$0	Yes								$0			
5660	General Advertising Expenses	$0	Yes								$0			
5665	Miscellaneous General Expenses	$0	Yes								$0			
5670	Rent	$0	Yes								$0			
5675	Maintenance of General Plant	$0	Yes								$0			
5680	Electrical Safety Authority Fees	$0	Yes								$0			
5685	Independent Market Operator Fees and Penalties	$0	Yes								$0			
5705	Amortization Expense - Property, Plant, and Equipment	$5,560	Yes								$5,560			
5710	Amortization of Limited Term Electric Plant	$0	Yes								$0			
5715	Amortization of Intangibles and Other Electric Plant	$0	Yes								$0			
5720	Amortization of Electric Plant Acquisition Adjustments	$0	Yes								$0			
6105	Taxes Other Than Income Taxes	$0	Yes								$0			
6205	Sub-account LEAP Funding	$0	Yes								$0			
6210	Life Insurance	$0	Yes								$0			
6215	Penalties	$0	Yes								$0			
6225	Other Deductions	$0	Yes								$0			
	Total Expenses			$0	$0	$0	$0	$0	$0	$0	$18,978	$0	$0	$0
	Depreciation Expense			$0	$0	$0	$0	$0	$0	$0	$5,560	$0	$0	$0

Total Net Fixed Assets Excluding Gen Plant	**$780,565,433**	**Allocated**	**Residential**	**GS <50**	**GS>50-Regular**	**S >50-Intermediat**	**Large Use >5MW**	**Street Light**	**etered Scattered**	**nbedded Distribut**	**buted Generation**	**/ from Waste Gen**	**ck-up/Standby Pov**
Approved Total PILs	**$1,890,491**	**$370**	$0	$0	$0	$0	$0	$0	$0	$370	$0	$0	$0
Approved Total Return on Debt	**$14,109,889**	**$2,759**	$0	$0	$0	$0	$0	$0	$0	$2,759	$0	$0	$0
Approved Total Return on Equity	**$15,051,809**	**$2,943**	$0	$0	$0	$0	$0	$0	$0	$2,943	$0	$0	$0
		Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$25,050**	**$0**	**$0**	**$0**



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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

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
crev	Distribution Revenue at Existing Rates	$65,287,595	$37,011,790	$8,305,737	$9,458,822	$7,032,138	$1,914,284	$1,347,656	$122,389	$2,541	$7,240	$0	$84,997
mi	Miscellaneous Revenue (mi)	$4,126,589	$3,052,540	$349,180	$470,625	$122,824	$33,555	$83,584	$7,034	$120	$7,027	$100	$0
		Miscellaneous Revenue Input equals Output											
	Total Revenue at Existing Rates	$69,414,184	$40,064,330	$8,654,917	$9,929,447	$7,154,963	$1,947,838	$1,431,240	$129,424	$2,661	$14,268	$100	$84,997
	Factor required to recover deficiency (1 + D)	1.0418											
	Distribution Revenue at Status Quo Rates	$68,017,987	$38,559,659	$8,653,091	$9,854,400	$7,326,229	$1,994,341	$1,404,016	$127,508	$2,647	$7,543	$0	$88,552
	Miscellaneous Revenue (mi)	$4,126,589	$3,052,540	$349,180	$470,625	$122,824	$33,555	$83,584	$7,034	$120	$7,027	$100	$0
	Total Revenue at Status Quo Rates	$72,144,576	$41,612,199	$9,002,271	$10,325,024	$7,449,054	$2,027,896	$1,487,600	$134,542	$2,767	$14,570	$100	$88,552
	Expenses												
di	Distribution Costs (di)	$8,777,900	$5,136,008	$1,007,773	$1,306,230	$738,898	$307,981	$259,998	$19,427	$51	$1,526	$7	$0
cu	Customer Related Costs (cu)	$7,828,560	$6,133,973	$603,853	$860,289	$91,793	$8,801	$81,062	$7,256	$0	$41,016	$518	$0
ad	General and Administration (ad)	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0
dep	Depreciation and Amortization (dep)	$15,788,466	$9,167,947	$1,703,122	$2,567,468	$1,326,627	$535,976	$433,714	$33,720	$1,054	$18,828	$11	$0
INPUT	PILs (INPUT)	$1,890,121	$1,072,491	$187,517	$320,824	$174,506	$71,517	$56,650	$4,430	$926	$1,259	$1	$0
INT	Interest	$14,107,130	$8,004,659	$1,399,552	$2,394,503	$1,302,447	$533,776	$422,811	$33,066	$6,908	$9,398	$10	$0
	Total Expenses	$57,070,661	$35,398,244	$5,743,528	$8,581,111	$4,068,680	$1,623,755	$1,432,506	$111,845	$15,965	$94,204	$822	$0
		($5,559)											
	Direct Allocation	$25,050	$0	$0	$0	$0	$0	$0	$0	$25,050	$0	$0	$0
NI	Allocated Net Income (NI)	$15,048,866	$8,539,019	$1,492,980	$2,554,350	$1,389,393	$569,409	$451,036	$35,273	$7,369	$10,025	$11	$0
	Revenue Requirement (includes NI)	$72,144,576	$43,937,262	$7,236,508	$11,135,461	$5,458,073	$2,193,164	$1,883,542	$147,119	$48,384	$104,229	$833	$0
		Revenue Requirement Input equals Output											
			61%	10%	15%	8%	3%	3%	0%	0%	0%	0%	
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	$780,565,433	$458,507,241	$83,940,192	$122,032,626	$63,911,187	$25,798,567	$24,097,757	$1,825,606	$14,116	$437,548	$593	$0
gp	General Plant - Gross	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
accum dep	Accumulated Depreciation	($302,053,747)	($178,780,962)	($32,680,943)	($47,477,558)	($23,488,530)	($9,210,945)	($9,475,349)	($711,785)	($20,806)	($206,657)	($213)	$0
co	Capital Contribution	($180,746,289)	($111,091,405)	($21,894,067)	($23,647,067)	($12,725,549)	($5,237,718)	($5,707,255)	($415,102)	$0	($27,962)	($164)	$0
	Total Net Plant	$340,323,400	$193,389,895	$33,870,124	$57,627,594	$31,342,322	$12,845,413	$10,211,235	$797,846	$14,058	$224,664	$250	$0
	Directly Allocated Net Fixed Assets	$152,632	$0	$0	$0	$0	$0	$0	$0	$152,632	$0	$0	$0
COP	Cost of Power (COP)	$468,651,408	$154,335,905	$41,840,255	$125,578,688	$95,101,938	$45,137,590	$3,929,218	$699,766	$2,006,953	$21,095	$0	$0
	OM&A Expenses	$25,284,944	$17,153,146	$2,453,338	$3,298,317	$1,265,100	$482,486	$519,332	$40,629	$7,078	$64,720	$799	$0
	Directly Allocated Expenses	$13,418	$0	$0	$0	$0	$0	$0	$0	$13,418	$0	$0	$0
	Subtotal	*$493,949,770*	*$171,489,051*	*$44,293,593*	*$128,877,005*	*$96,367,037*	*$45,620,076*	*$4,448,551*	*$740,395*	*$2,027,449*	*$85,815*	*$799*	*$0*
	Reduction in WC due to Depreciation in OM&A	($546,000)	($370,403)	($52,977)	($71,223)	($27,318)	($10,419)	($11,214)	($877)	($153)	($1,398)	($17)	$0
	Working Capital	$64,142,490	$22,245,424	$5,751,280	$16,744,752	$12,524,163	$5,929,255	$576,854	$96,137	$263,548	$10,974	$102	$0
	Total Rate Base	$404,618,523	$215,635,319	$39,621,404	$74,372,345	$43,866,486	$18,774,668	$10,788,089	$893,983	$430,239	$235,638	$351	$0
		Rate Base Input equals Output											
	Equity Component of Rate Base	$161,847,409	$86,254,128	$15,848,562	$29,748,938	$17,546,594	$7,509,867	$4,315,236	$357,593	$172,096	$94,255	$140	$0
	Net Income on Allocated Assets	$15,045,311	$6,213,956	$3,258,743	$1,743,913	$3,380,374	$404,141	$55,094	$22,697	($38,248)	($79,634)	($721)	$84,997
	Net Income on Direct Allocation Assets	$2,943	$0	$0	$0	$0	$0	$0	$0	$2,943	$0	$0	$0
	Net Income	$15,048,254	$6,213,956	$3,258,743	$1,743,913	$3,380,374	$404,141	$55,094	$22,697	($35,304)	($79,634)	($721)	$84,997
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	94.71%	124.40%	92.72%	136.48%	92.46%	78.98%	91.45%	5.72%	13.98%	12.05%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($2,730,392)	($3,872,933)	$1,418,409	($1,206,014)	$1,696,889	($245,326)	($452,303)	($17,695)	($45,723)	($89,962)	($732)	$84,997
		Deficiency Input equals Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($2,325,063)	$1,765,763	($810,437)	$1,990,980	($165,269)	($395,942)	($12,577)	($45,617)	($89,659)	($732)	$88,552
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	7.20%	20.56%	5.86%	19.27%	5.38%	1.28%	6.35%	-20.51%	-84.49%	-513.45%	0.00%



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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	4	5	6	7	8	9	10	11
	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
Customer Unit Cost per month - Avoided Cost	$4.32	$10.98	$52.42	$108.99	$399.21	$0.29	$0.32	0	$83.75	$39.40	0
Customer Unit Cost per month - Directly Related	$6.03	$13.71	$71.62	$145.18	$475.25	$0.44	$0.52	0	$109.77	$60.23	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$11.36	$20.44	$92.52	$158.16	$578.42	$7.01	$4.33	0	$111.96	$61.86	0
Existing Approved Fixed Charge	$10.51	$24.39	$121.18	$1,196.32	$4,549.67	$0.84	$0.96	$0.00	$5.40	$0.00	$0.00



2014 Cost Allocation Model

Sheet O2.1 Line Transformer Worksheet -

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost
Allocation by rate classification

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**
Depreciation on Acct 1850 Line Transformers	$1,622,256.44	$876,052	$225,228	$442,306	$78,043	$0	$0	$270	$0	$358
Depreciation on General Plant Assigned to Line Transformers	$224,439.82	$124,209	$33,237	$56,905	$10,014	$0	$0	$37	$0	$38
Acct 5035 - Overhead Distribution Transformers- Operation	$53,326.14	$28,797	$7,404	$14,539	$2,565	$0	$0	$9	$0	$12
Acct 5055 - Underground Distribution Transformers - Operation	$52,063.72	$28,115	$7,228	$14,195	$2,505	$0	$0	$9	$0	$11
Acct 5160 - Maintenance of Line Transformers	$151,629.05	$81,883	$21,052	$41,341	$7,294	$0	$0	$25	$0	$33
Allocation of General Expenses	$318,046.64	$171,752	$44,156	$86,715	$15,300	$0	$0	$53	$0	$70
Admin and General Assigned to Line Transformers	$134,216.57	$72,454	$18,637	$36,608	$6,466	$0	$0	$22	$0	$30
PILs on Line Transformers	$257,252.79	$138,922	$35,716	$70,140	$12,376	$0	$0	$43	$0	$57
Debt Return on Line Transformers	$1,920,035.07	$1,036,859	$266,571	$523,495	$92,368	$0	$0	$319	$0	$424
Equity Return on Line Transformers	$2,048,209.03	$1,106,076	$284,366	$558,441	$98,534	$0	$0	$340	$0	$452
Total	**$6,781,475**	**$3,665,118.81**	**$943,595.20**	**$1,844,684.64**	**$325,465.00**	**$0.00**	**$0.00**	**$1,126.49**	**$0.00**	**$1,485.13**
Line Tranformer NCP	2,407,554	1,300,129	334,256	656,416	115,821	0	0	400	0	531
PLCC Amount	277,661	225,567	14,067	2,218	39	0	33,164	2,499	0	108
Adjustment to Customer Related Cost for PLCC	**$689,274**	**$635,882**	**$39,710**	**$6,233**	**$110**	**$0**	**$0**	**$7,037**	**$0**	**$302**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842
Total Net Fixed Assets Excluding General Plant	**$326,646,420**	**$185,345,524**	**$32,406,202**	**$55,444,000**	**$30,157,777**	**$12,359,434**	**$9,790,061**	**$765,634**	**$159,948**	**$217,601**
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178
Total O&M	**$16,619,878**	**$11,269,980**	**$1,611,627**	**$2,166,519**	**$830,691**	**$316,781**	**$341,060**	**$26,683**	**$13,469**	**$42,542**
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$79,926,093	$43,161,754	$11,096,655	$21,791,725	$3,845,038	$0	$0	$13,279	$0	$17,641
Line Transformers - Accumulated Depreciation	($35,468,248)	($19,153,592)	($4,924,285)	($9,670,363)	($1,706,286)	$0	$0	($5,893)	$0	($7,828)
Line Transformers - Net Fixed Assets	$44,457,845	$24,008,162	$6,172,369	$12,121,363	$2,138,752	$0	$0	$7,387	$0	$9,812
General Plant Assigned to Line Transformers - NFA	$1,882,855	$1,042,003	$278,831	$477,385	$84,007	$0	$0	$311	$0	$318
Line Transformer Net Fixed Assets Including General Plant	$46,340,700	$25,050,165	$6,451,201	$12,598,747	$2,222,759	$0	$0	$7,697	$0	$10,131
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$155,656	$76,725	$18,001	$34,765	$18,659	$7,449	$0	$33	$0	$24
Acct 5010 - Load Dispatching	$1,455,590	$717,480	$168,330	$325,101	$174,487	$69,662	$0	$304	$0	$226
Acct 5085 - Miscellaneous Distribution Expense	$178,616	$88,042	$20,656	$39,893	$21,411	$8,548	$0	$37	$0	$28
Acct 5105 - Maintenance Supervision and Engineering	$70,445	$34,723	$8,147	$15,734	$8,445	$3,371	$0	$15	$0	$11
Total	$1,860,308	$916,971	$215,133	$415,494	$223,002	$89,031	$0	$389	$0	$289
Acct 1850 - Line Transformers - Gross Assets	$79,926,093	$43,161,754	$11,096,655	$21,791,725	$3,845,038	$0	$0	$13,279	$0	$17,641
Acct 1815 - 1855	$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567



Sheet O2.1 Line Transformer

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

	10	11	12	13	14	15	16	17	18	19	20
Description	Energy from Waste Generation	Back-up/Standby Power	Rate class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0**	**$0**	**$0**
Line Tranformer NCP	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($23)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$239**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$274	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$526**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0



2014 Cost Allocation Model

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**	**Energy from Waste Generation**	**Back-up/Standby Power**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,283,988	$532,829	$140,069	$289,317	$221,511	$99,880	$0	$164	$0	$218	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$797,874	$331,101	$87,039	$179,782	$137,648	$62,066	$0	$102	$0	$135	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$291,990	$121,170	$31,853	$65,793	$50,374	$22,714	$0	$37	$0	$50	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$1,436,353	$596,057	$156,691	$323,649	$247,797	$111,733	$0	$183	$0	$244	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$485,521	$209,911	$57,434	$103,426	$78,974	$35,648	$0	$63	$0	$64	$0	$0
Primary C&P Operations and Maintenance	$2,052,626	$826,794	$221,544	$464,072	$370,288	$169,318	$0	$254	$0	$355	$0	$0
Allocation of General Expenses	$966,735	$401,175	$105,460	$217,831	$166,779	$75,201	$0	$123	$0	$164	$0	$0
Admin and General Assigned to Primary C&P	$1,072,271	$431,604	$115,707	$242,433	$193,641	$88,568	$0	$133	$0	$185	$0	$0
PILs on Primary C&P	$565,754	$234,776	$61,718	$127,480	$97,603	$44,009	$0	$72	$0	$96	$0	$0
Debt Return on Primary C&P	$4,222,569	$1,752,279	$460,636	$951,458	$728,470	$328,470	$0	$539	$0	$716	$0	$0
Equity Return on Primary C&P	$4,504,451	$1,869,255	$491,387	$1,014,973	$777,100	$350,397	$0	$575	$0	$764	$0	$0
Total	**$17,680,132**	**$7,306,951**	**$1,929,538**	**$3,980,214**	**$3,070,186**	**$1,388,005**	**$0**	**$2,246**	**$0**	**$2,991**	**$0**	**$0**
Primary NCP	3,132,996	1,300,129	341,776	705,948	540,499	243,713	0	400	0	531	0	0
PLCC Amount	278,299	225,567	14,383	2,385	183	10	33,164	2,499	0	108	0	0
Adjustment to Customer Related Cost for PLCC	**$1,378,109**	**$1,267,724**	**$81,202**	**$13,448**	**$1,042**	**$55**	**$0**	**$14,031**	**$0**	**$609**	**$0**	**$0**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0
Total Net Fixed Assets Excluding General Plant	**$326,646,420**	**$185,345,524**	**$32,406,202**	**$55,444,000**	**$30,157,777**	**$12,359,434**	**$9,790,061**	**$765,634**	**$159,948**	**$217,601**	**$239**	**$0**
Total Administration and General Expense	**$8,678,484**	**$5,883,166**	**$841,711**	**$1,131,798**	**$434,408**	**$165,705**	**$178,272**	**$13,946**	**$7,027**	**$22,178**	**$274**	**$0**
Total O&M	**$16,619,878**	**$11,269,980**	**$1,611,627**	**$2,166,519**	**$830,691**	**$316,781**	**$341,060**	**$26,683**	**$13,469**	**$42,542**	**$526**	**$0**
Primary Conductors and Poles Gross Assets												
Acct 1830-4 Primary Poles, Towers & Fixtures	$54,418,873	$22,582,716	$5,936,508	$12,262,028	$9,388,248	$4,233,195	$0	$6,948	$0	$9,230	$0	$0
Acct 1835-4 Primary Overhead Conductors	$25,021,643	$10,383,469	$2,729,589	$5,638,046	$4,316,690	$1,946,411	$0	$3,195	$0	$4,244	$0	$0
Acct 1840-4 Primary Underground Conduit	$25,441,047	$10,557,513	$2,775,342	$5,732,549	$4,389,044	$1,979,036	$0	$3,248	$0	$4,315	$0	$0
Acct 1845-4 Primary Underground Conductors	$138,061,876	$57,292,847	$15,061,051	$31,109,035	$23,818,191	$10,739,709	$0	$17,627	$0	$23,416	$0	$0
Subtotal	*$242,943,440*	*$100,816,545*	*$26,502,490*	*$54,741,658*	*$41,912,173*	*$18,898,351*	*$0*	*$31,018*	*$0*	*$41,205*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation												
Acct 1830-4 Primary Poles, Towers & Fixtures	($19,743,894)	($8,193,311)	($2,153,844)	($4,448,828)	($3,406,182)	($1,535,860)	$0	($2,521)	$0	($3,349)	$0	$0
Acct 1835-4 Primary Overhead Conductors	($3,897,020)	($1,617,183)	($425,123)	($878,103)	($672,307)	($303,146)	$0	($498)	$0	($661)	$0	$0
Acct 1840-4 Primary Underground Conduit	($6,065,326)	($2,516,986)	($661,661)	($1,366,680)	($1,046,379)	($471,816)	$0	($774)	$0	($1,029)	$0	$0
Acct 1845-4 Primary Underground Conductors	($115,464,871)	($47,915,553)	($12,595,963)	($26,017,325)	($19,919,796)	($8,981,908)	$0	($14,742)	$0	($19,584)	$0	$0
Subtotal	***($145,171,110)***	***($60,243,033)***	***($15,836,591)***	***($32,710,936)***	***($25,044,663)***	***($11,292,730)***	***$0***	***($18,535)***	***$0***	***($24,622)***	***$0***	***$0***
Primary Conductor & Pools - Net Fixed Assets	$97,772,330	$40,573,512	$10,665,899	$22,030,722	$16,867,510	$7,605,621	$0	$12,483	$0	$16,583	$0	$0
General Plant Assigned to Primary C&P - NFA	$4,073,095	$1,760,972	$481,823	$867,653	$662,527	$299,057	$0	$525	$0	$538	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$101,845,425	$42,334,484	$11,147,722	$22,898,375	$17,530,036	$7,904,678	$0	$13,008	$0	$17,121	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$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
Acct 1840-3 Bulk Underground Conduit	$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
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$7,099,523	$4,701,470	$864,696	$1,320,545	$210,713	$0	$0	$1,455	$0	$644	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$2,231,395	$1,477,682	$271,776	$415,050	$66,228	$0	$0	$457	$0	$203	$0	$0
Acct 1840-5 Secondary Underground Conduit	$7,338,118	$4,859,473	$893,755	$1,364,924	$217,795	$0	$0	$1,504	$0	$666	$0	$0
Acct 1845-5 Secondary Underground Conductors	$78,671,466	$52,098,077	$9,581,892	$14,633,261	$2,334,965	$0	$0	$16,128	$0	$7,142	$0	$0
Subtotal	***$95,340,502***	***$63,136,701***	***$11,612,119***	***$17,733,780***	***$2,829,701***	***$0***	***$0***	***$19,546***	***$0***	***$8,655***	***$0***	***$0***
Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$90,375	$39,853	$9,980	$19,990	$14,234	$6,291	$0	$12	$0	$15	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$59,750	$26,348	$6,598	$13,216	$9,411	$4,159	$0	$8	$0	$10	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$89,562	$44,800	$10,163	$18,967	$11,041	$4,565	$0	$14	$0	$13	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$29,750	$13,119	$3,285	$6,581	$4,686	$2,071	$0	$4	$0	$5	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$333,102	$147,735	$36,826	$73,545	$51,975	$22,921	$0	$46	$0	$53	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$619,755	$269,732	$68,253	$137,652	$99,671	$44,263	$0	$83	$0	$101	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$175,096	$77,212	$19,335	$38,730	$27,578	$12,189	$0	$24	$0	$28	$0	$0
Acct 5145 Maintenance of Underground Conduit	$112,906	$53,103	$12,638	$24,447	$15,868	$6,817	$0	$16	$0	$17	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$1,332,754	$672,676	$151,536	$281,282	$160,823	$66,041	$0	$208	$0	$188	$0	$0
Total	**$2,843,051**	**$1,344,576**	**$318,614**	**$614,411**	**$395,288**	**$169,318**	**$0**	**$415**	**$0**	**$430**	**$0**	**$0**
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$155,656	$76,725	$18,001	$34,765	$18,659	$7,449	$0	$33	$0	$24	$0	$0
Acct 5010 - Load Dispatching	$1,455,590	$717,480	$168,330	$325,101	$174,487	$69,662	$0	$304	$0	$226	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$178,616	$88,042	$20,656	$39,893	$21,411	$8,548	$0	$37	$0	$28	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$70,445	$34,723	$8,147	$15,734	$8,445	$3,371	$0	$15	$0	$11	$0	$0
Total	**$1,860,308**	**$916,971**	**$215,133**	**$415,494**	**$223,002**	**$89,031**	**$0**	**$389**	**$0**	**$289**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$242,943,440	$100,816,545	$26,502,490	$54,741,658	$41,912,173	$18,898,351	$0	$31,018	$0	$41,205	$0	$0
Acct 1815 - 1855	$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567	$0	$0



Sheet O2.2 Primary Cost PLCC

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

Allocation by Rate Classification

	12	13	14	15	16	17	18	19	20
Description	**Rate class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Primary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Operations and Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Primary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Primary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Primary C&P	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary NCP	0	0	0	0	0	0	0	0	0
PLCC Amount	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total O&M	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets									
Acct 1830-4 Primary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
Primary Conductors and Poles Accumulated Depreciation									
Acct 1830-4 Primary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Primary Conductor & Pools - Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Primary C&P - NFA	$0	$0	$0	$0	$0	$0	$0	$0	$0
Primary C&P Net Fixed Assets Including General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-3 Bulk Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-3 Bulk Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-3 Bulk Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-5 Secondary Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance									
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses									
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Primary Conductors and Poles Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$0	$0	$0	$0	$0	$0	$0	$0	$0

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	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power	12 Rate class 1	13 Rate class 2	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	167,510	$110,929	$20,402	$31,158	$4,972	$0	$0	$34	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	101,648	$72,097	$9,780	$13,371	$2,114	$0	$3,982	$293	$0	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	120,315	$85,337	$11,577	$15,827	$2,502	$0	$4,713	$347	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	1,169,248	$829,324	$112,505	$153,812	$24,317	$0	$45,800	$3,370	$0	$120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	126,738	$85,216	$16,313	$21,719	$3,456	$0	$0	$26	$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Operations and Maintenance	790,425	$517,782	$97,070	$150,338	$25,000	$0	$0	$160	$0	$75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	379,385	$251,237	$46,208	$70,567	$11,260	$0	$0	$78	$0	$34	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Primary C&P	412,724	$270,293	$50,697	$78,537	$13,074	$0	$0	$84	$0	$39	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Secondary C&P	143,924	$95,310	$17,529	$26,771	$4,272	$0	$0	$30	$0	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Secondary C&P	1,074,194	$711,356	$130,833	$199,805	$31,882	$0	$0	$220	$0	$98	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Secondary C&P	1,145,903	$758,844	$139,567	$213,143	$34,010	$0	$0	$235	$0	$104	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$5,632,014**	**3,787,725**	**652,481**	**975,049**	**156,860**	**-**	**54,494**	**4,876**	**-**	**530**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Secondary NCP	1,951,170	1,292,110	237,645	362,927	57,911	0	0	400	0	177	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	278,289	225,567	14,383	2,385	183	0	33,164	2,499	0	108	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$738,412**	**$661,232**	**$39,490**	**$6,408**	**$497**	**$0**	**$0**	**$30,462**	**$0**	**$323**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	$16,619,878	$11,269,980	$1,611,627	$2,166,519	$830,691	$316,781	$341,060	$26,683	$13,469	$42,542	$526	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	$7,099,523	$4,701,470	$864,696	$1,320,545	$210,713	$0	$0	$1,455	$0	$644	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$2,231,395	$1,477,682	$271,776	$415,050	$66,228	$0	$0	$457	$0	$203	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	$7,338,118	$4,859,473	$893,755	$1,364,924	$217,795	$0	$0	$1,504	$0	$666	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	$78,671,466	$52,098,077	$9,581,892	$14,633,261	$2,334,965	$0	$0	$16,128	$0	$7,142	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$95,340,502***	***$63,136,701***	***$11,612,119***	***$17,733,780***	***$2,829,701***	***$0***	***$0***	***$19,546***	***$0***	***$8,655***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	($2,575,802)	($1,705,756)	($313,723)	($479,111)	($76,450)	$0	$0	($528)	$0	($234)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($347,531)	($230,143)	($42,328)	($64,642)	($10,315)	$0	$0	($71)	$0	($32)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-5 Secondary Underground Conduit	($1,749,459)	($1,158,533)	($213,078)	($325,408)	($51,924)	$0	$0	($359)	$0	($159)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-5 Secondary Underground Conductors	($65,795,068)	($43,571,027)	($8,013,595)	($12,238,191)	($1,952,794)	$0	$0	($13,489)	$0	($5,973)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($70,467,860)***	***($46,665,459)***	***($8,582,723)***	***($13,107,352)***	***($2,091,482)***	***$0***	***$0***	***($14,447)***	***$0***	***($6,397)***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$24,872,642	$16,471,243	$3,029,395	$4,626,428	$738,219	$0	$0	$5,099	$0	$2,258	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Secondary C&P - NFA	$1,063,225	$714,885	$136,850	$182,206	$28,996	$0	$0	$215	$0	$73	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$25,935,867	$17,186,128	$3,166,246	$4,808,634	$767,215	$0	$0	$5,314	$0	$2,331	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$54,418,873	$22,582,716	$5,936,508	$12,262,028	$9,388,248	$4,233,195	$0	$6,948	$0	$9,230	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1835-4 Primary Overhead Conductors	$25,021,643	$10,383,469	$2,729,589	$5,638,046	$4,316,690	$1,946,411	$0	$3,195	$0	$4,244	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1840-4 Primary Underground Conduit	$25,441,047	$10,557,513	$2,775,342	$5,732,549	$4,389,044	$1,979,036	$0	$3,248	$0	$4,315	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1845-4 Primary Underground Conductors	$138,061,876	$57,292,847	$15,061,051	$31,109,035	$23,818,191	$10,739,709	$0	$17,627	$0	$23,416	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$242,943,440***	***$100,816,545***	***$26,502,490***	***$54,741,658***	***$41,912,173***	***$18,898,351***	***$0***	***$31,018***	***$0***	***$41,205***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$90,375	$39,853	$9,980	$19,990	$14,234	$6,291	$0	$12	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$59,750	$26,348	$6,598	$13,216	$9,411	$4,159	$0	$8	$0	$10	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$89,562	$44,800	$10,163	$18,967	$11,041	$4,565	$0	$14	$0	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$29,750	$13,119	$3,285	$6,581	$4,686	$2,071	$0	$4	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$333,102	$147,735	$36,826	$73,545	$51,975	$22,921	$0	$46	$0	$53	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$619,755	$269,732	$68,253	$137,652	$99,671	$44,263	$0	$83	$0	$101	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	$175,096	$77,212	$19,335	$38,730	$27,578	$12,189	$0	$24	$0	$28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5145 Maintenance of Underground Conduit	$112,906	$53,103	$12,638	$24,447	$15,868	$6,817	$0	$16	$0	$17	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$1,332,754	$672,676	$151,536	$281,282	$160,823	$66,041	$0	$208	$0	$188	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$2,843,051**	**$1,344,576**	**$318,614**	**$614,411**	**$395,288**	**$169,318**	**$0**	**$415**	**$0**	**$430**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	$155,656	$76,725	$18,001	$34,765	$18,659	$7,449	$0	$33	$0	$24	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$1,455,590	$717,480	$168,330	$325,101	$174,487	$69,662	$0	$304	$0	$226	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$178,616	$88,042	$20,656	$39,893	$21,411	$8,548	$0	$37	$0	$28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$70,445	$34,723	$8,147	$15,734	$8,445	$3,371	$0	$15	$0	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$1,860,308**	**$916,971**	**$215,133**	**$415,494**	**$223,002**	**$89,031**	**$0**	**$389**	**$0**	**$289**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Secondary Conductors and Poles Gross Assets	$95,340,502	$63,136,701	$11,612,119	$17,733,780	$2,829,701	$0	$0	$19,546	$0	$8,655	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0



2014 Cost Allocation Model

EB-2014-0083

Sheet O3.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Depreciation on Acct 1850 Line Transformers	$2,495,779	$1,579,174	$269,076	$449,219	$78,165	$0	$111,392	$8,058	$0	$695	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$348,267	$223,899	$39,708	$57,795	$10,029	$0	$15,655	$1,108	$0	$74	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$82,040	$51,910	$8,845	$14,767	$2,569	$0	$3,662	$265	$0	$23	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$80,098	$50,681	$8,636	$14,417	$2,509	$0	$3,575	$259	$0	$22	$0	$0
Acct 5160 - Maintenance of Line Transformers	$233,275	$147,602	$25,150	$41,988	$7,306	$0	$10,412	$753	$0	$65	$0	$0
Allocation of General Expenses	$472,156	$296,339	$51,502	$87,778	$15,304	$0	$19,671	$1,432	$0	$130	$0	$0
Admin and General Assigned to Line Transformers	$206,476	$130,606	$22,265	$37,180	$6,476	$0	$9,225	$667	$0	$57	$0	$0
PILs on Line Transformers	$395,774	$250,421	$42,669	$71,236	$12,395	$0	$17,664	$1,278	$0	$110	$0	$0
Debt Return on Line Transformers	$2,953,900	$1,869,044	$318,467	$531,677	$92,513	$0	$131,839	$9,538	$0	$823	$0	$0
Equity Return on Line Transformers	$3,151,091	$1,993,814	$339,727	$567,169	$98,689	$0	$140,640	$10,174	$0	$878	$0	$0
Total	**$10,418,857**	**$6,593,490.575**	**$1,126,044.402**	**$1,873,225.111**	**$325,955.665**	**$0.000**	**$463,732.329**	**$33,531.599**	**$0.000**	**$2,876.968**	**$0.000**	**$0.000**
Billed kW without Line Transformer Allowance		0	0	2,738,459	382,818	719,987	100,672	0	40,073	0	0	54,580
Billed kWh without Line Transformer Allowance		1,308,264,983	354,298,350	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	0	0
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.6840**	**$0.8515**	**$0.0000**	**$4.6064**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0050**	**$0.0032**	**$0.0018**	**$0.0004**	**$0.0000**	**$0.0139**	**$0.0057**	**$0.0000**	**$0.0161**	**$0.0000**	**$0.0000**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0
Total Net Fixed Assets Excluding General Plant	$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0
Total O&M	$16,619,878	$11,269,980	$1,611,627	$2,166,519	$830,691	$316,781	$341,060	$26,683	$13,469	$42,542	$526	$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	$122,963,220	$77,803,478	$13,256,965	$22,132,328	$3,851,073	$0	$5,488,099	$397,028	$0	$34,247	$0	$0
Line Transformers - Accumulated Depreciation	($54,566,535)	($34,526,309)	($5,882,952)	($9,821,510)	($1,708,964)	$0	($2,435,416)	($176,187)	$0	($15,198)	$0	$0
Line Transformers - Net Fixed Assets	$68,396,685	$43,277,168	$7,374,014	$12,310,818	$2,142,109	$0	$3,052,684	$220,842	$0	$19,050	$0	$0
General Plant Assigned to Line Transformers - NFA	$2,921,654	$1,878,317	$333,115	$484,846	$84,138	$0	$131,328	$9,291	$0	$618	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$71,318,339	$45,155,485	$7,707,129	$12,795,665	$2,226,248	$0	$3,184,012	$230,133	$0	$19,668	$0	$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0
Acct 5010 - Load Dispatching	$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0
Acct 5085 - Miscellaneous Distribution Expense	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0
Total	**$2,657,583**	**$1,543,937**	**$275,968**	**$428,417**	**$225,702**	**$90,182**	**$86,373**	**$6,439**	**$51**	**$512**	**$2**	**$0**
Acct 1850 - Line Transformers - Gross Assets	$122,963,220	$77,803,478	$13,256,965	$22,132,328	$3,851,073	$0	$5,488,099	$397,028	$0	$34,247	$0	$0
Acct 1815 - 1855	$689,937,641	$405,358,677	$71,036,310	$108,020,457	$56,794,441	$22,694,766	$24,097,757	$1,785,736	$14,116	$134,788	$593	$0



2014 Cost Allocation Model

Sheet O3.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Depreciation on Acct 1820-2 Distribution Station Equipment	$266,849.30	$110,737	$29,110	$60,128	$46,036	$20,758	$0	$34	$0	$45	$0	$0
Depreciation on Acct 1825-2 Storage Battery Equipment	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1805-2 Land Station <50 kV	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	$865,379.28	$431,575	$81,141	$170,764	$122,780	$58,248	$0	$808	$0	$64	$0	$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Substation Transformers	$100,376.07	$54,862	$9,524	$17,619	$12,277	$5,969	$0	$123	$0	$3	$0	$0
Acct 5012 - Station Buildings and Fixtures Expense	$245,222.64	$122,295	$22,993	$48,390	$34,792	$16,506	$0	$229	$0	$18	$0	$0
Acct 5016 - Distributon Station Equipment - Labour	$79,601.77	$33,033	$8,684	$17,936	$13,733	$6,192	$0	$10	$0	$14	$0	$0
Acct 5017 - Distributon Station Equipment - Other	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5114 - Maintenance of Distribution Station Equipment	$216,765.28	$89,953	$23,647	$48,843	$37,396	$16,862	$0	$28	$0	$37	$0	$0
Allocation of General Expenses	$0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to SubstationTransformers	$154,815.56	$64,201	$16,885	$34,886	$26,738	$12,059	$0	$20	$0	$26	$0	$0
PILs on SubstationTransformers	$115,998.90	$61,361	$10,234	$21,716	$15,173	$7,368	$0	$142	$0	$4	$0	$0
Debt Return on Substation Transformers	$865,770.83	$457,971	$76,382	$162,081	$113,248	$54,996	$0	$1,060	$0	$34	$0	$0
Equity Return on Substation Transformers	$923,566.27	$488,543	$81,481	$172,900	$120,808	$58,667	$0	$1,131	$0	$36	$0	$0
Total	**$3,834,346**	**$1,914,531.20**	**$360,080.60**	**$755,262.91**	**$542,980.49**	**$257,625.09**	**$0.00**	**$3,585.53**	**$0.00**	**$280.07**	**$0.00**	**$0.00**
Billed kW without Substation Transformer Allowance		0	0	2,979,826	1,969,146	719,987	100,672	0	40,073	0	0	54,580
Billed kWh without Substation Transformer Allowance		1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	0	0
Substation Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.2535**	**$0.2757**	**$0.3578**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**
Substation Transformation Unit Cost ($/kWh)		**$0.0015**	**$0.0010**	**$0.0007**	**$0.0007**	**$0.0007**	**$0.0000**	**$0.0006**	**$0.0000**	**$0.0016**	**$0.0000**	**$0.0000**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0
Total Net Fixed Assets Excluding General Plant	$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0
Total O&M	$16,619,878	$11,269,980	$1,611,627	$2,166,519	$830,691	$316,781	$341,060	$26,683	$13,469	$42,542	$526	$0
Substation Transformer Rate Base Gross Plant												
Acct 1820-2 Distribution Station Equipment	$0	$0	$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	$0	$0
Acct 1805-2 Land Station <50 kV	$7,340,071	$3,660,577	$688,231	$1,448,408	$1,041,406	$494,058	$0	$6,853	$0	$539	$0	$0
Acct 1806-2 Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	$31,660,713	$15,789,561	$2,968,618	$6,247,572	$4,492,006	$2,131,072	$0	$29,559	$0	$2,326	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***$39,000,784***	***$19,450,138***	***$3,656,849***	***$7,695,980***	***$5,533,411***	***$2,625,129***	***$0***	***$36,411***	***$0***	***$2,865***	***$0***	***$0***
Substation Transformers - Accumulated Depreciation												
Acct 1820-2 Distribution Station Equipment	($7,245,500)	($3,006,734)	($790,405)	($1,632,605)	($1,249,981)	($563,621)	$0	($925)	$0	($1,229)	$0	$0
Acct 1825-2 Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1805-2 Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1806-2 Land Rights Station <50 kV	($222,239)	($110,833)	($20,838)	($43,854)	($31,531)	($14,959)	$0	($207)	$0	($16)	$0	$0
Acct 1808-2 Buildings and Fixtures < 50 KV	($11,486,377)	($5,728,388)	($1,077,003)	($2,266,593)	($1,629,681)	($773,144)	$0	($10,724)	$0	($844)	$0	$0
Acct 1810-2 Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal	***($18,954,116)***	***($8,845,955)***	***($1,888,246)***	***($3,943,053)***	***($2,911,193)***	***($1,351,724)***	***$0***	***($11,856)***	***$0***	***($2,089)***	***$0***	***$0***
Substation Transformers - Net Fixed Assets	$20,046,668	$10,604,183	$1,768,603	$3,752,927	$2,622,218	$1,273,406	$0	$24,555	$0	$776	$0	$0
General Plant Assigned to SubstationTransformers - NFA	$842,068	$460,243	$79,895	$147,804	$102,996	$50,071	$0	$1,033	$0	$25	$0	$0
Substation Transformer NFA Including General Plant	$20,888,736	$11,064,426	$1,848,498	$3,900,731	$2,725,214	$1,323,477	$0	$25,588	$0	$801	$0	$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0
Acct 5010 - Load Dispatching	$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0
Acct 5085 - Miscellaneous Distribution Expense	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0
Total	$2,657,583	$1,543,937	$275,968	$428,417	$225,702	$90,182	$86,373	$6,439	$51	$512	$2	$0
Acct 1820-2 Distribution Station Equipment	$0	$0	$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	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$689,937,641	$405,358,677	$71,036,310	$108,020,457	$56,794,441	$22,694,766	$24,097,757	$1,785,736	$14,116	$134,788	$593	$0



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	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	$1,834,269	$974,756	$168,248	$293,990	$221,871	$99,899	$70,012	$5,059	$0	$430	$3	$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	$1,139,820	$605,716	$104,550	$182,686	$137,871	$62,078	$43,506	$3,144	$0	$267	$2	$0
Depreciation on Acct 1840-4 Primary Underground Conduit	$417,129	$221,668	$38,261	$66,856	$50,455	$22,718	$15,921	$1,151	$0	$98	$1	$0
Depreciation on Acct 1845-4 Primary Underground Conductors	$2,051,933	$1,090,426	$188,214	$328,876	$248,199	$111,754	$78,320	$5,660	$0	$481	$4	$0
Depreciation on General Plant Assigned to Primary C&P	$702,253	$384,011	$68,989	$105,096	$79,103	$35,655	$27,339	$1,932	$0	$127	$1	$0
Primary C&P Operations and Maintenance	$2,926,347	$1,527,555	$266,933	$471,684	$370,892	$169,350	$111,195	$8,029	$0	$705	$5	$0
Allocation of General Expenses	$1,339,947	$702,474	$123,673	$220,616	$166,830	$75,110	$47,481	$3,452	$0	$309	$2	$0
Admin and General Assigned to Primary C&P	$1,528,467	$797,416	$139,412	$246,410	$193,957	$88,585	$58,121	$4,196	$0	$367	$3	$0
PILs on Primary C&P	$808,220	$429,500	$74,134	$129,539	$97,761	$44,018	$30,849	$2,229	$0	$189	$1	$0
Debt Return on Primary C&P	$6,032,241	$3,205,618	$553,308	$966,825	$729,652	$328,532	$230,245	$16,639	$0	$1,413	$10	$0
Equity Return on Primary C&P	$6,434,929	$3,419,612	$590,244	$1,031,367	$778,360	$350,463	$245,615	$17,749	$0	$1,507	$11	$0
Total	**$25,215,555**	**$13,358,753**	**$2,315,966**	**$4,043,946**	**$3,074,950**	**$1,388,161**	**$958,604**	**$69,240**	**$0**	**$5,892**	**$43**	**$0**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0
Total Net Fixed Assets Excluding General Plant	$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0
Total O&M	$16,619,878	$11,269,980	$1,611,627	$2,166,519	$830,691	$316,781	$341,060	$26,683	$13,469	$42,542	$526	$0
Primary Conductors and Poles Gross Assets												
Acct 1830-4 Primary Poles, Towers & Fixtures	$77,741,247	$41,312,797	$7,130,821	$12,460,082	$9,403,475	$4,233,992	$2,967,305	$214,433	$0	$18,209	$133	$0
Acct 1835-4 Primary Overhead Conductors	$35,745,205	$18,995,507	$3,278,731	$5,729,110	$4,323,691	$1,946,778	$1,364,358	$98,596	$0	$8,372	$61	$0
Acct 1840-4 Primary Underground Conduit	$36,344,353	$19,313,903	$3,333,688	$5,825,139	$4,396,163	$1,979,409	$1,387,227	$100,248	$0	$8,513	$62	$0
Acct 1845-4 Primary Underground Conductors	$197,231,252	$104,811,474	$18,091,050	$31,611,501	$23,856,824	$10,741,731	$7,528,117	$544,022	$0	$46,196	$337	$0
Subtotal	**$347,062,057**	**$184,433,681**	**$31,834,291**	**$55,625,832**	**$41,980,154**	**$18,901,910**	**$13,247,007**	**$957,299**	**$0**	**$81,289**	**$593**	**$0**
Primary Conductors and Poles Accumulated Depreciation												
Acct 1830-4 Primary Poles, Towers & Fixtures	($28,205,562)	($14,988,834)	($2,587,157)	($4,520,684)	($3,411,706)	($1,536,149)	($1,076,578)	($77,799)	$0	($6,606)	($48)	$0
Acct 1835-4 Primary Overhead Conductors	($5,567,171)	($2,958,474)	($510,649)	($892,286)	($673,397)	($303,203)	($212,493)	($15,356)	$0	($1,304)	($10)	$0
Acct 1840-4 Primary Underground Conduit	($8,664,751)	($4,604,571)	($794,775)	($1,388,754)	($1,048,076)	($471,905)	($330,725)	($23,900)	$0	($2,029)	($15)	$0
Acct 1845-4 Primary Underground Conductors	($164,949,816)	($87,656,663)	($15,130,033)	($26,437,551)	($19,952,105)	($8,983,599)	($6,295,967)	($454,980)	$0	($38,635)	($282)	$0
Subtotal	**($207,387,300)**	**($110,208,542)**	**($19,022,614)**	**($33,239,275)**	**($25,085,286)**	**($11,294,856)**	**($7,915,763)**	**($572,035)**	**$0**	**($48,575)**	**($354)**	**$0**
Primary Conductor & Pools - Net Fixed Assets	$139,674,757	$74,225,139	$12,811,677	$22,386,557	$16,894,868	$7,607,053	$5,331,244	$385,264	$0	$32,715	$239	$0
General Plant Assigned to Primary C&P - NFA	$5,891,294	$3,221,521	$578,756	$881,667	$663,601	$299,113	$229,353	$16,209	$0	$1,062	$11	$0
Primary C&P Net Fixed Assets Including General Plant	$145,566,051	$77,446,661	$13,390,433	$23,268,224	$17,558,470	$7,906,167	$5,560,597	$401,473	$0	$33,777	$250	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$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
Acct 1840-3 Bulk Underground Conduit	$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
Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Acct 1830-5 Secondary Poles, Towers & Fixtures	$10,142,176	$7,193,640	$975,877	$1,334,176	$210,932	$0	$397,271	$29,234	$0	$1,045	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$3,187,708	$2,260,977	$306,720	$419,335	$66,296	$0	$124,863	$9,188	$0	$329	$0	$0
Acct 1840-5 Secondary Underground Conduit	$10,483,026	$7,435,398	$1,008,673	$1,379,014	$218,021	$0	$410,623	$30,217	$0	$1,080	$0	$0
Acct 1845-5 Secondary Underground Conductors	$112,387,808	$79,714,398	$10,813,916	$14,784,319	$2,337,385	$0	$4,402,257	$323,951	$0	$11,582	$0	$0
Subtotal	**$136,200,717**	**$96,604,413**	**$13,105,186**	**$17,916,844**	**$2,832,634**	**$0**	**$5,335,014**	**$392,590**	**$0**	**$14,036**	**$0**	**$0**
Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$129,108	$71,023	$11,903	$20,303	$14,257	$6,292	$4,941	$358	$0	$28	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$85,357	$46,956	$7,870	$13,423	$9,426	$4,160	$3,267	$237	$0	$19	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$127,946	$75,837	$11,934	$19,240	$11,059	$4,566	$4,928	$358	$0	$24	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$42,500	$23,380	$3,918	$6,683	$4,693	$2,071	$1,627	$118	$0	$9	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$475,860	$262,647	$43,895	$74,691	$52,059	$22,926	$18,218	$1,319	$0	$104	$1	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$885,365	$483,389	$81,536	$139,820	$99,832	$44,271	$33,866	$2,451	$0	$198	$1	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$250,137	$137,603	$23,062	$39,336	$27,623	$12,191	$9,574	$693	$0	$55	$0	$0
Acct 5145 Maintenance of Underground Conduit	$161,294	$92,136	$14,957	$24,814	$15,893	$6,818	$6,193	$449	$0	$33	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$1,903,935	$1,134,701	$177,745	$285,301	$161,076	$66,054	$73,363	$5,337	$0	$355	$2	$0
Total	**$4,061,502**	**$2,327,672**	**$376,820**	**$623,612**	**$395,918**	**$169,350**	**$155,977**	**$11,321**	**$0**	**$826**	**$5**	**$0**
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0
Acct 5010 - Load Dispatching	$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0
Acct 5085 - Miscellaneous Distribution Expense	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0
Total	**$2,657,583**	**$1,543,937**	**$275,968**	**$428,417**	**$225,702**	**$90,182**	**$86,373**	**$6,439**	**$51**	**$512**	**$2**	**$0**
Primary Conductors and Poles Gross Assets	$347,062,057	$184,433,681	$31,834,291	$55,625,832	$41,980,154	$18,901,910	$13,247,007	$957,299	$0	$81,289	$593	$0
Acct 1815 - 1855	$689,937,641	$405,358,677	$71,036,310	$108,020,457	$56,794,441	$22,694,766	$24,097,757	$1,785,736	$14,116	$134,788	$593	$0

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
1830	$ 475,860	$ 262,647	$ 43,895	$ 74,691	$ 52,059	$ 22,926	$ 18,218	$ 1,319	$ -	$ 104	$ 1	$ -
1835	$ 885,365	$ 483,389	$ 81,536	$ 139,820	$ 99,832	$ 44,271	$ 33,866	$ 2,451	$ -	$ 198	$ 1	$ -
1840	$ 161,294	$ 92,136	$ 14,957	$ 24,814	$ 15,893	$ 6,818	$ 6,193	$ 449	$ -	$ 33	$ 0	$ -
1845	$ 1,903,935	$ 1,134,701	$ 177,745	$ 285,301	$ 161,076	$ 66,054	$ 73,363	$ 5,337	$ -	$ 355	$ 2	$ -
1830 & 1835	$ 507,102	$ 278,962	$ 46,754	$ 79,745	$ 56,000	$ 24,715	$ 19,409	$ 1,405	$ -	$ 112	$ 1	$ -
1840 & 1845	$ 127,946	$ 75,837	$ 11,934	$ 19,240	$ 11,059	$ 4,566	$ 4,928	$ 358	$ -	$ 24	$ 0	$ -
Total	**$ 4,061,502**	**$ 2,327,672**	**$ 376,820**	**$ 623,612**	**$ 395,918**	**$ 169,350**	**$ 155,977**	**$ 11,321**	**$ -**	**$ 826**	**$ 5**	**$ -**



2014 Cost Allocation Model

Sheet O3.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	$239,300	$169,731	$23,025	$31,479	$4,977	$0	$9,373	$690	$0	$25	$0	$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	$101,648	$72,097	$9,780	$13,371	$2,114	$0	$3,982	$293	$0	$10	$0	$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	$120,315	$85,337	$11,577	$15,827	$2,502	$0	$4,713	$347	$0	$12	$0	$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	$1,169,248	$829,324	$112,505	$153,812	$24,317	$0	$45,800	$3,370	$0	$120	$0	$0
Depreciation on General Plant Assigned to Secondary C&P	$181,866	$130,387	$18,410	$21,944	$3,460	$0	$7,137	$514	$0	$14	$0	$0
Secondary C&P Operations and Maintenance	$1,135,155	$800,117	$109,888	$151,928	$25,026	$0	$44,782	$3,293	$0	$122	$0	$0
Allocation of General Expenses	$521,768	$367,949	$50,912	$71,060	$11,257	$0	$19,122	$1,416	$0	$53	$0	$0
Admin and General Assigned to Primary C&P	$592,716	$417,678	$57,392	$79,367	$13,087	$0	$23,407	$1,721	$0	$63	$0	$0
PILs on Secondary C&P	$205,606	$145,832	$19,783	$27,047	$4,276	$0	$8,054	$593	$0	$21	$0	$0
Debt Return on Secondary C&P	$1,534,563	$1,088,434	$147,655	$201,868	$31,915	$0	$60,109	$4,423	$0	$158	$0	$0
Equity Return on Secondary C&P	$1,637,004	$1,161,094	$157,512	$215,344	$34,046	$0	$64,122	$4,719	$0	$169	$0	$0
Total	**$7,439,189**	**$5,267,979**	**$718,439**	**$983,046**	**$156,978**	**$0**	**$290,601**	**$21,377**	**$0**	**$769**	**$0**	**$0**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0
Total Net Fixed Assets Excluding General Plant	**$326,646,420**	**$185,345,524**	**$32,406,202**	**$55,444,000**	**$30,157,777**	**$12,359,434**	**$9,790,061**	**$765,634**	**$159,948**	**$217,601**	**$239**	**$0**
Total Administration and General Expense	**$8,678,484**	**$5,883,166**	**$841,711**	**$1,131,798**	**$434,408**	**$165,705**	**$178,272**	**$13,946**	**$7,027**	**$22,178**	**$274**	**$0**
Total O&M	**$16,619,878**	**$11,269,980**	**$1,611,627**	**$2,166,519**	**$830,691**	**$316,781**	**$341,060**	**$26,683**	**$13,469**	**$42,542**	**$526**	**$0**
Secondary Conductors and Poles Gross Plant												
Acct 1830-5 Secondary Poles, Towers & Fixtures	$10,142,176	$7,193,640	$975,877	$1,334,176	$210,932	$0	$397,271	$29,234	$0	$1,045	$0	$0
Acct 1835-5 Secondary Overhead Conductors	$3,187,708	$2,260,977	$306,720	$419,335	$66,296	$0	$124,863	$9,188	$0	$329	$0	$0
Acct 1840-5 Secondary Underground Conduit	$10,483,026	$7,435,398	$1,008,673	$1,379,014	$218,021	$0	$410,623	$30,217	$0	$1,080	$0	$0
Acct 1845-5 Secondary Underground Conductors	$112,387,808	$79,714,398	$10,813,916	$14,784,319	$2,337,385	$0	$4,402,257	$323,951	$0	$11,582	$0	$0
Subtotal	***$136,200,717***	***$96,604,413***	***$13,105,186***	***$17,916,844***	***$2,832,634***	***$0***	***$5,335,014***	***$392,590***	***$0***	***$14,036***	***$0***	***$0***
Secondary Conductors and Poles Accumulated Depreciation												
Acct 1830-5 Secondary Poles, Towers & Fixtures	($3,679,717)	($2,609,949)	($354,061)	($484,057)	($76,529)	$0	($144,135)	($10,607)	$0	($379)	$0	$0
Acct 1835-5 Secondary Overhead Conductors	($496,473)	($352,138)	($47,770)	($65,310)	($10,325)	$0	($19,447)	($1,431)	$0	($51)	$0	$0
Acct 1840-5 Secondary Underground Conduit	($2,499,228)	($1,772,651)	($240,475)	($328,767)	($51,978)	$0	($97,895)	($7,204)	$0	($258)	$0	$0
Acct 1845-5 Secondary Underground Conductors	($93,992,955)	($66,667,301)	($9,043,969)	($12,364,524)	($1,954,819)	$0	($3,681,726)	($270,929)	$0	($9,686)	$0	$0
Subtotal	***($100,668,372)***	***($71,402,039)***	***($9,686,276)***	***($13,242,658)***	***($2,093,650)***	***$0***	***($3,943,204)***	***($290,170)***	***$0***	***($10,374)***	***$0***	***$0***
Secondary Conductor & Pools - Net Fixed Assets	$35,532,345	$25,202,374	$3,418,910	$4,674,186	$738,984	$0	$1,391,810	$102,420	$0	$3,662	$0	$0
General Plant Assigned to Secondary C&P - NFA	$1,525,698	$1,093,834	$154,446	$184,087	$29,026	$0	$59,876	$4,309	$0	$119	$0	$0
Secondary C&P Net Fixed Assets Including General Plant	$37,058,043	$26,296,208	$3,573,356	$4,858,273	$768,010	$0	$1,451,687	$106,729	$0	$3,781	$0	$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	$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
Acct 1840-3 Bulk Underground Conduit	$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
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Acct 1830-4 Primary Poles, Towers & Fixtures	$77,741,247	$41,312,797	$7,130,821	$12,460,082	$9,403,475	$4,233,992	$2,967,305	$214,433	$0	$18,209	$133	$0
Acct 1835-4 Primary Overhead Conductors	$35,745,205	$18,995,507	$3,278,731	$5,729,110	$4,323,691	$1,946,778	$1,364,358	$98,596	$0	$8,372	$61	$0
Acct 1840-4 Primary Underground Conduit	$36,344,353	$19,313,903	$3,333,688	$5,825,139	$4,396,163	$1,979,409	$1,387,227	$100,248	$0	$8,513	$62	$0
Acct 1845-4 Primary Underground Conductors	$197,231,252	$104,811,474	$18,091,050	$31,611,501	$23,856,824	$10,741,731	$7,528,117	$544,022	$0	$46,196	$337	$0
Subtotal	***$347,062,057***	***$184,433,681***	***$31,834,291***	***$55,625,832***	***$41,980,154***	***$18,901,910***	***$13,247,007***	***$957,299***	***$0***	***$81,289***	***$593***	***$0***
Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	$129,108	$71,023	$11,903	$20,303	$14,257	$6,292	$4,941	$358	$0	$28	$0	$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	$85,357	$46,956	$7,870	$13,423	$9,426	$4,160	$3,267	$237	$0	$19	$0	$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	$127,946	$75,837	$11,934	$19,240	$11,059	$4,566	$4,928	$358	$0	$24	$0	$0
Acct 5045 Underground Distribution Lines & Feeders - Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	$42,500	$23,380	$3,918	$6,683	$4,693	$2,071	$1,627	$118	$0	$9	$0	$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	$475,860	$262,647	$43,895	$74,691	$52,059	$22,926	$18,218	$1,319	$0	$104	$1	$0
Acct 5125 Maintenance of Overhead Conductors & Devices	$885,365	$483,389	$81,536	$139,820	$99,832	$44,271	$33,866	$2,451	$0	$198	$1	$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	$250,137	$137,603	$23,062	$39,336	$27,623	$12,191	$9,574	$693	$0	$55	$0	$0
Acct 5145 Maintenance of Underground Conduit	$161,294	$92,136	$14,957	$24,814	$15,893	$6,818	$6,193	$449	$0	$33	$0	$0
Acct 5150 Maintenance of Underground Conductors & Devices	$1,903,935	$1,134,701	$177,745	$285,301	$161,076	$66,054	$73,363	$5,337	$0	$355	$2	$0
Total	**$4,061,502**	**$2,327,672**	**$376,820**	**$623,612**	**$395,918**	**$169,350**	**$155,977**	**$11,321**	**$0**	**$826**	**$5**	**$0**
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0
Acct 5010 - Load Dispatching	$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0
Acct 5085 - Miscellaneous Distribution Expense	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0
Total	**$2,657,583**	**$1,543,937**	**$275,968**	**$428,417**	**$225,702**	**$90,182**	**$86,373**	**$6,439**	**$51**	**$512**	**$2**	**$0**
Secondary Conductors and Poles Gross Assets	$136,200,717	$96,604,413	$13,105,186	$17,916,844	$2,832,634	$0	$5,335,014	$392,590	$0	$14,036	$0	$0
Acct 1815 - 1855	$689,937,641	$405,358,677	$71,036,310	$108,020,457	$56,794,441	$22,694,766	$24,097,757	$1,785,736	$14,116	$134,788	$593	$0

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
1830	$ 475,860	$ 262,647	$ 43,895	$ 74,691	$ 52,059	$ 22,926	$ 18,218	$ 1,319	$ -	$ 104	$ 1	$ -
1835	$ 885,365	$ 483,389	$ 81,536	$ 139,820	$ 99,832	$ 44,271	$ 33,866	$ 2,451	$ -	$ 198	$ 1	$ -
1840	$ 161,294	$ 92,136	$ 14,957	$ 24,814	$ 15,893	$ 6,818	$ 6,193	$ 449	$ -	$ 33	$ 0	$ -
1845	$ 1,903,935	$ 1,134,701	$ 177,745	$ 285,301	$ 161,076	$ 66,054	$ 73,363	$ 5,337	$ -	$ 355	$ 2	$ -
1830 & 1835	$ 507,102	$ 278,962	$ 46,754	$ 79,745	$ 56,000	$ 24,715	$ 19,409	$ 1,405	$ -	$ 112	$ 1	$ -
1840 & 1845	$ 127,946	$ 75,837	$ 11,934	$ 19,240	$ 11,059	$ 4,566	$ 4,928	$ 358	$ -	$ 24	$ 0	$ -
Total	**$ 4,061,502**	**$ 2,327,672**	**$ 376,820**	**$ 623,612**	**$ 395,918**	**$ 169,350**	**$ 155,977**	**$ 11,321**	**$ -**	**$ 826**	**$ 5**	**$ -**



2014 Cost Allocation Model

Sheet O3.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	$464,658
Depreciation on General Plant Assigned to Metering	$25,041
Acct 5065 - Meter expense	$138,973
Acct 5070 & 5075 - Customer Premises	$32,601
Acct 5175 - Meter Maintenance	$39,244
Acct 5310 - Meter Reading	$34,143
Admin and General Assigned to Metering	$127,937
PILs on Metering	$26,909
Debt Return on Metering	$200,838
Equity Return on Metering	$214,245
Total	$1,304,589
Number of Customers	8,989
Metering Unit Cost ($/Customer/Month)	**$12.09**
General Plant - Gross Assets	$4,504,943
General Plant - Accumulated Depreciation	($3,041,020)
General Plant - Net Fixed Assets	$1,463,922
General Plant - Depreciation	$174,502
Total Net Fixed Assets Excluding General Plant	$32,406,202
Total Administration and General Expense	$841,711
Total O&M	$1,611,627
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	$8,899,699
Metering - Accumulated Depreciation	($4,249,359)
Metering - Net Fixed Assets	$4,650,340
General Plant Assigned to Metering - NFA	$210,075
Metering Net Fixed Assets Including General Plant	$4,860,415



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Sheet O3.6 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)	$ 511,272.94	$ 0.30
Customer Premises - Materials and Expenses (5075)	$ -	$ -
Meter Expenses (5065)	$ 497,369.61	$ 0.29
Maintenance of Meters (5175)	$ 140,451.03	$ 0.08
Meter Reading Expenses (5310)	$ 535,470.87	$ 0.32
Customer Billing (5315)	$ 2,598,508.47	$ 1.54
Amortization Expense - General Plant Assigned to Meters	$ 86,104.46	$ 0.05
Admin and General Expenses allocated to O&M expenses for meters	$ 522,890.24	$ 0.31
Allocated PILS (general plant assigned to meters)	$ 4,005.92	$ 0.00
Interest Expense	$ 29,898.66	$ 0.02
Income Expenses	$ 31,894.57	$ 0.02
Total Cost	$ 4,957,866.77	$ 2.93
Number of Residential Customers	140,979.18	



2014 Cost Allocation Model

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Sheet O4 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
1565	Conservation and Demand Management Expenditures and Recoveries	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	dp	$806,821	$402,371	$75,650	$159,209	$114,471	$54,307	$0	$753	$0	$59	$0	$0
1805-2	Land Station <50 kV	dp	$7,340,071	$3,660,577	$688,231	$1,448,408	$1,041,406	$494,058	$0	$6,853	$0	$539	$0	$0
1806	Land Rights	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	dp	$2,897,554	$1,445,043	$271,685	$571,771	$411,103	$195,033	$0	$2,705	$0	$213	$0	$0
1808-2	Buildings and Fixtures < 50 KV	dp	$31,660,713	$15,789,561	$2,968,618	$6,247,572	$4,492,006	$2,131,072	$0	$29,559	$0	$2,326	$0	$0
1810	Leasehold Improvements	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	$34,250,095	$17,080,915	$3,211,408	$6,758,532	$4,859,386	$2,305,362	$0	$31,976	$0	$2,516	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	$15,040,948	$6,241,685	$1,640,804	$3,389,128	$2,594,838	$1,170,022	$0	$1,920	$0	$2,551	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	$3,296,236	$1,085,514	$294,281	$883,251	$668,895	$317,473	$27,636	$4,922	$14,116	$148	$0	$0
1825	Storage Battery Equipment	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	dp	$77,741,247	$41,312,797	$7,130,821	$12,460,082	$9,403,475	$4,233,992	$2,967,305	$214,433	$0	$18,209	$133	$0
1830-5	Poles, Towers and Fixtures - Secondary	dp	$10,142,176	$7,193,640	$975,877	$1,334,176	$210,932	$0	$397,271	$29,234	$0	$1,045	$0	$0
1835	Overhead Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	dp	$35,745,205	$18,995,507	$3,278,731	$5,729,110	$4,323,691	$1,946,778	$1,364,358	$98,596	$0	$8,372	$61	$0
1835-5	Overhead Conductors and Devices - Secondary	dp	$3,187,708	$2,260,977	$306,720	$419,335	$66,296	$0	$124,863	$9,188	$0	$329	$0	$0
1840	Underground Conduit	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-3	Underground Conduit - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	dp	$36,344,353	$19,313,903	$3,333,688	$5,825,139	$4,396,163	$1,979,409	$1,387,227	$100,248	$0	$8,513	$62	$0
1840-5	Underground Conduit - Secondary	dp	$10,483,026	$7,435,398	$1,008,673	$1,379,014	$218,021	$0	$410,623	$30,217	$0	$1,080	$0	$0
1845	Underground Conductors and Devices	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	dp	$197,231,252	$104,811,474	$18,091,050	$31,611,501	$23,856,824	$10,741,731	$7,528,117	$544,022	$0	$46,196	$337	$0
1845-5	Underground Conductors and Devices - Secondary	dp	$112,387,808	$79,714,398	$10,813,916	$14,784,319	$2,337,385	$0	$4,402,257	$323,951	$0	$11,582	$0	$0
1850	Line Transformers	dp	$122,963,220	$77,803,478	$13,256,965	$22,132,328	$3,851,073	$0	$5,488,099	$397,028	$0	$34,247	$0	$0
1855	Services	dp	$31,124,368	$22,108,992	$7,693,374	$1,314,541	$7,461	$0	$0	$0	$0	$0	$0	$0
1860	Meters	dp	$47,922,634	$31,851,012	$8,899,699	$5,585,210	$1,057,760	$229,331	$0	$0	$0	$299,623	$0	$0
1905	Land	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	gp	$310,348	$180,522	$32,852	$49,002	$26,582	$10,906	$9,452	$723	$151	$158	$0	$0
1910	Leasehold Improvements	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	gp	$2,333,739	$1,357,483	$247,036	$368,480	$199,891	$82,009	$71,073	$5,436	$1,138	$1,192	$2	$0
1920	Computer Equipment - Hardware	gp	$5,072,046	$2,950,294	$536,897	$800,838	$434,435	$178,234	$154,467	$11,814	$2,473	$2,590	$4	$0
1925	Computer Software	gp	$5,664,895	$3,295,140	$599,653	$894,445	$485,214	$199,067	$172,522	$13,195	$2,762	$2,893	$4	$0
1930	Transportation Equipment	gp	$16,806,532	$9,775,976	$1,779,042	$2,653,627	$1,439,527	$590,590	$511,835	$39,146	$8,194	$8,583	$13	$0
1935	Stores Equipment	gp	$368,247	$214,201	$38,981	$58,144	$31,541	$12,940	$11,215	$858	$180	$188	$0	$0
1940	Tools, Shop and Garage Equipment	gp	$3,756,200	$2,184,896	$397,610	$593,076	$321,729	$131,995	$114,393	$8,749	$1,831	$1,918	$3	$0
1945	Measurement and Testing Equipment	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	gp	$37,250	$21,667	$3,943	$5,882	$3,191	$1,309	$1,134	$87	$18	$19	$0	$0
1955	Communication Equipment	gp	$1,671,309	$972,162	$176,915	$263,887	$143,152	$58,731	$50,899	$3,893	$815	$854	$1	$0
1960	Miscellaneous Equipment	gp	$154,578	$89,914	$16,363	$24,407	$13,240	$5,432	$4,708	$360	$75	$79	$0	$0
1970	Load Management Controls - Customer Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	gp	$6,382,859	$3,712,764	$675,652	$1,007,806	$546,710	$224,297	$194,387	$14,867	$3,112	$3,260	$5	$0
1990	Other Tangible Property	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	co	($180,746,289)	($111,091,405)	($21,894,067)	($23,647,067)	($12,725,549)	($5,237,718)	($5,707,255)	($415,102)	$0	($27,962)	($164)	$0
2005	Property Under Capital Leases	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	gp	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	($302,053,747)	($178,780,962)	($32,680,943)	($47,477,558)	($23,488,530)	($9,210,945)	($9,475,349)	($711,785)	($20,806)	($206,657)	($213)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	NI	($15,048,866)	($8,539,019)	($1,492,980)	($2,554,350)	($1,389,393)	($569,409)	($451,036)	($35,273)	($7,369)	($10,025)	($11)	$0
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4080	Distribution Services Revenue	CREV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	mi	($205,932)	($139,703)	($19,981)	($26,863)	($10,304)	($3,930)	($4,230)	($331)	($58)	($527)	($7)	$0
4084	Service Transaction Requests (STR) Revenues	mi	($9,063)	($6,148)	($879)	($1,182)	($453)	($173)	($186)	($15)	($3)	($23)	($0)	$0
4086	SSS Admin Charge	mi	($423,257)	($339,915)	($21,675)	($3,594)	($276)	($14)	($53,851)	($3,765)	$0	($163)	($2)	$0
4090	Electric Services Incidental to Energy Sales	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	mi	($544,345)	($300,552)	($50,215)	($85,424)	($59,492)	($26,193)	($20,841)	($1,509)	$0	($119)	($1)	$0
4215	Other Utility Operating Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	mi	($1,354,682)	($960,373)	($159,658)	($203,775)	($31,542)	$1,344	($59)	($618)	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	mi	($1,375,119)	($1,160,543)	($75,989)	($121,846)	($10,040)	($501)	($18)	($452)	$0	($5,647)	($84)	$0
4235-1	Account Set Up Charges	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4380	Expenses of Non-Utility Operations	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
4390	Miscellaneous Non-Operating Income	mi	($157,825)	($107,067)	($15,313)	($20,588)	($7,897)	($3,012)	($3,242)	($254)	($44)	($404)	($5)	$0
4395	Rate-Payer Benefit Including Interest	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	mi	($56,366)	($38,238)	($5,469)	($7,353)	($2,820)	($1,076)	($1,158)	($91)	($16)	($144)	($2)	$0
4415	Equity in Earnings of Subsidiary Companies	mi	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	cop	$392,189,096	$129,155,398	$35,013,854	$105,090,033	$79,585,684	$37,773,216	$3,288,151	$585,596	$1,679,511	$17,653	$0	$0
4708	Charges-WMS	cop	$23,375,927	$7,698,142	$2,086,956	$6,263,756	$4,743,602	$2,251,424	$195,986	$34,904	$100,105	$1,052	$0	$0
4710	Cost of Power Adjustments	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	cop	$32,087,585	$10,567,058	$2,864,715	$8,598,111	$6,511,431	$3,090,477	$269,025	$47,912	$137,412	$1,444	$0	$0
4715	System Control and Load Dispatching	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	cop	$20,998,800	$6,915,308	$1,874,731	$5,626,787	$4,261,220	$2,022,474	$176,056	$31,354	$89,925	$945	$0	$0
4730	Rural Rate Assistance Expense	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	di	$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0
5010	Load Dispatching	di	$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0
5012	Station Buildings and Fixtures Expense	di	$245,223	$122,295	$22,993	$48,390	$34,792	$16,506	$0	$229	$0	$18	$0	$0
5014	Transformer Station Equipment - Operation Labour	di	$15,450	$7,705	$1,449	$3,049	$2,192	$1,040	$0	$14	$0	$1	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	di	$79,602	$33,033	$8,684	$17,936	$13,733	$6,192	$0	$10	$0	$14	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	$129,108	$71,023	$11,903	$20,303	$14,257	$6,292	$4,941	$358	$0	$28	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	$85,357	$46,956	$7,870	$13,423	$9,426	$4,160	$3,267	$237	$0	$19	$0	$0
5030	Overhead Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	di	$82,040	$51,910	$8,845	$14,767	$2,569	$0	$3,662	$265	$0	$23	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	di	$127,946	$75,837	$11,934	$19,240	$11,059	$4,566	$4,928	$358	$0	$24	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	di	$80,098	$50,681	$8,636	$14,417	$2,509	$0	$3,575	$259	$0	$22	$0	$0
5065	Meter Expense	cu	$748,336	$497,370	$138,973	$87,216	$16,517	$3,581	$0	$0	$0	$4,679	$0	$0
5070	Customer Premises - Operation Labour	cu	$636,628	$511,273	$32,601	$5,406	$416	$22	$80,998	$5,664	$0	$245	$4	$0
5075	Customer Premises - Materials and Expenses	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	di	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	$42,500	$23,380	$3,918	$6,683	$4,693	$2,071	$1,627	$118	$0	$9	$0	$0
5096	Other Rent	di	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	di	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	$10,121	$5,047	$949	$1,997	$1,436	$681	$0	$9	$0	$1	$0	$0
5112	Maintenance of Transformer Station Equipment	di	$106,489	$53,107	$9,985	$21,013	$15,109	$7,168	$0	$99	$0	$8	$0	$0
5114	Maintenance of Distribution Station Equipment	di	$216,765	$89,953	$23,647	$48,843	$37,396	$16,862	$0	$28	$0	$37	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	di	$475,860	$262,647	$43,895	$74,691	$52,059	$22,926	$18,218	$1,319	$0	$104	$1	$0
5125	Maintenance of Overhead Conductors and Devices	di	$885,365	$483,389	$81,536	$139,820	$99,832	$44,271	$33,866	$2,451	$0	$198	$1	$0
5130	Maintenance of Overhead Services	di	$161,226	$114,526	$39,852	$6,809	$39	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	$250,137	$137,603	$23,062	$39,336	$27,623	$12,191	$9,574	$693	$0	$55	$0	$0
5145	Maintenance of Underground Conduit	di	$161,294	$92,136	$14,957	$24,814	$15,893	$6,818	$6,193	$449	$0	$33	$0	$0
5150	Maintenance of Underground Conductors and Devices	di	$1,903,935	$1,134,701	$177,745	$285,301	$161,076	$66,054	$73,363	$5,337	$0	$355	$2	$0
5155	Maintenance of Underground Services	di	$828,527	$588,539	$204,797	$34,993	$199	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	di	$233,275	$147,602	$25,150	$41,988	$7,306	$0	$10,412	$753	$0	$65	$0	$0
5175	Maintenance of Meters	cu	$211,321	$140,451	$39,244	$24,629	$4,664	$1,011	$0	$0	$0	$1,321	$0	$0
5305	Supervision	cu	$365,300	$308,298	$20,187	$32,368	$2,667	$133	$5	$120	$0	$1,500	$22	$0
5310	Meter Reading Expense	cu	$741,521	$535,471	$34,143	$120,347	$34,061	$2,419	$0	$0	$0	$14,861	$220	$0
5315	Customer Billing	cu	$3,078,955	$2,598,508	$170,144	$272,818	$22,480	$1,122	$41	$1,011	$0	$12,643	$187	$0
5320	Collecting	cu	$1,127,294	$951,389	$62,295	$99,887	$8,231	$411	$15	$370	$0	$4,629	$68	$0
5325	Collecting- Cash Over and Short	cu	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	cu	$9,000	$7,596	$497	$797	$66	$3	$0	$3	$0	$37	$1	$0
5335	Bad Debt Expense	cu	$642,041	$357,298	$90,951	$193,059	$734	$0	$0	($0)	$0	$0	$0	$0
5340	Miscellaneous Customer Accounts Expenses	cu	$268,164	$226,319	$14,819	$23,761	$1,958	$98	$4	$88	$0	$1,101	$16	$0

				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	**Accounts**	**O1 Grouping**	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**	**Energy from Waste Generation**	**Back-up/Standby Power**
5405	Supervision	ad	$128,225	$86,949	$12,434	$16,715	$6,409	$2,444	$2,631	$206	$104	$328	$4	$0
5410	Community Relations - Sundry	ad	$279,069	$189,238	$27,061	$36,379	$13,948	$5,319	$5,727	$448	$226	$714	$9	$0
5415	Energy Conservation	ad	$145,000	$98,325	$14,061	$18,902	$7,247	$2,764	$2,976	$233	$118	$371	$5	$0
5420	Community Safety Program	ad	$18,000	$10,470	$1,905	$2,842	$1,542	$633	$548	$42	$9	$9	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	$176,211	$119,489	$17,087	$22,970	$8,807	$3,359	$3,616	$283	$143	$451	$6	$0
5505	Supervision	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5510	Demonstrating and Selling Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5515	Advertising Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5520	Miscellaneous Sales Expense	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5605	Executive Salaries and Expenses	ad	$785,580	$532,703	$76,178	$102,406	$39,265	$14,973	$16,121	$1,261	$637	$2,011	$25	$0
5610	Management Salaries and Expenses	ad	$1,199,880	$813,642	$116,352	$156,413	$59,972	$22,870	$24,623	$1,926	$972	$3,071	$38	$0
5615	General Administrative Salaries and Expenses	ad	$1,893,730	$1,284,143	$183,635	$246,861	$94,652	$36,095	$38,862	$3,040	$1,535	$4,847	$60	$0
5620	Office Supplies and Expenses	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	ad	$155,763	$105,623	$15,104	$20,305	$7,785	$2,969	$3,196	$250	$126	$399	$5	$0
5635	Property Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	ad	$97,700	$66,251	$9,474	$12,736	$4,883	$1,862	$2,005	$157	$79	$250	$3	$0
5645	Employee Pensions and Benefits	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	ad	$1,252,917	$849,606	$121,495	$163,327	$62,623	$23,881	$25,711	$2,012	$1,015	$3,207	$40	$0
5660	General Advertising Expenses	ad	$15,026	$10,189	$1,457	$1,959	$751	$286	$308	$24	$12	$38	$0	$0
5665	Miscellaneous General Expenses	ad	$1,637,726	$1,110,546	$158,810	$213,489	$81,856	$31,216	$33,608	$2,629	$1,327	$4,192	$52	$0
5670	Rent	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	ad	$740,193	$501,927	$71,776	$96,489	$36,996	$14,108	$15,190	$1,188	$600	$1,895	$23	$0
5680	Electrical Safety Authority Fees	ad	$65,000	$44,077	$6,303	$8,473	$3,249	$1,239	$1,334	$104	$53	$166	$2	$0
5685	Independent Market Operator Fees and Penalties	cop	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	$15,788,466	$9,167,947	$1,703,122	$2,567,468	$1,326,627	$535,976	$433,714	$33,720	$1,054	$18,828	$11	$0
5710	Amortization of Limited Term Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5735	Amortization of Deferred Development Costs	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5740	Amortization of Deferred Charges	dep	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6005	Interest on Long Term Debt	INT	$14,107,130	$8,004,659	$1,399,552	$2,394,503	$1,302,447	$533,776	$422,811	$33,066	$6,908	$9,398	$10	$0
6105	Taxes Other Than Income Taxes	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes	Input	$1,890,121	$1,072,491	$187,517	$320,824	$174,506	$71,517	$56,650	$4,430	$926	$1,259	$1	$0
6205-1	Sub-account LEAP Funding	ad	$88,465	$59,988	$8,578	$11,532	$4,422	$1,686	$1,815	$142	$72	$226	$3	$0
6210	Life Insurance	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6215	Penalties	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6225	Other Deductions	ad	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
			$846,870,015	**$371,532,485**	**$79,611,748**	**$188,762,417**	**$129,000,722**	**$59,003,795**	**$15,038,340**	**$1,567,150**	**$2,029,487**	**$322,911**	**$960**	**$0**
				$846,870,015										

Grouping by Allocator	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**	**Energy from Waste Generation**	**Back-up/Standby Power**
1808	$ 255,343	$ 127,343	$ 23,942	$ 50,387	$ 36,228	$ 17,187	$ -	$ 238	$ -	$ 19	$ -	$ -
1815	$ 121,938	$ 60,812	$ 11,433	$ 24,062	$ 17,301	$ 8,208	$ -	$ 114	$ -	$ 9	$ -	$ -
1820	$ 296,367	$ 122,986	$ 32,330	$ 66,779	$ 51,129	$ 23,054	$ -	$ 38	$ -	$ 50	$ -	$ -
1830	$ 475,860	$ 262,647	$ 43,895	$ 74,691	$ 52,059	$ 22,926	$ 18,218	$ 1,319	$ -	$ 104	$ 1	$ -
1835	$ 885,365	$ 483,389	$ 81,536	$ 139,820	$ 99,832	$ 44,271	$ 33,866	$ 2,451	$ -	$ 198	$ 1	$ -
1840	$ 161,294	$ 92,136	$ 14,957	$ 24,814	$ 15,893	$ 6,818	$ 6,193	$ 449	$ -	$ 33	$ 0	$ -
1845	$ 1,903,935	$ 1,134,701	$ 177,745	$ 285,301	$ 161,076	$ 66,054	$ 73,363	$ 5,337	$ -	$ 355	$ 2	$ -
1850	$ 395,414	$ 250,193	$ 42,631	$ 71,171	$ 12,384	$ -	$ 17,648	$ 1,277	$ -	$ 110	$ -	$ -
1855	$ 989,753	$ 703,064	$ 244,649	$ 41,802	$ 237	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ 211,321	$ 140,451	$ 39,244	$ 24,629	$ 4,664	$ 1,011	$ -	$ -	$ -	$ 1,321	$ -	$ -
1815-1855	$ 2,657,583	$ 1,543,937	$ 275,968	$ 428,417	$ 225,702	$ 90,182	$ 86,373	$ 6,439	$ 51	$ 512	$ 2	$ -
1830 & 1835	$ 507,102	$ 278,962	$ 46,754	$ 79,745	$ 56,000	$ 24,715	$ 19,409	$ 1,405	$ -	$ 112	$ 1	$ -
1840 & 1845	$ 127,946	$ 75,837	$ 11,934	$ 19,240	$ 11,059	$ 4,566	$ 4,928	$ 358	$ -	$ 24	$ 0	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 642,041	$ 357,298	$ 90,951	$ 193,059	$ 734	$ -	$ -	-$ 0	$ -	$ -	$ -	$ -
Break Out	-$ 467,011,571	-$ 280,704,420	-$ 52,871,888	-$ 68,557,157	-$ 34,887,452	-$ 13,912,687	-$ 14,748,891	-$ 1,093,167	-$ 19,752	-$ 215,791	-$ 366	$ -
CCA	$ 636,628	$ 511,273	$ 32,601	$ 5,406	$ 416	$ 22	$ 80,998	$ 5,664	$ -	$ 245	$ 4	$ -
CDMPP	$ 145,000	$ 98,325	$ 14,061	$ 18,902	$ 7,247	$ 2,764	$ 2,976	$ 233	$ 118	$ 371	$ 5	$ -
CEN	$ 56,382,621	$ 18,567,879	$ 5,033,727	$ 15,108,149	$ 11,441,546	$ 5,430,424	$ 472,717	$ 84,188	$ 241,453	$ 2,538	$ -	$ -
CEN EWMP	$ 415,565,023	$ 136,853,539	$ 37,100,810	$ 111,353,790	$ 84,329,287	$ 40,024,640	$ 3,484,137	$ 620,500	$ 1,779,616	$ 18,705	$ -	$ -
CREV	-$ 423,257	-$ 339,915	-$ 21,675	-$ 3,594	-$ 276	-$ 14	-$ 53,851	-$ 3,765	$ -	-$ 163	-$ 2	$ -
CWCS	$ 31,124,368	$ 22,108,992	$ 7,693,374	$ 1,314,541	$ 7,461	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 48,670,970	$ 32,348,381	$ 9,038,672	$ 5,672,426	$ 1,074,278	$ 232,912	$ -	$ -	$ -	$ 304,302	$ -	$ -
CWMR	$ 741,521	$ 535,471	$ 34,143	$ 120,347	$ 34,061	$ 2,419	$ -	$ -	$ -	$ 14,861	$ 220	$ -
CWNB	$ 3,258,599	$ 2,785,716	$ 171,091	$ 279,741	$ 14,604	-$ 2,836	-$ 4,370	$ 795	-$ 60	$ 13,713	$ 204	$ -
DCP	$ 39,000,784	$ 19,450,138	$ 3,656,849	$ 7,695,980	$ 5,533,411	$ 2,625,129	$ -	$ 36,411	$ -	$ 2,865	$ -	$ -
LPHA	-$ 1,354,682	-$ 960,373	-$ 159,658	-$ 203,775	-$ 31,542	$ 1,344	-$ 59	$ 618	$ -	$ -	$ -	$ -
LTNCP	$ 122,963,220	$ 77,803,478	$ 13,256,965	$ 22,132,328	$ 3,851,073	$ -	$ 5,488,099	$ 397,028	$ -	$ 34,247	$ -	$ -
NFA	$ 189,849	$ 92,275	$ 23,091	$ 47,612	$ 17,351	$ 5,604	$ 3,185	$ 369	$ 404	-$ 36	$ 7	$ -
NFA ECC	$ 42,576,004	$ 24,765,491	$ 4,506,848	$ 6,722,435	$ 3,646,756	$ 1,496,142	$ 1,296,631	$ 99,168	$ 20,757	$ 21,743	$ 33	$ -
O&M	$ 8,515,484	$ 5,774,371	$ 825,745	$ 1,110,054	$ 425,619	$ 162,308	$ 174,748	$ 13,672	$ 6,901	$ 21,797	$ 269	$ -
PNCP	$ 362,103,005	$ 190,675,366	$ 33,475,095	$ 59,014,960	$ 44,574,992	$ 20,071,931	$ 13,247,007	$ 959,220	$ -	$ 83,841	$ 593	$ -
SNCP	$ 136,200,717	$ 96,604,413	$ 13,105,186	$ 17,916,844	$ 2,832,634	$ -	$ 5,335,014	$ 392,590	$ -	$ 14,036	$ -	$ -
TCP	$ 37,954,470	$ 18,928,330	$ 3,558,743	$ 7,489,512	$ 5,384,961	$ 2,554,702	$ -	$ 35,435	$ -	$ 2,788	$ -	$ -
Total	**$ 846,870,015**	**$ 371,532,485**	**$ 79,611,748**	**$ 188,762,417**	**$ 129,000,722**	**$ 59,003,795**	**$ 15,038,340**	**$ 1,567,150**	**$ 2,029,487**	**$ 322,911**	**$ 960**	**$ -**



2014 Cost Allocation Model

EB-2014-0083

Sheet O5 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

				Categorization				Related 1	2	3	4	5	6	7	8	9	10	11	
USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - Demand
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$8,146,892	($8,146,892)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$806,821	$806,821	$806,821	$0	$806,821	$402,371	$75,650	$159,209	$114,471	$54,307	$0	$753	$0	$59	$0	$0	$806,821
1805-2	Land Station <50 kV	$0	$7,340,071	$7,340,071	$7,340,071	$0	$7,340,071	$3,660,577	$688,231	$1,448,408	$1,041,406	$494,058	$0	$6,853	$0	$539	$0	$0	$7,340,071
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$34,558,267	($34,558,267)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$2,897,554	$2,897,554	$2,897,554	$0	$2,897,554	$1,445,043	$271,685	$571,771	$411,103	$195,033	$0	$2,705	$0	$213	$0	$0	$2,897,554
1808-2	Buildings and Fixtures < 50 kV	$0	$31,660,713	$31,660,713	$31,660,713	$0	$31,660,713	$15,789,561	$2,968,618	$6,247,572	$4,492,006	$2,131,072	$0	$29,559	$0	$2,326	$0	$0	$31,660,713
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$34,250,095	$0	$34,250,095	$34,250,095	$0	$34,250,095	$17,080,915	$3,211,408	$6,758,532	$4,859,386	$2,305,362	$0	$31,976	$0	$2,516	$0	$0	$34,250,095
1820	Distribution Station Equipment - Normally Primary below 50 kV	$18,337,184	($18,337,184)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$15,040,948	$15,040,948	$15,040,948	$0	$15,040,948	$6,241,685	$1,640,804	$3,389,128	$2,594,838	$1,170,022	$0	$1,920	$0	$2,551	$0	$0	$15,040,948
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$3,296,236	$3,296,236	$0	$3,296,236	$3,296,236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830	Poles, Towers and Fixtures	$87,883,423	($87,883,423)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$0	$77,741,247	$77,741,247	$54,418,873	$23,322,374	$77,741,247	$22,582,716	$5,936,508	$12,262,028	$9,388,248	$4,233,195	$0	$6,948	$0	$9,230	$0	$0	$54,418,873
1830-5	Poles, Towers and Fixtures - Secondary	$0	$10,142,176	$10,142,176	$7,099,523	$3,042,653	$10,142,176	$4,701,470	$864,696	$1,320,545	$210,713	$0	$0	$1,455	$0	$644	$0	$0	$7,099,523
1835	Overhead Conductors and Devices	$38,932,912	($38,932,912)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$0	$35,745,205	$35,745,205	$25,021,643	$10,723,561	$35,745,205	$10,383,469	$2,729,589	$5,638,046	$4,316,690	$1,946,411	$0	$3,195	$0	$4,244	$0	$0	$25,021,643
1835-5	Overhead Conductors and Devices - Secondary	$0	$3,187,708	$3,187,708	$2,231,395	$956,312	$3,187,708	$1,477,682	$271,776	$415,050	$66,228	$0	$0	$457	$0	$203	$0	$0	$2,231,395
1840	Underground Conduit	$46,827,378	($46,827,378)	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$0	$36,344,353	$36,344,353	$25,441,047	$10,903,306	$36,344,353	$10,557,513	$2,775,342	$5,732,549	$4,389,044	$1,979,036	$0	$3,248	$0	$4,315	$0	$0	$25,441,047
1840-5	Underground Conduit - Secondary	$0	$10,483,026	$10,483,026	$7,338,118	$3,144,908	$10,483,026	$4,859,473	$893,755	$1,364,924	$217,795	$0	$0	$1,504	$0	$666	$0	$0	$7,338,118
1845	Underground Conductors and Devices	$309,619,060	($309,619,060)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$0	$197,231,252	$197,231,252	$138,061,876	$59,169,376	$197,231,252	$57,292,847	$15,061,051	$31,109,035	$23,818,191	$10,739,709	$0	$17,627	$0	$23,416	$0	$0	$138,061,876
1845-5	Underground Conductors and Devices - Secondary	$0	$112,387,808	$112,387,808	$78,671,466	$33,716,342	$112,387,808	$52,098,077	$9,581,892	$14,633,261	$2,334,965	$0	$0	$16,128	$0	$7,142	$0	$0	$78,671,466
1850	Line Transformers	$122,963,220	$0	$122,963,220	$79,926,093	$43,037,127	$122,963,220	$43,161,754	$11,096,655	$21,791,725	$3,845,038	$0	$0	$13,279	$0	$17,641	$0	$0	$79,926,093
1855	Services	$31,124,368	$0	$31,124,368	$0	$31,124,368	$31,124,368	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$47,922,634	$0	$47,922,634	$0	$47,922,634	$47,922,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$310,348	$0	$310,348	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$2,333,739	$0	$2,333,739	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$5,072,046	$0	$5,072,046	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$5,664,895	$0	$5,664,895	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$16,806,532	$0	$16,806,532	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$368,247	$0	$368,247	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$3,756,200	$0	$3,756,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$37,250	$0	$37,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$1,671,309	$0	$1,671,309	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$154,578	$0	$154,578	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$6,382,859	$0	$6,382,859	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($180,746,289)		($180,746,289)			$0	($51,950,288)	($11,773,096)	($21,952,493)	($12,697,753)	($5,236,731)	$0	($16,029)	$0	($14,756)	$0	$0	($103,641,146)
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($302,053,747)		($302,053,747)			$0	($86,885,534)	($20,197,218)	($39,033,345)	($20,173,296)	($7,937,844)	$0	($42,055)	$0	($26,758)	$0	$0	($174,296,050)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($15,048,866)		($15,048,866)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	blank row																		
4080	Distribution Services Revenue	($68,426,306)		($68,426,306)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($205,932)		($205,932)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues	($9,063)		($9,063)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge	($423,257)		($423,257)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($544,345)		($544,345)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,354,682)		($1,354,682)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues	($1,375,119)		($1,375,119)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0		$0	$0	$0	$0	$0	$0	$0	$0								$0
4245	Government Assistance Directly Credited to Income	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0		$0	$0	$0	$0	$0	$0	$0	$0								$0
4310	Regulatory Credits	$0		$0	$0	$0	$0	$0	$0	$0	$0								$0
4315	Revenues from Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0		$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($157,825)		($157,825)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	($56,366)		($56,366)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$392,189,096		$392,189,096	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$23,375,927		$23,375,927	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$32,087,585		$32,087,585	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$20,998,800		$20,998,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$222,366		$222,366	$155,656	$66,710	$222,366	$76,725	$18,001	$34,765	$18,659	$7,449	$0	$33	$0	$24	$0	$0	$155,656
5010	Load Dispatching	$2,079,414		$2,079,414	$1,455,590	$623,824	$2,079,414	$717,480	$169,330	$325,101	$174,487	$69,662	$0	$304	$0	$226	$0	$0	$1,455,590
5012	Station Buildings and Fixtures Expense	$245,223		$245,223	$245,223	$0	$245,223	$122,295	$22,993	$48,390	$34,792	$16,506	$0	$229	$0	$18	$0	$0	$245,223
5014	Transformer Station Equipment - Operation Labour	$15,450		$15,450	$15,450	$0	$15,450	$7,705	$1,449	$3,049	$2,192	$1,040	$0	$14	$0	$1	$0	$0	$15,450
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$79,602		$79,602	$79,602	$0	$79,602	$33,033	$8,684	$17,936	$13,733	$6,192	$0	$10	$0	$14	$0	$0	$79,602
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$129,108		$129,108	$90,375	$38,732	$129,108	$39,853	$9,980	$19,990	$14,234	$6,291	$0	$12	$0	$15	$0	$0	$90,375
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$85,357		$85,357	$59,750	$25,607	$85,357	$26,348	$6,598	$13,216	$9,411	$4,159	$0	$8	$0	$10	$0	$0	$59,750
5030	Overhead Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$82,040		$82,040	$53,326	$28,714	$82,040	$28,797	$7,404	$14,539	$2,565	$0	$0	$9	$0	$12	$0	$0	$53,326
5040	Underground Distribution Lines and Feeders - Operation Labour	$127,946		$127,946	$89,562	$38,384	$127,946	$44,800	$10,163	$18,967	$11,041	$4,565	$0	$14	$0	$13	$0	$0	$89,562
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$80,098		$80,098	$52,064	$28,034	$80,098	$28,115	$7,228	$14,195	$2,505	$0	$0	$9	$0	$11	$0	$0	$52,064
5065	Meter Expense	$748,336		$748,336	$0	$748,336	$748,336	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5070	Customer Premises - Operation Labour	$636,628		$636,628	$0	$636,628	$636,628	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$255,166		$255,166	$178,616	$76,550	$255,166	$88,042	$20,656	$39,893	$21,411	$8,548	$0	$37	$0	$28	$0	$0	$178,616
5090	Underground Distribution Lines and Feeders - Rental Paid	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,500		$42,500	$29,750	$12,750	$42,500	$13,119	$3,285	$6,581	$4,686	$2,071	$0	$4	$0	$5	$0	$0	$29,750
5096	Other Rent	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$100,636		$100,636	$70,445	$30,191	$100,636	$34,723	$8,147	$15,734	$8,445	$3,371	$0	$15	$0	$11	$0	$0	$70,445
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$10,121		$10,121	$10,121	$0	$10,121	$5,047	$949	$1,997	$1,436	$681	$0	$9	$0	$1	$0	$0	$10,121
5112	Maintenance of Transformer Station Equipment	$106,489		$106,489	$106,489	$0	$106,489	$53,107	$9,985	$21,013	$15,109	$7,168	$0	$99	$0	$8	$0	$0	$106,489
5114	Maintenance of Distribution Station Equipment	$216,765		$216,765	$216,765	$0	$216,765	$89,953	$23,647	$48,843	$37,396	$16,862	$0	$28	$0	$37	$0	$0	$216,765
5120	Maintenance of Poles, Towers and Fixtures	$475,860		$475,860	$333,102	$142,758	$475,860	$147,735	$36,826	$73,545	$51,975	$22,921	$0	$46	$0	$53	$0	$0	$333,102
5125	Maintenance of Overhead Conductors and Devices	$885,365		$885,365	$619,755	$265,609	$885,365	$269,732	$68,253	$137,652	$99,671	$44,263	$0	$83	$0	$101	$0	$0	$619,755
5130	Maintenance of Overhead Services	$161,226		$161,226	$0	$161,226	$161,226	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$250,137		$250,137	$175,096	$75,041	$250,137	$77,212	$19,335	$38,730	$27,578	$12,189	$0	$24	$0	$28	$0	$0	$175,096
5145	Maintenance of Underground Conduit	$161,294		$161,294	$112,906	$48,388	$161,294	$53,103	$12,638	$24,447	$15,868	$6,817	$0	$16	$0	$17	$0	$0	$112,906
5150	Maintenance of Underground Conductors and Devices	$1,903,935		$1,903,935	$1,332,754	$571,180	$1,903,935	$672,676	$151,536	$281,282	$160,823	$66,041	$0	$208	$0	$188	$0	$0	$1,332,754
5155	Maintenance of Underground Services	$828,527		$828,527	$0	$828,527	$828,527	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers	$233,275		$233,275	$151,629	$81,646	$233,275	$81,883	$21,052	$41,341	$7,294	$0	$0	$25	$0	$33	$0	$0	$151,629
5175	Maintenance of Meters	$211,321		$211,321	$0	$211,321	$211,321	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5305	Supervision	$365,300		$365,300	$0	$365,300	$365,300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense	$741,521		$741,521	$0	$741,521	$741,521	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5315	Customer Billing	$3,078,955		$3,078,955	$0	$3,078,955	$3,078,955	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting	$1,127,294		$1,127,294	$0	$1,127,294	$1,127,294	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5325	Collecting- Cash Over and Short	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges	$9,000		$9,000	$0	$9,000	$9,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5335	Bad Debt Expense	$642,041		$642,041	$0	$642,041	$642,041	$0	$0	$

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - Demand

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation	Energy from Waste	Back-up/Standby	Rate class 1	Rate class 2	GS <50
1808	$ 255,343.47	$ 255,343.47	$ -	$ 255,343.47	$ 127,342.72	$ 23,941.89	$ 50,386.63	$ 36,228.00	$ 17,187.08	$ -	$ 238.39	$ -	$ 18.76	$ -	$ -	$ -	$ -	$ -
1815	$ 121,938.20	$ 121,938.20	$ -	$ 121,938.20	$ 60,811.98	$ 11,433.35	$ 24,061.92	$ 17,300.53	$ 8,207.62	$ -	$ 113.84	$ -	$ 8.96	$ -	$ -	$ -	$ -	$ -
1820	$ 296,367.05	$ 296,367.05	$ -	$ 296,367.05	$ 122,986.25	$ 32,330.43	$ 66,779.43	$ 51,128.72	$ 23,054.12	$ -	$ 37.84	$ -	$ 50.27	$ -	$ -	$ -	$ -	$ -
1830	$ 475,860.48	$ 333,102.33	$ 142,758.14	$ 475,860.48	$ 147,735.09	$ 36,826.33	$ 73,545.26	$ 51,975.29	$ 22,921.39	$ -	$ 45.50	$ -	$ 53.47	$ -	$ -	$ -	$ -	$ 7,068.83
1835	$ 885,364.95	$ 619,755.46	$ 265,609.48	$ 885,364.95	$ 269,731.87	$ 68,253.40	$ 137,652.14	$ 99,670.98	$ 44,262.91	$ -	$ 83.05	$ -	$ 101.11	$ -	$ -	$ -	$ -	$ 13,282.58
1840	$ 161,294.00	$ 112,905.80	$ 48,388.20	$ 161,294.00	$ 53,102.85	$ 12,637.98	$ 24,446.81	$ 15,867.97	$ 6,816.67	$ -	$ 16.37	$ -	$ 17.16	$ -	$ -	$ -	$ -	$ 2,319.02
1845	$ 1,903,934.52	$ 1,332,754.16	$ 571,180.35	$ 1,903,934.52	$ 672,675.50	$ 151,536.37	$ 281,282.22	$ 160,823.10	$ 66,041.48	$ -	$ 207.57	$ -	$ 187.91	$ -	$ -	$ -	$ -	$ 26,208.38
1850	$ 395,413.71	$ 257,018.91	$ 138,394.80	$ 395,413.71	$ 138,795.56	$ 35,683.59	$ 70,075.81	$ 12,364.52	$ -	$ -	$ 42.70	$ -	$ 56.73	$ -	$ -	$ -	$ -	$ 6,946.93
1855	$ 989,752.80	$ -	$ 989,752.80	$ 989,752.80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 244,648.78
1860	$ 211,320.86	$ -	$ 211,320.86	$ 211,320.86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,244.34
1815-1855	$ 2,657,582.81	$ 1,860,307.97	$ 797,274.84	$ 2,657,582.81	$ 916,970.95	$ 215,132.58	$ 415,493.65	$ 223,002.21	$ 89,030.89	$ -	$ 388.93	$ -	$ 288.76	$ -	$ -	$ -	$ -	$ 60,835.38
1830 & 1835	$ 507,101.64	$ 354,971.15	$ 152,130.49	$ 507,101.64	$ 156,530.81	$ 39,197.62	$ 78,517.33	$ 55,909.47	$ 24,710.45	$ -	$ 48.21	$ -	$ 57.26	$ -	$ -	$ -	$ -	$ 7,555.88
1840 & 1845	$ 127,946.04	$ 89,562.23	$ 38,383.81	$ 127,946.04	$ 44,799.66	$ 10,162.57	$ 18,966.77	$ 11,041.26	$ 4,565.38	$ -	$ 13.82	$ -	$ 12.76	$ -	$ -	$ -	$ -	$ 1,771.52
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 642,041.27	$ -	$ 642,041.27	$ 642,041.27	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 90,951.08
Break Out	############	$ -	$ -	$ -	############	$ (30,961,782.70)	$ (58,992,652.34)	$ (31,753,846.46)	$ (12,714,190.53)	$ -	$ (55,072.81)	$ -	$ (40,205.21)	$ -	$ -	$ -	$ -	$ (19,043,587.71)
CCA	$ 636,628.26	$ -	$ 636,628.26	$ 636,628.26	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,601.04
CDMPP	$ 145,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEN	$ 56,382,620.58	$ -	$ 3,296,235.52	$ 3,296,235.52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 294,281.28
CEN EWMP	$ 415,565,023.21	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CREV	$ (68,426,306.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 31,124,367.59	$ -	$ 31,124,367.59	$ 31,124,367.59	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,693,374.25
CWMC	$ 48,670,970.00	$ -	$ 48,670,970.00	$ 48,670,970.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,038,671.89
CWMR	$ 741,520.81	$ -	$ 741,520.81	$ 741,520.81	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,142.58
CWNB	$ 3,258,598.79	$ -	$ 4,848,713.17	$ 4,848,713.17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 267,940.90
DCP	$ 39,000,783.61	$ 39,000,783.61	$ -	$ 39,000,783.61	$ 19,450,138.07	$ 3,656,849.01	$ 7,695,979.54	$ 5,533,411.32	$ 2,625,129.37	$ -	$ -	$ -	$ 36,411.35	$ -	$ -	$ -	$ -	$ -
LPHA	$ (1,354,682.13)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,864.95	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 122,963,219.95	$ 79,926,092.97	$ 43,037,126.98	$ 122,963,219.95	$ 43,161,754.43	$ 11,096,654.73	$ 21,791,725.36	$ 3,845,038.36	$ -	$ -	$ 13,279.47	$ -	$ 17,640.62	$ -	$ -	$ -	$ -	$ 2,160,310.71
NFA	$ 189,849.01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA ECC	$ 42,576,004.03	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
O&M	$ 8,515,484.20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PNCP	$ 362,103,005.17	$ 257,984,388.05	$ 104,118,617.12	$ 362,103,005.17	$ 107,058,229.88	$ 28,143,294.20	$ 58,130,786.45	$ 44,507,010.82	$ 20,068,372.64	$ -	$ 32,938.34	$ -	$ 43,755.72	$ -	$ -	$ -	$ -	$ 5,331,800.72
SNCP	$ 136,200,717.18	$ 95,340,502.03	$ 40,860,215.16	$ 136,200,717.18	$ 63,136,701.37	$ 11,612,118.58	$ 17,733,780.42	$ 2,829,701.07	$ -	$ -	$ 19,545.67	$ -	$ 8,654.91	$ -	$ -	$ -	$ -	$ 1,493,067.13
TCP	$ 37,954,470.25	$ 37,954,470.25	$ -	$ 37,954,470.25	$ 18,928,329.60	$ 3,558,743.04	$ 7,489,511.74	$ 5,384,960.92	$ 2,554,702.37	$ -	$ 35,434.50	$ -	$ 2,788.08	$ -	$ -	$ -	$ -	$ -
Total	**$ 778,866,965**	**$ 515,840,264**	**$ 281,331,630**	**$ 797,171,893**	**$ 119,995,846**	**$ 27,743,013**	**$ 55,090,339**	**$ 31,081,588**	**$ 12,840,812**	**$ -**	**$ 83,773**	**$ -**	**$ 36,352**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,803,435**



EB-2014-0083

Sheet O5 Details of All

Uniform System of Accounts - Detail Accoun

		Customer Related												Miscellaneous										
		1	2	3	4	5	6	7	8	9	10	11		1	2	3	4	5	6	7	8	9	10	11	
USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - Mis
1565	Conservation and Demand Management Expenditures and Recoveries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$1,085,514	$294,281	$883,251	$668,895	$317,473	$27,636	$4,922	$14,116	$148	$0	$0	$3,296,236	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$18,730,081	$1,194,313	$198,053	$15,228	$797	$2,967,305	$207,485	$0	$8,979	$133	$0	$23,322,374	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary	$2,492,171	$111,181	$13,632	$218	$0	$397,271	$27,779	$0	$401	$0	$0	$3,042,653	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$8,612,038	$549,142	$91,064	$7,002	$367	$1,364,358	$95,401	$0	$4,128	$61	$0	$10,723,561	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary	$783,295	$34,944	$4,285	$69	$0	$124,863	$8,731	$0	$126	$0	$0	$956,312	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary	$8,756,390	$558,346	$92,591	$7,119	$373	$1,387,227	$97,000	$0	$4,198	$62	$0	$10,903,306	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary	$2,575,925	$114,918	$14,090	$226	$0	$410,623	$28,712	$0	$414	$0	$0	$3,144,908	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary	$47,518,627	$3,029,999	$502,466	$38,633	$2,022	$7,528,117	$526,395	$0	$22,780	$337	$0	$59,169,376	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-5	Underground Conductors and Devices - Secondary	$27,616,321	$1,232,024	$151,057	$2,421	$0	$4,402,257	$307,823	$0	$4,440	$0	$0	$33,716,342	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1850	Line Transformers	$34,641,723	$2,160,311	$340,603	$6,035	$0	$5,488,099	$383,749	$0	$16,607	$0	$0	$43,037,127	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services	$22,108,992	$7,693,374	$1,314,541	$7,461	$0	$0	$0	$0	$0	$0	$0	$31,124,368	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1860	Meters	$31,851,012	$8,899,699	$5,585,210	$1,057,760	$229,331	$0	$0	$0	$299,623	$0	$0	$47,922,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	Computer Equipment - Hardware	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	Computer Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	Transportation Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	Stores Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	Measurement and Testing Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	Communication Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	Miscellaneous Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($59,141,117)	($10,120,972)	($1,694,573)	($27,796)	($986)	($5,707,255)	($399,073)	$0	($13,206)	($164)	$0	($77,105,143)												
2005	Property Under Capital Leases	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($75,184,778)	($9,442,705)	($3,908,214)	($854,566)	($263,572)	($8,600,440)	($602,816)	($6,800)	($165,227)	($190)	$0	($99,029,307)												
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
3046	Balance Transferred From Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($8,539,019)	($1,492,980)	($2,554,350)	($1,389,393)	($569,409)	($451,036)	($35,273)	($7,369)	($10,025)	($11)	$0	($15,048,866)
	blank row																								
4080	Distribution Services Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($139,703)	($19,981)	($26,863)	($10,304)	($3,930)	($4,230)	($331)	($58)	($527)	($7)	$0	($205,932)
4084	Service Transaction Requests (STR) Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($6,148)	($879)	($1,182)	($453)	($173)	($186)	($15)	($3)	($23)	($0)	$0	($9,063)
4086	SSS Admin Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($339,915)	($21,675)	($3,594)	($276)	($14)	($53,851)	($3,765)	$0	($163)	($2)	$0	($423,257)
4090	Electric Services Incidental to Energy Sales	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($300,552)	($50,215)	($85,424)	($59,492)	($26,193)	($20,841)	($1,509)	$0	($119)	($1)	$0	($544,345)
4215	Other Utility Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($960,373)	($159,658)	($203,775)	($31,542)	$1,344	($59)	($618)	$0	$0	$0	$0	($1,354,682)
4235	Miscellaneous Service Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,160,543)	($75,989)	($121,846)	($10,040)	($501)	($16)	($452)	$0	($5,647)	($84)	$0	($1,375,119)
4235-1	Account Set Up Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($107,067)	($15,313)	($20,588)	($7,897)	($3,012)	($3,242)	($254)	($44)	($404)	($5)	$0	($157,825)
4395	Rate-Payer Benefit Including Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($38,238)	($5,469)	($7,353)	($2,820)	($1,076)	($1,158)	($91)	($16)	($144)	($2)	$0	($56,366)
4415	Equity in Earnings of Subsidiary Companies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4708	Charges-WMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4710	Cost of Power Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715	System Control and Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$52,460	$5,090	$1,081	$226	$96	$7,227	$506	$4	$19	$0	$0	$66,710	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching	$490,567	$47,600	$10,112	$2,113	$900	$67,582	$4,734	$40	$174	$2	$0	$623,824	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$31,171	$1,924	$313	$23	$1	$4,941	$346	$0	$14	$0	$0	$38,732	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$20,608	$1,272	$207	$15	$1	$3,267	$228	$0	$9	$0	$0	$25,607	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$23,113	$1,441	$227	$4	$0	$3,662	$256	$0	$11	$0	$0	$28,714	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$31,037	$1,772	$273	$17	$1	$4,928	$345	$0	$11	$0	$0	$38,384	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$22,566	$1,407	$222	$4	$0	$3,575	$250	$0	$11	$0	$0	$28,034	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5065	Meter Expense	$497,370	$138,973	$87,216	$16,517	$3,581	$0	$0	$0

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - Customer	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - Mis

Grouping by Allocator	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation	Energy from Waste	Back-up/Standby	Rate class 1	Rate class 2	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation	Energy from Waste	Back-up/Standby	Rate class 1	Rate class 2	GS <50
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ 1,146.21	$ 83.64	$ 4.32	$ 18,218.10	$ 1,273.88	$ -	$ 50.79	$ 0.72	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ 2,168.31	$ 160.78	$ 8.34	$ 33,866.06	$ 2,368.04	$ -	$ 96.75	$ 1.39	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ 367.45	$ 25.30	$ 1.28	$ 6,192.58	$ 433.01	$ -	$ 15.89	$ 0.21	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ 4,018.69	$ 252.45	$ 12.44	$ 73,363.22	$ 5,129.84	$ -	$ 167.38	$ 2.07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ 1,095.28	$ 19.41	$ -	$ 17,648.12	$ 1,234.02	$ -	$ 53.40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ 41,802.32	$ 237.25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ 24,628.68	$ 4,664.33	$ 1,011.26	$ -	$ -	$ -	$ 1,321.23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ 12,923.60	$ 2,700.05	$ 1,150.67	$ 86,373.10	$ 6,050.25	$ 50.59	$ 223.02	$ 2.13	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ 1,227.74	$ 90.04	$ 4.65	$ 19,408.92	$ 1,357.15	$ -	$ 54.52	$ 0.78	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840 & 1845	$ 272.87	$ 17.37	$ 0.86	$ 4,927.73	$ 344.57	$ -	$ 11.43	$ 0.14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 193,058.72	$ 733.57	$ -	$ -	$ (0.00)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ (5,288,793.44)	$ (814,137.33)	$ (246,896.24)	$ (13,924,186.54)	$ (975,019.41)	$ (6,549.40)	$ (161,756.43)	$ (345.12)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,866,517.97)
CCA	$ 5,406.24	$ 415.67	$ 21.76	$ 80,998.19	$ 5,663.70	$ -	$ 245.10	$ 3.63	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,060.62
CEN	$ 883,251.23	$ 668,894.58	$ 317,472.91	$ 27,635.96	$ 4,921.77	$ 14,115.80	$ 148.37	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,739,445.71
CEN EWMP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37,100,809.66
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 1,314,541.13	$ 7,460.57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ 5,672,425.62	$ 1,074,277.78	$ 232,911.63	$ -	$ -	$ -	$ 304,301.90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ 120,346.93	$ 34,060.77	$ 2,418.80	$ -	$ -	$ -	$ 14,860.98	$ 219.89	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ 429,632.22	$ 35,401.30	$ 1,767.58	$ 64.12	$ 1,592.31	$ -	$ 19,909.86	$ 294.60	$ -	$ -	$ -	$ (96,849.83)	$ (149,891.07)	$ (20,796.99)	$ (4,603.82)	$ (4,434.01)	$ (797.05)	$ (60.18)	$ (6,196.84)	$ (90.35)	$ -	$ -	$ -	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (159,658.00)	$ (203,775.32)	$ (31,542.35)	$ 1,343.82	$ (58.95)	$ (618.02)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ 340,602.85	$ 6,035.10	$ -	$ 5,488,099.44	$ 383,748.92	$ -	$ 16,606.73	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,563,977.54)	$ (2,667,714.27)	$ (1,459,601.85)	$ (599,689.20)	$ (476,275.96)	$ (37,126.87)	$ (7,428.89)	$ (10,692.49)	$ (18.59)	$ -	$ -	$ -	$ 1,587,068.15
NFA ECC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,506,847.96
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 825,744.99
PNCP	$ 884,173.90	$ 67,980.93	$ 3,558.70	$ 13,247,007.24	$ 926,281.45	$ -	$ 40,084.82	$ 593.12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ 183,063.48	$ 2,933.38	$ -	$ 5,335,014.16	$ 373,044.61	$ -	$ 5,381.17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 4,827,360**	**$ 1,092,307**	**$ 313,449**	**$ 10,514,630**	**$ 738,424**	**$ 7,617**	**$ 241,777**	**$ 774**	**$ -**	**$ -**	**$ -**	**-$ 1,820,485**	**-$ 3,021,381**	**-$ 1,511,941**	**-$ 602,949**	**-$ 480,769**	**-$ 38,542**	**-$ 7,489**	**-$ 16,889**	**-$ 109**	**$ -**	**$ -**	**$ -**	**$ 45,907,459**



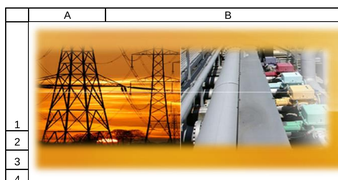
EB-2014-0083
Sheet O5 Details of All

Uniform System of Accounts - Detail Accoun

		Plant and	1	2	3	4	5	6	7	8	9	10	11		
USoA Account #	Accounts		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - A&G	
1565	Conservation and Demand Management Expenditures and Recoveries		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1608	Franchises and Consents		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Land		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1805-2	Land Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1806	Land Rights		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-1	Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Buildings and Fixtures		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1810	Leasehold Improvements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-1	Leasehold Improvements >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1820	Distribution Station Equipment - Normally Primary below 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	($0)
1825	Storage Battery Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$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	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-5	Poles, Towers and Fixtures - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835	Overhead Conductors and Devices		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-5	Overhead Conductors and Devices - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840	Underground Conduit		$0	$0	$0	$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	$0	$0	$0
1840-4	Underground Conduit - Primary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-5	Underground Conduit - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1845	Underground Conductors and Devices		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1845-5	Underground Conductors and Devices - Secondary		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1850	Line Transformers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1855	Services		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
1860	Meters		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1905	Land		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures		$180,522	$32,852	$49,002	$26,582	$10,906	$9,452	$723	$151	$158	$0	$0	$310,348	$0
1910	Leasehold Improvements		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment		$1,357,483	$247,036	$368,480	$199,891	$82,009	$71,073	$5,436	$1,138	$1,192	$2	$0	$2,333,739	$0
1920	Computer Equipment - Hardware		$2,950,294	$536,897	$800,838	$434,435	$178,234	$154,467	$11,814	$2,473	$2,590	$4	$0	$5,072,046	$0
1925	Computer Software		$3,295,140	$599,653	$894,445	$485,214	$199,067	$172,522	$13,195	$2,762	$2,893	$4	$0	$5,664,895	$0
1930	Transportation Equipment		$9,775,976	$1,779,042	$2,653,627	$1,439,527	$590,590	$511,835	$39,146	$8,194	$8,583	$13	$0	$16,806,532	$0
1935	Stores Equipment		$214,201	$38,981	$58,144	$31,541	$12,940	$11,215	$858	$180	$188	$0	$0	$368,247	$0
1940	Tools, Shop and Garage Equipment		$2,184,896	$397,610	$593,076	$321,729	$131,995	$114,393	$8,749	$1,831	$1,918	$3	$0	$3,756,200	$0
1945	Measurement and Testing Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment		$21,667	$3,943	$5,882	$3,191	$1,309	$1,134	$87	$18	$19	$0	$0	$37,250	$0
1955	Communication Equipment		$972,162	$176,915	$263,887	$143,152	$58,731	$50,899	$3,893	$815	$854	$1	$0	$1,671,309	$0
1960	Miscellaneous Equipment		$89,914	$16,363	$24,407	$13,240	$5,432	$4,708	$360	$75	$79	$0	$0	$154,578	$0
1970	Load Management Controls - Customer Premises		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment		$3,712,764	$675,652	$1,007,806	$546,710	$224,297	$194,387	$14,867	$3,112	$3,260	$5	$0	$6,382,859	$0
1990	Other Tangible Property		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
2005	Property Under Capital Leases		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment		($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0	($28,728,391)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	blank row														
4080	Distribution Services Revenue		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($68,428,300)
4082	Retail Services Revenues		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4084	Service Transaction Requests (STR) Revenues		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4086	SSS Admin Charge		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4090	Electric Services Incidental to Energy Sales		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4215	Other Utility Operating Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4225	Late Payment Charges		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235	Miscellaneous Service Revenues		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-1	Account Set Up Charges		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4235-90	Miscellaneous Service Revenues - Residual		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4240	Provision for Rate Refunds		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4245	Government Assistance Directly Credited to Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4305	Regulatory Debits		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310	Regulatory Credits		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4315	Revenues from Electric Plant Leased to Others		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4320	Expenses of Electric Plant Leased to Others		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4335	Profits and Losses from Financial Instrument Hedges		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4340	Profits and Losses from Financial Instrument Investments		$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0
4350	Losses from Disposition of Future Use Utility Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4355	Gain on Disposition of Utility and Other Property		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4360	Loss on Disposition of Utility and Other Property		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4365	Gains from Disposition of Allowances for Emission		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4370	Losses from Disposition of Allowances for Emission		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4375	Revenues from Non-Utility Operations		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4395	Rate-Payer Benefit Including Interest		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4405	Interest and Dividend Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4415	Equity in Earnings of Subsidiary Companies		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4705	Power Purchased		$129,155,398	$35,013,854	$105,090,033	$79,585,684	$37,773,216	$3,288,151	$585,596	$1,679,511	$17,653	$0	$0	$392,189,096	$0
4708	Charges-WMS		$7,698,142	$2,086,956	$6,263,756	$4,743,602	$2,251,424	$195,986	$34,904	$100,105	$1,052	$0	$0	$23,375,927	$0
4710	Cost of Power Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW		$10,567,058	$2,864,715	$8,598,111	$6,511,431	$3,090,477	$269,025	$47,912	$137,412	$1,444	$0	$0	$32,087,585	$0
4715	System Control and Load Dispatching		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4716	Charges-CN		$6,915,308	$1,874,731	$5,626,787	$4,261,220	$2,022,474	$176,056	$31,354	$89,925	$945	$0	$0	$20,998,800	$0
4730	Rural Rate Assistance Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5010	Load Dispatching		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5012	Station Buildings and Fixtures Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5014	Transformer Station Equipment - Operation Labour		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour		$0	$0	$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	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5030	Overhead Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5040	Underground Distribution Lines and Feeders - Operation Labour		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5065	Meter Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5070	Customer Premises - Operation Labour		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5075	Customer Premises - Materials and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense		$0	$0	$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	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5096	Other Rent		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering		$0	$0	$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	$0	$0
5112	Maintenance of Transformer Station Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5114	Maintenance of Distribution Station Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5120	Maintenance of Poles, Towers and Fixtures		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5125	Maintenance of Overhead Conductors and Devices		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5130	Maintenance of Overhead Services		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5145	Maintenance of Underground Conduit		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5150	Maintenance of Underground Conductors and Devices		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5155	Maintenance of Underground Services		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5160	Maintenance of Line Transformers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5175	Maintenance of Meters		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5305	Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5310	Meter Reading Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5315	Customer Billing		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5320	Collecting		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5325	Collecting- Cash Over and Short		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)
5335	Bad Debt Expense		$0	$0	$0	$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
5405	Supervision		$86,949	$12,434	$16,715	$6,409	$2,444	$2,631	$206	$104	$328	$4	$0	$128,225	$0
5410	Community Relations - Sundry		$189,238	$27,061	$36,379	$13,948	$5,319	$5,727	$448	$226	$714	$9	$0	$279,069	$0
5415	Energy Conservation		$98,325	$14,061	$18,902	$7,247	$2,764	$2,976	$233	$118	$371	$5	$0	$145,000	$0
5420	Community Safety Program		$10,470	$1,905	$2,842	$1,542	$633	$548	$42	$9	$9	$0	$0	$18,000	$0
5425	Miscellaneous Customer Service and Informational Expenses		$119,489	$17,087	$22,970	$8,807	$3,359	$3,616	$283	$143	$451	$6	$0	$176,211	$0
5505	Supervision		$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
5515	Advertising Expense		$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
5605	Executive Salaries and Expenses		$532,703	$76,178	$102,406	$39,265	$14,973	$16,121	$1,261	$637	$2,011	$25	$0	$785,580	$0
5610	Management Salaries and Expenses		$813,642	$116,352	$156,413	$59,972	$22,870	$24,623	$1,926	$972	$3,071	$38	$0	$1,199,880	$0
5615	General Administrative Salaries and Expenses		$1,284,143	$183,635	$246,861	$94,652	$36,095	$38,862	$3,040	$1,535	$4,847	$60	$0	$1,893,730	$0
5620	Office Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5630	Outside Services Employed		$105,623	$15,104	$20,305	$7,785	$2,969	$3,196	$250	$126	$399	$5	$0	$155,763	$0
5635	Property Insurance		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5640	Injuries and Damages		$66,251	$9,474	$12,736	$4,883	$1,862	$2,005	$157	$79	$250	$3	$0	$97,700	$0
5645	Employee Pensions and Benefits		$0	$0	$0	$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
5655	Regulatory Expenses		$849,606	$121,495	$163,327	$62,623	$23,881	$25,711	$2,012	$1,015	$3,207	$40	$0	$1,252,917	$0
5660	General Advertising Expenses		$10,189	$1,457	$1,959	$751	$286	$308	$24	$12	$38	$0	$0	$15,026	$0
5665	Miscellaneous General Expenses		$1,110,546	$158,810	$213,489	$81,856	$31,216	$33,608	$2,629	$1,327	$4,192	$52	$0	$1,637,726	$0
5670	Rent		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant		$501,927	$71,776	$96,489	$36,996	$14,108	$15,190	$1,188	$600	$1,895	$23	$0	$740,193	$0
5680	Electrical Safety Authority Fees		$44,077	$6,303	$8,473	$3,249	$1,239	$1,334	$104	$53	$166	$2	$0	$65,000	$0
5685	Independent Market Operator Fees and Penalties		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment		$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0	$1,648,516	($0)
5710	Amortization of Limited Term Electric Plant		$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
5720	Amortization of Electric Plant Acquisition Adjustments		$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
5735	Amortization of Deferred Development Costs		$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
6005	Interest on Long Term Debt		$8,004,659	$1,399,552	$2,394,503	$1,302,447	$533,776	$422,811	$33,066	$6,908	$9,398	$10	$0	$14,107,130	$0
6105	Taxes Other Than Income Taxes		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6110	Income Taxes		$1,072,491	$187,517	$320,824	$174,506	$71,517	$56,650	$4,430	$926	$1,259	$1	$0	$1,890,121	$0
6205-1	Sub-account LEAP funding		$59,988	$8,578	$11,532	$4,422	$1,686	$1,815	$142	$72	$226	$3	$0	$88,465	$0
6210	Life Insurance		$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
6225	Other Deductions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
			$178,299,496	$45,907,459	$131,869,693	$98,339,045	$46,452,497	$5,058,330	$787,260	$2,029,359	$61,834	$298	$0	$508,805,272	($68,426,306)

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total - A&G

Grouping by Allocator	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation	Energy from Waste	Back-up/Standby	Rate class 1	Rate class 2
1808	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1850	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1815-1855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1830 & 1835	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1840 & 1845	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Break Out	$ (4,275,711.19)	$ (2,319,468.17)	$ (951,600.05)	$ (824,704.27)	$ (63,074.51)	$ (13,202.15)	$ (13,829.46)	$ (21.25)	$ -	$ -	$ -
CCA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CDMPP	$ 18,901.78	$ 7,247.36	$ 2,763.75	$ 2,975.58	$ 232.80	$ 117.51	$ 371.16	$ 4.59	$ -	$ -	$ -
CEN	$ 14,224,898.22	$ 10,772,651.03	$ 5,112,950.60	$ 445,081.36	$ 79,265.84	$ 227,337.15	$ 2,389.52	$ -	$ -	$ -	$ -
CEN EWMP	$ 111,353,789.68	$ 84,329,286.53	$ 40,024,639.68	$ 3,484,137.13	$ 620,500.17	$ 1,779,615.80	$ 18,705.37	$ -	$ -	$ -	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWMR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWNB	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LPHA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LTNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NFA	$ 2,715,326.14	$ 1,476,953.30	$ 605,293.50	$ 479,460.52	$ 37,496.30	$ 7,833.33	$ 10,656.84	$ 11.69	$ -	$ -	$ -
NFA ECC	$ 6,722,434.83	$ 3,646,755.57	$ 1,496,141.58	$ 1,296,631.25	$ 99,168.12	$ 20,756.92	$ 21,743.20	$ 33.42	$ -	$ -	$ -
O&M	$ 1,110,053.83	$ 425,619.22	$ 162,308.30	$ 174,748.11	$ 13,671.50	$ 6,900.83	$ 21,797.25	$ 269.28	$ -	$ -	$ -
PNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SNCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 131,869,693**	**$ 98,339,045**	**$ 46,452,497**	**$ 5,058,330**	**$ 787,260**	**$ 2,029,359**	**$ 61,834**	**$ 298**	**$ -**	**$ -**	**$ -**



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 All
				1	2	3	4	5	6	7	8	9	10	11	
			Demand Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Customer Total
	Composite allocators														
	Rate Base														
1565	Conservation and Demand Management		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV			$402,371	$75,650	$159,209	$114,471	$54,307	$0	$753	$0	$59	$0	$0	$0
1805-2	Land Station <50 kV			$3,660,577	$688,231	$1,448,408	$1,041,406	$494,058	$0	$6,853	$0	$539	$0	$0	$0
1805	Total		$8,146,892	$4,062,948	$763,881	$1,607,617	$1,155,877	$548,364	$0	$7,606	$0	$598	$0	$0	$0
1806-1	Land Rights Station >50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV			$1,445,043	$271,685	$571,771	$411,103	$195,033	$0	$2,705	$0	$213	$0	$0	$0
1808-2	Buildings and Fixtures < 50 kV			$15,789,561	$2,968,618	$6,247,572	$4,492,006	$2,131,072	$0	$29,559	$0	$2,326	$0	$0	$0
1808	Total		$34,558,267	$17,234,604	$3,240,303	$6,819,343	$4,903,109	$2,326,105	$0	$32,264	$0	$2,539	$0	$0	$0
1810-1	Leasehold Improvements >50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$34,250,095	$17,080,915	$3,211,408	$6,758,532	$4,859,386	$2,305,362	$0	$31,976	$0	$2,516	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$15,040,948	$6,241,685	$1,640,804	$3,389,128	$2,594,838	$1,170,022	$0	$1,920	$0	$2,551	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,296,236
1820	Total		$15,040,948	$6,241,685	$1,640,804	$3,389,128	$2,594,838	$1,170,022	$0	$1,920	$0	$2,551	$0	$0	$3,296,236
1815 & 1820	Total		$49,291,043	$23,322,600	$4,852,212	$10,147,660	$7,454,224	$3,475,384	$0	$33,896	$0	$5,067	$0	$0	$3,296,236
1825-1	Storage Battery Equipment > 50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary			$22,582,716	$5,936,508	$12,262,028	$9,388,248	$4,233,195	$0	$6,948	$0	$9,230	$0	$0	$23,322,374
1830-5	Poles, Towers and Fixtures - Secondary			$4,701,470	$864,696	$1,320,545	$210,713	$0	$0	$1,455	$0	$644	$0	$0	$3,042,653
1830	Total		$61,518,396	$27,284,186	$6,801,203	$13,582,573	$9,598,961	$4,233,195	$0	$8,403	$0	$9,874	$0	$0	$26,365,027
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary			$10,383,469	$2,729,589	$5,638,046	$4,316,690	$1,946,411	$0	$3,195	$0	$4,244	$0	$0	$10,723,561
1835-5	Overhead Conductors and Devices - Secondary			$1,477,682	$271,776	$415,050	$66,228	$0	$0	$457	$0	$203	$0	$0	$956,312
1835	Total		$27,253,039	$11,861,151	$3,001,365	$6,053,096	$4,382,917	$1,946,411	$0	$3,652	$0	$4,446	$0	$0	$11,679,874
1830 & 1835	Total		$88,771,435	$39,145,337	$9,802,569	$19,635,669	$13,981,879	$6,179,606	$0	$12,056	$0	$14,321	$0	$0	$38,044,901
1840-3	Underground Conduit - Bulk Delivery			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary			$10,557,513	$2,775,342	$5,732,549	$4,389,044	$1,979,036	$0	$3,248	$0	$4,315	$0	$0	$10,903,306
1840-5	Underground Conduit - Secondary			$4,859,473	$893,755	$1,364,924	$217,795	$0	$0	$1,504	$0	$666	$0	$0	$3,144,908
1840	Total		$32,779,165	$15,416,985	$3,669,097	$7,097,473	$4,606,839	$1,979,036	$0	$4,753	$0	$4,981	$0	$0	$14,048,214
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary			$57,292,847	$15,061,051	$31,109,035	$23,818,191	$10,739,709	$0	$17,627	$0	$23,416	$0	$0	$59,169,376
1845-5	Underground Conductors and Devices - Secondary			$52,098,077	$9,581,892	$14,633,261	$2,334,965	$0	$0	$16,128	$0	$7,142	$0	$0	$33,716,342
1845	Total		$216,733,342	$109,390,924	$24,642,943	$45,742,297	$26,153,156	$10,739,709	$0	$33,756	$0	$30,558	$0	$0	$92,885,718
1840 & 1845	Total		$249,512,507	$124,807,910	$28,312,040	$52,839,770	$30,759,995	$12,718,745	$0	$38,508	$0	$35,539	$0	$0	$106,933,932
1850	Line Transformers		$79,926,093	$43,161,754	$11,096,655	$21,791,725	$3,845,038	$0	$0	$13,279	$0	$17,641	$0	$0	$43,037,127
1815- 1850	Total		$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567	$0	$0	$191,312,195
1855	Services		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$31,124,368
1815- 1855	Total		$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567	$0	$0	$222,436,562
1860	Meters		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$47,922,634
1815-1860	Total		$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567	$0	$0	$270,359,196
1565-1860	Total		$510,330,488	$251,735,153	$58,067,660	$112,841,784	$62,100,122	$25,248,204	$0	$137,609	$124,251	$75,704	$0	$0	$270,456,414
Distribution Plant	GFA - Distribution plant (credit to contributed capital)		$600,040,613	$347,415,836	$62,046,125	$98,385,559	$51,185,639	$20,560,849	$18,390,501	$1,410,504	$235,585	$409,586	$429	$0	
	GFA - Distribution plant (exclude credit for contributed capital)		$780,786,903	$458,507,241	$83,940,192	$122,032,626	$63,911,187	$25,798,567	$24,097,757	$1,825,606	$235,585	$437,548	$593	$0	
	Accum Depreciation - NFA		($273,394,194)	($162,070,312)	($29,639,923)	($42,941,559)	($21,027,862)	($8,201,415)	($8,600,440)	($644,870)	($75,637)	($191,985)	($190)	$0	
	Accum Depreciation - NFA ECC		($311,509,034)	($185,539,000)	($34,265,169)	($47,937,136)	($23,716,206)	($9,307,913)	($9,806,130)	($732,563)	($6,800)	($197,892)	($225)	$0	
NFA	Net Fixed Assets		$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0	
NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution		$469,277,869	$272,968,241	$49,675,024	$74,095,490	$40,194,981	$16,490,654	$14,291,627	$1,093,043	$228,785	$239,656	$368	$0	
1830-4	Primary Poles Demand and Customer		$77,741,247	$41,312,797	$7,130,821	$12,460,082	$9,403,475	$4,233,992	$2,967,305	$214,433	$0	$18,209	$133	$0	
1830-5	Secondary Poles Demand and Customer		$10,142,176	$7,193,640	$975,877	$1,334,176	$210,932	$0	$397,271	$29,234	$0	$1,045	$0	$0	
POLE															
PP&E			$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0	

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

Acccounts															
5005	Operation Supervision and Engineering		$155,656	$76,725	$18,001	$34,765	$18,659	$7,449	$0	$33	$0	$24	$0	$0	$66,710
5010	Load Dispatching		$1,455,590	$717,480	$168,330	$325,101	$174,487	$69,662	$0	$304	$0	$226	$0	$0	$623,824
5012	Station Buildings and Fixtures Expense		$245,223	$122,295	$22,993	$48,390	$34,792	$16,506	$0	$229	$0	$18	$0	$0	$0
5014	Transformer Station Equipment - Operation Labour		$15,450	$7,705	$1,449	$3,049	$2,192	$1,040	$0	$14	$0	$1	$0	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour		$79,602	$33,033	$8,684	$17,936	$13,733	$6,192	$0	$10	$0	$14	$0	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour		$90,375	$39,853	$9,980	$19,990	$14,234	$6,291	$0	$12	$0	$15	$0	$0	$38,732
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		$59,750	$26,348	$6,598	$13,216	$9,411	$4,159	$0	$8	$0	$10	$0	$0	$25,607
5030	Overhead Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation		$53,326	$28,797	$7,404	$14,539	$2,565	$0	$0	$9	$0	$12	$0	$0	$28,714
5040	Underground Distribution Lines and Feeders - Operation Labour		$89,562	$44,800	$10,163	$18,967	$11,041	$4,565	$0	$14	$0	$13	$0	$0	$38,384
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation		$52,064	$28,115	$7,228	$14,195	$2,505	$0	$0	$9	$0	$11	$0	$0	$28,034
5065	Meter Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$748,336
5070	Customer Premises - Operation Labour		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$636,628
5075	Customer Premises - Materials and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense		$178,616	$88,042	$20,656	$39,893	$21,411	$8,548	$0	$37	$0	$28	$0	$0	$76,550
5090	Underground Distribution Lines and Feeders - Rental Paid		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid		$29,750	$13,119	$3,285	$6,581	$4,686	$2,071	$0	$4	$0	$5	$0	$0	$12,750
5096	Other Rent		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering		$70,445	$34,723	$8,147	$15,734	$8,445	$3,371	$0	$15	$0	$11	$0	$0	$30,191
5110	Maintenance of Buildings and Fixtures - Distribution Stations		$10,121	$5,047	$949	$1,997	$1,436	$681	$0	$9	$0	$1	$0	$0	$0
5112	Maintenance of Transformer Station Equipment		$106,489	$53,107	$9,985	$21,013	$15,109	$7,168	$0	$99	$0	$8	$0	$0	$0
5114	Maintenance of Distribution Station Equipment		$216,765	$89,953	$23,647	$48,843	$37,396	$16,862	$0	$28	$0	$37	$0	$0	$0
5120	Maintenance of Poles, Towers and Fixtures		$333,102	$147,735	$36,826	$73,545	$51,975	$22,921	$0	$46	$0	$53	$0	$0	$142,758
5125	Maintenance of Overhead Conductors and Devices		$619,755	$269,732	$68,253	$137,652	$99,671	$44,263	$0	$83	$0	$101	$0	$0	$265,609
5130	Maintenance of Overhead Services		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$161,226
5135	Overhead Distribution Lines and Feeders - Right of Way		$175,096	$77,212	$19,335	$38,730	$27,578	$12,189	$0	$24	$0	$28	$0	$0	$75,041
5145	Maintenance of Underground Conduit		$112,906	$53,103	$12,638	$24,447	$15,868	$6,817	$0	$16	$0	$17	$0	$0	$48,388
5150	Maintenance of Underground Conductors and Devices		$1,332,754	$672,676	$151,536	$281,282	$160,823	$66,041	$0	$208	$0	$188	$0	$0	$571,180
5155	Maintenance of Underground Services		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$828,527
5160	Maintenance of Line Transformers		$151,629	$81,883	$21,052	$41,341	$7,294	$0	$0	$25	$0	$33	$0	$0	$81,646
5175	Maintenance of Meters		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$211,321
5305	Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$365,300
5310	Meter Reading Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$741,521
5315	Customer Billing		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,078,955
5320	Collecting		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,127,294
5325	Collecting- Cash Over and Short		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5330	Collection Charges		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,000
5335	Bad Debt Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$642,041
5340	Miscellaneous Customer Accounts Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$268,164
O&M DC	Total (not including directly allocated amounts)		$5,634,027	$2,711,483	$637,136	$1,241,208	$735,312	$306,798	$0	$1,236	$0	$853	$0	$0	$10,972,433
	Total Directly Allocated Demand + Customer		$5,387	$0	$0	$0	$0	$0	$0	$0	$5,387	$0	$0	$0	$8,031
O&M	Total Demand and Customer		$16,619,878	$11,269,980	$1,611,627	$2,166,519	$830,691	$316,781	$341,060	$26,683	$13,469	$42,542	$526	$0	
Accounts															
4705	Power Purchased		$392,189,096	$129,155,398	$35,013,854	$105,090,033	$79,585,684	$37,773,216	$3,288,151	$585,596	$1,679,511	$17,653	$0	$0	$392,189,096
4708	Charges-WMS		$23,375,927	$7,698,142	$2,086,956	$6,263,756	$4,743,602	$2,251,424	$195,986	$34,904	$100,105	$1,052	$0	$0	$23,375,927
4710	Cost of Power Adjustments		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4712	Charges-One-Time		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4714	Charges-NW		$32,087,585	$10,567,058	$2,864,715	$8,598,111	$6,511,431	$3,090,477	$269,025	$47,912	$137,412	$1,444	$0	$0	$32,087,585
4716	Charges-CN		$20,998,800	$6,915,308	$1,874,731	$5,626,787	$4,261,220	$2,022,474	$176,056	$31,354	$89,925	$945	$0	$0	$20,998,800
4730	Rural Rate Assistance Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4750	Charges-LV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5685	Independent Market Operator Fees and Penalties		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4751	Charges-Smart Metering Entity		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power		$468,651,408	$154,335,905	$41,840,255	$125,578,688	$95,101,938	$45,137,590	$3,929,218	$699,766	$2,006,953	$21,095	$0	$0	$468,651,408
Acccounts															
5005	Operation Supervision and Engineering		$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0	$222,366
5010	Load Dispatching		$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0	$2,079,414
5012	Station Buildings and Fixtures Expense		$245,223	$122,295	$22,993	$48,390	$34,792	$16,506	$0	$229	$0	$18	$0	$0	$245,223
5014	Transformer Station Equipment - Operation Labour		$15,450	$7,705	$1,449	$3,049	$2,192	$1,040	$0	$14	$0	$1	$0	$0	$15,450
5015	Transformer Station Equipment - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour		$79,602	$33,033	$8,684	$17,936	$13,733	$6,192	$0	$10	$0	$14	$0	$0	$79,602
5017	Distribution Station Equipment - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour		$129,108	$71,023	$11,903	$20,303	$14,257	$6,292	$4,941	$358	$0	$28	$0	$0	$129,108
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		$85,357	$46,956	$7,870	$13,423	$9,426	$4,160	$3,267	$237	$0	$19	$0	$0	$85,357
5030	Overhead Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation		$82,040	$51,910	$8,845	$14,767	$2,569	$0	$3,662	$265	$0	$23	$0	$0	$82,040
5040	Underground Distribution Lines and Feeders - Operation Labour		$127,946	$75,837	$11,934	$19,240	$11,059	$4,566	$4,928	$358	$0	$24	$0	$0	$127,946

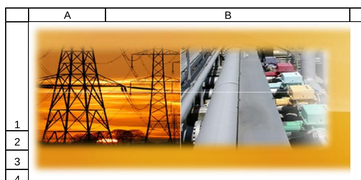
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	X
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
193	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
194	5055	Underground Distribution Transformers - Operation	$80,098	$50,681	$8,636	$14,417	$2,509	$0	$3,575	$259	$0	$22	$0	$0	$80,098
195	5065	Meter Expense	$748,336	$497,370	$138,973	$87,216	$16,517	$3,581	$0	$0	$0	$4,679	$0	$0	$748,336
196	5070	Customer Premises - Operation Labour	$636,628	$511,273	$32,601	$5,406	$416	$22	$80,998	$5,664	$0	$245	$4	$0	$636,628
197	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
198	5085	Miscellaneous Distribution Expense	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0	$255,166
199	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	$42,500	$23,380	$3,918	$6,683	$4,693	$2,071	$1,627	$118	$0	$9	$0	$0	$42,500
201	5096	Other Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
202	5105	Maintenance Supervision and Engineering	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0	$100,636
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$10,121	$5,047	$949	$1,997	$1,436	$681	$0	$9	$0	$1	$0	$0	$10,121
204	5112	Maintenance of Transformer Station Equipment	$106,489	$53,107	$9,985	$21,013	$15,109	$7,168	$0	$99	$0	$8	$0	$0	$106,489
205	5114	Maintenance of Distribution Station Equipment	$216,765	$89,953	$23,647	$48,843	$37,396	$16,862	$0	$28	$0	$37	$0	$0	$216,765
206	5120	Maintenance of Poles, Towers and Fixtures	$475,860	$262,647	$43,895	$74,691	$52,059	$22,926	$18,218	$1,319	$0	$104	$1	$0	$475,860
207	5125	Maintenance of Overhead Conductors and Devices	$885,365	$483,389	$81,536	$139,820	$99,832	$44,271	$33,866	$2,451	$0	$198	$1	$0	$885,365
208	5130	Maintenance of Overhead Services	$161,226	$114,526	$39,852	$6,809	$39	$0	$0	$0	$0	$0	$0	$0	$161,226
209	5135	Overhead Distribution Lines and Feeders - Right of Way	$250,137	$137,603	$23,062	$39,336	$27,623	$12,191	$9,574	$693	$0	$55	$0	$0	$250,137
210	5145	Maintenance of Underground Conduit	$161,294	$92,136	$14,957	$24,814	$15,893	$6,818	$6,193	$449	$0	$33	$0	$0	$161,294
211	5150	Maintenance of Underground Conductors and Devices	$1,903,935	$1,134,701	$177,745	$285,301	$161,076	$66,054	$73,363	$5,337	$0	$355	$2	$0	$1,903,935
212	5155	Maintenance of Underground Services	$828,527	$588,539	$204,797	$34,993	$199	$0	$0	$0	$0	$0	$0	$0	$828,527
213	5160	Maintenance of Line Transformers	$233,275	$147,602	$25,150	$41,988	$7,306	$0	$10,412	$753	$0	$65	$0	$0	$233,275
214	5175	Maintenance of Meters	$211,321	$140,451	$39,244	$24,629	$4,664	$1,011	$0	$0	$0	$1,321	$0	$0	$211,321
215	5305	Supervision	$365,300	$308,298	$20,187	$32,368	$2,667	$133	$5	$120	$0	$1,500	$22	$0	$365,300
216	5310	Meter Reading Expense	$741,521	$535,471	$34,143	$120,347	$34,061	$2,419	$0	$0	$0	$14,861	$220	$0	$741,521
217	5315	Customer Billing	$3,078,955	$2,598,508	$170,144	$272,818	$22,480	$1,122	$41	$1,011	$0	$12,643	$187	$0	$3,078,955
218	5320	Collecting	$1,127,294	$951,389	$62,295	$99,887	$8,231	$411	$15	$370	$0	$4,629	$68	$0	$1,127,294
219	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220	5330	Collection Charges	$9,000	$7,596	$497	$797	$66	$3	$0	$3	$0	$37	$1	$0	$9,000
221	5335	Bad Debt Expense	$642,041	$357,298	$90,951	$193,059	$734	$0	$0	($0)	$0	$0	$0	$0	$642,041
222	5340	Miscellaneous Customer Accounts Expenses	$268,164	$226,319	$14,819	$23,761	$1,958	$98	$4	$88	$0	$1,101	$16	$0	$268,164
223	5405	Supervision	$128,225	$86,949	$12,434	$16,715	$6,409	$2,444	$2,631	$206	$104	$328	$4	$0	$128,225
224	5410	Community Relations - Sundry	$279,069	$189,238	$27,061	$36,379	$13,948	$5,319	$5,727	$448	$226	$714	$9	$0	$279,069
225	5415	Energy Conservation	$145,000	$98,325	$14,061	$18,902	$7,247	$2,764	$2,976	$233	$118	$371	$5	$0	$145,000
226	5420	Community Safety Program	$18,000	$10,470	$1,905	$2,842	$1,542	$633	$548	$42	$9	$9	$0	$0	$18,000
227	5425	Miscellaneous Customer Service and Informational Expenses	$176,211	$119,489	$17,087	$22,970	$8,807	$3,359	$3,616	$283	$143	$451	$6	$0	$176,211
228	5505	Supervision	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
229	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
230	5515	Advertising Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
231	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
232	5605	Executive Salaries and Expenses	$785,580	$532,703	$76,178	$102,406	$39,265	$14,973	$16,121	$1,261	$637	$2,011	$25	$0	$785,580
233	5610	Management Salaries and Expenses	$1,199,880	$813,642	$116,352	$156,413	$59,972	$22,870	$24,623	$1,926	$972	$3,071	$38	$0	$1,199,880
234	5615	General Administrative Salaries and Expenses	$1,893,730	$1,284,143	$183,635	$246,861	$94,652	$36,095	$38,862	$3,040	$1,535	$4,847	$60	$0	$1,893,730
235	5620	Office Supplies and Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
236	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
237	5630	Outside Services Employed	$155,763	$105,623	$15,104	$20,305	$7,785	$2,969	$3,196	$250	$126	$399	$5	$0	$155,763
238	5635	Property Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
239	5640	Injuries and Damages	$97,700	$66,251	$9,474	$12,736	$4,883	$1,862	$2,005	$157	$79	$250	$3	$0	$97,700
240	5645	Employee Pensions and Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
241	5650	Franchise Requirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
242	5655	Regulatory Expenses	$1,252,917	$849,606	$121,495	$163,327	$62,623	$23,881	$25,711	$2,012	$1,015	$3,207	$40	$0	$1,252,917
243	5660	General Advertising Expenses	$15,026	$10,189	$1,457	$1,959	$751	$286	$308	$24	$12	$38	$0	$0	$15,026
244	5665	Miscellaneous General Expenses	$1,637,726	$1,110,546	$158,810	$213,489	$81,856	$31,216	$33,608	$2,629	$1,327	$4,192	$52	$0	$1,637,726
245	5670	Rent	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
246	5675	Maintenance of General Plant	$740,193	$501,927	$71,776	$96,489	$36,996	$14,108	$15,190	$1,188	$600	$1,895	$23	$0	$740,193
247	5680	Electrical Safety Authority Fees	$65,000	$44,077	$6,303	$8,473	$3,249	$1,239	$1,334	$104	$53	$166	$2	$0	$65,000
248	6105	Taxes Other Than Income Taxes	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
249	6205-1	Sub-Account LEAP Funding	$88,465	$59,998	$8,578	$11,532	$4,422	$1,686	$1,815	$142	$72	$226	$3	$0	$88,465
250	6210	Life Insurance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
251	6215	Penalties	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
252	6225	Other Deductions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
253															
254		**OM&A Expenses**	**$25,284,944**	**$17,153,146**	**$2,453,338**	**$3,298,317**	**$1,265,100**	**$482,486**	**$519,332**	**$40,629**	**$7,078**	**$64,720**	**$799**	**$0**	**$25,284,944**
255															
256															
257															
258															

Demand Allocators

259	260 Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Customer Total
261														
262	**1808**	$ 255,343	$ 127,343	$ 23,942	$ 50,387	$ 36,228	$ 17,187	$ -	$ 238	$ -	$ 19	$ -	$ -	$ -
263	**1815**	$ 121,938	$ 60,812	$ 11,433	$ 24,062	$ 17,301	$ 8,208	$ -	$ 114	$ -	$ 9	$ -	$ -	$ -
264	**1820**	$ 296,367	$ 122,986	$ 32,330	$ 66,779	$ 51,129	$ 23,054	$ -	$ 38	$ -	$ 50	$ -	$ -	$ -
265	**1830**	$ 333,102	$ 147,735	$ 36,826	$ 73,545	$ 51,975	$ 22,921	$ -	$ 46	$ -	$ 53	$ -	$ -	$ 142,758
266	**1835**	$ 619,755	$ 269,732	$ 68,253	$ 137,652	$ 99,671	$ 44,263	$ -	$ 83	$ -	$ 101	$ -	$ -	$ 265,609
267	**1840**	$ 112,906	$ 53,103	$ 12,638	$ 24,447	$ 15,868	$ 6,817	$ -	$ 16	$ -	$ 17	$ -	$ -	$ 48,388
268	**1845**	$ 1,332,754	$ 672,676	$ 151,536	$ 281,282	$ 160,823	$ 66,041	$ -	$ 208	$ -	$ 188	$ -	$ -	$ 571,180
269	**1850**	$ 257,019	$ 138,796	$ 35,684	$ 70,076	$ 12,365	$ -	$ -	$ 43	$ -	$ 57	$ -	$ -	$ 138,395
270	**1855**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 989,753
271	**1860**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 211,321
272	**1815-1855**	$ 1,860,308	$ 916,971	$ 215,133	$ 415,494	$ 223,002	$ 89,031	$ -	$ 389	$ -	$ 289	$ -	$ -	$ 797,275
273	**1830 & 1835**	$ 354,971	$ 156,531	$ 39,198	$ 78,517	$ 55,909	$ 24,710	$ -	$ 48	$ -	$ 57	$ -	$ -	$ 152,130
274	**1840 & 1845**	$ 89,562	$ 44,800	$ 10,163	$ 18,967	$ 11,041	$ 4,565	$ -	$ 14	$ -	$ 13	$ -	$ -	$ 38,384
275	**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	**BDHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 642,041
277	**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	**CCA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 636,628
279	**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	**CWMC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 748,336
285	**CWMR**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 741,521
286	**CWNB**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,848,713
287	**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288	**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289	**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292	**O&M**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293	**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294	**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296														
297	**Total**	**$ 5,634,027**	**$ 2,711,483**	**$ 637,136**	**$ 1,241,208**	**$ 735,312**	**$ 306,798**	**$ -**	**$ 1,236**	**$ -**	**$ 853**	**$ -**	**$ -**	**$ 10,972,433**
298														
299														

Demand Allocators

300	301 Grouping of OM&A (lines 168 - 240)	Demand Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Customer Total
302														
303	**1808**	$ 255,343	$ 127,343	$ 23,942	$ 50,387	$ 36,228	$ 17,187	$ -	$ 238	$ -	$ 19	$ -	$ -	$ 255,343
304	**1815**	$ 121,938	$ 60,812	$ 11,433	$ 24,062	$ 17,301	$ 8,208	$ -	$ 114	$ -	$ 9	$ -	$ -	$ 121,938
305	**1820**	$ 296,367	$ 122,986	$ 32,330	$ 66,779	$ 51,129	$ 23,054	$ -	$ 38	$ -	$ 50	$ -	$ -	$ 296,367
306	**1830**	$ 475,860	$ 262,647	$ 43,895	$ 74,691	$ 52,059	$ 22,926	$ 18,218	$ 1,319	$ -	$ 104	$ 1	$ -	$ 475,860
307	**1835**	$ 885,365	$ 483,389	$ 81,536	$ 139,820	$ 99,832	$ 44,271	$ 33,866	$ 2,451	$ -	$ 198	$ 1	$ -	$ 885,365
308	**1840**	$ 161,294	$ 92,136	$ 14,957	$ 24,814	$ 15,893	$ 6,818	$ 6,193	$ 449	$ -	$ 33	$ 0	$ -	$ 161,294
309	**1845**	$ 1,903,935	$ 1,134,701	$ 177,745	$ 285,301	$ 161,076	$ 66,054	$ 73,363	$ 5,337	$ -	$ 355	$ 2	$ -	$ 1,903,935
310	**1850**	$ 395,414	$ 250,193	$ 42,631	$ 71,171	$ 12,384	$ -	$ 17,648	$ 1,277	$ -	$ 110	$ -	$ -	$ 395,414
311	**1855**	$ 989,753	$ 703,064	$ 244,649	$ 41,802	$ 237	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 989,753
312	**1860**	$ 211,321	$ 140,451	$ 39,244	$ 24,629	$ 4,664	$ 1,011	$ -	$ -	$ -	$ 1,321	$ -	$ -	$ 211,321
313	**1815-1855**	$ 2,657,583	$ 1,543,937	$ 275,968	$ 428,417	$ 225,702	$ 90,182	$ 86,373	$ 6,439	$ 51	$ 512	$ 2	$ -	$ 2,657,583
314	**1830 & 1835**	$ 507,102	$ 278,962	$ 46,754	$ 79,745	$ 56,000	$ 24,715	$ 19,409	$ 1,405	$ -	$ 112	$ 1	$ -	$ 507,102
315	**1840 & 1845**	$ 127,946	$ 75,837	$ 11,934	$ 19,240	$ 11,059	$ 4,566	$ 4,928	$ 358	$ -	$ 24	$ 0	$ -	$ 127,946
316	**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317	**BDHA**	$ 642,041	$ 357,298	$ 90,951	$ 193,059	$ 734	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 642,041
318	**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319	**CCA**	$ 636,628	$ 511,273	$ 32,601	$ 5,406	$ 416	$ 22	$ 80,998	$ 5,664	$ -	$ 245	$ 4	$ -	$ 636,628
320	**CDMPP**	$ 145,000	$ 98,325	$ 14,061	$ 18,902	$ 7,247	$ 2,764	$ 2,976	$ 233	$ 118	$ 371	$ 5	$ -	$ 145,000
321	**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
322	**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323	**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324	**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325	**CWMC**	$ 748,336	$ 497,370	$ 138,973	$ 87,216	$ 16,517	$ 3,581	$ -	$ -	$ -	$ 4,679	$ -	$ -	$ 748,336
326	**CWMR**	$ 741,521	$ 535,471	$ 34,143	$ 120,347	$ 34,061	$ 2,419	$ -	$ -	$ -	$ 14,861	$ 220	$ -	$ 741,521
327	**CWNB**	$ 4,848,713	$ 4,092,110	$ 267,941	$ 429,632	$ 35,401	$ 1,768	$ 64	$ 1,592	$ -	$ 19,910	$ 295	$ -	$ 4,848,713
328	**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329	**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330	**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331	**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
332	**NFA ECC**	$ 18,000	$ 10,470	$ 1,905	$ 2,842	$ 1,542	$ 633	$ 548	$ 42	$ 9	$ 9	$ 0	$ -	$ 18,000
333	**O&M**	$ 8,515,484	$ 5,774,371	$ 825,745	$ 1,110,054	$ 425,619	$ 162,308	$ 174,748	$ 13,672	$ 6,901	$ 21,797	$ 269	$ -	$ 8,515,484
334	**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336	**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337														
338	**Total**	**$ 25,284,944**	**$ 17,153,146**	**$ 2,453,338**	**$ 3,298,317**	**$ 1,265,100**	**$ 482,486**	**$ 519,332**	**$ 40,629**	**$ 7,078**	**$ 64,720**	**$ 799**	**$ -**	**$ 25,284,944**
339														
340														
341														
342														



Sheet O6 Composite Alloc

Details:
Output Sheet Details How Various Composite Allocators are D

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

ocators

			1	2	3	4	5	6	7	8	9	10	11	
			Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total
	Composite allocators													
	Rate Base													
1565	Conservation and Demand Management		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-1	Land Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805-2	Land Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1805	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,146,892
1806-1	Land Rights Station >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806-2	Land Rights Station <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1806	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-1	Buildings and Fixtures > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1808	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$34,558,267
1810-1	Leasehold Improvements >50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1810	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$34,250,095
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0	$0	$0	$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	$0	$0	$0	$15,040,948
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$1,085,514	$294,281	$883,251	$668,895	$317,473	$27,636	$4,922	$14,116	$148	$0	$0	$3,296,236
1820	Total		$1,085,514	$294,281	$883,251	$668,895	$317,473	$27,636	$4,922	$14,116	$148	$0	$0	$18,337,184
1815 & 1820	Total		$1,085,514	$294,281	$883,251	$668,895	$317,473	$27,636	$4,922	$14,116	$148	$0	$0	$52,587,279
1825-1	Storage Battery Equipment > 50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1825	Total		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary		$18,730,081	$1,194,313	$198,053	$15,228	$797	$2,967,305	$207,485	$0	$8,979	$133	$0	$23,322,374
1830-5	Poles, Towers and Fixtures - Secondary		$2,492,171	$111,181	$13,632	$218	$0	$397,271	$27,779	$0	$401	$0	$0	$3,042,653
1830	Total		$21,222,252	$1,305,494	$211,685	$15,446	$797	$3,364,576	$235,264	$0	$9,380	$133	$0	$87,883,423
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary		$8,612,038	$549,142	$91,064	$7,002	$367	$1,364,358	$95,401	$0	$4,128	$61	$0	$10,723,561
1835-5	Overhead Conductors and Devices - Secondary		$783,295	$34,944	$4,285	$69	$0	$124,863	$8,731	$0	$126	$0	$0	$956,312
1835	Total		$9,395,333	$584,086	$95,349	$7,070	$367	$1,489,222	$104,132	$0	$4,254	$61	$0	$38,932,912
1830 & 1835	Total		$30,617,584	$1,889,581	$307,034	$22,516	$1,164	$4,853,798	$339,396	$0	$13,634	$194	$0	$126,816,336
1840-3	Underground Conduit - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1840-4	Underground Conduit - Primary		$8,756,390	$558,346	$92,591	$7,119	$373	$1,387,227	$97,000	$0	$4,198	$62	$0	$10,903,306
1840-5	Underground Conduit - Secondary		$2,575,925	$114,918	$14,090	$226	$0	$410,623	$28,712	$0	$414	$0	$0	$3,144,908
1840	Total		$11,332,315	$673,264	$106,681	$7,345	$373	$1,797,850	$125,713	$0	$4,612	$62	$0	$46,827,378
1845-3	Underground Conductors and Devices - Bulk Delivery		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1845-4	Underground Conductors and Devices - Primary		$47,518,627	$3,029,999	$502,466	$38,633	$2,022	$7,528,117	$526,395	$0	$22,780	$337	$0	$59,169,376
1845-5	Underground Conductors and Devices - Secondary		$27,616,321	$1,232,024	$151,057	$2,421	$0	$4,402,257	$307,823	$0	$4,440	$0	$0	$33,716,342
1845	Total		$75,134,948	$4,262,023	$653,523	$41,053	$2,022	$11,930,374	$834,217	$0	$27,220	$337	$0	$309,619,060
1840 & 1845	Total		$86,467,263	$4,935,287	$760,203	$48,398	$2,395	$13,728,224	$959,930	$0	$31,832	$399	$0	$356,446,439
1850	Line Transformers		$34,641,723	$2,160,311	$340,603	$6,035	$0	$5,488,099	$383,749	$0	$16,607	$0	$0	$122,963,220
1815- 1850	Total		$152,812,084	$9,279,460	$2,291,091	$745,844	$321,032	$24,097,757	$1,687,997	$14,116	$62,221	$593	$0	$658,813,273
1855	Services		$22,108,992	$7,693,374	$1,314,541	$7,461	$0	$0	$0	$0	$0	$0	$0	$31,124,368
1815- 1855	Total		$174,921,076	$16,972,834	$3,605,633	$753,305	$321,032	$24,097,757	$1,687,997	$14,116	$62,221	$593	$0	$689,937,641
1860	Meters		$31,851,012	$8,899,699	$5,585,210	$1,057,760	$229,331	$0	$0	$0	$299,623	$0	$0	$47,922,634
1815-1860	Total		$206,772,088	$25,872,533	$9,190,842	$1,811,065	$550,362	$24,097,757	$1,687,997	$14,116	$361,844	$593	$0	$737,860,275
1565-1860	Total		$206,772,088	$25,872,533	$9,190,842	$1,811,065	$550,362	$24,097,757	$1,687,997	$111,334	$361,844	$593	$0	$780,565,433
Distribution Plant	GFA - Distribution plant (credit to contributed capital)													
	GFA - Distribution plant (exclude credit for contributed capital)													
	Accum Depreciation - NFA													
	Accum Depreciation - NFA ECC													
NFA	Net Fixed Assets													
NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution													
1830-4	Primary Poles Demand and Customer													
1830-5	Secondary Poles Demand and Customer													
POLE														
PP&E														
	Operating and Maintenance													
	Acccounts													
5005	Operation Supervision and Engineering		$52,460	$5,090	$1,081	$226	$96	$7,227	$506	$4	$19	$0	$0	
5010	Load Dispatching		$490,567	$47,600	$10,112	$2,113	$900	$67,582	$4,734	$40	$174	$2	$0	
5012	Station Buildings and Fixtures Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5014	Transformer Station Equipment - Operation Labour		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5015	Transformer Station Equipment - Operation Supplies and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5016	Distribution Station Equipment - Operation Labour		$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		$31,171	$1,924	$313	$23	$1	$4,941	$346	$0	$14	$0	$0	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses		$20,608	$1,272	$207	$15	$1	$3,267	$228	$0	$9	$0	$0	
5030	Overhead Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5035	Overhead Distribution Transformers- Operation		$23,113	$1,441	$227	$4	$0	$3,662	$256	$0	$11	$0	$0	
5040	Underground Distribution Lines and Feeders - Operation Labour		$31,037	$1,772	$273	$17	$1	$4,928	$345	$0	$11	$0	$0	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5050	Underground Subtransmission Feeders - Operation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5055	Underground Distribution Transformers - Operation		$22,566	$1,407	$222	$4	$0	$3,575	$250	$0	$11	$0	$0	
5065	Meter Expense		$497,370	$138,973	$87,216	$16,517	$3,581	$0	$0	$0	$4,679	$0	$0	
5070	Customer Premises - Operation Labour		$511,273	$32,601	$5,406	$416	$22	$80,998	$5,664	$0	$245	$4	$0	
5075	Customer Premises - Materials and Expenses		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5085	Miscellaneous Distribution Expense		$60,198	$5,841	$1,241	$259	$110	$8,293	$581	$5	$21	$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		$10,261	$633	$103	$8	$0	$1,627	$114	$0	$5	$0	$0	
5096	Other Rent		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5105	Maintenance Supervision and Engineering		$23,742	$2,304	$489	$102	$44	$3,271	$229	$2	$8	$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		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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		$114,912	$7,069	$1,146	$84	$4	$18,218	$1,274	$0	$51	$1	$0	
5125	Maintenance of Overhead Conductors and Devices		$213,657	$13,283	$2,168	$161	$8	$33,866	$2,368	$0	$97	$1	$0	
5130	Maintenance of Overhead Services		$114,526	$39,852	$6,809	$39	$0	$0	$0	$0	$0	$0	$0	
5135	Overhead Distribution Lines and Feeders - Right of Way		$60,391	$3,727	$606	$44	$2	$9,574	$669	$0	$27	$0	$0	
5145	Maintenance of Underground Conduit		$39,033	$2,319	$367	$25	$1	$6,193	$433	$0	$16	$0	$0	
5150	Maintenance of Underground Conductors and Devices		$462,026	$26,208	$4,019	$252	$12	$73,363	$5,130	$0	$167	$2	$0	
5155	Maintenance of Underground Services		$588,539	$204,797	$34,993	$199	$0	$0	$0	$0	$0	$0	$0	
5160	Maintenance of Line Transformers		$65,719	$4,098	$646	$11	$0	$10,412	$728	$0	$32	$0	$0	
5175	Maintenance of Meters		$140,451	$39,244	$24,629	$4,664	$1,011	$0	$0	$0	$1,321	$0	$0	
5305	Supervision		$308,298	$20,187	$32,368	$2,667	$133	$5	$120	$0	$1,500	$22	$0	
5310	Meter Reading Expense		$535,471	$34,143	$120,347	$34,061	$2,419	$0	$0	$0	$14,861	$220	$0	
5315	Customer Billing		$2,598,508	$170,144	$272,818	$22,480	$1,122	$41	$1,011	$0	$12,643	$187	$0	
5320	Collecting		$951,389	$62,295	$99,887	$8,231	$411	$15	$370	$0	$4,629	$68	$0	
5325	Collecting- Cash Over and Short		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
5330	Collection Charges		$7,596	$497	$797	$66	$3	$0	$3	$0	$37	$1	$0	
5335	Bad Debt Expense		$357,298	$90,951	$193,059	$734	$0	$0	($0)	$0	$0	$0	$0	
5340	Miscellaneous Customer Accounts Expenses		$226,319	$14,819	$23,761	$1,958	$98	$4	$88	$0	$1,101	$16	$0	
O&M DC	Total (not including directly allocated amounts)		$8,558,497	$974,491	$925,311	$95,379	$9,983	$341,060	$25,447	$51	$41,689	$526	$0	
	Total Directly Allocated Demand + Customer		$0	$0	$0	$0	$0	$0	$0	$8,031	$0	$0	$0	
O&M	Total Demand and Customer													
	Accounts													
4705	Power Purchased													
4708	Charges-WMS													
4710	Cost of Power Adjustments													
4712	Charges-One-Time													
4714	Charges-NW													
4716	Charges-CN													
4730	Rural Rate Assistance Expense													
4750	Charges-LV													
5685	Independent Market Operator Fees and Penalties													
4751	Charges-Smart Metering Entity													
COP	Cost of Power													
	Acccounts													
5005	Operation Supervision and Engineering													
5010	Load Dispatching													
5012	Station Buildings and Fixtures Expense													
5014	Transformer Station Equipment - Operation Labour													
5015	Transformer Station Equipment - Operation Supplies and Expenses													
5016	Distribution Station Equipment - Operation Labour													
5017	Distribution Station Equipment - Operation Supplies and Expenses													
5020	Overhead Distribution Lines and Feeders - Operation Labour													
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses													
5030	Overhead Subtransmission Feeders - Operation													
5035	Overhead Distribution Transformers- Operation													
5040	Underground Distribution Lines and Feeders - Operation Labour													

	A	B	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AS
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses												
193	5050	Underground Subtransmission Feeders - Operation												
194	5055	Underground Distribution Transformers - Operation												
195	5065	Meter Expense												
196	5070	Customer Premises - Operation Labour												
197	5075	Customer Premises - Materials and Expenses												
198	5085	Miscellaneous Distribution Expense												
199	5090	Underground Distribution Lines and Feeders - Rental Paid												
200	5095	Overhead Distribution Lines and Feeders - Rental Paid												
201	5096	Other Rent												
202	5105	Maintenance Supervision and Engineering												
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations												
204	5112	Maintenance of Transformer Station Equipment												
205	5114	Maintenance of Distribution Station Equipment												
206	5120	Maintenance of Poles, Towers and Fixtures												
207	5125	Maintenance of Overhead Conductors and Devices												
208	5130	Maintenance of Overhead Services												
209	5135	Overhead Distribution Lines and Feeders - Right of Way												
210	5145	Maintenance of Underground Conduit												
211	5150	Maintenance of Underground Conductors and Devices												
212	5155	Maintenance of Underground Services												
213	5160	Maintenance of Line Transformers												
214	5175	Maintenance of Meters												
215	5305	Supervision												
216	5310	Meter Reading Expense												
217	5315	Customer Billing												
218	5320	Collecting												
219	5325	Collecting- Cash Over and Short												
220	5330	Collection Charges												
221	5335	Bad Debt Expense												
222	5340	Miscellaneous Customer Accounts Expenses												
223	5405	Supervision												
224	5410	Community Relations - Sundry												
225	5415	Energy Conservation												
226	5420	Community Safety Program												
227	5425	Miscellaneous Customer Service and Informational Expenses												
228	5505	Supervision												
229	5510	Demonstrating and Selling Expense												
230	5515	Advertising Expense												
231	5520	Miscellaneous Sales Expense												
232	5605	Executive Salaries and Expenses												
233	5610	Management Salaries and Expenses												
234	5615	General Administrative Salaries and Expenses												
235	5620	Office Supplies and Expenses												
236	5625	Administrative Expense Transferred Credit												
237	5630	Outside Services Employed												
238	5635	Property Insurance												
239	5640	Injuries and Damages												
240	5645	Employee Pensions and Benefits												
241	5650	Franchise Requirements												
242	5655	Regulatory Expenses												
243	5660	General Advertising Expenses												
244	5665	Miscellaneous General Expenses												
245	5670	Rent												
246	5675	Maintenance of General Plant												
247	5680	Electrical Safety Authority Fees												
248	6105	Taxes Other Than Income Taxes												
249	6205-1	Sub-Account LEAP Funding												
250	6210	Life Insurance												
251	6215	Penalties												
252	6225	Other Deductions												
253														
254		**OM&A Expenses**												
255														
256														
257														
258														

Customer Allocators

259	260 Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total
261													
262	**1808**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263	**1815**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	**1820**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265	**1830**	$ 114,912	$ 7,069	$ 1,146	$ 84	$ 4	$ 18,218	$ 1,274	$ -	$ 51	$ 1	$ -	$ -
266	**1835**	$ 213,657	$ 13,283	$ 2,168	$ 161	$ 8	$ 33,866	$ 2,368	$ -	$ 97	$ 1	$ -	$ -
267	**1840**	$ 39,033	$ 2,319	$ 367	$ 25	$ 1	$ 6,193	$ 433	$ -	$ 16	$ 0	$ -	$ -
268	**1845**	$ 462,026	$ 26,208	$ 4,019	$ 252	$ 12	$ 73,363	$ 5,130	$ -	$ 167	$ 2	$ -	$ -
269	**1850**	$ 111,398	$ 6,947	$ 1,095	$ 19	$ -	$ 17,648	$ 1,234	$ -	$ 53	$ -	$ -	$ -
270	**1855**	$ 703,064	$ 244,649	$ 41,802	$ 237	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271	**1860**	$ 140,451	$ 39,244	$ 24,629	$ 4,664	$ 1,011	$ -	$ -	$ -	$ 1,321	$ -	$ -	$ -
272	**1815-1855**	$ 626,966	$ 60,835	$ 12,924	$ 2,700	$ 1,151	$ 86,373	$ 6,050	$ 51	$ 223	$ 2	$ -	$ -
273	**1830 & 1835**	$ 122,431	$ 7,556	$ 1,228	$ 90	$ 5	$ 19,409	$ 1,357	$ -	$ 55	$ 1	$ -	$ -
274	**1840 & 1845**	$ 31,037	$ 1,772	$ 273	$ 17	$ 1	$ 4,928	$ 345	$ -	$ 11	$ 0	$ -	$ -
275	**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	**BDHA**	$ 357,298	$ 90,951	$ 193,059	$ 734	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -
277	**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	**CCA**	$ 511,273	$ 32,601	$ 5,406	$ 416	$ 22	$ 80,998	$ 5,664	$ -	$ 245	$ 4	$ -	$ -
279	**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	**CWMC**	$ 497,370	$ 138,973	$ 87,216	$ 16,517	$ 3,581	$ -	$ -	$ -	$ 4,679	$ -	$ -	$ -
285	**CWMR**	$ 535,471	$ 34,143	$ 120,347	$ 34,061	$ 2,419	$ -	$ -	$ -	$ 14,861	$ 220	$ -	$ -
286	**CWNB**	$ 4,092,110	$ 267,941	$ 429,632	$ 35,401	$ 1,768	$ 64	$ 1,592	$ -	$ 19,910	$ 295	$ -	$ -
287	**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288	**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289	**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292	**O&M**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293	**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294	**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296													
297	**Total**	**$ 8,558,497**	**$ 974,491**	**$ 925,311**	**$ 95,379**	**$ 9,983**	**$ 341,060**	**$ 25,447**	**$ 51**	**$ 41,689**	**$ 526**	**$ -**	**$ -**
298													
299													

Customer Allocators

300	301 Grouping of OM&A (lines 168 - 240)	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power	Total
302													
303	**1808**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
304	**1815**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305	**1820**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
306	**1830**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
307	**1835**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
308	**1840**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309	**1845**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310	**1850**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311	**1855**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
312	**1860**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
313	**1815-1855**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
314	**1830 & 1835**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
315	**1840 & 1845**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
316	**BCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317	**BDHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318	**Break Out**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319	**CCA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	**CDMPP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
321	**CEN**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
322	**CEN EWMP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323	**CREV**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324	**CWCS**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325	**CWMC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
326	**CWMR**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
327	**CWNB**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
328	**DCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329	**LPHA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330	**LTNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331	**NFA**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
332	**NFA ECC**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
333	**O&M**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
334	**PNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	**SNCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336	**TCP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337													
338	**Total**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
339													
340													
341													
342													

2014 Cost Allocation Model

Sheet O7 Amortization Output Worksheet -

Categorization and Allocation of Contributed Capital
Contributed Capital - 1995

Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy From W aste Generation	11 Back up/Standby Power	Sub -total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy From W aste Generation	11 Back up/Standby Power	Sub -total	A & G Allocation 1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy From W aste Generation	11 Back up/Standby Power	Sub -total
1905	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1906	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1906-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1906-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1910-1	Leasehold Improvements >50 kV (Wholesale)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1910-2	Leasehold Improvements <50 kV (Other)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1915	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920-1	Distribution Station Equipment - Normally Primary below 50 kV (Duty)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920-2	Distribution Station Equipment - Normally Primary above 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1925	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1925-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1925-2	Storage Battery Equipment < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1930	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1930-1	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1930-2	Poles, Towers and Fixtures - Primary	($2,920,422)	($2,048,496)	($877,927)	($2,926,422)	($850,084)	($23,469)	($481,551)	($353,420)	($320,351)	$0	($262)	$0	($347)	$0	$0	($2,048,496)	($705,058)	($44,958)	($7,453)	($873)	($33)	($111,309)	($7,810)	$0	($338)	($5)	$0	($877,927)												
1930-3	Poles, Towers and Fixtures - Secondary	($281,753)	($197,548)	($84,205)	($281,753)	($178,678)	($4,932)	($101,163)	($74,256)	$0	$0	($55)	$0	($73)	$0	$0	($197,548)	($67,246)	($4,285)	($711)	($83)	$0	($10,612)	($745)	$0	($32)	$0	$0	($83,723)												
1935	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1935-1	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1935-2	Overhead Conductors and Devices - Primary	($1,237,695)	($896,387)	($371,308)	($1,237,695)	($359,533)	($9,933)	($204,513)	($149,468)	($67,395)	$0	($111)	$0	($147)	$0	$0	($896,387)	($298,196)	($19,014)	($3,153)	($342)	($13)	($47,042)	($3,303)	$0	($143)	($2)	$0	($371,309)												
1935-3	Overhead Conductors and Devices - Secondary	($515,376)	($377,263)	($163,113)	($540,376)	($51,165)	($9,410)	($74,971)	($54,801)	$0	$0	($16)	$0	($21)	$0	$0	($189,424)	($27,122)	($1,210)	($149)	($52)	$0	($4,323)	($350)	$0	($4)	$0	$0	($33,113)												
1940	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1940-1	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1940-2	Underground Conduit - Primary	($1,116,687)	($785,685)	($325,004)	($1,116,687)	($324,301)	($8,373)	($178,134)	($134,854)	($60,806)	$0	($100)	$0	($133)	$0	$0	($785,685)	($269,042)	($17,155)	($2,845)	($319)	($11)	($42,823)	($2,980)	$0	($129)	($2)	$0	($335,006)												
1940-3	Underground Conduit - Secondary	($372,000)	($261,693)	($108,307)	($372,000)	($108,008)	($2,789)	($59,341)	($44,918)	($20,256)	$0	($33)	$0	($44)	$0	$0	($261,693)	($89,626)	($5,715)	($948)	($106)	$0	($14,268)	($993)	$0	($43)	($1)	$0	($111,669)												
1945	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1945-1	Underground Conductors and Devices - Sub Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1945-2	Underground Conductors and Devices - Primary	($96,543,953)	($67,564,483)	($28,964,783)	($96,543,178)	($28,040,178)	($727,734)	($15,228,590)	($11,659,557)	($5,257,337)	$0	($8,629)	$0	($11,403)	$0	$0	($67,564,433)	($23,261,471)	($1,483,255)	($245,968)	($18,012)	($993)	($3,695,188)	($257,682)	$0	($11,152)	($165)	$0	($28,964,783)												
1945-3	Underground Conductors and Devices - Secondary	($45,615,904)	($34,591,133)	($14,624,771)	($49,415,904)	($2,507,054)	($4,213,071)	($6,434,113)	($1,026,663)	$0	$0	($7,091)	$0	($9,145)	$0	$0	($34,591,133)	($12,142,547)	($841,710)	($66,418)	($5,994)	$0	($2,155,053)	($135,849)	$0	($1,952)	$0	$0	($15,824,771)												
1950	Line Transformers	($490,207)	($318,030)	($171,577)	($490,207)	($177,008)	($44,208)	($90,875)	($32,329)	$0	$0	($53)	$0	($70)	$0	$0	($344,543)	($120,629)	($8,363)	($1,321)	($119)	$0	($42,970)	($2,704)	$0	($38)	$0	$0	($175,544)												
1955	Services	($1,040,464)	$0	$0	$0	($375,688)	($93,840)	($192,900)	($68,630)	$0	$0	($113)	$0	($149)	$0	$0	($731,320)	($256,048)	($17,756)	($2,805)	($253)	$0	($91,227)	($5,741)	$0	($81)	$0	$0	($372,912)												
1960	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
	Sub - Total	**($108,748,399)**	**($103,541,146)**	**($77,226,143)**	**($180,746,999)**	**($51,992,588)**	**($51,773,599)**	**($23,362,403)**	**($12,687,763)**	**($6,139,731)**	**$0**	**($16,529)**	**$0**	**($14,754)**	**$0**	**$0**	**($103,541,146)**	**($39,141,127)**	**($10,120,972)**	**($1,494,973)**	**($27,756)**	**($990)**	**($6,707,350)**	**($439,073)**	**$0**	**($13,290)**	**($154)**	**$0**	**($57,935,143)**												
1)	General Plant																																							
1905	Land	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	Land Rights	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	($423,445)																												($53,656)	($3,577)	($58,057)	($3,583)	($3,583)	($3,199)	($258)	($49)	($53)	($9)	$0	($423,445)
1910	Leasehold Improvements	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	($1,067,346)																												($178,482)	($11,900)	($193,103)	($11,920)	($11,920)	($10,643)	($858)	($164)	($177)	($29)	$0	($1,067,346)
1920	Computer Equipment - Hardware	($4,927,855)																												($2,085,894)	($139,060)	($2,224,954)	($137,349)	($137,349)	($122,651)	($9,894)	($1,894)	($2,040)	($334)	$0	($4,927,855)
1925	Computer Software	($4,581,235)																												($2,864,800)	($444,940)	($3,543,340)	($392,586)	($392,586)	($350,519)	($28,272)	($5,415)	($5,827)	($954)	$0	($4,581,235)
1930	Transportation Equipment	($8,199,459)																												($5,301,125)	($973,852)	($6,452,528)	($797,990)	($797,990)	($712,473)	($57,486)	($11,009)	($11,847)	($1,939)	$0	($8,199,459)
1935	Stores Equipment	($267,767)																												($149,637)	($17,280)	($166,917)	($17,340)	($17,340)	($15,481)	($1,249)	($239)	($257)	($42)	$0	($267,767)
1940	Tools, Shop and Garage Equipment	($1,744,000)																												($1,027,744)	($118,680)	($1,146,424)	($118,680)	($118,680)	($105,960)	($8,550)	($1,637)	($1,762)	($289)	$0	($1,744,000)
1945	Measurement and Testing Equipment	$0																												($20,158)	($2,328)	($22,486)	($2,328)	($2,328)	($2,078)	($168)	($32)	($35)	($6)	$0	($32,000)
1950	Power Operated Equipment	($37,250)																												($21,008)	($3,943)	($5,882)	($3,101)	($1,303)	($1,124)	($97)	($18)	($19)	($3)	$0	($37,250)
1955	Communication Equipment	($710,011)																												($413,286)	($75,211)	($112,190)	($69,817)	($24,940)	($21,218)	($1,658)	($349)	($363)	($61)	$0	($719,011)
1960	Miscellaneous Equipment	($136,370)																												($80,487)	($14,647)	($21,949)	($13,602)	($5,052)	($4,134)	($322)	($67)	($71)	($12)	$0	($139,331)
1970	Load Management Controls - Customer Premises	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	System Supervisory Equipment	($4,430,595)																												($2,613,270)	($494,558)	($906,204)	($277,555)	($124,053)	($104,962)	($12,295)	($2,591)	($2,791)	($457)	$0	($4,430,595)
1985	Miscellaneous Tangible Property	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	Other Tangible Property	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2205	Property Under Capital Leases	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0																												$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Sub - Total	**$0**																												**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL - 1995	**($108,748,399)**	**($103,541,146)**	**($77,226,143)**	**($180,746,999)**	**($51,992,588)**	**($51,773,599)**	**($23,362,403)**	**($12,687,763)**	**($6,139,731)**	**$0**	**($16,529)**	**$0**	**($14,754)**	**$0**	**$0**	**($103,541,146)**	**($39,141,127)**	**($10,120,972)**	**($1,494,973)**	**($27,756)**	**($990)**	**($6,707,350)**	**($439,073)**	**$0**	**($13,290)**	**($154)**	**$0**	**($57,935,143)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Accumulated Depreciation - 2105 Capital Contribution

Account	Description	Accumulated Depreciation	Demand	Customer	Total	Demand Allocation 1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy From W aste Generation	11 Back up/Standby Power	Sub -total	Customer Allocation 1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy From W aste Generation	11 Back up/Standby Power	Sub -total	A & G Allocation 1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy From W aste Generation	11 Back up/Standby Power	Sub -total
1905	Conservation and Demand Management	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1906	Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1906-1	Land Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1906-2	Land Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908	Land Rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-1	Land Rights Station >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-2	Land Rights Station <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908	Buildings and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-1	Buildings and Fixtures > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1908-2	Buildings and Fixtures < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1910	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1910-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1910-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1915	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920-1	Distribution Station Equipment - Normally Primary below 50 kV (Duty)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920-2	Distribution Station Equipment - Normally Primary above 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1920-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1925	Storage Battery Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1925-1	Storage Battery Equipment > 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1925-2	Storage Battery Equipment < 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1930	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1930-1	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1930-2	Poles, Towers and Fixtures - Primary	($1,834,249)	($1,283,888)	($550,361)	($1,834,249)	($132,929)	($14,099)	($291,531)	($213,511)	$0	($164)	($218)	$0	($283)	$0	$0	($1,283,888)	($443,304)	($26,179)	($4,673)	($19)	($7,012)	($4,896)	$0	$0	($212)	($3)	$0	($550,291)												
1930-3	Poles, Towers and Fixtures - Secondary	($28,300)	($167,510)	($71,790)	($239,300)	($110,929)	($20,402)	($31,538)	$4,972	$0	$0	($34)	$0	($15)	$0	$0	($167,510)	($56,802)	($2,623)	($322)	$5	($9,373)	$655	$0	$0	($9)	$0	$0	($71,790)												
1935	Overhead Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1935-1	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1935-2	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1935-3	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1940	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1940-1	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1940-2	Underground Conduit - Primary	($1,116,687)	($785,685)	($325,004)	($1,116,687)	($324,301)	($8,373)	($178,134)	($134,854)	($60,806)	$0	($100)	$0	($133)	$0	$0	($785,685)	($269,042)	($17,155)	($2,845)	($319)	($11)	($42,823)	($2,980)	$0	($129)	($2)	$0	($335,006)												
1940-3	Underground Conduit - Secondary	($372,000)	($261,693)	($108,307)	($372,000)	($108,008)	($2,789)	($59,341)	($44,918)	($20,256)	$0	($33)	$0	($44)	$0	$0	($261,693)	($89,626)	($5,715)	($948)	($106)	$0	($14,268)	($993)	$0	($43)	($1)	$0	($111,669)												
1945	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BQ
1830	1830	Leasehold Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1830-1	1830-1	Leasehold Improvements >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1830-2	1830-2	Leasehold Improvements <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1835	1835	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840	1840	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840-1	1840-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840-2	1840-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1845	1845	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1850	1850	Storage Battery Equipment >50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1850-1	1850-1	Storage Battery Equipment <50 kV	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1855	1855	Poles, Towers and Fixtures	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1830-2	1830-2	Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1830-3	1830-3	Poles, Towers and Fixtures - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1830-5	1830-5	Poles, Towers and Fixtures - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1835	1835	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1835-1	1835-1	Overhead Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1835-2	1835-2	Overhead Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840	1840	Underground Conduit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840-1	1840-1	Underground Conduit - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840-2	1840-2	Underground Conduit - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1840-3	1840-3	Underground Conduit - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1845	1845	Underground Conductors and Devices	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1845-1	1845-1	Underground Conductors and Devices - Bulk Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1845-2	1845-2	Underground Conductors and Devices - Primary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1845-3	1845-3	Underground Conductors and Devices - Secondary	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1850	1850	Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1855	1855	Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1860	1860	Meters	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0												
1860		Sub - Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	General Plant																																									
1905	1905	Land	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1906	1906	Land Rights	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1908	1908	Buildings and Fixtures	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1910	1910	Leasehold Improvements	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1915	1915	Office Furniture and Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1920	1920	Computer Equipment - Hardware	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1925	1925	Computer Software	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1930	1930	Transportation Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1935	1935	Stores Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1940	1940	Tools, Shop and Garage Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1945	1945	Measurement and Testing Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1950	1950	Power Operated Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1955	1955	Communication Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1960	1960	Miscellaneous Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1970	1970	Load Management Controls - Customer Premises	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1975	1975	Load Management Controls - Utility Premises	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1980	1980	System Supervisory Equipment	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1990	1990	Other Tangible Property	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2005	2005	Property Under Capital Leases	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2010	2010	Electric Plant Purchased or Sold	$0																											$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		Sub - Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
		TOTAL - 5720	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720

							Demand Allocation											Customer Allocation											A & G Allocation											
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from W aste Generation	Back-up/Standby Power	Sub -



2014 Cost Allocation Model

EB-2014-0083

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
89	151706	1702

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		CWMR	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%



2014 Cost Allocation Model

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Sheet E2 Allocator Worksheet -

Details:
The worksheet below details how allocators are derived.

	Explanation	ID and Factors	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
17	Demand Allocators													
19	1 cp													
20	Transformation CP	TCP1	100.00%	52.31%	7.98%	19.70%	14.77%	5.16%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%
21	Bulk Delivery (SubTransmission) CP	BCP1	-	0	0	0	0	0	0	0	0	0	0	0
22	Distribution CP (Total System)	DCP1	5.24%	0	0	0	0	5.16%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%
24	4 cp													
25	Transformation CP	TCP4	100.00%	49.87%	9.38%	19.73%	14.19%	6.73%	0.00%	0.09%	0.00%	0.01%	0.00%	0.00%
26	Bulk Delivery (SubTransmission) CP	BCP4	-	0	0	0	0	0	0	0	0	0	0	0
27	Distribution CP (Total System)	DCP4	100.00%	49.87%	9.38%	19.73%	14.19%	6.73%	0.00%	0.09%	0.00%	0.01%	0.00%	0.00%
29	12 cp													
30	Transformation CP	TCP12	100.00%	41.04%	9.09%	23.71%	17.57%	7.80%	0.68%	0.11%	0.00%	0.00%	0.00%	0.00%
31	Bulk Delivery (SubTransmission) CP	BCP12	-	0	0	0	0	0	0	0	0	0	0	0
32	Distribution CP (Total System)	DCP12	100.00%	41.04%	9.09%	23.71%	17.57%	7.80%	0.68%	0.11%	0.00%	0.00%	0.00%	0.00%
34	NON CO_INCIDENT PEAK													
35	1 NCP													
36	Distribution NCP (Total System)	DNCP1	100.00%	48.37%	10.18%	19.71%	14.99%	6.72%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
37	Primary NCP	PNCP1	100.00%	45.21%	10.48%	21.04%	16.04%	7.19%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	57.59%	13.06%	24.93%	4.38%	0.00%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%
39	Secondary NCP	SNCP1	100.00%	69.36%	11.25%	16.70%	2.65%	0.00%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%
41	4 NCP													
42	Distribution NCP (Total System)	DNCP4	100.00%	45.20%	10.55%	20.98%	16.02%	7.22%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
43	Primary NCP	PNCP4	100.00%	41.50%	10.91%	22.53%	17.25%	7.78%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	54.00%	13.88%	27.26%	4.81%	0.00%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%
45	Secondary NCP	SNCP4	100.00%	66.22%	12.18%	18.60%	2.97%	0.00%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%
47	12 NCP													
48	Distribution NCP (Total System)	DNCP12	100.00%	39.60%	11.07%	23.64%	17.77%	7.89%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
49	Primary NCP	PNCP12	100.00%	34.71%	11.55%	25.72%	19.39%	8.62%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	46.84%	15.24%	32.27%	5.61%	0.00%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%
51	Secondary NCP	SNCP12	100.00%	59.64%	13.88%	22.86%	3.59%	0.00%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%
53	Demand Allocators - Composite													
55	DEMAND 1815-1855	1815-1855 D	100.00%	49.29%	11.56%	22.33%	11.99%	4.79%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%
56	DEMAND 1808	1808 D	100.00%	49.87%	9.38%	19.73%	14.19%	6.73%	0.00%	0.09%	0.00%	0.01%	0.00%	0.00%
57	DEMAND 1815	1815 D	100.00%	49.87%	9.38%	19.73%	14.19%	6.73%	0.00%	0.09%	0.00%	0.01%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	41.50%	10.91%	22.53%	17.25%	7.78%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
59	DEMAND 1815 & 1820	1815 & 1820 D	100.00%	47.32%	9.84%	20.59%	15.12%	7.05%	0.00%	0.07%	0.00%	0.01%	0.00%	0.00%
60	DEMAND 1830	1830 D	100.00%	44.35%	11.06%	22.08%	15.60%	6.88%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
61	DEMAND 1835	1835 D	100.00%	43.52%	11.01%	22.21%	16.08%	7.14%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
62	DEMAND 1830 & 1835	1830 & 1835 D	100.00%	44.10%	11.04%	22.12%	15.75%	6.96%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
63	DEMAND 1840	1840 D	100.00%	47.03%	11.19%	21.65%	14.05%	6.04%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%
64	DEMAND 1845	1845 D	100.00%	50.47%	11.37%	21.11%	12.07%	4.96%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%
65	DEMAND 1840 & 1845	1840 & 1845 D	100.00%	50.02%	11.35%	21.18%	12.33%	5.10%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%
66	DEMAND 1850	1850 D	100.00%	54.00%	13.88%	27.26%	4.81%	0.00%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
70	CUSTOMER ALLOCATORS													
72	Billing Data													
73	kWh	CEN	100.00%	32.93%	8.93%	26.80%	20.29%	9.63%	0.84%	0.15%	0.43%	0.00%	0.00%	0.00%
74	kW	CDEM	100.00%	0.00%	0.00%	50.81%	33.58%	12.28%	1.72%	0.00%	0.68%	0.00%	0.00%	0.93%
75	kWh - Excl WMP	CEN EWMP	100.00%	32.93%	8.93%	26.80%	20.29%	9.63%	0.84%	0.15%	0.43%	0.00%	0.00%	0.00%
77	Dollar Billed	CREV	100.00%	56.69%	12.72%	14.49%	10.77%	2.93%	2.06%	0.19%	0.00%	0.01%	0.00%	0.13%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	55.65%	14.17%	30.07%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
79	Late Payment 3 Year Historical Average	LPHA	100.00%	70.89%	11.79%	15.04%	2.33%	-0.10%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%
81	Number of Bills	CNB	100.00%	92.80%	6.08%	0.95%	0.08%	0.00%	0.00%	0.04%	0.00%	0.04%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	93.46%	6.54%	0.00%	0.00%	0.00%	0.00%
83	Embeded Distributor	ED	100.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%		0.00%	100.00%	0.00%
86	Total Number of Customer	CCA	100.00%	80.31%	5.12%	0.85%	0.07%	0.00%	12.72%	0.89%	0.00%	0.04%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	93.46%	6.54%	0.00%	0.00%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	80.31%	5.12%	0.85%	0.07%	0.00%	12.72%	0.89%	0.00%	0.04%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	80.49%	5.02%	0.79%	0.01%	0.00%	12.75%	0.89%	0.00%	0.04%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	81.91%	3.65%	0.45%	0.01%	0.00%	13.06%	0.91%	0.00%	0.01%	0.00%	0.00%
92	Weighted - Services	CWCS	100.00%	71.03%	24.72%	4.22%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	66.46%	18.57%	11.65%	2.21%	0.48%	0.00%	0.00%	0.00%	0.63%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	72.21%	4.60%	16.23%	4.59%	0.33%	0.00%	0.00%	0.00%	2.00%	0.03%	0.00%
95	Weighted Bills	CWNB	100.00%	84.40%	5.53%	8.86%	0.73%	0.04%	0.00%	0.03%	0.00%	0.41%	0.01%	0.00%
97	CUSTOMER ALLOCATORS - Composite													
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	78.64%	7.63%	1.62%	0.34%	0.14%	10.83%	0.76%	0.01%	0.03%	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%	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%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	32.93%	8.93%	26.80%	20.29%	9.63%	0.84%	0.15%	0.43%	0.00%	0.00%	0.00%
103	CUSTOMER 1815 & 1820	1815 & 1820 C	100.00%	32.93%	8.93%	26.80%	20.29%	9.63%	0.84%	0.15%	0.43%	0.00%	0.00%	0.00%
104	CUSTOMER 1830	1830 C	100.00%	80.49%	4.95%	0.80%	0.06%	0.00%	12.76%	0.89%	0.00%	0.04%	0.00%	0.00%
105	CUSTOMER 1835	1835 C	100.00%	80.44%	5.00%	0.82%	0.06%	0.00%	12.75%	0.89%	0.00%	0.04%	0.00%	0.00%
106	CUSTOMER 1830 & 1835	1830 & 1835 C	100.00%	80.48%	4.97%	0.81%	0.06%	0.00%	12.76%	0.89%	0.00%	0.04%	0.00%	0.00%
107	CUSTOMER 1840	1840 C	100.00%	80.67%	4.79%	0.76%	0.05%	0.00%	12.80%	0.89%	0.00%	0.03%	0.00%	0.00%
108	CUSTOMER 1845	1845 C	100.00%	80.89%	4.59%	0.70%	0.04%	0.00%	12.84%	0.90%	0.00%	0.03%	0.00%	0.00%
109	CUSTOMER 1840 & 1845	1840 & 1845 C	100.00%	80.86%	4.62%	0.71%	0.05%	0.00%	12.84%	0.90%	0.00%	0.03%	0.00%	0.00%
110	CUSTOMER 1850	1850 C	100.00%	80.49%	5.02%	0.79%	0.01%	0.00%	12.75%	0.89%	0.00%	0.04%	0.00%	0.00%
111	CUSTOMER 1855	1855 C	100.00%	71.03%	24.72%	4.22%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
112	CUSTOMER 1860	1860 C	100.00%	66.46%	18.57%	11.65%	2.21%	0.48%	0.00%	0.00%	0.00%	0.63%	0.00%	0.00%
114	**Composite Allocators**													
115	Net Fixed Assets	NFA	100.00%	56.74%	9.92%	16.97%	9.23%	3.78%	3.00%	0.23%	0.05%	0.07%	0.00%	0.00%
116	Net Fixed Assets Excluding Capital Contribution	NFA ECC	100.00%	58.17%	10.59%	15.79%	8.57%	3.51%	3.05%	0.23%	0.05%	0.05%	0.00%	0.00%
117	5005-5340	O&M	100.00%	67.81%	9.70%	13.04%	5.00%	1.91%	2.05%	0.16%	0.08%	0.26%	0.00%	0.00%
118	Account Setup	Acct	100.00%	67.81%	9.70%	13.04%	5.00%	1.91%	2.05%	0.16%	0.08%	0.26%	0.00%	0.00%
119	Access to Poles	POLE	100.00%	55.21%	9.22%	15.69%	10.93%	4.81%	3.83%	0.28%	0.00%	0.02%	0.00%	0.00%
120	5005-6225	OM&A	100.00%	67.84%	9.70%	13.04%	5.00%	1.91%	2.05%	0.16%	0.03%	0.26%	0.00%	0.00%
122				- 1,694,067				32.93%						
123				70.89%										



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Sheet E3 Demand Allocator Worksheet -

Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

			1	2	3	4	5	6	7	8	9	10	11
Customer Classes	Total		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
CCA	175,545		140,979	8,989	1,491	115	6	22,335	1,562	0	68	1	0
CCB	23,896		0	0	0	0	0	22,335	1,562	0	0	0	0
CCP	175,545		140,979	8,989	1,491	115	6	22,335	1,562	0	68	1	0
CCLT	175,145		140,979	8,792	1,386	25	0	22,335	1,562	0	68	0	0
CCS	171,058		140,110	6,251	766	12	0	22,335	1,562	0	23	0	0
PLCC-CCA	70,218		56,392	3,596	596	46	2	8,934	625	0	27	0	0
PLCC-CCB	9,559		0	0	0	0	0	8,934	625	0	0	0	0
PLCC-CCP	70,218		56,392	3,596	596	46	2	8,934	625	0	27	0	0
PLCC-CCLT	70,058		56,392	3,517	554	10	0	8,934	625	0	27	0	0
PLCC-CCS	68,423		56,044	2,500	307	5	0	8,934	625	0	9	0	0
1NCP													
DNCP1	924,765		442,908	93,204	180,503	137,224	61,489	8,490	757	0	190	0	0
PNCP1	924,765		442,908	93,204	180,503	137,224	61,489	8,490	757	0	190	0	0
LTNCP1	740,741		442,908	91,153	167,838	29,405	0	8,490	757	0	190	0	0
SNCP1	621,792		440,176	64,807	92,796	14,703	0	8,490	757	0	63	0	0
PLCC - 1NCP													
DNCP1A	915,650		442,908	93,204	180,503	137,224	61,489	0	133	0	190	0	0
PNCP1A	854,991		386,517	89,608	179,906	137,178	61,487	0	133	0	163	0	0
LTNCP1A	671,127		386,517	87,636	167,283	29,395	0	0	133	0	163	0	0
SNCP1A	553,813		384,132	62,307	92,490	14,698	0	0	133	0	54	0	0
4 NCP													
DNCP4	3,411,295		1,525,696	356,159	708,333	540,682	243,723	33,164	2,899	0	640	0	0
PNCP4	3,411,295		1,525,696	356,159	708,333	540,682	243,723	33,164	2,899	0	640	0	0
LTNCP4	2,685,215		1,525,696	348,323	658,634	115,861	0	33,164	2,899	0	640	0	0
SNCP4	2,222,291		1,516,285	247,646	364,153	57,930	0	33,164	2,899	0	213	0	0
PLCC - 4NCP													
DNCP4A	3,375,633		1,525,696	356,159	708,333	540,682	243,723	0	400	0	640	0	0
PNCP4A	3,132,996		1,300,129	341,776	705,948	540,499	243,713	0	400	0	531	0	0
LTNCP4A	2,407,554		1,300,129	334,256	656,416	115,821	0	0	400	0	531	0	0
SNCP4A	1,951,170		1,292,110	237,645	362,927	57,911	0	0	400	0	177	0	0
12NCP													
DNCP12	8,778,006		3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423	0	1,489	0	0
PNCP12	8,778,006		3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423	0	1,489	0	0
LTNCP12	6,717,268		3,434,780	939,529	1,906,790	330,259	0	95,997	8,423	0	1,489	0	0
SNCP12	5,405,862		3,413,594	667,974	1,054,248	165,130	0	95,997	8,423	0	496	0	0
PLCC - 12NCP													
DNCP12A	8,674,513		3,434,780	960,665	2,050,673	1,541,211	684,768	0	927	0	1,489	0	0
PNCP12A	7,946,605		2,758,080	917,516	2,043,518	1,540,660	684,739	0	927	0	1,165	0	0
LTNCP12A	5,887,779		2,758,080	897,329	1,900,137	330,142	0	0	927	0	1,165	0	0
SNCP12A	4,595,994		2,741,068	637,971	1,050,569	165,071	0	0	927	0	388	0	0



2014 Cost Allocation Model

EB-2014-0083

Sheet E4 Trial Balance Allocation Detail Worksheet -

Details:
The worksheet below details how costs are treated, categorized, and grouped.

This sheet shows what accounts are included in the COSS, and how they are grouped into working capital and rate base. It shows how accounts are categorized in the customer and demand related costs. It will then show how the categorized costs are allocated to customer and demand related components. It will also show how Miscellaneous Revenue and General Plant and Administration costs are allocated. FInally, it will show how costs are being grouped together for presentation purposes.

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M						
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
1805	Land		dp	DDCP											
1805-1	Land Station >50 kV		dp	TCP	TCP4			TCP4				TCP4			TCP4
1805-2	Land Station <50 kV		dp	DCP	DCP4			DCP4				DCP4			DCP4
1806	Land Rights		dp	DDCP											
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4			TCP4				TCP4			TCP4
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4			DCP4				DCP4			DCP4
1808	Buildings and Fixtures		dp	DDCP											
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4			TCP4				TCP4			TCP4
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4			DCP4				DCP4			DCP4
1810	Leasehold Improvements		dp	DDCP											
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4			TCP4				TCP4			TCP4
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4			DCP4				DCP4			DCP4
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4			TCP4				TCP4			TCP4
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4			DCP4				DCP4			DCP4
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4			DCP4				DCP4			DCP4
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4					PNCP4		PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN						
1825	Storage Battery Equipment		dp	DDCP											
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4			TCP4				TCP4			TCP4
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4			DCP4				DCP4			DCP4
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4			BCP4				BCP4			BCP4
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4			BCP4				BCP4			BCP4
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1840	Underground Conduit		dp	DDNCP											
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4			BCP4				BCP4			BCP4
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4			BCP4				BCP4			BCP4
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP				PNCP4		PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS				SNCP4		SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT				LTNCP4		LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1905	Land	Land and Buildings	gp							NFA ECC					
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					

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related					
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID		cp	ncp	non-demand	FINAL
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													
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					
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						

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
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	CEN EWMP					
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	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C		1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 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	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845	1840 & 1845 C		1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 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	1840 & 1845 D	1840 & 1845	1840 & 1845 C	x	1840 & 1845	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 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
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C					1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassifed	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



2014 Cost Allocation Model

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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		$806,821	$806,821		$0	$806,821	$806,821	$0	$806,821	$0
1805-2	Land Station <50 kV		$7,340,071	$7,340,071		$0	$7,340,071	$7,340,071	$0	$7,340,071	$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		$2,897,554	$2,897,554		$0	$2,897,554	$2,897,554	$0	$2,897,554	$0
1808-2	Buildings and Fixtures < 50 KV		$31,660,713	$31,660,713		$0	$31,660,713	$31,660,713	$0	$31,660,713	$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		$34,250,095	$34,250,095		$0	$34,250,095	$34,250,095	$0	$34,250,095	$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)		$15,040,948	$15,040,948		$0	$15,040,948	$15,040,948	$0	$15,040,948	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$3,296,236	$3,296,236		$0	$3,296,236	$3,296,236	$0	$3,296,236	$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		$77,741,247	$77,741,247		$0	$77,741,247	$77,741,247	$0	$77,741,247	$0
1830-5	Poles, Towers and Fixtures - Secondary		$10,142,176	$10,142,176		$0	$10,142,176	$10,142,176	$0	$10,142,176	$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		$35,745,205	$35,745,205		$0	$35,745,205	$35,745,205	$0	$35,745,205	$0
1835-5	Overhead Conductors and Devices - Secondary		$3,187,708	$3,187,708		$0	$3,187,708	$3,187,708	$0	$3,187,708	$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		$36,344,353	$36,344,353		$0	$36,344,353	$36,344,353	$0	$36,344,353	$0
1840-5	Underground Conduit - Secondary		$10,483,026	$10,483,026		$0	$10,483,026	$10,483,026	$0	$10,483,026	$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
1845-4	Underground Conductors and Devices - Primary		$197,231,252	$197,231,252		$0	$197,231,252	$197,231,252	$0	$197,231,252	$0
1845-5	Underground Conductors and Devices - Secondary		$112,387,808	$112,387,808		$0	$112,387,808	$112,387,808	$0	$112,387,808	$0
1850	Line Transformers		$122,963,220	$122,963,220		$0	$122,963,220	$122,963,220	$0	$122,963,220	$0
1855	Services		$31,124,368	$31,124,368		$0	$31,124,368	$31,124,368	$0	$31,124,368	$0
1860	Meters		$47,922,634	$47,922,634		$0	$47,922,634	$47,922,634	$0	$47,922,634	$0
1905	Land	$0	$0	$0		$0	$0	$0	$0	$0	$0
1906	Land Rights	$0	$0	$0		$0	$0	$0	$0	$0	$0
1908	Buildings and Fixtures	$0	$310,348	$310,348		$0	$310,348	$310,348	$0	$310,348	$0



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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
1910	Leasehold Improvements	$0	$0	$0		$0	$0	$0	$0	$0	$0
1915	Office Furniture and Equipment	$0	$2,333,739	$2,333,739		$0	$2,333,739	$2,333,739	$0	$2,333,739	$0
1920	Computer Equipment - Hardware	$0	$5,072,046	$5,072,046		$0	$5,072,046	$5,072,046	$0	$5,072,046	$0
1925	Computer Software	$0	$5,664,895	$5,664,895		$0	$5,664,895	$5,664,895	$0	$5,664,895	$0
1930	Transportation Equipment	$0	$16,806,532	$16,806,532		$0	$16,806,532	$16,806,532	$0	$16,806,532	$0
1935	Stores Equipment	$0	$368,247	$368,247		$0	$368,247	$368,247	$0	$368,247	$0
1940	Tools, Shop and Garage Equipment	$0	$3,756,200	$3,756,200		$0	$3,756,200	$3,756,200	$0	$3,756,200	$0
1945	Measurement and Testing Equipment	$0	$0	$0		$0	$0	$0	$0	$0	$0
1950	Power Operated Equipment	$0	$37,250	$37,250		$0	$37,250	$37,250	$0	$37,250	$0
1955	Communication Equipment	$0	$1,671,309	$1,671,309		$0	$1,671,309	$1,671,309	$0	$1,671,309	$0
1960	Miscellaneous Equipment	$0	$154,578	$154,578		$0	$154,578	$154,578	$0	$154,578	$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	$6,382,859	$6,382,859		$0	$6,382,859	$6,382,859	$0	$6,382,859	$0
1990	Other Tangible Property	$0	$0	$0		$0	$0	$0	$0	$0	$0
1995	Contributions and Grants - Credit	($180,746,289)	$0	($180,746,289)		$0	($180,746,289)	($180,746,289)	$0	($180,746,289)	$0
2005	Property Under Capital Leases	$0	$0	$0		$0	$0	$0	$0	$0	$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	($302,053,747)		($302,053,747)		$0	($302,053,747)	($302,053,747)	$0	($302,053,747)	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0		$0	$0	$0	$0	$0	$0
3046	Balance Transferred From Income	($15,048,866)		($15,048,866)		$0	($15,048,866)	($15,048,866)	$0	($15,048,866)	$0
	blank row										
4080	Distribution Services Revenue	$0		$0		$0	$0	$0	$0	$0	$0
4082	Retail Services Revenues	($205,932)		($205,932)		$0	($205,932)	($205,932)	$0	($205,932)	$0
4084	Service Transaction Requests (STR) Revenues	($9,063)		($9,063)		$0	($9,063)	($9,063)	$0	($9,063)	$0
4086	SSS Admin Charge	($423,257)		($423,257)		$0	($423,257)	($423,257)	$0	($423,257)	$0
4090	Electric Services Incidental to Energy Sales	$0		$0		$0	$0	$0	$0	$0	$0
4205	Interdepartmental Rents	$0		$0		$0	$0	$0	$0	$0	$0
4210	Rent from Electric Property	($544,345)		($544,345)		$0	($544,345)	($544,345)	$0	($544,345)	$0
4215	Other Utility Operating Income	$0		$0		$0	$0	$0	$0	$0	$0
4220	Other Electric Revenues	$0		$0		$0	$0	$0	$0	$0	$0
4225	Late Payment Charges	($1,354,682)		($1,354,682)		$0	($1,354,682)	($1,354,682)	$0	($1,354,682)	$0
4235	Miscellaneous Service Revenues	($1,375,119)		($1,375,119)		$0	($1,375,119)	($1,375,119)	$0	($1,375,119)	$0
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.	$0		$0		$0	$0	$0	$0	$0	$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



2014 Cost Allocation Model

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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
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	$0		$0		$0	$0	$0	$0	$0	$0
4380	Expenses of Non-Utility Operations	$0		$0		$0	$0	$0	$0	$0	$0
4390	Miscellaneous Non-Operating Income	($157,825)		($157,825)		$0	($157,825)	($157,825)	$0	($157,825)	$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	($56,366)		($56,366)		$0	($56,366)	($56,366)	$0	($56,366)	$0
4415	Equity in Earnings of Subsidiary Companies	$0		$0		$0	$0	$0	$0	$0	$0
4705	Power Purchased	$392,189,096		$392,189,096		$0	$392,189,096	$392,189,096	$0	$392,189,096	$0
4708	Charges-WMS	$23,375,927		$23,375,927		$0	$23,375,927	$23,375,927	$0	$23,375,927	$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	$32,087,585		$32,087,585		$0	$32,087,585	$32,087,585	$0	$32,087,585	$0
4715	System Control and Load Dispatching	$0		$0		$0	$0	$0	$0	$0	$0
4716	Charges-CN	$20,998,800		$20,998,800		$0	$20,998,800	$20,998,800	$0	$20,998,800	$0
4730	Rural Rate Assistance Expense	$0		$0		$0	$0	$0	$0	$0	$0
4750	Charges-LV	$0		$0		$0	$0	$0	$0	$0	$0
4751	Charges - Smart Metering Entity	$0		$0		$0	$0	$0	$0	$0	$0
5005	Operation Supervision and Engineering	$222,366		$222,366		$0	$222,366	$222,366	$0	$222,366	$0
5010	Load Dispatching	$2,079,414		$2,079,414		$0	$2,079,414	$2,079,414	$0	$2,079,414	$0
5012	Station Buildings and Fixtures Expense	$245,223		$245,223		$0	$245,223	$245,223	$0	$245,223	$0
5014	Transformer Station Equipment - Operation Labour	$15,450		$15,450		$0	$15,450	$15,450	$0	$15,450	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5016	Distribution Station Equipment - Operation Labour	$79,602		$79,602		$0	$79,602	$79,602	$0	$79,602	$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	$129,108		$129,108		$0	$129,108	$129,108	$0	$129,108	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$85,357		$85,357		$0	$85,357	$85,357	$0	$85,357	$0
5030	Overhead Subtransmission Feeders - Operation	$0		$0		$0	$0	$0	$0	$0	$0
5035	Overhead Distribution Transformers- Operation	$82,040		$82,040		$0	$82,040	$82,040	$0	$82,040	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$127,946		$127,946		$0	$127,946	$127,946	$0	$127,946	$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0		$0		$0	$0	$0	$0	$0	$0
5055	Underground Distribution Transformers - Operation	$80,098		$80,098		$0	$80,098	$80,098	$0	$80,098	$0
5065	Meter Expense	$748,336		$748,336		$0	$748,336	$748,336	$0	$748,336	$0



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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
5070	Customer Premises - Operation Labour	$636,628		$636,628		$0	$636,628	$636,628	$0	$636,628	$0
5075	Customer Premises - Materials and Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5085	Miscellaneous Distribution Expense	$255,166		$255,166		$0	$255,166	$255,166	$0	$255,166	$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	$42,500		$42,500		$0	$42,500	$42,500	$0	$42,500	$0
5096	Other Rent	$0		$0		$0	$0	$0	$0	$0	$0
5105	Maintenance Supervision and Engineering	$100,636		$100,636		$0	$100,636	$100,636	$0	$100,636	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$10,121		$10,121		$0	$10,121	$10,121	$0	$10,121	$0



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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
5112	Maintenance of Transformer Station Equipment	$106,489		$106,489		$0	$106,489	$106,489	$0	$106,489	$0
5114	Maintenance of Distribution Station Equipment	$216,765		$216,765		$0	$216,765	$216,765	$0	$216,765	$0
5120	Maintenance of Poles, Towers and Fixtures	$475,860		$475,860		$0	$475,860	$475,860	$0	$475,860	$0
5125	Maintenance of Overhead Conductors and Devices	$885,365		$885,365		$0	$885,365	$885,365	$0	$885,365	$0
5130	Maintenance of Overhead Services	$161,226		$161,226		$0	$161,226	$161,226	$0	$161,226	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$250,137		$250,137		$0	$250,137	$250,137	$0	$250,137	$0
5145	Maintenance of Underground Conduit	$161,294		$161,294		$0	$161,294	$161,294	$0	$161,294	$0
5150	Maintenance of Underground Conductors and Devices	$1,903,935		$1,903,935		$0	$1,903,935	$1,903,935	$0	$1,903,935	$0
5155	Maintenance of Underground Services	$828,527		$828,527		$0	$828,527	$828,527	$0	$828,527	$0
5160	Maintenance of Line Transformers	$233,275		$233,275		$0	$233,275	$233,275	$0	$233,275	$0
5175	Maintenance of Meters	$211,321		$211,321		$0	$211,321	$211,321	$0	$211,321	$0
5305	Supervision	$365,300		$365,300		$0	$365,300	$365,300	$0	$365,300	$0
5310	Meter Reading Expense	$741,521		$741,521		$0	$741,521	$741,521	$0	$741,521	$0
5315	Customer Billing	$3,078,955		$3,078,955		$0	$3,078,955	$3,078,955	$0	$3,078,955	$0
5320	Collecting	$1,127,294		$1,127,294		$0	$1,127,294	$1,127,294	$0	$1,127,294	$0
5325	Collecting- Cash Over and Short	$0		$0		$0	$0	$0	$0	$0	$0
5330	Collection Charges	$9,000		$9,000		$0	$9,000	$9,000	$0	$9,000	$0
5335	Bad Debt Expense	$642,041		$642,041		$0	$642,041	$642,041	$0	$642,041	$0
5340	Miscellaneous Customer Accounts Expenses	$268,164		$268,164		$0	$268,164	$268,164	$0	$268,164	$0
5405	Supervision	$128,225		$128,225		$0	$128,225	$128,225	$0	$128,225	$0
5410	Community Relations - Sundry	$279,069		$279,069		$0	$279,069	$279,069	$0	$279,069	$0
5415	Energy Conservation	$145,000		$145,000		$0	$145,000	$145,000	$0	$145,000	$0
5420	Community Safety Program	$18,000		$18,000		$0	$18,000	$18,000	$0	$18,000	$0
5425	Miscellaneous Customer Service and Informational Expenses	$176,211		$176,211		$0	$176,211	$176,211	$0	$176,211	$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	$785,580		$785,580		$0	$785,580	$785,580	$0	$785,580	$0
5610	Management Salaries and Expenses	$1,199,880		$1,199,880		$0	$1,199,880	$1,199,880	$0	$1,199,880	$0
5615	General Administrative Salaries and Expenses	$1,893,730		$1,893,730		$0	$1,893,730	$1,893,730	$0	$1,893,730	$0
5620	Office Supplies and Expenses	$0		$0		$0	$0	$0	$0	$0	$0
5625	Administrative Expense Transferred Credit	$0		$0		$0	$0	$0	$0	$0	$0
5630	Outside Services Employed	$155,763		$155,763		$0	$155,763	$155,763	$0	$155,763	$0
5635	Property Insurance	$0		$0		$0	$0	$0	$0	$0	$0
5640	Injuries and Damages	$97,700		$97,700		$0	$97,700	$97,700	$0	$97,700	$0
5645	Employee Pensions and Benefits	$0		$0		$0	$0	$0	$0	$0	$0
5650	Franchise Requirements	$0		$0		$0	$0	$0	$0	$0	$0
5655	Regulatory Expenses	$1,252,917		$1,252,917		$0	$1,252,917	$1,252,917	$0	$1,252,917	$0
5660	General Advertising Expenses	$15,026		$15,026		$0	$15,026	$15,026	$0	$15,026	$0
5665	Miscellaneous General Expenses	$1,637,726		$1,637,726		$0	$1,637,726	$1,637,726	$0	$1,637,726	$0
5670	Rent	$0		$0		$0	$0	$0	$0	$0	$0
5675	Maintenance of General Plant	$740,193		$740,193		$0	$740,193	$740,193	$0	$740,193	$0
5680	Electrical Safety Authority Fees	$65,000		$65,000		$0	$65,000	$65,000	$0	$65,000	$0
5685	Independent Market Operator Fees and Penalties	$0		$0		$0	$0	$0	$0	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$15,788,465		$15,788,465		$0	$15,788,465	$15,788,465	$0	$15,788,466	($0)
5710	Amortization of Limited Term Electric Plant	$0		$0		$0	$0	$0	$0	$0	$0



2014 Cost Allocation Model

EB-2014-0083

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
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	$14,107,130		$14,107,130		$0	$14,107,130	$14,107,130	$0	$14,107,130	$0
6105	Taxes Other Than Income Taxes	$0		$0		$0	$0	$0	$0	$0	$0
6110	Income Taxes	$1,890,121		$1,890,121		$0	$1,890,121	$1,890,121	$0	$1,890,121	$0
6205-1	Sub-account LEAP funding	$88,465		$88,465		$0	$88,465	$88,465	$0	$88,465	$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	**$23,746,577**	**$823,123,437**	**$846,870,015**	Control	**$0** **$846,870,015**	**$846,870,015**	**$846,870,015**	**$0**	**$846,870,015**	**$0**



2014 Cost Allocation Model

EB-2014-0083

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

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	$ 255,343	$ -	$ -	$ 255,343	$ 255,343	$ -	$ 255,343	$ -
1815	$ 121,938	$ -	$ -	$ 121,938	$ 121,938	$ -	$ 121,938	$ -
1820	$ 296,367	$ -	$ -	$ 296,367	$ 296,367	$ -	$ 296,367	$ -
1830	$ 475,860	$ -	$ -	$ 475,860	$ 475,860	$ -	$ 475,860	$ -
1835	$ 885,365	$ -	$ -	$ 885,365	$ 885,365	$ -	$ 885,365	$ -
1840	$ 161,294	$ -	$ -	$ 161,294	$ 161,294	$ -	$ 161,294	$ -
1845	$ 1,903,935	$ -	$ -	$ 1,903,935	$ 1,903,935	$ -	$ 1,903,935	$ -
1850	$ 395,414	$ -	$ -	$ 395,414	$ 395,414	$ -	$ 395,414	$ -
1855	$ 989,753	$ -	$ -	$ 989,753	$ 989,753	$ -	$ 989,753	$ -
1860	$ 211,321	$ -	$ -	$ 211,321	$ 211,321	$ -	$ 211,321	$ -
1815-1855	$ 2,657,583	$ -	$ -	$ 2,657,583	$ 2,657,583	$ -	$ 2,657,583	$ -
1830 & 1835	$ 507,102	$ -	$ -	$ 507,102	$ 507,102	$ -	$ 507,102	$ -
1840 & 1845	$ 127,946	$ -	$ -	$ 127,946	$ 127,946	$ -	$ 127,946	$ -
BCP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BDHA	$ 642,041	$ -	$ -	$ 642,041	$ 642,041	$ -	$ 642,041	$ -
Break Out	$ (467,011,571)	$ -	$ -	$ (467,011,571)	$ (467,011,571)	$ -	$ (467,011,571)	$ 0
CCA	$ 636,628	$ -	$ -	$ 636,628	$ 636,628	$ -	$ 636,628	$ -
CDMPP	$ 145,000	$ -	$ -	$ 145,000	$ 145,000	$ -	$ 145,000	$ -
CEN	$ 56,382,621	$ -	$ -	$ 56,382,621	$ 56,382,621	$ -	$ 56,382,621	$ -
CEN EWMP	$ 415,565,023	$ -	$ -	$ 415,565,023	$ 415,565,023	$ -	$ 415,565,023	$ -
CREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CWCS	$ 31,124,368	$ -	$ -	$ 31,124,368	$ 31,124,368	$ -	$ 31,124,368	$ -
CWMC	$ 48,670,970	$ -	$ -	$ 48,670,970	$ 48,670,970	$ -	$ 48,670,970	$ -
CWMR	$ 741,521	$ -	$ -	$ 741,521	$ 741,521	$ -	$ 741,521	$ -
CWNB	$ 3,258,599	$ -	$ -	$ 3,258,599	$ 3,258,599	$ -	$ 3,258,599	$ -
DCP	$ 39,000,784	$ -	$ -	$ 39,000,784	$ 39,000,784	$ -	$ 39,000,784	$ -
LPHA	$ (1,354,682)	$ -	$ -	$ (1,354,682)	$ (1,354,682)	$ -	$ (1,354,682)	$ -
LTNCP	$ 122,963,220	$ -	$ -	$ 122,963,220	$ 122,963,220	$ -	$ 122,963,220	$ -
NFA	$ 189,849	$ -	$ -	$ 189,849	$ 189,849	$ -	$ 189,849	$ -
NFA ECC	$ 42,576,004	$ -	$ -	$ 42,576,004	$ 42,576,004	$ -	$ 42,576,004	$ -
O&M	$ 8,515,484	$ -	$ -	$ 8,515,484	$ 8,515,484	$ -	$ 8,515,484	$ -
PNCP	$ 362,103,005	$ -	$ -	$ 362,103,005	$ 362,103,005	$ -	$ 362,103,005	$ -
SNCP	$ 136,200,717	$ -	$ -	$ 136,200,717	$ 136,200,717	$ -	$ 136,200,717	$ -
TCP	$ 37,954,470	$ -	$ -	$ 37,954,470	$ 37,954,470	$ -	$ 37,954,470	$ -
Total	**$ 847,293,271**	**$ -**	**$ -**	**$ 847,293,271**	**$ 847,293,271**	**$ -**	**$ 847,293,271**	**$ 0**



Sheet E5 Reconciliation Worksheet -

If you have completed the Cost Allocation filing model and prepare
Energy Board, please note that you have two saving options. The
a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

OPTION #2 - Rolled Up (Note that the rolled-up version is no longer required in a

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: **Click on the Option 2 Button**

Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**

location Model

ed to submit your findings to the Ontario
2014 Filing Requirements request that

COS filing.)

Appendix **G** – EDDVAR Continuity Schedules



Deferral/Variance Account Workform for 2014 Filers

Version 2.2

Utility Name	Hydro One Brampton Networks Inc.
Service Territory	*(if applicable)*
Assigned EB Number	EB-2014-0083
Name of Contact and Title	Scott Miller
Phone Number	905-452-5504
Email Address	SMiller@hydroonebrampton.com

General Notes

1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)

2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.

3. Please provide information in this model since the last time your balances were disposed.

4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

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



	Account Descriptions	Account Number	2009									
			Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments 3	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Interest Amounts as of Dec-31-09
	Group 1 Accounts											
1	LV Variance Account	1550	$331,894	-$227,533			$104,362	$20,762	$3,785			$24,547
2	SM Entity Charge Variance	1551										
3	RSVA - Wholesale Market Service Charge	1580	-$11,276,523	-$996,285			-$12,272,808	$486,546	-$132,595			$353,952
4	RSVA - Retail Transmission Network Charge	1584	-$830,779	$652,975			-$177,804	$335,049	-$7,286			$327,763
5	RSVA - Retail Transmission Connection Charge	1586	-$1,627,656	-$690,773			-$2,318,429	$227,464	-$19,968			$207,496
6	RSVA - Power (excluding Global Adjustment)	1588	-$1,254,314	$146,186			-$1,108,129	$165,591	-$13,013			$152,578
7	RSVA - Global Adjustment	1589	$1,943,951	$4,556,290			$6,500,241	-$71,390	$40,605			-$30,785
8	Recovery of Regulatory Asset Balances	1590	-$371,400	-$62,384			-$433,784	-$232,182	$62,173			-$170,009
9	Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
10	Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0				$0	$0				$0
11	Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
12	Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
	Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$13,084,827	$3,378,477	$0	$0	-$9,706,350	$931,840	-$66,299	$0	$0	$865,542
	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$15,028,778	-$1,177,813	$0	$0	-$16,206,592	$1,003,231	-$106,904	$0	$0	$896,327
	RSVA - Global Adjustment	**1589**	$1,943,951	$4,556,290	$0	$0	$6,500,241	-$71,390	$40,605	$0	$0	-$30,785
	Group 2 Accounts											
12	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-$1,154,169				-$1,154,169	$124,758	-$553			$124,205
13	Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$1,237,439				$1,237,439	$0				$0
14	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0	$441,817			$441,817	$0	$132			$132
15	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0					$0				
16	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508	$0					$0				
17	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$0					$0				
18	Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	$0					$0				
19	Other Regulatory Assets - Sub-Account - Other [4]	1508	-$131,868				-$131,868	$1				$1
20	Retail Cost Variance Account - Retail	1518	$54,766	$13,503			$68,268	$42,705	$667			$43,373
21	Misc. Deferred Debits	1525	$0				$0	$0				$0
22	Renewable Generation Connection Capital Deferral Account	1531					$0	$0				$0
23	Renewable Generation Connection OM&A Deferral Account	1532					$0	$0				$0
24	Renewable Generation Connection Funding Adder Deferral Account	1533					$0	$0				$0
25	Smart Grid Capital Deferral Account	1534					$0	$0				$0
26	Smart Grid OM&A Deferral Account	1535					$0	$0				$0
27	Smart Grid Funding Adder Deferral Account	1536					$0	$0				$0
28	Retail Cost Variance Account - STR	1548	$868	$242			$1,109	$8,973	$16			$8,989
29	Board-Approved CDM Variance Account	1567										
30	Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
31	Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
32	RSVA - One-time	1582	$985,472				$985,472	$360,516	$11,210			$371,725
33	Other Deferred Credits	2425	$0				$0	$0				$0
	Group 2 Sub-Total		$992,508	$455,562	$0	$0	$1,448,070	$536,953	$11,472	$0	$0	$548,425
34	Deferred Payments in Lieu of Taxes	1562	-$6,141,600	$5,297,214			-$844,386	-$1,825,574	-$20,420			-$1,845,994
35	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$558,645				-$558,645	-$37,668	-$6,355			-$44,023
36	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
	Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$18,792,564	$9,131,252	$0	$0	-$9,661,311	-$394,449	-$81,601	$0	$0	-$476,050

	Account Descriptions	Account Number	2009									
			Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments 3	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Interest Amounts as of Dec-31-09
37	LRAM Variance Account	1568										
	Total including Account 1568		-$18,792,564	$9,131,252	$0	$0	-$9,661,311	-$394,449	-$81,601	$0	$0	-$476,050
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$9,583,172	$7,693,559			$17,276,730	$266,638	$132,276			$398,914
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$1,732,662	-$1,401,576			-$3,134,238	$0				$0
40	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$1,345,568	$995,072			$2,340,640	$0				$0
41	Smart Meter OM&A Variance[10]	1556	$638,032	$1,293,921			$1,931,953	$18,237	$13,263			$31,500
42	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
43	Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
	The following is not included in the total claim but are included on a memo basis:											
44	Deferred PILs Contra Account [5]	1563	$6,141,600	-$5,297,214			$844,386	$1,825,574	$20,420			$1,845,994
45	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
46	Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

[1] Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

[1A] Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

[2] Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

[3] For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

[4] Please describe "other" components of 1508 and add more component lines if necessary.

[5] 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

[6] If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

[7] Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).

[8] As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit:
"By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

[9] riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

[10] Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2010									
		Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments 3	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550	$104,362	-$28,603	$104,362	$0	-$28,603	$24,547	$99	$24,547	$0	$99
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-$12,272,808	-$3,934,482	-$12,272,808	$0	-$3,934,482	$353,952	-$39,415	$353,952	$0	-$39,415
RSVA - Retail Transmission Network Charge	1584	-$177,804	$1,462,389	-$177,804	$0	$1,462,389	$327,763	$8,175	$327,763	$0	$8,175
RSVA - Retail Transmission Connection Charge	1586	-$2,318,429	$85,754	-$2,318,429	$0	$85,754	$207,496	-$2,845	$207,496	$0	-$2,845
RSVA - Power (excluding Global Adjustment)	1588	-$1,108,129	-$329,879	-$1,108,129	$0	-$329,879	$152,578	-$2,024	$152,578	$0	-$2,024
RSVA - Global Adjustment	1589	$6,500,241	$694,944	$6,500,241	$0	$694,944	-$30,785	-$58	-$30,785	$0	-$58
Recovery of Regulatory Asset Balances	1590	-$433,784	$0	-$433,784	$0	$0	-$170,009	$0	-$170,009	$0	-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0	$2,782,423	$9,706,350	$0	-$6,923,927	$0	-$51,627	-$865,542	$0	$813,914
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$9,706,350	$732,547	$0	$0	-$8,973,803	$865,542	-$87,696	$0	$0	$777,845
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$16,206,592	$37,603	-$6,500,241	$0	-$9,668,747	$896,327	-$87,638	$30,785	$0	$777,904
RSVA - Global Adjustment	**1589**	$6,500,241	$694,944	$6,500,241	$0	$694,944	-$30,785	-$58	-$30,785	$0	-$58
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-$1,154,169				-$1,154,169	$124,205	-$370			$123,835
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$1,237,439				$1,237,439	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$441,817	$325,096			$766,913	$132	$5,147			$5,279
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508										
Other Regulatory Assets - Sub-Account - Other [4]	1508	-$131,868				-$131,868	$1				$1
Retail Cost Variance Account - Retail	1518	$68,268	$20,660			$88,929	$43,373	$611			$43,984
Misc. Deferred Debits	1525	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531					$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	1532					$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533					$0	$0				$0
Smart Grid Capital Deferral Account	1534		$624,313			$624,313	$0	$3,584			$3,584
Smart Grid OM&A Deferral Account	1535		$16,255			$16,255	$0	$87			$87
Smart Grid Funding Adder Deferral Account	1536					$0	$0				$0
Retail Cost Variance Account - STR	1548	$1,109	$480			$1,589	$8,989	-$42			$8,947
Board-Approved CDM Variance Account	1567					$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$985,472				$985,472	$371,725	$7,859			$379,585
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$1,448,070	$986,805	$0	$0	$2,434,874	$548,425	$16,877	$0	$0	$565,302
Deferred Payments in Lieu of Taxes	1562	-$844,386				-$844,386	-$1,845,994	-$6,734			-$1,852,728
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$558,645				-$558,645	-$44,023	-$4,458			-$48,481
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0	-$28,532			-$28,532	$0	-$285			-$285
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$9,661,311	$1,690,820	$0	$0	-$7,970,491	-$476,050	-$82,297	$0	$0	-$558,347

Account Descriptions	Account Number	2010									
		Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments 3	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Interest Amounts as of Dec-31-10
LRAM Variance Account	**1568**										
Total including Account 1568		-$9,661,311	$1,690,820	$0	$0	-$7,970,491	-$476,050	-$82,297	$0	$0	-$558,347
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$17,276,730	$2,125,932			$19,402,662	$398,914	$106,648			$505,562
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$3,134,238	-$1,576,766			-$4,711,005	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$2,340,640	$86,053			$2,426,693	$0				$0
Smart Meter OM&A Variance[10]	1556	$1,931,953	$1,724,979			$3,656,932	$31,500	$21,246			$52,746
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563	$844,386				$844,386	$1,845,994	$6,734			$1,852,728
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t

If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover

balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of Jar

balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act' riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2011									
		Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments 3	Board-Approved Disposition during 2011	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other 2	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	-$28,603	$95,769	$0	$0	$67,167	$99	$12	$0	$0	$111
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-$3,934,482	-$3,882,936	$0	$0	-$7,817,418	-$39,415	-$84,284	$0	$0	-$123,699
RSVA - Retail Transmission Network Charge	1584	$1,462,389	$1,340,439	$0	$0	$2,802,828	$8,175	$33,031	$0	$0	$41,206
RSVA - Retail Transmission Connection Charge	1586	$85,754	$708,667	$0	$0	$794,421	-$2,845	$5,224	$0	$0	$2,380
RSVA - Power (excluding Global Adjustment)	1588	-$329,879	-$99,234	$0	$0	-$429,113	-$2,024	-$4,372	$0	$0	-$6,396
RSVA - Global Adjustment	1589	$694,944	$4,198,490	$0	$0	$4,893,434	-$58	$22,241	$0	$0	$22,183
Recovery of Regulatory Asset Balances	1590	$0	$0	$0	$0	$0	-$0	$0	$0	$0	-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	-$6,923,927	$4,535,221	$0	$0	-$2,388,707	$813,914	-$69,381	$0	$0	$744,533
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0	-$890,780	-$757,933	$0	-$132,848	$0	-$186,598	-$198,149	$0	$11,551
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$8,973,803	$6,005,634	-$757,933	$0	-$2,210,236	$777,845	-$284,128	-$198,149	$0	$691,866
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$9,668,747	$1,807,144	-$757,933	$0	-$7,103,671	$777,904	-$306,369	-$198,149	$0	$669,684
RSVA - Global Adjustment	**1589**	$694,944	$4,198,490	$0	$0	$4,893,434	-$58	$22,241	$0	$0	$22,183
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-$1,154,169		-$1,154,169		$0	$123,835		$123,835		$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$1,237,439		$1,237,439		$0	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$766,913	$136,888			$903,801	$5,279	$12,072			$17,350
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508					$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508					$0	$0				$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508		$1,721,835			$1,721,835	$0	$126,367			$126,367
Other Regulatory Assets - Sub-Account - Other [4]	1508	-$131,868	$253,531	$121,663		$0	$1	-$252,031	-$252,030		$0
Retail Cost Variance Account - Retail	1518	$88,929	$52,545	$65,359		$76,114	$43,984	$3,414	$46,664		$734
Misc. Deferred Debits	1525	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$0	$572,062			$572,062	$0	$11,951			$11,951
Renewable Generation Connection OM&A Deferral Account	1532	$0	$43,558			$43,558	$0	$499			$499
Renewable Generation Connection Funding Adder Deferral Account	1533	$0	-$199,733			-$199,733	$0	-$1,106			-$1,106
Smart Grid Capital Deferral Account	1534	$624,313	-$32,509			$591,804	$3,584	$8,818			$12,402
Smart Grid OM&A Deferral Account	1535	$16,255	$32,509			$48,764	$87	$454			$542
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$1,589	$4,088	$1,098		$4,580	$8,947	$44	$9,007		-$16
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$985,472	$59,714	$1,045,187		$0	$379,585	-$61,804	$317,780		-$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$2,434,874	$2,644,488	$1,316,578	$0	$3,762,785	$565,302	-$151,322	$245,256	$0	$168,724
Deferred Payments in Lieu of Taxes	1562	-$844,386	-$2,767,795			-$3,612,181	-$1,852,728	$1,789,480			-$63,248
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$558,645		-$558,645		$0	-$48,481	-$1,548	-$47,107		-$2,922
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$28,532				-$28,532					$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$7,970,491	$5,882,327	$0	$0	-$2,088,164	-$558,062	$1,352,482	-$0	$0	$794,420

Account Descriptions	Account Number	2011 Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments 3	Board-Approved Disposition during 2011	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other 2	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account	1568					$0					$0
Total including Account 1568		-$7,970,491	$5,882,327	$0	$0	-$2,088,164	-$558,062	$1,352,482	-$0	$0	$794,420
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$19,402,662	$3,344,215	$17,276,730		$5,470,148	$505,562	$25,640	$398,914	-$91,513	$40,775
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$4,711,005	-$2,159,707	-$3,134,238	$54,524	-$3,681,949	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$2,426,693	-$736,180			$1,690,513	$0	$32,333			$32,333
Smart Meter OM&A Variance[10]	1556	$3,656,932	$479,627	$1,931,953		$2,204,606	$52,746	$27,611	$31,500	-$14,361	$34,495
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563	$844,386	$2,767,795			$3,612,181	$1,852,728	-$1,789,480			$63,248
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover

balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of Jar

balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act' riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2012									
		Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments [3]	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	$67,167	$129,688			$196,854	$111	$1,935			$2,045
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-$7,817,418	-$4,935,145			-$12,752,563	-$123,699	-$148,595			-$272,294
RSVA - Retail Transmission Network Charge	1584	$2,802,828	-$131,628			$2,671,200	$41,206	$40,723			$81,928
RSVA - Retail Transmission Connection Charge	1586	$794,421	-$15,978			$778,443	$2,380	$12,856			$15,235
RSVA - Power (excluding Global Adjustment)	1588	-$429,113	-$414,329			-$843,443	-$6,396	-$18,709			-$25,105
RSVA - Global Adjustment	1589	$4,893,434	-$2,946,122			$1,947,312	$22,183	$26,117			$48,300
Recovery of Regulatory Asset Balances	1590	$0	$0			$0	-$0				-$0
Disposition and Recovery/Refund of Regulatory Balances (2009) [7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010) [7]	1595	-$2,388,707	$2,601,536			$212,829	$744,533	-$874,564			-$130,032
Disposition and Recovery/Refund of Regulatory Balances (2011) [7]	1595	-$132,848	$97,294	$98,295		-$133,849	$11,551	-$4,437			$7,114
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings [7]	1595	$0				$0	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$2,210,236	-$5,614,685	$98,295	$0	-$7,923,216	$691,866	-$964,675	$0	$0	-$272,809
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$7,103,671	-$2,668,563	$98,295	$0	-$9,870,528	$669,684	-$990,792	$0	$0	-$321,108
RSVA - Global Adjustment	**1589**	$4,893,434	-$2,946,122	$0	$0	$1,947,312	$22,183	$26,117	$0	$0	$48,300
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$903,801	$12,589			$916,390	$17,350	$13,351			$30,701
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act [8]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	$1,721,835	-$2,005,816			-$283,981	$126,367	$11,853			$138,220
Other Regulatory Assets - Sub-Account - Other [4]	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$76,114	$14,065			$90,179	$734	$1,382			$2,117
Misc. Deferred Debits	1525	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$572,062	-$23,976			$548,086	$11,951	$8,248			$20,198
Renewable Generation Connection OM&A Deferral Account	1532	$43,558	$28,036			$71,594	$499	$829			$1,328
Renewable Generation Connection Funding Adder Deferral Account	1533	-$199,733	-$201,042			-$400,775	-$1,106	-$4,292			-$5,398
Smart Grid Capital Deferral Account	1534	$591,804	-$32,509			$559,295	$12,402	$8,480			$20,883
Smart Grid OM&A Deferral Account	1535	$48,764	$32,509			$81,273	$542	$936			$1,478
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$4,580	$1,580			$6,159	-$16	$95			$79
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$0				$0	-$0				-$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$3,762,785	-$2,174,565	$0	$0	$1,588,220	$168,724	$40,882	$0	$0	$209,606
Deferred Payments in Lieu of Taxes	1562	-$3,612,181		-$3,612,181		$0	-$63,248		-$63,248		$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0				$0	-$2,922	$2,921.76			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$28,532				-$28,532	$0	-$3,345			-$3,345
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$2,088,164	-$7,789,249	-$3,513,886	$0	-$6,363,528	$794,420	-$924,216	-$63,248	$0	-$66,548

Account Descriptions	Account Number	2012 Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments [3]	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account	1568	$0	$227,951			$227,951	$0	$1,834			$1,834
Total including Account 1568		-$2,088,164	-$7,561,298	-$3,513,886	$0	-$6,135,577	$794,420	-$922,382	-$63,248	$0	-$64,713
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$5,470,148	-$738,808			$4,731,339	$40,775	$22,257			$63,032
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$3,681,949	-$108,306			-$3,790,255	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$1,690,513	-$1,151,489			$539,025	$32,333	$16,408			$48,741
Smart Meter OM&A Variance[10]	1556	$2,204,606	$683,845			$2,888,450	$34,495	$37,231			$71,726
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563	$3,612,181		$3,612,181		-$0	$63,248		$63,248		$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t

If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of Jar

balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act' riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2013												
		Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments [3]	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other [2]	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts														
LV Variance Account	1550	$196,854	$159,067	$196,854					$159,067	$2,045	$3,890	$4,939		$996
SM Entity Charge Variance	1551	$0	-$44,466						-$44,466	$0				$0
RSVA - Wholesale Market Service Charge	1580	-$12,752,563	-$2,481,579	-$12,752,563					-$2,481,579	-$272,294	-$209,914	-$459,757		-$22,451
RSVA - Retail Transmission Network Charge	1584	$2,671,200	$1,048,861	$2,671,200					$1,048,861	$81,928	$43,640	$121,195		$4,373
RSVA - Retail Transmission Connection Charge	1586	$778,443	-$300,105	$778,443					-$300,105	$15,235	$7,917	$26,678		-$3,526
RSVA - Power (excluding Global Adjustment)	1588	-$843,443	-$1,530,584	-$843,443					-$1,530,584	-$25,105	-$30,855	-$37,504		-$18,456
RSVA - Global Adjustment	1589	$1,947,312	$3,459,067	$1,947,312					$3,459,067	$48,300	$67,181	$76,925		$38,556
Recovery of Regulatory Asset Balances	1590	$0							$0	-$0				-$0
Disposition and Recovery/Refund of Regulatory Balances (2009) [7]	1595	$0							$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010) [7]	1595	$212,829		$212,829					$0	-$130,032	$3,128	-$126,904		$0
Disposition and Recovery/Refund of Regulatory Balances (2011) [7]	1595	-$133,849		-$133,849					$0	$7,114	-$1,967	$5,147		$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings [7]	1595	$0	-$86,304						-$86,304	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$7,923,216	$223,958	-$7,923,216	$0	$0	$0	$0	$223,958	-$272,809	-$116,980	-$389,281	$0	-$508
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$9,870,528	-$3,235,110	-$9,870,528	$0	$0	$0	$0	-$3,235,110	-$321,108	-$184,161	-$466,205	$0	-$39,064
RSVA - Global Adjustment	**1589**	$1,947,312	$3,459,067	$1,947,312	$0	$0	$0	$0	$3,459,067	$48,300	$67,181	$76,925	$0	$38,556
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$916,390							$916,390	$30,701	$13,471			$44,172
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act [8]	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	-$283,981	$283,981						$0	$138,220	-$138,220			-$0
Other Regulatory Assets - Sub-Account - Other [4]	1508	$0							$0	$0				$0
Retail Cost Variance Account - Retail	1518	$90,179	$6,748						$96,926	$2,117	$1,367			$3,484
Misc. Deferred Debits	1525	$0							$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$548,086	-$548,086						$0	$20,198	-$20,198			$0
Renewable Generation Connection OM&A Deferral Account	1532	$71,594	$61,331						$132,924.11	$1,328	-$253			$1,075
Renewable Generation Connection Funding Adder Deferral Account	1533	-$400,775	-$198,743						-$599,517.54	-$5,398	-$7,222			-$12,619
Smart Grid Capital Deferral Account	1534	$559,295	-$15,671						$543,624.29	$20,883	$8,116			$28,999
Smart Grid OM&A Deferral Account	1535	$81,273	$32,679						$113,952.28	$1,478	$1,415			$2,892
Smart Grid Funding Adder Deferral Account	1536	$0							$0	$0				$0
Retail Cost Variance Account - STR	1548	$6,159	$373						$6,532	$79	$93			$172
Board-Approved CDM Variance Account	1567	$0							$0	$0				$0
Extra-Ordinary Event Costs	1572	$0							$0	$0				$0
Deferred Rate Impact Amounts	1574	$0							$0	$0				$0
RSVA - One-time	1582	$0							$0	-$0				-$0
Other Deferred Credits	2425	$0							$0	$0				$0
Group 2 Sub-Total		$1,588,220	-$377,388	$0	$0	$0	$0	$0	$1,210,832	$209,606	-$141,430	$0	$0	$68,175
Deferred Payments in Lieu of Taxes	1562	$0							$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0							$0	-$0	$0			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$28,532							-$28,532	-$3,345	-$419			-$3,764
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$6,363,528	-$153,430	-$7,923,216	$0	$0	$0	$0	$1,406,257	-$66,548	-$258,830	-$389,281	$0	$63,903

Account Descriptions	Account Number	2013 Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments [3]	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other [2]	Closing Interest Amounts as of Dec-31-13
LRAM Variance Account	1568	$227,951	$76,637						$304,588	$1,834	$808			$2,643
Total including Account 1568		-$6,135,577	-$76,793	-$7,923,216	$0	$0	$0	$0	$1,710,846	-$64,713	-$258,022	-$389,281	$0	$66,545
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$4,731,339	-$4,731,339						-$0	$63,032	-$63,032			$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$3,790,255	$3,790,255						-$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$539,025	-$73,675						$465,350	$48,741	$7,606			$56,347
Smart Meter OM&A Variance[10]	1556	$2,888,450	-$2,888,450						$0	$71,726	-$71,726			$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575								$0	$0				$0
Accounting Changes Under CGAAP Balance + Return Component[9]	1576		$2,683,976					$1,045,932	$3,729,908	$0				$0
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account [5]	1563	-$0							-$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0							$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0	$23	$7,923,216					-$7,923,193			$389,281		-$389,281

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Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover balances in Account 1595 on a memo basis only (line 85).

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balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act' riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2014 Principal Disposition during 2014 - instructed by Board	2014 Interest Disposition during 2014 - instructed by Board	2014 Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Forecasted Transactions Debit / (Credit) during 2014 (excluding interest)	Projected Interest on Dec-31-13 Balances: Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Total Claim	2.1.7 RRR: As of Dec 31-13	Variance RRR vs. 2013 Balance *(Principal + Interest)*
Group 1 Accounts											
LV Variance Account	1550			$159,067	$996		$2,338		$162,401	$160,063	$0
SM Entity Charge Variance	1551			-$44,466	$0		-$654		-$45,120	-$44,466	$0
RSVA - Wholesale Market Service Charge	1580			-$2,481,579	-$22,451		-$36,479		-$2,540,509	-$2,504,030	$0
RSVA - Retail Transmission Network Charge	1584			$1,048,861	$4,373		$15,418		$1,068,653	$1,053,234	$0
RSVA - Retail Transmission Connection Charge	1586			-$300,105	-$3,526		-$4,412		-$308,042	-$303,631	$0
RSVA - Power (excluding Global Adjustment)	1588			-$1,530,584	-$18,456		-$22,500		-$1,571,539	-$1,549,040	$0
RSVA - Global Adjustment	1589			$3,459,067	$38,556		$50,848		$3,548,471	$3,497,623	$0
Recovery of Regulatory Asset Balances	1590			$0	-$0		$0		$0		-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595			$0	$0		$0		$0		$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595			$0	$0		$0		$0		$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595			$0	$0		$0		$0		-$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595			-$86,304	$0		-$1,268.67		-$87,573	-$86,304	$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$223,958	-$508		$3,292	$0	$226,742	$223,450	-$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	-$3,235,110	-$39,064		-$47,556	$0	-$3,321,730	-$3,274,173	$0
RSVA - Global Adjustment	**1589**	$0	$0	$3,459,067	$38,556		$50,848	$0	$3,548,471	$3,497,623	$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			$0	$0		$0		$0	$0	$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			$0	$0		$0		$0	$0	$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			$916,390	$44,172		$13,471		$974,033	$960,562	$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			$0	$0		$0		$0		$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508			$0	$0		$0		$0		$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			$0	$0		$0		$0		$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508			$0	-$0		$0		$0	$6	$6
Other Regulatory Assets - Sub-Account - Other [4]	1508			$0	$0		$0		$0		-$0
Retail Cost Variance Account - Retail	1518			$96,926	$3,484		$1,425		$101,835	$100,410	-$0
Misc. Deferred Debits	1525			$0	$0		$0		$0	$0	$0
Renewable Generation Connection Capital Deferral Account	1531			$0	$0		$0		$0	$0	-$0
Renewable Generation Connection OM&A Deferral Account	1532			$132,924	$1,075		$1,954		$135,953	$133,999	$0
Renewable Generation Connection Funding Adder Deferral Account	1533			-$599,518	-$12,619		-$8,813		-$620,950	-$612,137	$0
Smart Grid Capital Deferral Account	1534			$543,624	$28,999		$7,991		$580,614	$572,623	-$0
Smart Grid OM&A Deferral Account	1535			$113,952	$2,892		$1,675		$118,520	$116,845	$0
Smart Grid Funding Adder Deferral Account	1536			$0	$0		$0		$0	$0	$0
Retail Cost Variance Account - STR	1548			$6,532	$172		$96		$6,800	$6,704	$0
Board-Approved CDM Variance Account	1567			$0	$0		$0		$0	$0	$0
Extra-Ordinary Event Costs	1572			$0	$0		$0		$0	$0	$0
Deferred Rate Impact Amounts	1574			$0	$0		$0		$0	$0	$0
RSVA - One-time	1582			$0	-$0		$0		$0	$0	-$0
Other Deferred Credits	2425			$0	$0		$0		$0	$0	$0
Group 2 Sub-Total		$0	$0	$1,210,832	$68,175	$0	$17,799	$0	$1,296,806	$1,279,013	$6
Deferred Payments in Lieu of Taxes	1562			$0	$0		$0		$0	$0	-$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			$0	-$0		$0		-$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-$28,532	-$3,764		-$419		-$32,716	-$32,296	$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		$0	$0	$1,406,257	$63,903	$0	$20,672	$0	$1,490,832	$1,470,166	$6

Account Descriptions	Account Number	2014 Principal Disposition during 2014 - instructed by Board	2014 Interest Disposition during 2014 - instructed by Board	2014 Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Forecasted Transactions Debit / (Credit) during 2014 (excluding interest)	Projected Interest on Dec-31-13 Balances: Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Total Claim	2.1.7 RRR: As of Dec 31-13	Variance RRR vs. 2013 Balance (*Principal + Interest*)
LRAM Variance Account	1568			$304,588	$2,643	$221,492	$6,269		$534,992	$307,231	$0
Total including Account 1568		$0	$0	$1,710,846	$66,545	$221,492	$26,941	$0	$2,025,824	$1,777,397	$6
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555			-$0	$0		-$0		-$0	$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555			-$0	$0		-$0		-$0	$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555			$465,350	$56,347		$6,841		$528,538	$521,697	$0
Smart Meter OM&A Variance[10]	1556			$0	$0		$0		$0		$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575			$0	$0		$0		$0	$0	$0
Accounting Changes Under CGAAP Balance + Return Component[9]	1576			$3,729,908	$0	$2,151,586	$0		$5,881,494	$2,683,976	-$1,045,932
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563			-$0	$0		-$0		-$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592			$0	$0		$0		$0	$0	$0
Disposition and Recovery of Regulatory Balances[7]	1595			-$7,923,193.27	-$389,280.53		$0		-$8,312,474	-$8,312,474	$0

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover balances in Account 1595 on a memo basis only (line 85).

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account Workform for 2015 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2013 Balance *(Principal + Interest)*	Variance Explanation
Group 1 Accounts			
LV Variance Account	1550	$ -	
SM Entity Charge Variance	1551	$ -	
RSVA - Wholesale Market Service Charge	1580	$ -	
RSVA - Retail Transmission Network Charge	1584	$ -	
RSVA - Retail Transmission Connection Charge	1586	$ -	
RSVA - Power (excluding Global Adjustment)	1588	$ -	
RSVA - Global Adjustment	1589	$ -	
Recovery of Regulatory Asset Balances	1590	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$ -	
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$ -	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ -	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$ -	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508	$ -	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$ -	
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	$ 6.00	This is an immaterial rounding error. This sub-account is not used for regulatory purposes.
Other Regulatory Assets - Sub-Account - Other [4]	1508	$ -	
Retail Cost Variance Account - Retail	1518	$ -	
Misc. Deferred Debits	1525	$ -	
Renewable Generation Connection Capital Deferral Account	1531	$ -	
Renewable Generation Connection OM&A Deferral Account	1532	$ -	
Renewable Generation Connection Funding Adder Deferral Account	1533	$ -	
Smart Grid Capital Deferral Account	1534	$ -	
Smart Grid OM&A Deferral Account	1535	$ -	
Smart Grid Funding Adder Deferral Account	1536	$ -	
Retail Cost Variance Account - STR	1548	$ -	
Board-Approved CDM Variance Account	1567	$ -	
Extra-Ordinary Event Costs	1572	$ -	
Deferred Rate Impact Amounts	1574	$ -	
RSVA - One-time	1582	$ -	
Other Deferred Credits	2425	$ -	
Deferred Payments in Lieu of Taxes	1562	$ -	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$ -	
LRAM Variance Account	1568	$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[10]	1555	$ -	
Smart Meter OM&A Variance[10]	1556	$ -	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575	$ -	
Accounting Changes Under CGAAP Balance + Return Component[9]	1576	$ (1,045,932)	This amount is the Return Component calculated on the balance in Account 1576, which is used in the calculation of the rate rider, but not recorded in the general ledger.
Deferred PILs Contra Account [5]	1563	$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$ -	
Disposition and Recovery of Regulatory Balances[7]	1595	$ -	



Deferral/Variance Account Workform for 2015 Filers

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue [1]	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2009) [2]	1595 Recovery Share Proportion (2010) [2]	1595 Recovery Share Proportion (2011) [2]	1595 Recovery Share Proportion (2012) [2]	1595 Recovery Share Proportion - Shared Tax Savings [2]	1568 LRAM Variance Account Class Allocation ($ amounts)
RESIDENTIAL	kWh	140,979	1,308,264,983		151,497,085	-	39,521,197						- 28,963.39	235,807
GENERAL SERVICE LESS THAN 50 KW	kWh	8,989	354,668,870		72,458,850	-	8,447,605						- 7,851.94	- 13,966
GENERAL SERVICE 50 TO 699 KW	kW	1,491	1,064,497,599	2,979,826	894,284,433	2,503,352	10,513,648						- 23,566.68	204,754
GENERAL SERVICE 700 TO 4,999 KW	kW	115	806,154,180	1,969,146	806,154,180	1,969,146	7,917,631						- 17,847.27	128,117
LARGE USE	kW	6	382,619,513	719,987	382,619,513	719,987	2,100,976						- 8,470.73	- 24,310
UNMETERED SCATTERED LOAD	kWh	1,562	5,931,733		5,329,069	-	136,314						- 131.32	- 1,422
STREET LIGHTING	kW	22,335	33,306,955	100,672	33,306,955	100,672	1,747,735						- 737.38	3,043
DISTRIBUTED GENERATION CLASS	kWh	68	178,816	-		-	45,424						- 3.96	
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
Total		**175,544**	**3,955,622,649**	**5,769,631**	**2,345,650,084**	**5,293,157**	**$ 70,430,531**	**0%**	**0%**	**0%**	**0%**	**0%**	**-$ 87,573**	**$ 532,023**
												Balance as per Sheet 2		$ 534,992
												Variance		**-$ 2,969**

[1] For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

[2] Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

HOBNI updated rider calculation and not disposing the balance of 1568 at the end of 2013, but rather disposing the variance of 2011-2012 programs with persistence till the end of 2014
Changes to the LRAMVA calculations were made based on the Settlement Agreement



Deferral/Variance Account Workform for 2015 Filers

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue [1]	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) [2]	1595 Recovery Share Proportion (2009) [2]	1595 Recovery Share Proportion (2010) [2]	1595 Recovery Share Proportion (2011) [2]	1568 LRAM Variance Account Class Allocation ($ amounts)
RESIDENTIAL	kWh	140,979	1,308,264,983		151,497,085	-	39,521,197						
GENERAL SERVICE LESS THAN 50 KW	kWh	8,989	354,668,870		72,458,850	-	8,447,605						
GENERAL SERVICE 50 TO 699 KW	kW	1,491	1,064,497,599	2,979,826	894,284,433	2,503,352	10,513,648						
GENERAL SERVICE 700 TO 4,999 KW	kW	111	806,154,180	1,878,172	806,154,180	1,878,172	7,917,631						
LARGE USE	kW	1	36,846,259	68,759	36,846,259	68,759	2,100,976						
UNMETERED SCATTERED LOAD	kWh	1,562	5,931,733		5,329,069	-	136,314						
STREET LIGHTING	kW	22,335	33,306,955	100,672	33,306,955	100,672	1,747,735						
DISTRIBUTED GENERATION CLASS	kWh	68	178,816	-	178,816	-	45,424						
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
Total		**175,535**	**3,609,849,394**	**5,027,428**	**2,000,055,646**	**4,550,954**	**$ 70,430,531**	**0%**	**0%**	**0%**	**0%**	**0%**	**$ -**
												Balance as per Sheet 2	
												Variance	$ -

[1] For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

[2] Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



Deferral/Variance Account Work form for 2015 Filers

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 699 KW	GENERAL SERVICE 700 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STREET LIGHTING	DISTRIBUTED GENERATION CLASS
LV Variance Account	1550	162,401	kWh	53,712	14,561	43,704	33,097	15,709	244	1,367	7
SM Entity Charge Variance	1551	(45,120)	kWh	(14,923)	(4,046)	(12,142)	(9,195)	(4,364)	(68)	(380)	(2)
RSVA - Wholesale Market Service Charge	1580	(2,540,509)	kWh	(840,237)	(227,787)	(683,676)	(517,755)	(245,738)	(3,810)	(21,391)	(115)
RSVA - Retail Transmission Network Charge	1584	1,068,653	kWh	353,441	95,817	287,585	217,791	103,369	1,603	8,998	48
RSVA - Retail Transmission Connection Charge	1586	(308,042)	kWh	(101,880)	(27,620)	(82,897)	(62,779)	(29,796)	(462)	(2,594)	(14)
RSVA - Power (excluding Global Adjustment)	1588	(1,571,539)	kWh	(519,764)	(140,907)	(422,917)	(320,279)	(152,012)	(2,357)	(13,233)	(71)
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings	1595	(87,573)		(28,963)	(7,852)	(23,567)	(17,847)	(8,471)	(131)	(737)	(4)
Total of Group 1 Accounts (excluding 1589)		**(3,321,730)**		**(1,098,614)**	**(297,833)**	**(893,911)**	**(676,967)**	**(321,304)**	**(4,981)**	**(27,969)**	**(150)**
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	974,033	kWh	322,147	87,334	262,122	198,508	94,216	1,461	8,202	44
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	101,835	# of Customers	81,784	5,215	865	66	3	906	12,957	39
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	6,800	# of Customers	5,461	348	58	4	0	60	865	3
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0	0
Total of Group 2 Accounts (excluding 1533 GEA)		**1,082,669**		**409,393**	**92,897**	**263,045**	**198,578**	**94,220**	**2,427**	**22,023**	**86**
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
Total of Account 1562 and Account 1592		**(32,716)**		**(26,274)**	**(1,675)**	**(278)**	**(21)**	**(1)**	**(291)**	**(4,162)**	**(13)**
Total Balance Allocated to each class (excluding 1589, 1533, 1568)		**(2,271,777)**		**(715,495)**	**(206,611)**	**(631,144)**	**(478,410)**	**(227,085)**	**(2,845)**	**(10,109)**	**(77)**
Total Balance Allocated to each class from Account 1589		**3,548,471**		**229,183**	**109,615**	**1,352,863**	**1,219,540**	**578,822**	**8,062**	**50,386**	**0**
Total Balance Allocated to each class (including 1589, excluding 1533,1568)		**1,276,695**		**(486,312)**	**(96,996)**	**721,719**	**741,130**	**351,737**	**5,217**	**40,278**	**(77)**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	5,881,494	kWh	1,945,219	527,346	1,582,769	1,198,646	568,905	8,820	49,523	266
Total Balance Allocated to each class for Accounts 1575 and 1576		**5,881,494**		**1,945,219**	**527,346**	**1,582,769**	**1,198,646**	**568,905**	**8,820**	**49,523**	**266**
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	135,953		109,184	6,962	1,155	89	5	1,209	17,297	52
Renewable Generation Connection Funding Adder Deferral Account	1533	(620,950)	# of Customers	(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
Smart Grid Capital Deferral Account	1534	580,614		466,291	29,733	4,931	379	20	5,165	73,872	224
Smart Grid OM&A Deferral Account	1535	118,520		95,183	6,069	1,006	77	4	1,054	15,079	46
Total of Account 1533 - GEA Funding Adder		**(620,950)**		**(498,684)**	**(31,798)**	**(5,273)**	**(405)**	**(21)**	**(5,524)**	**(79,004)**	**(239)**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	534,992		235,807	(13,966)	204,754	128,117	(24,310)	(1,422)	3,043	
(Account 1568 - total amount allocated to classes)		532,023									
Variance		2,969									



Deferral/Variance Account Workform for 2015 Filers

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 699 KW	GENERAL SERVICE 700 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STREET LIGHTING	DISTRIBUTED GENERATION CLASS
LV Variance Account	1550										
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580										
RSVA - Retail Transmission Network Charge	1584										
RSVA - Retail Transmission Connection Charge	1586										
RSVA - Power (excluding Global Adjustment)	1588										
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	268,784	128,555	1,586,627	1,430,268	65,372	9,455	59,093	317
Recovery of Regulatory Asset Balances	1590										
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595										
Total of Group 1 Accounts (excluding 1589)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508										
Other Regulatory Assets - Sub-Account - Pension Contributions	1508										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508										
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other	1508										
Retail Cost Variance Account - Retail	1518										
Misc. Deferred Debits	1525										
Smart Grid Funding Adder Deferral Account	1536										
Retail Cost Variance Account - STR	1548										
Board-Approved CDM Variance Account	1567										
Extra-Ordinary Event Costs	1572										
Deferred Rate Impact Amounts	1574										
RSVA - One-time	1582										
Other Deferred Credits	2425										
Total of Group 2 Accounts (excluding 1533 GEA)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Deferred Payments in Lieu of Taxes	1562										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
Total of Account 1562 and Account 1592		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Balance Allocated to each class (excluding 1589, 1533, 1568)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Balance Allocated to each class from Account 1589		**3,548,471**		**268,784**	**128,555**	**1,586,627**	**1,430,268**	**65,372**	**9,455**	**59,093**	**317**
Total Balance Allocated to each class (including 1589, excluding 1533,1568)		**3,548,471**		**268,784**	**128,555**	**1,586,627**	**1,430,268**	**65,372**	**9,455**	**59,093**	**317**



Deferral/Variance Account Workform for 2015 Filers

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	1,308,264,983	-$ 715,495	- **0.0005**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-$ 206,611	- **0.0006**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	-$ 631,144	- **0.2118**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	-$ 478,410	- **0.2430**	$/kW
LARGE USE	kW	719,987	-$ 227,085	- **0.3154**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-$ 2,845	- **0.0005**	$/kWh
STREET LIGHTING	kW	100,672	-$ 10,109	- **0.1004**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	-$ 77	- **0.0004**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**-$ 2,271,777**		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	151,497,085	$ 229,183	**0.0015**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	72,458,850	$ 109,615	**0.0015**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,503,352	$ 1,352,863	**0.5404**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	$ 1,219,540	**0.6193**	$/kW
LARGE USE	kW	719,987	$ 578,822	**0.8039**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,329,069	$ 8,062	**0.0015**	$/kWh
STREET LIGHTING	kW	100,672	$ 50,386	**0.5005**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ -	**-**	$/kWh
		-	$ -	**-**	
Refer to Tab 6(B) "Rate Rider Calculations_GA" for rate rider calculation					
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 3,548,471**		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 3

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	1,308,264,983	$ 1,945,219	**0.0005**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	$ 527,346	**0.0005**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	$ 1,582,769	**0.1771**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	$ 1,198,646	**0.2029**	$/kW
LARGE USE	kW	719,987	$ 568,905	**0.2634**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	$ 8,820	**0.0005**	$/kWh
STREET LIGHTING	kW	100,672	$ 49,523	**0.1640**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ 266	**0.0005**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 5,881,494**		

Rate Rider Calculation for Accounts 1568 - LRAM

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1568	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	1,308,264,983	$ 235,807	**0.0002**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-$ 13,966	- **0.0000**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	$ 204,754	**0.0687**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	$ 128,117	**0.0651**	$/kW
LARGE USE	kW	719,987	-$ 24,310	- **0.0338**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-$ 1,422	- **0.0002**	$/kWh
STREET LIGHTING	kW	100,672	$ 3,043	**0.0302**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ -	**-**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 532,023**		



Deferral/Variance Account Workform for 2015 Filers

Please indicate the Rate Rider Recovery Period (in years) | **1**

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	151,497,085	$ 268,784	**0.0018**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	72,458,850	$ 128,555	**0.0018**	$/kWh
GENERAL SERVICE 50 TO 699 KW	**kW**	2,503,352	$ 1,586,627	**0.6338**	**$/kW**
GENERAL SERVICE 700 TO 4,999 KW	**kW**	1,878,172	$ 1,430,268	**0.7615**	**$/kW**
LARGE USE	**kW**	68,759	$ 65,372	**0.9507**	**$/kW**
UNMETERED SCATTERED LOAD	kWh	5,329,069	$ 9,455	**0.0018**	$/kWh
STREET LIGHTING	**kW**	100,672	$ 59,093	**0.5870**	**$/kW**
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ 317	**0.0018**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 3,548,471**		

Appendix **H** – Accounting Order For Renewable Generation Connection Rate Protection

Draft Accounting Order

For Renewable Generation Connection Rate Protection

Variance Account

EB-2014-0083

Hydro One Brampton Networks Inc.

DATED: January 1, 2015

Accounting Order

Hydro One Brampton Networks Inc.

EB-2014-0083

January 1, 2015

HOBNI is planning a number of Renewable Generation Connection investments which may be eligible for rate protection under the provisions of O. Reg. 330/09 (Cost Recovery Regarding Section 79.1 of the [OEB] Act. Eligible investments are as described under section 79.1 of the Ontario Energy Board Act, 1998.

HOBNI shall establish the following Variance Account effective January 1, 2015:

Account 1533, Renewable Generation Connection Funding Adder Deferral Account, "Sub-account Provincial Rate Protection Payment Variances."

The purpose of the variance account is to track the variance between HOBNI's revenue requirement[1] required to support the portion of the investments that are eligible for rate protection, and the rate protection payments collected from the Independent Electricity Systems Operator ("IESO").

HOBNI shall establish the following Revenue Account effective January 1, 2015:

Account 4080, Distribution Services Revenue Account, "Sub-account, Revenue Requirement on Eligible GEA costs"

HOBNI shall establish the following Revenue Contra Account effective January 1, 2015:

Account 4080, Distribution Services Revenue Account, "Sub-account, Provincial Rate Protection Payment Variances"

HOBNI will calculate and record on an annual basis, the net difference in the variance account between, 1) the revenue requirement associated with the portion of the capital, depreciation expense, and / or operating, maintenance and administration ("OM&A") expenses that are eligible for provincial rate protection, as incurred by HOBNI for eligible renewable enabling and expansion investments for the period of 2015 through 2019, and 2) the payment amounts collected by HOBNI

[1] See the Board's Filing Requirements for Electricity Distribution Rate applications (dated July 17, 2013) Chapter/Section 2.5.25 and Appendices 2-FA, 2-FB and 2-FC regarding Costs of Eligible Investments for the Connection of Qualifying Generation Facilities and templates for their calculation.

from the IESO as a result of any Board order(s) directing such payments from the IESO to HOBNI. The balance will not attract carrying charges.

The prudence of the planned investments, including the costs recorded in the account and their eligibility for provincial rate protection under O. Reg. 330/09 and any disposition and recovery of variance account balances, are matters that will be addressed and determined in a future proceeding.

The accounting requirements for “Sub-account Provincial Rate Protection Payment Variances” of Account 1533 are provided below in *Attachment 1.*

ATTACHMENT 1

Accounting requirements for "Sub-account Provincial Rate Protection Payment Variances" of Account 1533 related to the provincial rate protection under O. Reg. 330/09 as approved by the Board pursuant to section 79.1 of the *Ontario Energy Board Act*.

a) HOBNI shall use Account 1533, Renewable Generation Connection Funding Adder Deferral Account, "Sub-account Provincial Rate Protection Payment Variances" to record with respect to the provincial rate protection payments under O. Reg. 330/09 at the end of the each fiscal year, the net of:

   i. The annual revenue requirement impact on an actual basis applicable to in-service capital assets, depreciation, and incurred OM&A expenses eligible for provincial rate protection, and

   ii. Provincial rate protection payments, as approved by the Board, received from the IESO for the year.

b) For the purposes of calculating the revenue requirement impacts eligible for the provincial rate protection on an actual basis, HOBNI shall ensure the correct allocations and percentages are used to determine the eligible portions of the in-service capital assets, depreciation expenses, and OM&A expenses incurred. No direct benefits as defined in O. Reg. 330/09 associated with the aforementioned capital assets and expenses shall be included in the revenue requirement impact.

c) The annual revenue requirement impact amounts applicable to actual in-service capital assets, depreciation, and incurred OM&A expenses eligible for provincial rate protection shall be recorded as a credit in "Sub-account, Revenue Requirement on Eligible GEA costs", of account 4080 with an offsetting debit recorded to "Sub-account Provincial Rate Protection Payment Variances" of Account 1533.

d) The provincial rate protection payments, as approved by the Board, received from the IESO shall be recorded as a credit in "Sub-account, Provincial Rate Protection Payments" of Account 4080. An entry shall also be recorded for the provincial rate protection payments received as a debit in "Sub-account Provincial Rate Protection Payment Variances" of Account 4080 with an offsetting credit to "Sub-account Provincial Rate Protection Payment Variances" of Account 1533.

e) No accounting carrying changes shall accrue on the balance in "Sub-account Provincial Rate Protection Payment Variances."

f) There will be a prudence review undertaken for capital assets, depreciation expenses, and OM&A expenses forecast for the period 2015 to 2019. HOBNI has provided estimates for these amounts to determine the revenue requirement impacts to derive amounts eligible for the provincial rate protection. The prudence review will be conducted at the time of HOBNI's request for disposition of the balance in this account in its next rebasing application2.

g) At the time of the prudence review the Board may also determine whether any changes to revenue requirement impacts for the provincial rate protection eligible amounts will require changes to the provincial rate protection payment amounts to be received by HOBNI from the IESO. Upon the completion of this review, HOBNI shall continue to, on an ongoing basis track and record amounts in the "Sub-account Provincial Rate Protection Variances" of Account 1533 as outlined above in paragraph's A, B, C and D, compliant with any changes the Board may require or approve.

h) Detailed records shall be maintained showing the derivation of the amounts recorded in "Sub-account Provincial Rate Protection Payment Variances" of Account 1533 including supporting documentation for the calculation of revenue requirement impacts for the provincial rate protection eligible amounts, and the provincial rate protection payments received from the IESO.

[2] It is expected that actual costs for capital costs and OM&A expenses from 2015 to 2018 will be known and the assets will be in-service at the time HOBNI files its 2020 cost of service rate application. In addition, in 2020 when HOBNI files its next cost of service rate application, the cost of capital additions and OM&A expenses for 2019 will be forecasted and the capital additions are expected to be in service by the end of the 2019 bridge year.

Appendix **I** – Partial Settlement Agreement, approved by the Board on October 22, 2014

Hydro One Brampton Networks Inc.
175 Sandalwood Pkwy West
Brampton, Ontario L7A 1E8
Tel: 905-840-6300
www.HydroOneBrampton.com

October 9, 2014

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ms. Walli,

RE: Hydro One Brampton Networks Inc.'s 2015 Cost of Service Electricity Distribution Rate Application; Settlement Proposal; EB-2014-0083

Pursuant to Procedural Order No. 1 in the above-captioned matter, a Settlement Conference was convened in this proceeding on September 15, 2014 and concluded on September 16, 2014.

Hydro One Brampton Networks Inc. ("HOBNI") is pleased to advice that the Parties have achieved a partial settlement in this matter, leaving the following outstanding matters:

1. Appropriate percentage to be used to calculate the HOBNI's Working Capital Allowance;
2. Determination of the correct amount for disposition in Account 1576 and the appropriate disposition period; and
3. Load Forecast methodology pertaining to weather normalization.

The Parties agree that those matters will be subject of the oral hearing before the Ontario Energy Board.

On October 3, 2014 HOBNI advised the Board that it would file its Settlement Proposal on October 7, 2014, however, the Parties were not in a position to finalise it by that date. We thank you for your consideration in this matter. Should you have any questions or require further information, please do not hesitate to contact me.

Sincerely,



Scott Miller
Director of Customer Care
Hydro One Brampton Networks Inc.
(905)-452-5504
smiller@hydroonebrampton.com

Paul Tremblay, President & CEO, Hydro One Brampton Networks Inc.
Marc Villett, Vice-President, Finance, Hydro One Brampton Networks Inc.

EB-2014-0083

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an application by Hydro One Brampton Networks Inc. to the Ontario Energy Board for an Order approving just and reasonable rates and other charges, effective January 1, 2015.

Hydro One Brampton Networks Inc.

Settlement Proposal

Filed: October 9, 2014

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INTRODUCTION

Hydro One Brampton Networks Inc. ("HOBNI", "Applicant", "Company", and "Hydro One Brampton") owns and operates the electricity distribution system within the municipal boundaries of the City of Brampton. As the local distribution company, HOBNI services approximately 146,000 (December 2013) Residential, General Service, Large Use, Street Light and Embedded Distributor customers.

Hydro One Brampton filed an application (the "Application") with the Ontario Energy Board (the "Board" and "OEB") on April 23, 2014 under section 78 of the *Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B),* seeking approval for changes to the rates that HOBNI charges for electricity distribution, to be effective January 1, 2015. The Board assigned File Number EB-2014-0083 to the Application.

The Board issued a Notice of Application and Hearing on May 15, 2014. Four Parties (the "Intervenors") requested and were granted Intervenor status:

- Building Owners and Managers Association of Greater Toronto ("BOMA").
- Energy Probe Research Foundation ("Energy Probe")
- School Energy Coalition ("SEC")
- Vulnerable Energy Consumers Coalition ("VECC")

Procedural Order No. 1 issued on July 10, 2014, scheduled dates for written interrogatories from Board Staff and Intervenors (July 22, 2014 & July 24, 2014), HOBNI's interrogatory responses (August 13, 2014), a Technical Conference (September 3-4, 2014), a Settlement Conference (September 15-16, 2014) and the date on which the Settlement Proposal should be filed (October 6, 2014).

Subsequent to the filing of interrogatories and responses, the Board reviewed the proposed issues list and approved it on September 12, 2014 for the purpose of this proceeding.

The Intervenors, together with the Applicant (collectively, the "Parties"), engaged in a settlement conference, which resulted in the settlement of most of the issues in this proceeding. This document sets out the terms of that settlement.

SETTLEMENT PROCESS

The Settlement Conference was convened on September 15, 2014 in accordance with Procedural Order No. 1 with Mr. F. Chris Haussmann acting as the facilitator. The Settlement Conference concluded on September 16, 2014. The following Parties, in addition to HOBNI, participated in the Settlement Conference:

- BOMA
- Energy Probe
- SEC
- VECC

The Parties have settled all issues on the Board's approved Issues List except for (a) the Working Capital Allowance percentage, (b) calculation and disposition of Account 1576 - Accounting Changes under CGAAP Deferral Account and (c) Load Forecast weather normalization. The specific components of this settlement, including all evidentiary supporting references, are described in detail below on an issue-by-issue basis in the section entitled Settlement Proposal.

The role adopted by Board staff in the Settlement Conference was consistent with guidance as set out on page 5 of the Board's *Practice Direction on Settlement Conferences* (the "Practice Direction"). Although Board staff is not a party to this Settlement Proposal, as noted in the Practice Direction, the Board staff who participated in the Settlement Conference are bound by the same confidentiality standards that apply to the Parties to the proceeding.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Practice Direction. The Parties understand this to mean that the documents and other information provided, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the Settlement Conference are strictly confidential and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception: the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal.

This document comprises the Settlement Proposal, and it is presented jointly to the Board by the Parties. This document is called a "Settlement Proposal" because it is a proposal by the Parties to the Board to settle the issues in this proceeding. It is termed a proposal as between the Parties and the Board. However, as between the Parties, and subject only to the Board's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual

obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the Board in its entirety, then unless amended by the Parties it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the Board has exclusive jurisdiction with respect to the interpretation or enforcement of the terms hereof.

This Settlement Proposal provides a description of each of the settled issues, together with references to the evidence before the Board. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to Interrogatories and Technical Conference Questions and Undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal, and the Appendices to this document.

The supporting Parties for each settled issue agree that the evidence in respect of that issue is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate and robust evidentiary record to support acceptance by the Board of this Settlement Proposal.

There are Appendices to this Settlement Proposal which provide further support for the proposed settlement. The Parties agree that this Settlement Proposal and the Appendices form part of the record in EB-2014-0083. The Appendices were prepared by the Applicant. The Intervenors are relying on the accuracy and completeness of the Appendices in entering into this Settlement Proposal.

Outlined below are the final agreements of the Parties following the Settlement Conference. For ease of reference, this Settlement Proposal follows the format of the final approved Issues List for the Application attached to the Issue List Decision issued on September 12, 2014. The Parties explicitly request that the Board consider and accept this Settlement Proposal as a package. None of the matters in respect of which a settlement has been reached is severable. Numerous compromises were made by the Parties with respect to various matters to arrive at this comprehensive Settlement Proposal. The distinct issues addressed in this proposal are intricately interrelated, and reductions or increases to the agreed-upon amounts may have financial consequences in other areas of this proposal which may be unacceptable to one or more of the

Parties. If the Board does not accept the Settlement Proposal in its entirety, then there is no agreement unless the Parties agree in writing that the balance of this Settlement Proposal may continue as a valid settlement, subject to any revisions that may be agreed upon by the Parties.

It is further acknowledged and agreed that none of the Parties will withdraw from this agreement under any circumstances, except as provided under Rule 32.05 of the Board's *Rules of Practice and Procedure*.

In the event that the Board directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties must agree with any revised Settlement Proposal prior to its resubmission to the Board for its review and consideration as a basis for making a decision.

Unless otherwise expressly stated in this Settlement Proposal, the agreement by the Parties to the settlement of each issue shall be interpreted as being for the purpose of settlement only and not a statement of principle applicable in any other situation. Where, if at all, the Parties have agreed that a particular principle should be applicable generally, this Settlement Proposal so states expressly. This is consistent with Board policy, under which settlements and their approval by the Board are considered to be specific to the facts of the particular case, and not precedents unless clearly so stated.

It is also acknowledged and agreed that this Settlement Proposal is without prejudice to any of the Parties re-examining these issues in any subsequent proceeding and taking positions inconsistent with the resolution of these issues in this Settlement Proposal. However, none of the Parties will, in any subsequent proceeding, take the position that the resolution therein of any issue settled in this Settlement Proposal, if contrary to the terms of this Settlement Proposal, should be applicable to HOBNI for any part of the Test Year.

The Settlement is presented to the Board for its consideration and adoption as an inter-related package. That is, the parties have agreed to the terms of settlement in their entirety and request that the Board approve it as such.

SETTLEMENT PROPOSAL OVERVIEW

RRFE & HOBNI's 2015 Cost of Service Application

On October 18, 2012 the Board released its Report entitled "*Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach*" ("RRFE"). A central objective of the RRFE, which the Board described as "an important step in the continued evolution of electricity regulation in Ontario" is to support the cost-effective planning and operation of the electricity distribution network.

The Board emphasized that its renewed regulatory framework is a comprehensive performance-based approach to regulation that is based on the achievement of outcomes that ensure that Ontario's electricity system provides value for money for customers. "*The Board believes that emphasizing results rather than activities, will better respond to customer preferences, enhance distributor productivity and promote innovation. The Board has concluded that the following outcomes are appropriate for distributors: Customer Focus, Operational Effectiveness, Public Policy Responsiveness and Financial Performance.*"[1] The Parties focused upon these specific outcomes throughout the Settlement Conference discussions.

The RRFE provides for the option of filing a rebasing Application, followed by four years of Fourth Generation IR. HOBNI selected the Fourth Generation IR approach on the basis that it is the best approach for the utility at this time to ensure that it continues to have adequate financial capacity and cash flow to manage its utility, and address investments in its system, over the next five years.

HOBNI's Application comprises over 3,081 pages (with interrogatory responses, the total is approximately 4,100 pages) and took over one year to prepare. The Application and responses included the filing of third party reports which are intended to address the Board's RRFE requirements. The Intervenors have not accepted all of the contents or conclusions in those reports, but accept HOBNI's statement that the reports were prepared or obtained in intended compliance with the RRFE.

The Parties believe that the settlement of each issue as outlined in this Settlement Agreement is consistent with the RRFE. Further details are included in the section below, and under each issue.

[1] RRFE, page 2

OVERVIEW OF UNSETTLED ISSUES

There are three unsettled issues in this proceeding which will be the subject to an oral hearing before the Board.

1. Working Capital Allowance

There was no agreement between the Parties as to the appropriate percentage to be used to calculate the WCA.

2. Account 1576 - Accounting Changes under CGAAP Deferral Account

There was no agreement between the Parties with respect to the forecasted amount of $6,622,303 as of December 31, 2014, proposed for disposition over five years.

3. Load Forecast

The Parties have agreed to accept the load forecast as it was filed with the exception of the methodology pertaining to weather normalization used in the regression analysis.

The Parties have agreed that these unsettled issues should be dealt with by way of oral hearing.

OVERVIEW OF SETTLED ISSUES

The Parties have accepted the underlying basis of the Application, and thus, with some reductions, the operating and capital plan proposed by the Applicant. HOBNI has, in turn, accepted the principle that its investment plan will allow it to respond to the rapid growth in its customer base and renew its system, while at the same time driving efficiencies in its operating costs. All of this will allow HOBNI to maintain and enhance its past record as a low cost distributor of electricity to its customers.

The following is a summary of the major changes to the Application as filed. The details are contained in the body of this Settlement Proposal:

- The Parties have agreed to a reduction to the Bridge Year capital expenditures of $80,000 and to the Test Year capital expenditures of $80,000 from the amounts sought in the Application. In addition, there were resulting reductions to the 2015 Test Year depreciation expense of $3,367. The Parties acknowledge that the capital expenditure agreed upon in this Settlement Proposal is an envelope amount, and that Hydro One Brampton may make its reductions as it considers appropriate. Hydro One Brampton has reviewed its Distribution System Plan filed as part of the Application and has determined that it can reduce its 2015 Test Year capital expenditures by this amount without compromising the appropriate level of investment in the distribution system. The HOBNI revised Capital Expenditure Plan is provided in **Settlement Table 1** under *Issue 1.1*.

- The Parties have agreed to a reduction of $500,000 in OM&A expenditures. After review of the revised OM&A budget, all Parties agreed that the proposed OM&A provides appropriate resources to operate the utility at a high level, while providing for continuing efficiency initiatives to keep costs as low as possible. The Parties acknowledge that the OM&A Budget is a current forecast, and the inclusion of that budget in this Settlement Proposal is not intended to detract from the normal principle that utility management makes operating decisions within the overall envelope, in light of conditions and priorities at the time, and is not restricted to the amounts in the sub-categories included in the approved budget. The HOBNI revised OM&A budget is provided in **Settlement Table 2** under *Issue 1.2*.

- The Parties have agreed that the Other Revenues budget should be increased by $100,000 to reflect a revised expectation of actual Other Revenues in the Test Year.

- The Parties have agreed to reduce the Test Year Depreciation Expense by $144,000 to reflect the more accurate month-in-service depreciation method used by HOBNI in its financial accounting, rather than the half year rule approach.

- HOBNI has recalculated its PILs obligation for the Test Year, and reduced it by $51,462. This amount will be updated once HOBNI updates Revenue Requirement relating to adjustments it will make to its Cost of Capital Parameters and Cost of Power Forecast. Further changes may be required depending on the Board's decision with respect to the unsettled issues.

The Parties believe that, if accepted by the Board as the Parties request, this Settlement Proposal will also achieve the following outcomes in the Test Year:

Customer Focus

This Settlement Proposal will respond to the primary concerns of HOBNI's customers, which are rates and reliability. HOBNI has a relatively new system, with low costs and high reliability level relative to other distributors, but with the ongoing challenge of high growth. This Settlement Proposal ensures that HOBNI will continue to have sufficient resources to invest in its system for both growth and renewal, and to maintain high levels of operating quality and efficiency.

The customer engagement requirements of RRFE are new, and the Parties accept that HOBNI is taking steps to comply with those requirements. The Parties also recognize that, in this transition period, customer engagement is evolving, and is not yet comprehensive or perfectly designed and executed. HOBNI intends to implement continuous improvement in its customer engagement activities over the next five years, and the Intervenors accept HOBNI's commitment to do so.

Operational Effectiveness

Hydro One Brampton has described its operational effectiveness initiatives in the Application. Operational effectiveness is an ongoing process, and HOBNI expects to implement additional operational effectiveness initiatives over the course of the next five years, as opportunities arise and as new industry best practices are identified. It is HOBNI's intent, when possible, to be a

leader in this area. The Intervenors accept and support the Applicant's commitment to continuous improvement, and its goal of being an industry leader.

Public Policy Responsiveness

This Settlement Proposal provides the resources in the 2015 Test Year that will allow HOBNI to meet all obligations mandated by government relevant to the Application in the Test Year, including in respect of renewable energy and any other current obligations that are mandated as a condition of Hydro One Brampton's distribution licence.

Financial Performance

This Settlement Proposal will, if accepted by the Board, produce rates in the 2015 Test Year that will allow Hydro One Brampton to meet its obligations to its customers while maintaining its financial viability. Based on the foregoing, and the evidence and rationale provided in this Settlement Proposal, the Parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the Board.

ATTACHMENTS

The attachments below are provided on a preliminary basis and are subject to change following the Board's decision on the unsettled matters, HOBNI's updates to its cost of capital parameters and its cost of power forecast. The following attachments accompany this Settlement Proposal:

"**A**" – Board's Approved Issue List

"**B**" – Updated Chapter 2 Appendices (*from the Filling Requirements for Electricity Distribution Rate Applications*)

The following list identifies those Appendices that have been updated since the original April 23, 2014 filing:

OEB Appendix **2-AB**	Capital Expenditures
OEB Appendix **2-BA2**	Fixed Asset Continuity Schedules (MIFRS)
OEB Appendix **2-CM**	Depreciation and Amortization Expense (MIFRS)
OEB Appendix **2-H**	Other Operating Revenue
OEB Appendix **2-JA**	Summary of Recoverable OM&A Expenses
OEB Appendix **2-OA**	Capital Structure & Cost of Capital
OEB Appendix **2-P**	Cost Allocation
OEB Appendix **2-V**	Revenue Reconciliation
OEB Appendix **2-W**	Bill Impacts
OEB Appendix **2-Z**	Tariff Schedule

"**C**" - Revenue Requirement Work Form

"**D**" - Cost Allocation Model

"**E**" - Payments in Lieu of Taxes (PILs) Model

"**F**" - EDDVAR Continuity Schedules

"**G**" - Account 1568 – LRAMVA – Updated Tables

1. PLANNING

1.1. Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with OM&A spending;
- government-mandated obligations; and
- the applicant's objectives.

Status: **Complete Settlement**

Supporting Parties: **HOBNI, BOMA, Energy Probe, SEC, VECC**

The Parties have agreed to a reduction of $80,000[2] in the Test Year capital additions to reflect the historical lag of actual capital expenditures as compared to budgeted capital expenditures. With that exception, the Parties accept that the distribution system plan filed in this proceeding, combined with the resources made available to HOBNI in the Test Year under the terms of this Settlement Proposal, together provide an appropriate foundation to HOBNI in the Test Year to: (a) pursue continuous improvement in productivity; (b) attain appropriate system reliability and service quality objectives; and (c) maintain reliable and safe operation of its distribution system.

The Parties accept that the distribution system plan focuses on the two key concerns of HOBNI's customers, rates and reliability.

As per *Exhibit 1 Tab 5 Schedule 1*, HOBNI has described its ongoing productivity initiatives. The Parties accept HOBNI`s ongoing commitment to continuous improvement, and its goal of being a leader in the provision of low cost, reliable distribution services in Ontario.

[2] The resulting reduction to 2015 Test Year depreciation relating to this expenditure reduction was $3,367.

The Parties acknowledge that HOBNI has in the past been identified as a superior performer in certain benchmarking studies. HOBNI's intent is to maintain that level of performance, and the Parties agree that this Settlement Proposal provides HOBNI with the resources to do so.

The Parties accept that the Applicant's past reliability performance (which can be found in HOBNI's Application at *Exhibit 2, Tab 8, Schedule 1*) supports the Application, as amended by this Settlement Proposal, for 2015, and that the Settlement Proposal provides the Applicant with sufficient resources to maintain appropriate levels of reliability in the Test Year. Hydro One Brampton will continue to strive for reliability and customer satisfaction while maintaining a focus on safety and productivity.

Following the adjustments made during the Settlement Conference, the bill impact for a typical Residential Class Customer consuming 800 kWh per month would be an increase of $2.04 or 1.71%. In addition, the bill impact for typical General Service < 50 kW Class Customer consuming 2,000 kWh per month would be a decrease of $3.56 or 1.18%. **N.B.:** the bill impacts presented are subject to change following the Board's decision on the unsettled matters, HOBNI's updates to its cost of capital parameters and its cost of power forecast.

For the purposes of settlement of the issues in this proceeding, the Parties accept HOBNI's confirmation that the resources available to it in the Test Year as a result of this Settlement Proposal will allow it to meet all obligations mandated by government as relevant to this Application, including in respect of renewable energy and any other obligations that are mandated as a condition of Hydro One Brampton's electricity distribution licence. Hydro One Brampton is planning to proceed with three Renewable Enabling Improvement investments and two Expansion Investments for which costs may be eligible for provincial rate protection under O.Reg 330/09. Details of these investments, time and monthly amounts payable by the IESO as submitted in the evidence are outlined in *Exhibit 2 Tab 7 Schedule 1*.

A summary of the Capital Expenditures Plan on the *Applied-For vs. Settlement Basis*:

Settlement Table 1: *2015 Capital Expenditure Plan Applied-For Vs Settlement Basis*

Category	Original COS - Submission - 2015 Test Year	Interrogatory Adjustment - OPEB	Settlement Reduction	Settled - 2015 Test Year
System Access	$ 17,605,940	$ 204,053	$ (50,517)	$ 17,759,476
System Renewal	$ 8,803,080	$ 102,028	$ (25,259)	$ 8,879,849
System Service	$ 1,472,290	$ 17,064	$ (4,224)	$ 1,485,129
General Plant	$ 9,741,020	$ -	$ -	$ 9,741,020
Total Expenditure	**$ 37,622,330**	**$ 323,145**	**$ (80,000)**	**$ 37,865,475**

Evidence:

Application:
Exhibit 1 Tab 4 Schedules 1, 2 & 3
Exhibit 1 Tab 5 Schedules 1&2
Exhibit 2 Tab 6 DSP Sections 5.2.1.2; 5.2.2.3; 5.2.3.3; 5.2.2.5; 5.3.3; 5.4.1
Exhibit 2 Tab 7 Schedule 1
Exhibit 2 Tab 8 Schedule 1
Exhibit 4, Tab 3, Schedule 1 Appendix 1

Interrogatories:
1-Staff-3; 1-Staff-7; 1-Staff-8 (c); 1-BOMA-3; 1-SEC-1; 1-SEC-2
2-Staff-16; 2-Staff-28; 2-Staff-25 (b); 2-BOMA-6; 2-VECC-7
4-Staff-35; 4-Staff-38; 4-Staff-39; 4-Staff-49(g); 4-Staff-52; 4-EP-24; 4-EP-25; 4-SEC-22; 4-VECC-31
7-BOMA-17
8-VECC-40; 8-BOMA-21(d)
9-Staff-68

1.2. OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with OM&A spending;
- government-mandated obligations; and
- the applicant's objectives.

Status: **Complete Settlement**

Supporting Parties: **HOBNI, BOMA, Energy Probe, SEC, VECC**

Hydro One Brampton advises that its overall strategy is to continue to improve its operations, with employee safety and reliability being of foremost importance. The current plan continues to focus on productivity improvements and cost containment by further leveraging current resources, infrastructure and other technologies. As Hydro One Brampton's customer base continues to grow, efficiencies have been realized that will help mitigate the pressure of rising costs. The Company continues to invest capital to accommodate future growth and maintain reliability of existing plant. In order to maintain operations over the long term, the Company is also focusing on staff resourcing and succession planning. Hydro One Brampton will continue to strive for strong customer relations and increased customer contacts by senior management. The Company aims to achieve customer satisfaction results that exceed the Ontario average.

The Parties accept HOBNI's statement of its overall objectives, and have agreed that the revised OM&A budget will allow HOBNI to achieve those objectives in the Test Year and the following IRM period.

The Parties agreements with respect to Customer Preferences and Expectations, Productivity, Benchmarking, Reliability, and other issues, described under *Issue 1.1* above, apply as well to OM&A.

Notwithstanding the allocation of the OM&A reduction set out below, the Parties acknowledge that under the forward Test Year approach to rate-setting, HOBNI will retain the responsibility to make actual spending decisions during the Test Year, which may include variances from that presented below.

A summary of the revised OM&A Budget is as follows:

Settlement Table 2: *2015 OM&A Expenditures Applied-For vs Settlement Basis*

	Original COS - Submission - 2015 Test Year	Interrogatory Adjustment - OPEB	Settlement Reduction	Settled - 2015 Test Year OM&A
Operations	$ 2,323,555	$ 29,792	$ (48,630)	$ 2,304,717
Maintenance	$ 8,275,677	$ 50,292	$ (131,698)	$ 8,194,271
Customer Service	$ 6,142,599	$ 47,261	$ (135,730)	$ 6,054,130
Administration	$ 8,845,676	$ 83,510	$ (183,943)	$ 8,745,243
Total OM&A	**$ 25,587,507**	**$ 210,855**	**$ (500,000)**	**$ 25,298,362**

Evidence:

Application:
Exhibit 1 Tab 4 Schedules 1, 2 & 3
Exhibit 1 Tab 5 Schedules 1&2
Exhibit 2 Tab 6 DSP Sections 5.2.1.2; 5.2.2.3; 5.2.3.3; 5.2.2.5; 5.3.3; 5.4.1
Exhibit 2 Tab 7 Schedule 1
Exhibit 2 Tab 8 Schedule 1
Exhibit 4 Tab 1 Schedule 1 & 4
Exhibit 4 Tab 2 Schedule 1
Exhibit 4 Tab 3 Schedule 1 Appendix 1

Interrogatories:
1-Staff-3; 1-Staff-7; 1-Staff-8 (c); 1-BOMA-3; 1-SEC-1; 1-SEC-2
2-Staff-16; 2-Staff-28; 2-Staff-25 (b); 2-BOMA-6; 2-VECC-7
4-Staff-35; 4-Staff-38; 4-Staff-39; 4-Staff-49(g); 4-Staff-52; 4-EP-24; 4-EP-25; 4-SEC-22; 4-VECC-31
7-BOMA-17
8-VECC-40; 8-BOMA-21(d)
9-Staff-68

2. REVENUE REQUIREMENT

2.1 Have all elements of the Base Revenue Requirement been appropriately determined in accordance with Board policies and practices?

Status: **Partial Settlement**

Supporting Parties: **HOBNI, BOMA, Energy Probe, SEC, VECC**

Settlement Table 3 below provides the components of the Base Revenue Requirement on an *Applied-For vs Settlement Basis*. Hydro One Brampton has updated its Service Revenue Requirement as part of the interrogatory process. Partially settled matters regarding the Base Revenue Requirement relate to the non-settled issue of the appropriate Working Capital Allowance percentage as well as the updates to the Cost of Capital Parameters and Cost of Power Forecast.

Settlement Table 3: *Revenue Requirement Applied-For Vs Settlement Basis*

Particulars	Original COS Submission	Interrogatory Adjustment - OPEB	Revised COS Submission	Amended COS - Settlement Agreement	Changes	Status
OM&A Expenses	$25,587,507	$210,855	$25,798,362	$25,298,362	($500,000)	Settled
Amortization/Depreciation	$15,936,873	$4,039	$15,940,912	$15,794,025	($146,887)	Settled
Income Taxes (Grossed up)	$2,185,027	($586)	$2,184,441	$2,132,980	($51,462)	Partially Settled
Return						
Deemed Interest Expense	$14,205,895	$6,561	$14,212,456	$14,206,103	($6,352)	Partially Settled
Return on Deemed Equity	$15,724,143	$7,262	$15,731,405	$15,724,373	($7,031)	Partially Settled
Service Revenue Requirement	**$73,639,446**	**$228,131**	**$73,867,577**	**$73,155,844**	**($711,733)**	
Other Operating Revenue & Offsets	$4,026,589	$ -	$4,026,589	$4,126,589	$100,000	Settled
Base Revenue Requirement	**$69,612,857**	**$228,131**	**$69,840,988**	**$69,029,255**	**($811,733)**	

2.1.1 Rate Base Amount

In its application, HOBNI proposed a forecast rate base of $405,031,018[3] for the 2015 Test Year; composed of $340,521,085 in Net Fixed Assets and $64,509,933 in Working Capital Allowance.

The Parties were not able to reach a complete settlement on the rate base components due to disagreement as to the appropriate percentage to use to calculate the working capital allowance. The rate base may need to be recalculated, based on the working capital allowance percentage as approved by the Board subsequent to a hearing on this issue.

Settlement Table 4 below provides the rate base components on an *Applied-For vs Settlement Basis.*

Settlement Table 4: Rate Base Applied-For Vs Settlement Basis

Particulars	Original COS Submission	Interrogatory Adjustment - OPEB	Revised COS Submission	Amended COS - Settlement Agreement	Changes	Status
Gross Fixed Assets (average)	$642,557,044	$161,573	$642,718,616	$642,598,616	($120,000)	Settled
Accumulated Depreciation (average)	($302,195,512)	($2,020)	($302,197,532)	($302,122,584)	$74,947	Settled
Average Net Fixed Assets	$340,361,532	$159,553	$340,521,085	$340,476,032	($45,053)	
Allowance for Working Capital						
Controllable Expenses	$25,587,507	$210,855	$25,798,362	$24,752,362	($1,046,000)	Settled
Cost of Power	$470,431,894	$ -	$470,431,894	$470,431,894	$ -	Settled
Working Capital Base	$496,019,401	$210,855	$496,230,256	$495,184,256	($1,046,000)	
Working Capital Base	13.00%	13.00%	13.00%	13.00%	13.00%	Not Settled
Allowance for Working Capital	$64,482,522	$27,411	$64,509,933	$64,373,953	($135,980)	Partially Settled
Rate Base	**$404,844,054**	**$186,964**	**$405,031,018**	**$404,849,985**	**($181,033)**	Partially Settled

Evidence

Application: *Exhibit 1 Tab 4 Schedule 2 (p.11)*
Exhibit 2 Tab 1 Schedules 1&2

Interrogatories: *2-Staff-4 2-EP-3, 2- EP-9, 2- EP-11, 2- EP-12, 4-VECC-30*

[3] As adjusted relating to OPEB in response to OEB Interrogatories

Net Fixed Assets

The Parties reached a complete settlement with respect to the Net Fixed Assets. **Settlement Table 5** below provides the Net Fixed Assets components on an *Applied-For vs Settlement Basis.*

The Parties agreed to the following changes in the Net Fixed Assets:

1. Increase in Fixed Asset Additions of $323,145 due to the impacts of the correction identified through responses to OEB interrogatory *Staff-1* and *4-Staff-58 (b)* relating to post-retirement benefits other than pensions ("OPEBs");
2. Reduction of the average gross fixed assets for 2015 by $120,000 made up of:
    - Closing net fixed assets for the 2014 Bridge Year of $80,000; and
    - Fixed asset additions for the 2015 Test Year of an additional $80,000.
3. Reduce 2015 Test Year depreciation and amortization (and corresponding Accumulated Depreciation) by $3,367 relating to preceding Capital Expenditure reductions in bullet 2 above.
4. Reduce depreciation and amortization during the Test Year, and therefore accumulated depreciation and thereby increasing net fixed assets at the end of the year, by $144,000 relating to the use of month in service versus half year rule approach to depreciation.

Settlement Table 5: *Net Fixed Assets Applied-For vs. Settlement Basis*

Description	Original COS Submission - 2014 Bridge	Settlements Conference Reductions	Settled - 2014 Bridge	Original COS - Submission - 2015 Test	Interrogatory Adjustment - OPEB	Settlements Conference Adjustments	Settled - 2015 Test
Opening Balance Gross Fixed Assets	599,189,567		599,189,567	627,901,483	-	(80,000)	627,821,483
Closing Balance Gross Fixed Assets	627,901,483	(80,000)	627,821,483	657,212,604	323,145	(160,000)	657,375,749
Average Gross Fixed Assets	$613,545,525	($80,000)	$613,505,525	$642,557,044	$161,573	($120,000)	$642,598,616
Opening Balance Accumulated Depreciation	(283,567,283)	-	(283,567,283)	(295,605,889)	-	1,374	(295,604,516)
Closing Balance Accumulated Depreciation	(295,605,889)	1,374	(295,604,516)	(308,785,134)	(4,925)	149,407	(308,640,652)
Average Accumulated Depreciation	($289,586,586)	$687	($289,585,899)	($302,195,512)	($2,462)	$75,390	($302,122,584)
Opening Net Book Value of Fixed Assets	315,622,284	-	315,622,284	332,295,594	-	(78,626)	332,216,968
Closing Net Book Value of Fixed Assets	332,295,594	(78,626)	332,216,968	348,427,470	318,220	(10,593)	348,735,097
Average Net Book Value of Fixed Assets	$323,958,939	($39,313)	$323,919,626	$340,361,532	$159,110	($44,610)	$340,476,032

Evidence

Application: *Exhibit 1 Tab 4 Schedule 2 (p.11)*
Exhibit 2 Tab 1 Schedules 1&2

Interrogatories: *2-Staff-4, 2-EP-3, 2- EP-9, 2- EP-11, 2- EP-12, 4-VECC-30*

Working Capital Allowance

The Parties were not able to reach a complete settlement on the issue of the working capital allowance. The dollar amount of the cost of power and controllable expenses has been agreed to. The percentage of this amount to be used for working capital has not been agreed to.

Working Capital Allowance Percentage

The Parties did not reach a settlement on the issue of the WCA percentage. The Parties propose that this issue should be the subject of an oral hearing before the Board.

As per **Settlement Table 3** HOBNI has updated its Revenue Requirement with respect to the issues that were completely settled, and, as per **Settlement Table 4,** HOBNI has submitted its calculated WCA based on the default 13% (as filed in the Application) of the Cost of Power and eligible controllable expenses (i.e. Operations, Maintenance, Billing and Collecting, Community Relations, Administration and General inclusive of property taxes).

The use of 13% in **Settlement Tables 3 & 4** is not intended to be indicative of the expected or appropriate result of the Board's determination of the WCA percentage, but is simply a placeholder pending the Board's decision.

Cost of Power and Controllable Expenses

Tables 1 & 2 in *Exhibit 2 Tab 3 Schedule 1* of the Application provide the components of Cost of Power and Controllable Expenses used to determine the Working Capital Allowance.

Settlement Table 6, below provides the Working Capital Allowance Base on an *Applied-For vs Settlement Basis.*

Settlement Table 6: *Working Capital Allowance Base Applied-For vs Settlement Basis*

Description	Original COS - Submission - 2015 Test	Interrogatory Adjustment - OPEB	Settlements Conference Adjustment - OM&A Envelope	Settlements Conference Adjustment - Depreciation in OM&A	Settled - 2015 Test
Cost of Power	$470,431,894				470,431,894
Operations	$2,323,555	$29,792	($48,630)	($49,581)	2,255,136
Maintenance	$8,275,677	$50,292	($131,698)	($176,591)	8,017,681
Customer Service	$6,142,599	$47,261	($135,730)	($131,074)	5,923,056
Administration	$8,845,676	$83,510	($183,943)	($188,754)	8,556,489
Total Controllable Costs	$25,587,507	$210,855	($500,000)	($546,000)	$24,752,362
Working Capital	**$ 496,019,401**	**$ 210,855**	**$ (500,000)**	**$ (546,000)**	**$ 495,184,256**

Cost of Power

The Parties have reached a complete settlement and agreed that HOBNI will adjust its Cost of Power based on the unit prices for Hourly Ontario Energy Price ("HOEP"), Global Adjustment ("GA"), and Regulated Price Plan ("RPP") rates from the Board's *Regulated Price Plan Price Report November 1, 2014 to October 31, 2015.* This report is expected to be issued by the OEB in October 2014. The Cost of Power presented in this Settlement Agreement has not been adjusted at this time, it is consistent with the 2015 Cost of Power submitted with the Company's original application.

Controllable Expenses

The Parties have reached a complete settlement and agreed to make the following changes to HOBNI's controllable expenses:

1. Reduce OM&A Expenses by $500,000, (for more details on the OM&A reduction, refer to *Issue 1.2* above), and
2. Reduce Controllable Expenses used in the determination of the Working Capital Allowance by $546,000 relating to depreciation expenses that are allocated to OM&A Expenses through HOBNI's internal allocation system (for example, for fleet costs).

Evidence

Application *Exhibit 2 Tab 3 Schedules 1*
Exhibit 2 Tab 3 Schedule 2

Interrogatories: *2-EP-7, 4-EP-26 (b)*

2.1.2 OM&A Expense Amount

The Parties have reached a complete settlement with regards to the OM&A expense for the 2015 Test Year and agreed that reduction in expenses of $500,000 will be made. The Parties acknowledge that HOBNI will retain the responsibility to make actual spending decisions during the Test Year.

The Parties have agreed for the purposes of settlement that the adjusted levels of OM&A expenditures are reasonable and that the expenditures are expected to enable Hydro One Brampton to maintain and improve its reliability and service quality. The Parties agreed that the proposed OM&A expenditures are appropriately balanced, and that the agreed-upon revenue requirement (including reductions in OM&A expenditures to those which were proposed in the Application) is expected to permit Hydro One Brampton to meet its regulatory obligations and operate and maintain its distribution system at a high standard while maintaining its financial viability.

Refer to **Settlement Table 2** above for the revised OM&A budget for the Test Year.

Evidence

Application	*Exhibit 4 Tab 1 Schedule 1;* *Exhibit 4 Tab 2 (in full)*
Interrogatories:	*4-Staff-35, 4-Staff-36; 4-Staff-52, 4-EP-20; 4-EP-22; 4-EP-35, 4-EP-37, 4-BOMA-9, 4-SEC-15*

2.1.3 Depreciation and Amortization Expense

The Parties have reached a complete settlement with regards to the Depreciation and Amortization Expense for the 2015 Test Year and agreed that a reduction in Depreciation and Amortization Expense of $147,367 will be made.

The Application calculates Depreciation and Amortization Expense on the basis of the half-year rule for capital additions during the Test Year. In its financial accounting, HOBNI records depreciation on capital additions from the month the asset goes into service. Because more of HOBNI's assets are brought into service later in the year than earlier in the year, the result is that the month-in-service approach produces a lower depreciation amount than the half-year rule. The difference, for the Test Year, is $144,000.

The Parties have agreed that the month-in-service method is more accurate than the half-year rule, and further that it is more efficient for Hydro One Brampton to align its financial accounting with its regulatory accounting in this area. Therefore, Depreciation and Amortization Expense for the Test Year has been recalculated to be equal to the financial expense expected, reducing the cost for regulatory purposes by $144,000 from the amount set out in the Application. In addition, a depreciation expense reduction of $4,032 reduction net of $666 transferred to OM&A as made in relation to the Capital Expenditures reduction of $80,000 in the 2014 Bridge Year and $80,000 in the 2015 Test Year.

Settlement Table 7: *Depreciation Applied-For vs. Settlement Basis*

Category	Original COS - Submission - 2015 Test Year	Interrogatory Adjustment - OPEB *	Settlement Reduction **	Settled - 2015 Test Year
Depreciation Expense	$ 15,936,873	$ 4,519	$ (147,367)	$ 15,794,025
* - OPEB Depreciation of $4,925 less portion transferred to OM&A of $406.				
**- Depreciation Expense reduction to move from half-year rule to month in service approach of $144,000, and a reduction of $4,032 less portion transferred to OM&A of $666.				

Evidence

Application: *Exhibit 4 Tab 4 (in full)*

Interrogatories: *4-Staff-57, 9-Staff-73, 2-EP-3, 2-EP-5, 4-EP-35, 4-EP-36, 1-BOMA-5,*

2.1.4 Payments in Lieu of Taxes ("PILs") Amount

The Parties reached a complete settlement with respect to the PILs. HOBNI has recalculated its PILs in light of this Settlement Proposal, and that amount is included in **Settlement Table 3.** This amount will be updated once HOBNI updates its Cost of Capital Parameters and Cost of Power Forecast. Further changes may be required depending on the Board's decision with respect to the unsettled issues.

2.1.5 Capital Structure, Rate of Return on Equity and Short Term Debt Rate

Settlement Table 8 below provides Capital Structure, Rate of Return on Equity and Short Term Debt Rate components used in the determination of Deemed Debt and Equity and Cost of Capital Parameters. The Capital Structure, Rate of Return on Equity and Short Term Debt Rate have been settled subject to updates to the Cost of Capital Parameters and Cost of Power Forecast. Further changes may be required pursuant to the Board's decision on the WCA percentage issue.

Settlement Table 8: *Capital Structure and Return Applied-For Vs Settlement Basis*

Particulars	OEB Deemed Debt/Equity %	Interrogatory Updated - % Rates	Interrogatory Updated - $	Settlement Agreement %	Settlement Agreement $	Changes	Status
Short-Term Debt Interest	56.00%	6.12%	$13,870,610	6.12%	$13,864,410	($6,200)	Settled
Long-Term Debt Interest	4.00%	2.11%	$341,846	2.11%	$341,693	($153)	Settled
Total Interest	60.00%		$14,212,456		$14,206,103	($6,352)	Settled
Return on Equity	40.00%	9.71%	$15,731,405	9.71%	$15,724,373	($7,031)	Settled
Total	**100.00%**		**$29,943,860**		**$29,930,477**	**($13,384)**	Settled
Rate Base			**$405,031,018**		**$ 404,849,985**		Partially Settled

Capital Structure

In determining the cost of capital, Hydro One Brampton followed the Board's Report on *Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009. To comply with this report, HOBNI has prepared this Application with deemed capital structure of 56% Long Term debt, 4% Short Term debt and 40% Equity.

The Parties have reached a complete settlement on the issue and agreed that HOBNI's proposed capital structure is appropriate.

Cost of Capital Parameters

The Parties have agreed to make the following changes to HOBNI's Cost of Capital Parameters:

- As per HOBNI's response to *5-BOMA-15*, it was indicated that during June 2014, Hydro One Inc. issued $350 million of 30-year notes. $10 million of this issue was mapped to Hydro One Brampton at a rate of 4.19%. The long term debt rate will be updated to reflect and take into account this issuance when the Company makes its final submission in response to the Board's Decision and Order.

- HOBNI expects an additional debt issuance of $10 million later in 2014 as well. If it is issued by the time HOBNI files its final numbers in response to the Board's Decision and Order the Company will update the forecast rate with the actual rate. If it is not issued, the long term debt rate for the future 2014 debt will be updated using the Company's long term debt rate forecast methodology based the September 2014 Consensus Report.
- In addition, the Company will update its 2015 long term debt rate for the long term debt forecast in 2015 using on the Company's long term debt rate forecast methodology based on the September 2014 Consensus Report.
- HOBNI will update its Cost of Capital parameters for its Return on Equity percentage and short term debt rate according to the Board's next Cost of Capital Parameter Updates for 2015 Cost of Service Applications which is expected to be released in November 2014.
- For the purposes of this Settlement Agreement, HOBNI has not updated the Long Term Debt rates that were originally submitted in its application; it will update all 2014 & 2015 Long Term Debt Rates and re-calculate the weighted average long term debt rate at the time the Board issues its Decision and Order regarding HOBNI's 2015 Cost of Service Application.

Evidence

Application: *Exhibit 5 Tab 1 Schedule 1*
Exhibit 5 Tab 2 Schedule 1

Interrogatories: *5-Staff-59, 5-EP-40; 5-EP-41, 5-BOMA-15, 5-SEC-25; 5-SEC-26*

2.1.6 Deemed Interest Expense Amount

The Parties have reached a complete settlement, subject to updates to the Cost of Capital Parameters and Cost of Power Forecast; further changes may be required pursuant to the Board's decision on the WCA% issue. The Parties have agreed to make the following changes to the Deemed Interest Expense Amount used in the determination of the Company's Base Revenue Requirement:

- Update the Short Term Debt and Long Term Debt rate parameters as outlined above, at the time the Board issues its Decision and Order with respect to HOBNI's 2015 Cost of Service Application.
- As there was a partial settlement regarding the Rate Base used to calculate the Deemed Interest Expense Amount, HOBNI has based its calculations on the partially settled Rate Base which could be changed following the OEB Decision and Order with respect to HOBNI's 2015 Cost of Service Rate Application.

Refer to **Settlement Table 8** above for more details.

Application: *Exhibit 5 Tab 1 Schedule 1*
Exhibit 5 Tab 2 Schedule 1

Interrogatories: *5-Staff-59, 5-EP-40; 5-EP-41, 5-BOMA-15, 5-SEC-25; 5-SEC-26*

2.1.7 Deemed Return on Equity Amount

The Parties have reached a complete settlement subject to updates to the Cost of Capital Parameters and Cost of Power Forecast; further changes may be required pursuant to the Board's decision on the WCA percentage issue. The Parties agreed to make the following changes to the Deemed Return on Equity Amount used in the determination of the HOBNI's Base Revenue Requirement:

- HOBNI will update its Return on Equity Percentage according to the Board's next Cost of Capital Parameter Updates for 2015 Cost of Service Applications which is expected to be released in November 2014.
- As there was a partial settlement regarding the Rate Base used to calculate the Deemed Interest Expense Amount, HOBNI has based its calculations on the partially settled Rate Base which could be changed following the OEB Decision and Order with respect to HOBNI's 2015 Cost of Service Rate Application.

Refer to **Settlement Table 8** above for more details.

Evidence

Application: *Exhibit 5 Tab 1 Schedule 1*
Exhibit 5 Tab 2 Schedule 1

Interrogatories: *5-Staff-59, 5-EP-40; 5-EP-41, 5-BOMA-15, 5-SEC-25; 5-SEC-26*

2.1.8 Other Revenue

The Parties have reached a complete settlement and agreed to make the following change to the Other Revenue used as the revenue offset for the determination of Base Revenue Requirement:

- The Parties agreed that HOBNI's forecasted other revenues would be higher than originally forecasted based on a review of its 2014 year to date other revenues and that it would be appropriate to increase its other revenue forecast by $100,000 for the 2015 Test Year from the amount filed in the Application which has the effect of lowering Base Revenue Requirement by the same amount.

Refer to **Settlement Table 3** above for more details.

Evidence

Application: *Exhibit 3 Tab 3 Schedules 1&2*

Interrogatories: *3-Staff-31, 3-EP-18*

2.2 Has the Base Revenue Requirement been accurately determined based on these elements?

Status:	**Partial Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 2 Tab 1 Schedule 1; Tab 3 Schedules 1&2;* *Exhibit 2 Tab 5 Schedules 1&2* *Exhibit 3 Tab 3 Schedule 1&2* *Exhibit 4 Tab 1 Schedule 1; Tab 4 Schedules 1, 2&4;* *Exhibit 4 Tab 5 Schedules 1-3* *Exhibit 5 Tab 1 Schedule 1 & Tab 2 Schedule 1*
	Interrogatories:	*2-Staff-11; 2-Staff-13; 2-Staff-16* *2-EP-3; 2-EP-6 – 2-EP-11;* *2-SEC-9 – 2-SEC-11* *3-Staff-31* *3-EP-18* *4-Staff-35 – 4-Staff-36; 4-Staff-52* *4-EP-20; 4-EP-22; 4-EP-35 – 4-EP-37* *4-BOMA-9* *4-SEC-15* *5-Staff-59* *5-EP-40; 5-EP-41* *5-BOMA-15* *5-SEC-25; 5-SEC-26*

The Parties agree that the Base Revenue Requirement has been accurately determined with two exceptions: (1) the issue of the WCA percentage which will be determined by the Board following the oral hearing, and (2) the updates that HOBNI will make to its cost of capital parameters and cost of power forecast. Once the Board makes its decision with respect to HOBNI's 2015 Cost of Service Rate Application, HOBNI will make the adjustments as required to reflect the Board Decision.

3. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Are the proposed customer classes, load and customer forecast, loss factors, CDM adjustments and resulting billing determinants an appropriate reflection of the energy and demand requirements of the applicant and its customers?

Status:	**Partial Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 3 Tab 1 Schedules 1&2; Tab 2 Schedules 1-4* *Exhibit 8 Tab 8 Schedule 1*
	Interrogatories:	*3-Staff-32 – 3-Staff-34; 8-Staff-63* *3-EP-15 – 3-EP-19* *2-SEC-13* *3-VECC-9; 3-VECC-10; 3-VECC-16 – 3-VECC-18* *8-VECC-45*

3.1.1 Proposed Customer Classes

The Parties have reached a complete settlement and agreed that the Proposed Customer Classes are appropriate as filed in the Application.

3.1.2 Load and Customer Forecast and CDM Adjustments

The Parties have reached a partial settlement regarding HOBNI's Load and Customer Forecast and CDM Adjustments. The Parties agreed on all aspects of the load forecast, customer forecast, and CDM Adjustments as filed with an exception of the methodology pertaining to weather normalization used in the regression analysis The method and term of calculating Heating Degree Days ("HDD") and Cooling Degree Days ("CDD") was not settled and the Parties propose that this matter should be subject to an oral hearing before the Board.

Evidence

Application: *Exhibit 3 Tab 1 Schedules 1 & 2*

Interrogatories: *3-Staff-32; 3-Staff-34; 3-EP-14 - 3-EP-17; 3-BOMA-8; 3-VECC-9 – 3-VECC-14*

3.1.3 Loss Factors

The Parties have reached a complete settlement and agreed that the Proposed Loss Factors are appropriate as filed in the Application.

Evidence

Application: *Exhibit 8 Tab 8 Schedule 1*

Interrogatories: *8-Staff-63; 8-VECC-45*

3.1.4 Billing Determinants

The Parties have partially settled and agreed on the issue regarding the Billing Determinants that HOBNI computed and used in its Application.

There was complete settlement regarding HOBNI's forecast of the number of customers for each class and the number of connections for non-metered customer classes.

There was no agreement with respect to all of the volumetric kW and kWh billing determinants, where billing determinants have been impacted by the weather methodology as discussed in *Issue 3.1.2*. As noted above, the Parties propose that this matter should be subject to an oral hearing before the Board.

Evidence

Application:	*Exhibit 3 Tab 1 Schedules 1&2*
	Exhibit 3 Tab 2 Schedules 1-4
	Exhibit 8 Tab 8 Schedule 1
Interrogatories:	*3-Staff-32 – 3-Staff-34; 8-Staff-63; 3-EP-15 – 3-EP-19; 2-SEC-13; 3-VECC-9; 3-VECC-10; 3-VECC-16 – 3-VECC-18; 8-VECC-45*

3.2 Is the proposed cost allocation methodology including the revenue-to-cost ratios appropriate?

Status: **Complete Settlement**

Supporting Parties: HOBNI, BOMA, Energy Probe, SEC, VECC

The Parties have reached a complete settlement with respect to the allocations resulting from the cost allocation study performed by HOBNI and the revenue-to-cost ratios determined by HOBNI with the following adjustments:

- It was agreed that HOBNI will adjust the transitioning of the revenue to cost ratios for the Distributed Generation Class to 50% for 2015, 70% for 2016 and 85% for 2017.
- The Parties agreed to additional revenue to cost ratios adjustments as follows:
    - Customer classes currently greater than the OEB required upper band will be lowered to the upper band limit;
    - Customers currently below the OEB required lower band will be increased in a step fashion (with a minimum being the OEB required lower band) so the progressively larger ratios are increased to the next ratio up to the point where all revenue is allocated amongst all classes.

HOBNI has provided an **Appendix D** which includes an updated output sheet *O1 Revenue to Cost|RR from the Cost Allocation Study Model* based on the partially-settled Base Revenue Requirement included in *Issue 2.1* above. This will be recalculated based on the final Base Revenue Requirement determined by the Board, and rates will be recalculated based on the revenue to cost ratio principles set forth above.

In addition, **Settlement Table 9** provides a comparison of the *Applied-For Revenue to Cost Ratio's vs. Settlement Basis*

Settlement Table 9: *Applied-For vs. Settlement Basis Revenue to Cost Ratios*

Class	Revenue to Cost Ratio	
	Applied	Settled
Residential	95.39%	95.65%
GS < 50 kW	115.00%	120.00%
GS > 50 kW to 699 kW	100.00%	95.65%
GS > 700 kW to 4,999 kW	120.00%	120.00%
Large Use	100.00%	95.65%
Street Lighting	90.00%	95.65%
Unmetered Scattered Load	100.00%	95.65%
Standby Power	100.00%	100.00%
Embedded Distributor	100.00%	100.00%
Distributed Generation Class	50.00%	50.00%
Energy from Waste Generation	100.00%	100.00%

Evidence

Application: *Exhibit 7 Tab 1 & Tab 2*

Interrogatories: *7-Staff-60; 7-EP-42; 7-BOMA-18 – 7-BOMA-20*

3.3 Are the applicant's proposals for rate design appropriate?

Status:	**Complete Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 8 (in full)*
	Interrogatories:	*8-Staff-61 – 8-Staff-64*
		8-EP-43 – 8-EP-46
		8-BOMA-21
		8-SEC-27
		8-VECC-38 – 8-VECC-45

The Parties have reached a complete settlement with respect to HOBNI's proposals for rate design with the following adjustments:

- The fixed/variable rate structure for Distributed Generation Class will be changed so that it will be based on a 100% fixed rate design.

3.4 Are the applicant's proposals regarding its fixed/ variable ratios appropriate?

Status:	**Complete Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 8 Tab 1 Schedule 1*
	Interrogatories:	*8-Staff-61; 8-Staff-62*
		8-EP-43
		8-BOMA-21
		8-SEC-27

The Parties have reached a complete settlement with respect to HOBNI's proposals regarding its fixed/ variable ratios with the following adjustments:

- HOBNI will maintain the existing fixed/variable proportions for rate design purposes except where the resulting fixed rate is either currently at or above the ceiling rate[4]. If the existing fixed rate is at or above the ceiling rate then the fixed rate is not to be increased.

Settlement Table 10 below provides a comparison of the resulting fixed and variable distribution revenue splits for each of the proposed Customer Classes on an *Applied-For vs Settlement Basis*. Note that this issue is completely settled subject to the adjustments of the outstanding matters that could impact the Revenue Requirement.

[4] The Minimum System with PLCC Adjustment, as per the Cost Allocation Study.

Settlement Table 10: *Comparison of Fixed/Variable Splits Applied-For Vs Settlement Basis*

Class	Applied				Settled*			
	Fixed $	Variable $	Fixed %	Variable %	Fixed $	Variable $	Fixed %	Variable %
Residential	21,874,595	17,897,396	55.0%	45.0%	18,986,207	20,535,832	48.0%	52.0%
GS < 50 kW	3,258,734	4,889,323	40.0%	60.0%	2,630,906	5,825,278	31.1%	68.9%
GS > 50 kW to 699 kW	3,276,400	7,814,348	29.5%	70.5%	2,167,606	8,345,463	20.6%	79.4%
GS > 700 kW to 4,999 kW	1,973,839	5,991,599	24.8%	75.2%	1,530,000	6,387,083	19.3%	80.7%
Large Use	663,265	1,547,619	30.0%	70.0%	327,551	1,773,248	15.6%	84.4%
Street Lighting	908,606	743,404	55.0%	45.0%	605,020	1,141,990	34.6%	65.4%
Unmetered Scattered Load	57,435	86,152	40.0%	60.0%	19,985	115,967	14.7%	85.3%
Standby Power	-	90,628	0.0%	100.0%	-	89,868	0.0%	100.0%
Embedded Distributor	49,281	-	100.0%	0.0%	48,956	-	100.0%	0.0%
Distributed Generation Class	17,051	29,048	37.0%	63.0%	45,424	-	100.0%	0.0%
Energy from Waste Generation	747	-	100.0%	0.0%	733	-	100.0%	0.0%
Total	**32,079,953**	**39,089,517**	**45.1%**	**54.9%**	**26,362,388**	**44,214,729**	**37.4%**	**62.6%**

*The Parties have reached a complete settlement subject to updates to the Cost of Capital Parameters and Cost of Power Forecast; further changes may be required pursuant to the Board's decision on the WCA% issue.

Settlement Table 11 below provides a comparison of the fixed and variable distribution rates for each of the proposed Customer Classes on an *Applied-For vs Settlement Basis*.

Settlement Table 11: *Comparison of Fixed/Variable Distribution Rates Applied-For Vs Settlement Basis*

Class	Volumetric Rate Type	Applied		Partial Settlement	
		Fixed	Variable	Fixed	Variable
Residential	kWh	$ 12.93	$ 0.0137	$ 11.22	$ 0.0157
GS < 50 kW	kWh	$ 30.21	$ 0.0138	$ 24.39	$ 0.0164
GS > 50 kW to 699 kW	kW	$ 183.15	$ 2.6224	$ 121.17	$ 2.8007
GS > 700 kW to 4,999 kW	kW	$ 1,435.10	$ 3.0427	$ 1,112.41	$ 3.2436
Large Use	kW	$ 9,212.02	$ 2.1495	$ 4,549.32	$ 2.4629
Street Lighting	kW	$ 3.39	$ 7.3844	$ 2.26	$ 11.3437
Unmetered Scattered Load	kWh	$ 3.06	$ 0.0145	$ 1.07	$ 0.0196
Standby Power	kW	$ -	$ 1.6605	$ -	$ 1.6465
Embedded Distributor	kW	$ 4,106.75		$ 4,079.67	-
Distributed Generation Class	kWh	$ 21.03	$ 0.1624	$ 56.01	-
Energy from Waste Generation		$ 62.25		$ 61.08	-

3.5 Do the impacts of any rate change require mitigation?

Status:	**Complete Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 8 Tab 12 Schedule 1*
	Interrogatories:	*8-Staff-64*

The Parties have reached a complete settlement and agreed that the rate impact mitigation is not required for any of the rates determined in this Settlements Proposal for customer classes served by HOBNI.

4. ACCOUNTING

4.1 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

Status:	**Partial Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 2 Tab 5 Schedules 6 - 9*
	Interrogatories:	*N/A*

Subject to *Issue 4.2* below, the Parties have accepted HOBNI's evidence regarding the impacts of any changes in accounting standards, policies, estimates and adjustments, and the appropriateness of the ratemaking treatment of those changes.

4.2 Are the applicant's proposals for deferral and variance accounts and their disposition appropriate?

Status:	**Partial Settlement**	
Supporting Parties:	HOBNI, BOMA, Energy Probe, SEC, VECC	
Evidence:	**Application:**	*Exhibit 9 (in full)*
	Interrogatories:	*9-Staff-66 - 9-Staff-68; 9-Staff-72; 9-Staff-73*
		9-EP-47
		9-VECC-46

4.2.1 Deferral and Variance Accounts

The Parties were able to reach an agreement with regard to the amounts and disposition periods for all Deferral and Variance Accounts requested for disposition except for Account 1576 – Accounting Changes under CGAAP Deferral Account, see *section 4.2.2* below. In addition, as the volumetric load forecasts have not been settled, all billing determinants for all volumetric rate riders requested may need to be updated once the Board determines the appropriate load forecast.

In addition, the Parties agreed that two of the rate riders submitted in HOBNI's Application are to be amended for the following:

- LRAM VA updated as per *Issue 4.2.3* below, and
- Global Adjustment updated as per *Issue 4.2.4* below.

4.2.2 Account 1576 - Accounting Changes under CGAAP Deferral Account

The issue has not been settled and the Parties propose that this matter should be dealt with by way of an oral hearing, where the Board can determine the correct balance in Account 1576, and the appropriate disposition period.

4.2.3 Account 1568 - LRAMVA

2015 Rate Rider

The Parties have reached a complete settlement regarding the amount and disposition period relating to the LRAMVA rate rider. Disposition of the balances are subject to potential updates to volumetric billing determinants which may be impacted by the final OEB approved load forecast.

In addition, the Parties agreed that HOBNI will adjust its LRAMVA amount for disposition, so the Company would be able to obtain a recovery in the current rate rider for the difference between,

a) The forecast load reductions for 2011 and 2012, based on the 2011 Load Forecast, and
b) The actual load reductions for 2011 and 2012 CDM programs with persistence to the end of 2014,
c) Plus allowable carrying charges.

Appendix H provides a comparison of the LRAMVA quantities, amounts, and disposition rate riders for each of the proposed Customer Classes on an *Applied-For vs Settlement Basis*.

Future Rate Riders for 2013 & 2014 CDM programs to the end of December 31, 2014

The Parties have reached a complete settlement and agreed that HOBNI will seek disposition for LRAMVA amounts for the 2013 and 2014 CDM programs at a future rate proceeding.

Future Rate Riders for 2013, 2014, and 2015 CDM programs from 2015 to 2019

The Parties have reached a complete settlement with regards to the threshold kWh and kW quantities included in the 2015 Load Forecast for the 2013, 2014 and 2015 CDM program years would be used to calculate LRAMVA for the period from 2015 to 2019. See **Settlement Table 12** below for the kWh and kW values to be used as the LRAMVA threshold values.

Settlement Table 12: *Post 2014 LRAMVA Threshold Values*

Rate class	Wholesale kWh's	kW/kWh Factors from Load Forecast	kW
Residential	12,486,005		-
GS < 50 kW	1,448,724		-
GS 50 to 699 kW	23,836,892	0.279928%	64,526
GS 700 to 4,999 kW	15,954,758	0.228420%	35,242
Large Use	-		-
Sentinel Lighting	-		-
Standby Power	-		-
Street Lighting	-		-
Total	**53,726,380**		**99,768**

The Wholesale kWh values are per HOBNI's original application; see *Exhibit 3 Tab 1 Schedule 2* Table 29. The kW for the GS 50 to 699 kW and GS 700 to 4,999 kW classes are consistent with HOBNI's response to *3-VECC-17 (b)* where HOBNI stated:

> *"Please note that for the purposes of calculating the load forecast adjusted for CDM savings in the Load Forecast Model, HOBNI did not use kWs calculated in Table 30 on page 6 of Exhibit 3, Tab 1, Schedule 2. The forecast CDM impact kWhs for demand classes were deducted from the total load forecast for the class and the 5-year average kW/kWh ratios were applied."*

4.2.4 Account 1589 - Global Adjustment Rate Rider

The Parties have reached a complete settlement regarding the amount and disposition period relating to the Global Adjustment Rate Rider. Disposition of the balances are subject to potential updates to volumetric billing determinants which may be impacted by the final OEB approved load forecast.

HOBNI indicated in its response to *8-EP-46 (b)* (p. 64 of 66) that it would update its Global Adjustment Rate Rider. See excerpt from HOBNI's responses to Interrogatory below.

> *b) There are a number of rate riders for the GS<50 kW rate class that do not appear in the proposed Distributed Generation rate class. For each one that does not appear, please explain why it would not be applicable to the new rate class.*

Response

> ***4) Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015***
> *Upon further review it was determined that this rate rider should have applied to this rate class. HOBNI will update as part of the final adjustments per the Board's decision.*

Settlement Table 13 below provides a comparison of the originally requested Global Adjustment Rate Riders and the Settled Global Adjustment Rate Riders.

Settlements Table 13: *Global Adjustment Rate Rider Settled*

Rate Class	Rate Rider for RSVA - Global Adjustment	
	Applied	Settled
Residential	$ 0.0018	$ 0.0018
GS < 50 kW	$ 0.0018	$ 0.0018
GS > 50 kW to 699 kW	$ 0.6339	$ 0.6338
GS > 700 kW to 4,999 kW	$ 0.7616	$ 0.7615
Large Use	$ 0.9508	$ 0.9507
Unmetered Scattered Load	$ 0.0018	$ 0.0018
Street Lighting	$ 0.5870	$ 0.5870
Distributed Generation Class	$ -	$ 0.0018

Appendix A – Board's Approved Issues List

ISSUES LIST
EB-2014-0083
Hydro One Brampton Networks Inc.

1. PLANNING

1.1 Capital

Is the level of planned capital expenditures appropriate and is the rationale for planning and pacing choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with OM&A spending;
- government-mandated obligations; and
- the applicant's objectives.

1.2 OM&A

Is the level of planned OM&A expenditures appropriate and is the rationale for planning choices appropriate and adequately explained, giving due consideration to:

- customer feedback and preferences;
- productivity;
- benchmarking of costs;
- reliability and service quality;
- impact on distribution rates;
- trade-offs with capital spending;
- government-mandated obligations; and
- the applicant's objectives.

2. REVENUE REQUIREMENT

2.1 Have all elements of the Base Revenue Requirement, been appropriately determined in accordance with Board policies and practices?

2.2 Has the Base Revenue Requirement been accurately determined based on these elements?

3. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Are the proposed customer classes, load and customer forecast, loss factors, CDM adjustments and resulting billing determinants an appropriate reflection of the energy and demand requirements of the applicant and its customers?

3.2 Is the proposed cost allocation methodology including the revenue-to-cost ratios appropriate?

3.3 Are the applicant's proposals for rate design appropriate?

3.4 Are the applicant's proposals regarding its fixed/variable ratios appropriate?

3.5 Do the impacts of any rate change require mitigation?

4. ACCOUNTING

4.1 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

4.2 Are the applicant's proposals for deferral and variance accounts and their disposition appropriate?

Appendix B - Updated Chapter 2 Appendices

Appendix 2-AB
Table 2 - Capital Expenditure Summary from Chapter 5
Consolidated

First year of Forecast Period:

CATEGORY	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Bridge	2015 Test Year	2016	2017	2018	2019
System Access	26,058,454	22,210,159	11,600,979	15,197,637	11,970,062	18,347,151	17,759,476	14,998,570	14,444,690	14,878,370	15,080,960
System Renewal	4,089,974	7,289,093	7,169,253	8,694,489	12,122,721	9,047,649	8,879,849	9,310,580	10,329,890	10,120,900	9,006,760
System Service	1,135,405	1,842,807	942,003	1,439,021	1,475,380	713,070	1,485,129	599,560	530,230	623,630	676,870
General Plant	2,010,418	4,387,546	4,364,572	3,280,841	4,505,209	3,697,420	9,741,020	9,288,690	3,966,470	3,981,820	3,740,710
TOTAL EXPENDITURE	33,294,252	35,729,605	24,076,808	28,611,989	30,073,372	31,805,290	37,865,475	34,197,400	29,271,280	29,604,720	28,505,300
System O&M	$ 6,974,267	$ 6,937,234	$ 7,869,219	$ 7,660,736	$ 10,058,959	$ 10,398,090	$ 10,498,989	$ 10,742,349	$ 10,907,264	$ 11,124,910	$ 11,297,160

Notes to the Table:

1. 2014 Bridge year is a forecast, no "actual" results are included

Explanatory Notes on Variances (complete only if applicable)

Notes on shifts in forecast vs. histrical budgets by category

2009 System Access - included a major one time investment in system capacity at Hydro One Networks Goreway TS of 5.1 M, 8.5 M in smart metering and 6 M in road widening.
2010 System Access - included a major one time investment in system capacity at Hydro One Networks Goreway TS of 5 M, 3.2 M in smart metering and 3.8 M in residential subdivision.
2012 System Access - included a one time investment of 1.4 M in system capacity at Hydro One Networks Pleasant TS
2013 System Renewal - included a one time investment in the purchase of a spare power transformer for Hydro One Brampton's Jim Yarrow TS of 2.1 M
2014 System Access - includes a one time true-up payment of 3.6 M for Pleasant Transformer Station
2015 System Access - includes a one time true-up payment of 2.3 M for Goreway Transformer Station
2015 General Plant - includes a one time investment of 5 M in a new ERP system

Notes on year over year Plan vs. Actual variances for Total Expenditures

This is the first DSP filed by Hydro One Brampton Networks Inc. therefore no previous plan data exists.

Notes on Plan vs. Actual variance trends for individual expenditure categories

This is the first DSP filed by Hydro One Brampton Networks Inc. therefore no previous plan data exists.

Appendix 2-BA
Fixed Asset Continuity Schedule - CGAAP/ASPE/USGAAP

Year **2015**

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
CEC	1609	Capital contributions Paid	$ 18,533,357	$ 2,345,000	$ -	$ 20,878,357	$ (1,790,769)	$ (490,584)	$ -	$ (2,281,353)	$ 18,597,003
12	1611	Computer Software (Formally known as Account 1925)	$ 5,555,465	$ 218,860	$ -	$ 5,774,325	$ (4,190,792)	$ (780,885)	$ -	$ (4,971,678)	$ 802,648
CEC	1612	Land Rights (Formally known as Account 1906)	$ 1,780,309	$ 220,385	$ -	$ 2,000,693	$ (222,239)	$ -	$ -	$ (222,239)	$ 1,778,454
CEC	1806	Land Rights (Formally known as Account	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1805	Land	$ 8,146,892	$ -	$ -	$ 8,146,892	$ -	$ -	$ -	$ -	$ 8,146,892
1	1808	Buildings	$ 34,034,894	$ 1,230,230	$ (183,485)	$ 35,081,639	$ (12,157,051)	$ (814,578)	$ 53,485	$ (12,918,144)	$ 22,163,495
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ 15,913,510	$ 72,924	$ -	$ 15,986,435	$ (4,908,914)	$ (775,230)	$ -	$ (5,684,144)	$ 10,302,291
47	1820	Distribution Station Equipment <50 kV	$ 14,415,165	$ 1,321,244	$ (69,677)	$ 15,666,731	$ (8,238,785)	$ (215,924)	$ 42,677	$ (8,412,031)	$ 7,254,700
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 83,824,402	$ 7,285,515	$ (494,892)	$ 90,615,025	$ (28,753,249)	$ (1,594,927)	$ 480,931	$ (29,867,246)	$ 60,747,779
47	1835	Overhead Conductors & Devices	$ 37,190,087	$ 3,620,787	$ (1,225,941)	$ 39,584,933	$ (5,139,599)	$ (669,034)	$ 897,868	$ (4,910,764)	$ 34,674,169
47	1840	Underground Conduit	$ 43,669,276	$ 4,778,952	$ (22,005)	$ 48,426,223	$ (5,452,003)	$ (695,316)	$ 15,025	$ (6,132,295)	$ 42,293,928
47	1845	Underground Conductors & Devices	$ 302,322,576	$ 13,912,409	$ (142,060)	$ 316,092,925	$ (148,378,549)	$ (6,495,455)	$ 121,119	$ (154,752,885)	$ 161,340,041
47	1850	Line Transformers	$ 119,665,438	$ 5,596,405	$ (427,580)	$ 124,834,262	$ (53,340,169)	$ (1,981,993)	$ 301,935	$ (55,020,228)	$ 69,814,035
47	1855	Services (Overhead & Underground)	$ 30,313,696	$ 1,386,364	$ -	$ 31,700,060	$ (14,192,663)	$ (405,488)	$ -	$ (14,598,151)	$ 17,101,909
47	1860	Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1860	Meters (Smart Meters)	$ 46,791,969	$ 2,305,390	$ (398,141)	$ 48,699,218	$ (21,838,559)	$ (2,384,263)	$ 278,141	$ (23,944,681)	$ 24,754,537
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1	1908	Buildings & Fixtures	$ 310,348	$ -	$ -	$ 310,348	$ (95,296)	$ (12,289)	$ -	$ (107,585)	$ 202,764
13	1910	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 2,212,139	$ 243,201	$ -	$ 2,455,340	$ (1,720,592)	$ (103,509)	$ -	$ (1,824,101)	$ 631,239
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	1920	Computer Equipment - Hardware	$ 4,998,045	$ 148,003	$ -	$ 5,146,047	$ (4,414,202)	$ (387,327)	$ -	$ (4,801,529)	$ 344,518
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	1930	Transportation Equipment	$ 15,610,508	$ 2,392,048	$ -	$ 18,002,556	$ (8,597,710)	$ (1,203,498)	$ -	$ (9,801,208)	$ 8,201,348
10	1935	Stores Equipment	$ 368,262	$ -	$ -	$ 368,262	$ (239,531)	$ (36,473)	$ -	$ (276,004)	$ 92,259
10	1940	Tools, Shop & Garage Equipment	$ 3,667,215	$ 168,919	$ -	$ 3,836,134	$ (2,817,549)	$ (192,004)	$ -	$ (3,009,554)	$ 826,580
8	1945	Measurement & Testing Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1950	Power Operated Equipment	$ 37,250	$ -	$ -	$ 37,250	$ (37,250)	$ -	$ -	$ (37,250)	$ (0)
8	1955	Communications Equipment	$ 1,675,389	$ 716	$ -	$ 1,676,105	$ (646,289)	$ (128,444)	$ -	$ (774,733)	$ 901,372
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ 154,650	$ -	$ -	$ 154,650	$ (130,944)	$ (14,853)	$ -	$ (145,797)	$ 8,853
47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ 6,212,713	$ 181,316	$ -	$ 6,394,029	$ (4,297,990)	$ (226,849)	$ -	$ (4,524,839)	$ 1,869,189
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	$ (173,416,249)	$ (14,660,079)	$ -	$ (188,076,328)	$ 35,996,179	$ 4,374,997	$ -	$ 40,371,176	$ (147,705,152)
	1610	Miscellaneous Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2040	Components and Spares	$ 3,834,177	$ -	$ -	$ 3,834,177	$ -	$ -	$ -	$ -	$ 3,834,177
		Sub-Total	**$ 627,821,483**	**$ 32,768,587**	**$ (2,963,781)**	**$ 657,626,289**	**$ (295,604,516)**	**$ (15,233,926)**	**$ 2,191,181**	**$ (308,647,261)**	**$ 348,979,028**
		Less Socialized Renewable Energy Generation Investments (input as negative)		$ (250,540)		$ (250,540)		$ 6,608		$ 6,608	$ (243,932)
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -		$ -		$ -	$ -
		Total PP&E	**$ 627,821,483**	**$ 32,518,047**	**$ (2,963,781)**	**$ 657,375,749**	**$ (295,604,516)**	**$ (15,227,319)**	**$ 2,191,181**	**$ (308,640,653)**	**$ 348,735,096**

10		Transportation
8		Stores Equipment
8		Tools, Shop & Garage Equipment
8		Power Operated Equipment

Misc Amortization in a/c 5725	$ (1,226,082)
Gain on Disposal of Property	$ (772,600)
Loss on Removal of Fixed assets	
Less: *Fully Allocated Depreciation*	
Transportation	1,203,498.08
Stores Equipment	36,472.59
Tools, Shop & Garage Equipment	192,004.41
Power Operated Equipment	0.00
Net Depreciation	$ (15,794,025)

Appendix 2-CM

Depreciation and Amortization Expense

Assumes the applicant adopted IFRS for financial reporting purposes January 1, 2015

Year 2015 MIFRS

Account	Description	Additions (d)	Years (new additions only) (f)	Depreciation Rate on New Additions (g) = 1 / (f)	2015 Depreciation Expense [1] (h)=2013 Full Year Depreciation + ((d)*0.5)/(f)	2015 Depreciation Expense per Appendix 2-B Fixed Assets, Column J (l)	Variance [2]
1609	Capital contributions Paid	$ 2,345,000	40	2.50%	**$ 490,584**	$ 490,584	$ -
1611	Computer Software (Formally known as Account 1925)	$ 218,860	4	25.76%	**$ 780,885**	$ 780,885	$ -
1612	Land Rights (Formally known as Account 1906)	$ 220,385		0.00%	**$ -**	$ -	$ -
1805	Land	$ -		0.00%	**$ -**	$ -	$ -
1808	Buildings	$ 1,230,230	25	4.06%	**$ 814,578**	$ 814,578	$ -
1810	Leasehold Improvements	$ -		0.00%	**$ -**	$ -	$ -
1815	Transformer Station Equipment >50 kV	$ 72,924	23	4.27%	**$ 775,230**	$ 775,230	$ -
1820	Distribution Station Equipment <50 kV	$ 1,321,244	42	2.36%	**$ 215,924**	$ 215,924	$ -
1825	Storage Battery Equipment	$ -		0.00%	**$ -**	$ -	$ -
1830	Poles, Towers & Fixtures	$ 7,285,515	40	2.53%	**$ 1,594,927**	$ 1,594,927	$ -
1835	Overhead Conductors & Devices	$ 3,620,787	46	2.15%	**$ 669,034**	$ 669,034	$ -
1840	Underground Conduit	$ 4,778,952	48	2.07%	**$ 695,316**	$ 695,316	$ -
1845	Underground Conductors & Devices	$ 13,912,409	33	3.00%	**$ 6,495,455**	$ 6,495,455	$ -
1850	Line Transformers	$ 5,596,405	40	2.52%	**$ 1,981,993**	$ 1,981,993	$ -
1855	Services (Overhead & Underground)	$ 1,386,364	49	2.03%	**$ 405,488**	$ 405,488	$ -
1860	Meters	$ -		0.00%	**$ -**	$ -	$ -
1860	Meters (Smart Meters)	$ 2,305,390	15	6.75%	**$ 2,384,263**	$ 2,384,263	$ -
1905	Land	$ -		0.00%	**$ -**	$ -	$ -
1908	Buildings & Fixtures	$ -		0.00%	**$ 12,289**	$ 12,289	$ -
1910	Leasehold Improvements	$ -		0.00%	**$ -**	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 243,201	7	14.92%	**$ 103,509**	$ 103,509	$ -
1915	Office Furniture & Equipment (5 years)	$ -		0.00%	**$ -**	$ -	$ -
1920	Computer Equipment - Hardware	$ 148,003	3	29.68%	**$ 387,327**	$ 387,327	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -		0.00%	**$ -**	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ -		0.00%	**$ -**	$ -	$ -
1930	Transportation Equipment	$ 2,392,048	4	23.46%	**$ 1,203,498**	$ 1,203,498	$ -
1935	Stores Equipment	$ -		0.00%	**$ 36,473**	$ 36,473	$ -
1940	Tools, Shop & Garage Equipment	$ 168,919	8	13.07%	**$ 192,004**	$ 192,004	$ -
1945	Measurement & Testing Equipment	$ -		0.00%	**$ -**	$ -	$ -
1950	Power Operated Equipment	$ -		0.00%	**$ -**	$ -	$ -
1955	Communications Equipment	$ 716	10	10.00%	**$ 128,444**	$ 128,444	$ -
1955	Communication Equipment (Smart Meters)	$ -		0.00%	**$ -**	$ -	$ -
1960	Miscellaneous Equipment	$ -		0.00%	**$ 14,853**	$ 14,853	$ -
1970	Load Management Controls Customer Premises	$ -		0.00%	**$ -**	$ -	$ -
1975	Load Management Controls Utility Premises	$ -		0.00%	**$ -**	$ -	$ -
1980	System Supervisor Equipment	$ 181,316	7	15.30%	**$ 226,849**	$ 226,849	$ -
1985	Miscellaneous Fixed Assets	$ -		0.00%	**$ -**	$ -	$ -
1990	Other Tangible Property	$ -		0.00%	**$ -**	$ -	$ -
1995	Contributions & Grants	-$ 14,660,079	35	2.86%	**-$ 4,374,997**	-$ 4,374,997	$ -
2040	Components and Spares	$ -		0.00%	**$ -**	$ -	$ -
		$ -		0.00%	**$ -**	$ -	$ -
	Total	**$ 32,768,587**			**$ 15,233,926**	**$ 15,233,926**	**$ -**
	Depreciation exp. adj. from gain or loss on the retirement of assets (pool of like assets)						
	Total Depreciation expense to be included in the test year revenue requirement				**15,233,926**		

Notes:

1 Board policy of the "half-year" rule - the applicant

2 The applicant must provide an explanation of material

Appendix 2-H
Other Operating Revenue

USoA #	USoA Description	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year[3]	Test Year
					2014	2015
	Reporting Basis	CGAAP	CGAAP	CGAAP	CGAAP	MIFRS
4235	**Specific Service Charges**	$ 1,230,341	$ 1,309,257	$ 1,311,839	$ 1,316,903	$ 1,375,119
4225	**Late Payment Charges**	$ 1,427,041	$ 1,270,525	$ 1,223,989	$ 1,295,936	$ 1,354,682
4082	**Retail Services Revenues**	$ 281,906	$ 193,139	$ 150,899	$ 197,002	$ 205,932
4084	Service Transaction Requests (STR) Revenues	$ 10,200	$ 8,500	$ 5,120	$ 8,670	$ 9,063
4086	SSS Administration Charges	$ 340,039	$ 363,757	$ 393,310	$ 402,000	$ 423,257
4090	Electric Services Incidental to Energy Sales	$ 4,917	$ 888	$ 2,924	$ -	$ -
4210	Rent from Electric Property	$ 509,116	$ 572,221	$ 507,328	$ 521,309	$ 544,345
4245	Government Assistance Directly	$ -	$ -	$ 2,000	$ -	$ -
4390	Miscellaneous Non-Operating Income	$ 94,723	$ 84,424	$ 168,342	$ 154,000	$ 157,825
4398	Foreign Exchange Gains / Losses	$ 2,739	$ (182)	$ 28	$ -	$ -
4405	Interest and Dividend Income	$ 48,620	$ 266,529	$ 185,534	$ 54,000	$ 56,366
Specific Service Charges		$ 1,230,341	$ 1,309,257	$ 1,311,839	$ 1,316,903	$ 1,375,119
Late Payment Charges		$ 1,427,041	$ 1,270,525	$ 1,223,989	$ 1,295,936	$ 1,354,682
Other Operating Revenues		$ 1,146,177	$ 1,138,505	$ 1,061,581	$ 1,128,981	$ 1,182,597
Other Income or Deductions		$ 146,081	$ 350,771	$ 353,904	$ 208,000	$ 214,190
Total		$ 3,949,641	$ 4,069,058	$ 3,951,313	$ 3,949,820	$ 4,126,589

Account 4235 - Specific Service Charges

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Account History	$ 570	$ 240	$ 180	$ 240	$ 240
Admin Charge	$ 6,446	$ 6,146	$ 5,846	$ 6,384	$ 6,390
Arrears Certificate	$ 135	$ 315	$ 180	$ -	$ -
Cash Discounts	$ -	$ -	$ 1,593	$ -	$ -
Credit Reference/Credit Check	$ 9,243	$ 7,650	$ 6,164	$ 8,000	$ 8,000
Disconnect/Reconnect At Pole During Regular Hours	$ 370	$ 1,110	$ 1,295	$ -	$ 1,000
Disconnect/Reconnect For >300 Volts After Regular Hours	$ 155	$ 155	$ -	$ -	$ 155
Duplicate Invoices For Previous Billing	$ 390	$ 345	$ 75	$ 504	$ 500
Easement Letter	$ 850	$ 1,155	$ 1,477	$ 1,080	$ 1,000
Income Tax Letter	$ 480	$ 435	$ 405	$ 420	$ 425
Lawyer Letter Fees	$ 247	$ -	$ -	$ -	$ -
Legal Letter Charge	$ 45	$ 15	$ 15	$ -	$ -
Misc Energy Charges	$ 0	$ 0	$ (0)	$ -	$ -
Misc Ser Revs - Discon/Recon	$ 569,240	$ 611,020	$ 711,305	$ 594,651	$ 622,028
Misc Service Revenues - New Oc	$ 611,190	$ 650,820	$ 669,810	$ 670,000	$ 699,662
Miscellaneous Income	$ -	$ 2,260	$ (111,933)	$ -	$ -
NSF Cheque Revenues	$ 25,300	$ 23,820	$ 22,800	$ 31,000	$ 31,000
Owner Requested Disconnection/ Reconnection Regular Hours	$ 2,520	$ 1,680	$ 960	$ 2,500	$ 2,600
Pool Approvals	$ 1,834	$ 2,120	$ 1,667	$ 2,124	$ 2,120
Special Charges	$ 846	$ -	$ -	$ -	$ -
Special Meter Read Residential	$ 480	$ (30)	$ -	$ -	$ -
Total	$ 1,230,341	$ 1,309,257	$ 1,311,839	$ 1,316,903	$ 1,375,119

Account 4225 - Late Payment Charges

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Late Payment Charges	$ 1,427,041	$ 1,270,525	$ 1,223,989	$ 1,295,936	$ 1,354,682
Total	$ 1,427,041	$ 1,270,525	$ 1,223,989	$ 1,295,936	$ 1,354,682

Account 4082 - Retail Services Revenues

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Standard One Time Charge	$ 200	$ (6,900)	$ -	$ -	$ (2,151)
Fixed Monthly Charge	$ 59,973	$ 18,865	$ 11,648	$ 15,207	$ 29,048
Request Fee	$ 51	$ 91	$ 303	$ 396	$ 143
Standard Billing Charge	$ 83,882	$ 68,716	$ 52,453	$ 68,478	$ 65,826
Variable Monthly Charge	$ 137,800	$ 112,368	$ 86,495	$ 112,921	$ 113,066
Total	$ 281,906	$ 193,139	$ 150,899	$ 197,002	$ 205,932

Appendix 2-H
Other Operating Revenue

Account 4084 - Service Transaction Requests Revenues

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Fixed Monthly Charge	$ 4,100	$ 1,580	$ 373	$ 1,611	$ 1,643
Request Fee	$ 2,441	$ 2,711	$ 1,892	$ 2,765	$ 2,820
Processing Fee	$ 3,660	$ 4,210	$ 2,855	$ 4,294	$ 4,600
Total	$ 10,200	$ 8,500	$ 5,120	$ 8,670	$ 9,063

Account 4086 - SSS Administration Revenue

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
SSS Administration Charges	$ 340,039	$ 363,757	$ 393,310	$ 402,000	$ 423,257
Total	$ 340,039	$ 363,757	$ 393,310	$ 402,000	$ 423,257

Account 4090 - Electric Services Incidental to Energy Sales

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Distribution Revenue Load Transfers	$ 4,917	$ 888	$ 2,924		
Total	$ 4,917	$ 888	$ 2,924	$ -	$ -

Account 4210 - Rent From Electric Property

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Rental Income - Joint Use	$ 269,165	$ 273,839	$ 271,705	$ 292,592	$ 314,595
Rental Income - Poles	$ 140,041	$ 149,646	$ 147,344	$ 148,000	$ 148,000
Rental Income - Building Spaces	$ 99,909	$ 148,737	$ 88,280	$ 80,717	$ 81,750
Total	$ 509,116	$ 572,221	$ 507,328	$ 521,309	$ 544,345

Account 4245 - Government Assistance Directly

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Linemans Apprenticeship Government Grants			$ 2,000		
Total	$ -	$ -	$ 2,000	$ -	$ -

Account 4390 - Miscellaneous Non-Operating Income

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Sale of Scrap	$ 154,253	$ 98,717	$ 159,915	$ 154,000	$ 157,825
Sale of Surplus Inventory	$ 384	$ 474			
Misc.Non-Recoverable Expense Engineering	$ (2,193)	$ (14,767)	$ 8,427		
Green Energy Prefit Evaluation	$ (57,722)		$ 0		
Total	$ 94,723	$ 84,424	$ 168,342	$ 154,000	$ 157,825

Account 4398 Foreign Exchange Gains and Losses

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Foreign Exchange Gains and Losses	$ 2,739	$ (182)	$ 28		
Total	$ 2,739	$ (182)	$ 28	$ -	$ -

Account 4405 Interest and Dividend Income

	2011 Actual	2012 Actual	2013 Actual[2]	Bridge Year	Test Year
Reporting Basis				2014	2015
Interest Income from RBC & TD	$ 48,620	$ 266,529	$ 185,534	$ 54,000	$ 56,366
Total	$ 48,620	$ 266,529	$ 185,534	$ 54,000	$ 56,366

Appendix 2-JA
Summary of Recoverable OM&A Expenses

	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Reporting Basis						
Operations	$ 1,625,969	$ 1,633,494	$ 1,392,870	$ 1,885,870	$ 2,281,615	$ 2,304,717
Maintenance	$ 5,745,727	$ 6,235,725	$ 6,267,866	$ 8,173,089	$ 8,116,475	$ 8,194,272
SubTotal	**$ 7,371,696**	**$ 7,869,219**	**$ 7,660,736**	**$ 10,058,959**	**$ 10,398,090**	**$ 10,498,989**
%Change (year over year)			-2.6%	31.3%	3.4%	1.0%
%Change (Test Year vs Last Rebasing Year - Actual)						
Customer Service	$ 5,264,363	$ 5,315,737	$ 5,379,690	$ 5,341,096	$ 5,912,167	$ 6,054,130
Administration	$ 7,434,207	$ 6,971,844	$ 7,448,181	$ 8,030,799	$ 9,328,979	$ 8,745,243
SubTotal	**$ 12,698,570**	**$ 12,287,580**	**$ 12,827,871**	**$ 13,371,895**	**$ 15,241,146**	**$ 14,799,373**
%Change (year over year)			4.4%	4.2%	14.0%	-2.9%
%Change (Test Year vs Last Rebasing Year - Actual)						
Total	**$ 20,070,266**	**$ 20,156,799**	**$ 20,488,607**	**$ 23,430,854**	**$ 25,639,236**	**$ 25,298,362**
%Change (year over year)			1.6%	14.4%	9.4%	-1.3%

	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	2012 Actuals	2013 Actuals	2014 Bridge Year	2015 Test Year
Operations	$ 1,625,969	$ 1,633,494	$ 1,392,870	$ 1,885,870	$ 2,281,615	$ 2,304,717
Maintenance	$ 5,745,727	$ 6,235,725	$ 6,267,866	$ 8,173,089	$ 8,116,475	$ 8,194,272
Customer Service	$ 5,264,363	$ 5,315,737	$ 5,379,690	$ 5,341,096	$ 5,912,167	$ 6,054,130
Administration	$ 7,434,207	$ 6,971,844	$ 7,448,181	$ 8,030,799	$ 9,328,979	$ 8,745,243
Total	**$ 20,070,266**	**$ 20,156,799**	**$ 20,488,607**	**$ 23,430,854**	**$ 25,639,236**	**$ 25,298,362**
%Change (year over year)			1.6%	14.4%	9.4%	-1.3%

reconciling items

	Last Rebasing Year (2011 Board-Approved)	Last Rebasing Year (2011 Actuals)	Variance 2011 BA – 2011 Actuals	2012 Actuals	Variance 2012 Actuals vs. 2011 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Bridge Year	Variance 2014 Bridge vs. 2013 Actuals	2015 Test Year	Variance 2015 Test vs. 2014 Bridge
Operations	$ 1,625,969	$ 1,633,494	$ (7,525)	$ 1,392,870	$ (240,624)	$ 1,885,870	$ 493,000	$ 2,281,615	$ 395,745	$ 2,304,717	$ 23,102
Maintenance	$ 5,745,727	$ 6,235,725	$ (489,998)	$ 6,267,866	$ 32,141	$ 8,173,089	$ 1,905,223	$ 8,116,475	$ (56,614)	$ 8,194,272	$ 77,797
Customer Service	$ 5,264,363	$ 5,315,737	$ (51,374)	$ 5,379,690	$ 63,953	$ 5,341,096	$ (38,594)	$ 5,912,167	$ 571,071	$ 6,054,130	$ 141,963
Administration	$ 7,434,207	$ 6,971,844	$ 462,363	$ 7,448,181	$ 476,337	$ 8,030,799	$ 582,618	$ 9,328,979	$ 1,298,180	$ 8,745,243	$ (583,736)
Administrative and General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total OM&A Expenses	$ 20,070,266	$ 20,156,799	$ (86,533)	$ 20,488,607	$ 331,808	$ 23,430,854	$ 2,942,247	$ 25,639,236	$ 2,208,382	$ 25,298,362	$ (340,874)
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	**$ 20,070,266**	**$ 20,156,799**	**$ (86,533)**	**$ 20,488,607**	**$ 331,808**	**$ 23,430,854**	**$ 2,942,247**	**$ 25,639,236**	**$ 2,208,382**	**$ 25,298,362**	**$ (340,874)**
Variance from previous year				$ 331,808		$ 2,942,247		$ 2,208,382		$ (340,874)	
Percent change (year over year)				2%		14%		9%		-1%	
Percent Change: Test year vs. Most Current Actual						7.97%					
Simple average of % variance for all years						25.51%					6%
Compound Annual Growth Rate for all years											21.0%
Compound Growth Rate (2013 Actuals vs. 0 Actuals)						16.24%					

Note:

1 "BA" = Board-Approved

2 If it has been more than three years since the applicant last filed a cost of service application, additional years of historical actuals should be incorporated into the table, as necessary, to go back to the last cost of service application. If the applicant last filed a cost of service application less than three years ago, a minimum of three years of actual information is required.

3 Recoverable OM&A that is included on these tables should be identical to the recoverable OM&A that is shown for the corresponding periods on Appendix 2-JB.

Appendix 2-OA
Capital Structure and Cost of Capital

This table must be completed for the last Board approved year and the test year.

Year: 2015 - Test Year

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$226,715,992	6.12%		$13,864,410
2	Short-term Debt	4.00%	(1)	$16,193,999	2.11%		$341,693
3	**Total Debt**	60.0%		$242,909,991	5.85%		$14,206,103
	Equity						
4	Common Equity	40.00%		$161,939,994	9.71%		$15,724,373
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$161,939,994	9.71%		$15,724,373
7	**Total**	100.0%		$404,849,985	7.39%		$29,930,477

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2011- Board Approved

Line No.	Particulars	Capitalization Ratio (%)		Capitalization Ratio ($)	Cost Rate (%)		Return ($)
	Debt						
1	Long-term Debt	56.00%		$183,231,136	6.62%		$12,123,067
2	Short-term Debt	4.00%	(1)	$13,087,938	2.43%		$318,037
3	**Total Debt**	60.0%		$196,319,074	6.34%		$12,441,104
	Equity						
4	Common Equity	40.00%		$130,879,383	9.66%		$12,642,948
5	Preferred Shares			$ -			$ -
6	**Total Equity**	40.0%		$130,879,383	9.66%		$12,642,948
7	**Total**	100.0%		$327,198,457	7.67%		$25,084,052

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

File Number:	EB-2014-0083
Exhibit:	7
Tab:	3
Schedule:	1
Page:	
Date:	07-Oct-14

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	$ 34,813,009	55.20%	$ 44,510,964	60.84%
GS < 50 kW	$ 5,801,650	9.20%	$ 7,336,815	10.03%
GS > 50 - 699 KW	$ 12,993,372	20.60%	$ 11,307,077	15.46%
GS > 700 - 4,999 kW	$ 5,370,443	8.52%	$ 5,551,421	7.59%
Large User, if applicable	$ 2,030,404	3.22%	$ 2,231,420	3.05%
Street Lighting	$ 1,786,238	2.83%	$ 1,913,846	2.62%
Sentinel Lighting	$ -	0.00%		0.00%
Unmetered Scattered Load (USL)	$ 142,087	0.23%	$ 149,489	0.20%
Distributed Generation Class	$ 88,879	0.14%	$ 104,903	0.14%
Energy from Waste Generation	$ 694	0.00%	$ 833	0.00%
Embedded distributor class	$ 42,081	0.07%	$ 49,076	0.07%
Standby Power		0.00%	$ -	0.00%
Total	$ 63,068,856	100.00%	$ 73,155,844	100.00%

Notes

1 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.

2 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.

3 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 approved rates	L.F. X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	$ 37,011,790	$ 39,132,951	$ 39,522,039	$ 3,052,540
GS < 50 kW	$ 8,305,737	$ 8,781,742	$ 8,454,998	$ 349,180
GS > 50 - 699 KW	$ 9,458,822	$ 10,000,912	$ 10,344,595	$ 470,625
GS > 700 - 4,999 kW	$ 7,032,138	$ 7,435,153	$ 6,538,881	$ 122,824
Large User, if applicable	$ 1,914,284	$ 2,023,992	$ 2,100,799	$ 33,555
Street Lighting	$ 1,347,656	$ 1,424,891	$ 1,747,010	$ 83,584
Sentinel Lighting				
Unmetered Scattered Load (USL)	$ 122,389	$ 129,404	$ 135,952	$ 7,034
Distributed Generation Class	$ 7,240	$ 7,655	$ 45,424	$ 7,027
Energy from Waste Generation	$ -	$ -	$ 733	$ 100
Embedded distributor class	$ 2,541	$ 2,686	$ 48,956	$ 120
Standby Power	$ 84,997	$ 89,868	$ 89,868	$ -
Total	$ 65,287,595	$ 69,029,255	$ 69,029,255	$ 4,126,589

Notes:

1 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 Transfomrer Ownership Allowance. Exclude revenue from rate adders and rate riders.

2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement

3 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.

4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

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

Class	Previously Approved Ratios Most Recent Year: 2012	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
	%	%	%	%
Residential	101.12	94.78	95.65	85 - 115
GS < 50 kW	120.00	124.45	120.00	80 - 120
GS > 50 - 699 KW	80.00	92.61	95.65	80 - 120
GS > 700 - 4,999 kW	131.55	136.14	120.00	80 - 120
Large User, if applicable	100.00	92.21	95.65	85 - 115
Street Lighting	70.00	78.82	95.65	70 - 120
Sentinel Lighting				80 - 120
Unmetered Scattered Load (USL)	80.00	91.27	95.65	80 - 120
Distributed Generation Class		14.00	50.00	85 - 115
Energy from Waste Generation		12.04	100.00	100
Embedded distributor class		5.72	100.00	
Standby Power				

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

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2015	2016	2017	
	%	%	%	%
Residential	95.65			85 - 115
GS < 50 kW	120.00			80 - 120
GS > 50 - 699 KW	95.65			80 - 120
GS > 700 - 4,999 kW	120.00			80 - 120
Large User, if applicable	95.65			85 - 115
Street Lighting	95.65			70 - 120
Sentinel Lighting				80 - 120
Unmetered Scattered Load (USL)	95.65			80 - 120
Distributed Generation Class	50.00	70.00	85.00	85 - 115
Energy from Waste Generation	100.00			100
Embedded distributor class	100.00			
Standby Power				

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'.

Appendix 2-V
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	139,079	142,879	140,979	1,308,264,983		$ 11.22	$ 0.0157		$ 39,521,197	$ 39,522,039		$ 39,522,039	$ 842
GS < 50 kW	Customers	8,810	9,169	8,989	354,668,870		$ 24.39	$ 0.0164		$ 8,447,605	$ 8,454,998	$ 1,186	$ 8,456,184	$ 8,579
GS > 50 to 699 kW	Customers	1,494	1,487	1,491	1,064,497,599	2,979,826	$ 121.17		$ 2.8007	$ 10,513,171	$ 10,344,595	$ 168,474	$ 10,513,069	$ (102)
GS > 700 to 4,999 kW	Customers	113	117	115	806,154,180	1,969,146	$ 1,112.41		$ 3.2436	$ 7,917,123	$ 6,538,881	$ 1,378,202	$ 7,917,083	$ (41)
Large Use	Customers	6	6	6	382,619,513	719,987	$ 4,549.32		$ 2.4629	$ 2,100,807	$ 2,100,799		$ 2,100,799	$ (8)
Streetlighting	Connections	22,168	22,501	22,335	33,306,955	100,672	$ 2.26		$ 11.3437	$ 1,747,705	$ 1,747,010		$ 1,747,010	$ (695)
Unmetered Scattered Load	Connections	1,548	1,575	1,562	5,931,733		$ 1.07	$ 0.0196		$ 136,314	$ 135,952		$ 135,952	$ (362)
Standby Power	Customers	1	1	1		54,580	$ -		$ 1.6465	$ 89,866	$ 89,868		$ 89,868	$ 2
Embedded Distributor Class	Customers	1	1	1	17,012,414	40,073	$ 4,079.67		$ -	$ 48,956	$ 48,956		$ 48,956	$ (0)
Distributor Generator	Customers	61	74	68	178,816		$ 56.01	$ -		$ 45,424	$ 45,424		$ 45,424	$ (0)
Energy from Waste Generation	Customers	1	1	1			$ 61.08	$ -		$ 733	$ 733		$ 733	$ 0
				-						$ -			$ -	$ -
				-						$ -			$ -	$ -
Total										$ 70,568,902	$ 69,029,255	$ 1,547,861	$ 70,577,116	$ 8,215

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.

2 Rates should be entered with the number of decimal places that will show on the Tariff of Rates and Charges.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **100** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	100	$ 1.47	$ 0.0157	100	$ 1.57	$ 0.10	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	100	$ -	$ 0.0002	100	$ 0.02	$ 0.02	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	100	$ -	$ 0.0003	100	$ 0.03	$ 0.03	
Sub-Total A (excluding pass through)				**$ 12.29**			**$ 12.97**	**$ 0.68**	**5.53%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	100	-$ 0.13	-$ 0.0013	100	-$ 0.13	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	100	$ -	-$ 0.0005	100	-$ 0.05	-$ 0.05	
Line Losses on Cost of Power	per kWh	$ 0.0889	3.49	$ 0.31	$ 0.0889	3.41	$ 0.30	-$ 0.01	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 13.26**			**$ 13.88**	**$ 0.62**	**4.70%**
RTSR - Network	per kWh	$ 0.0076	103	$ 0.79	$ 0.0081	103	$ 0.84	$ 0.05	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	103	$ 0.56	$ 0.0058	103	$ 0.60	$ 0.04	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 14.61**			**$ 15.32**	**$ 0.71**	**4.89%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	103	$ 0.46	$ 0.0044	103	$ 0.46	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	103	$ 0.13	$ 0.0013	103	$ 0.13	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	100	$ 0.70	$ 0.0070	100	$ 0.70	$ -	0.00%
TOU - Off Peak		$ 0.0720	64	$ 4.61	$ 0.0720	64	$ 4.61	$ -	0.00%
TOU - Mid Peak		$ 0.1090	18	$ 1.96	$ 0.1090	18	$ 1.96	$ -	0.00%
TOU - On Peak		$ 0.1290	18	$ 2.32	$ 0.1290	18	$ 2.32	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	100	$ 8.30	$ 0.0830	100	$ 8.30	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 25.04**			**$ 25.75**	**$ 0.71**	**2.85%**
HST		13%		$ 3.25	13%		$ 3.35	$ 0.09	2.85%
Total Bill (including HST)				$ 28.29			$ 29.10	$ 0.81	2.85%
Ontario Clean Energy Benefit [1]				-$ 2.83			-$ 2.91	-$ 0.08	2.85%
Total Bill on TOU (including OCEB)				**$ 25.46**			**$ 26.19**	**$ 0.73**	**2.85%**
Total Bill on RPP (before Taxes)				**$ 24.45**			**$ 25.16**	**$ 0.71**	**2.92%**
HST		13%		$ 3.18	13%		$ 3.27	$ 0.09	2.92%
Total Bill (including HST)				$ 27.62			$ 28.43	$ 0.81	2.92%
Ontario Clean Energy Benefit [1]				-$ 2.76			-$ 2.84	-$ 0.08	2.92%
Total Bill on RPP (including OCEB)				**$ 24.86**			**$ 25.59**	**$ 0.73**	**2.92%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **250** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	250	$ 3.68	$ 0.0157	250	$ 3.93	$ 0.25	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	250	$ -	$ 0.0002	250	$ 0.05	$ 0.05	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	250	$ -	$ 0.0003	250	$ 0.08	$ 0.08	
Sub-Total A (excluding pass through)				**$ 14.50**			**$ 15.40**	**$ 0.91**	**6.24%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	250	-$ 0.33	-$ 0.0013	250	-$ 0.33	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	250	$ -	-$ 0.0005	250	-$ 0.13	-$ 0.13	
Line Losses on Cost of Power	per kWh	$ 0.0889	8.725	$ 0.78	$ 0.0889	8.525	$ 0.76	-$ 0.02	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 15.74**			**$ 16.50**	**$ 0.76**	**4.84%**
RTSR - Network	per kWh	$ 0.0076	259	$ 1.97	$ 0.0081	259	$ 2.09	$ 0.13	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	259	$ 1.40	$ 0.0058	259	$ 1.50	$ 0.10	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 19.10**			**$ 20.09**	**$ 0.99**	**5.20%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	259	$ 1.14	$ 0.0044	259	$ 1.14	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	259	$ 0.34	$ 0.0013	259	$ 0.34	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	250	$ 1.75	$ 0.0070	250	$ 1.75	$ -	0.00%
TOU - Off Peak		$ 0.0720	160	$ 11.52	$ 0.0720	160	$ 11.52	$ -	0.00%
TOU - Mid Peak		$ 0.1090	45	$ 4.91	$ 0.1090	45	$ 4.91	$ -	0.00%
TOU - On Peak		$ 0.1290	45	$ 5.81	$ 0.1290	45	$ 5.81	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	250	$ 20.75	$ 0.0830	250	$ 20.75	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 44.80**			**$ 45.80**	**$ 0.99**	**2.21%**
HST		13%		$ 5.82	13%		$ 5.95	$ 0.13	2.21%
Total Bill (including HST)				$ 50.63			$ 51.75	$ 1.12	2.21%
Ontario Clean Energy Benefit [1]				-$ 5.06			-$ 5.17	-$ 0.11	2.21%
Total Bill on TOU (including OCEB)				**$ 45.57**			**$ 46.57**	**$ 1.01**	**2.21%**
Total Bill on RPP (before Taxes)				**$ 43.32**			**$ 44.32**	**$ 0.99**	**2.29%**
HST		13%		$ 5.63	13%		$ 5.76	$ 0.13	2.29%
Total Bill (including HST)				$ 48.96			$ 50.08	$ 1.12	2.29%
Ontario Clean Energy Benefit [1]				-$ 4.90			-$ 5.01	-$ 0.11	2.29%
Total Bill on RPP (including OCEB)				**$ 44.06**			**$ 45.07**	**$ 1.01**	**2.29%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **500** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	500	$ 7.35	$ 0.0157	500	$ 7.85	$ 0.50	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	500	$ -	$ 0.0002	500	$ 0.10	$ 0.10	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	500	$ -	$ 0.0003	500	$ 0.15	$ 0.15	
Sub-Total A (excluding pass through)				**$ 18.17**			**$ 19.45**	**$ 1.28**	**7.04%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	500	-$ 0.65	-$ 0.0013	500	-$ 0.65	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	500	$ -	-$ 0.0005	500	-$ 0.25	-$ 0.25	
Line Losses on Cost of Power	per kWh	$ 0.0889	17.45	$ 1.55	$ 0.0889	17.05	$ 1.52	-$ 0.04	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 19.86**			**$ 20.86**	**$ 0.99**	**5.01%**
RTSR - Network	per kWh	$ 0.0076	517	$ 3.93	$ 0.0081	517	$ 4.19	$ 0.26	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	517	$ 2.79	$ 0.0058	517	$ 3.00	$ 0.20	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 26.59**			**$ 28.04**	**$ 1.45**	**5.47%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	517	$ 2.28	$ 0.0044	517	$ 2.28	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	517	$ 0.67	$ 0.0013	517	$ 0.67	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	500	$ 3.50	$ 0.0070	500	$ 3.50	$ -	0.00%
TOU - Off Peak		$ 0.0720	320	$ 23.04	$ 0.0720	320	$ 23.04	$ -	0.00%
TOU - Mid Peak		$ 0.1090	90	$ 9.81	$ 0.1090	90	$ 9.81	$ -	0.00%
TOU - On Peak		$ 0.1290	90	$ 11.61	$ 0.1290	90	$ 11.61	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	500	$ 41.50	$ 0.0830	500	$ 41.50	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 77.75**			**$ 79.20**	**$ 1.45**	**1.87%**
HST		13%		$ 10.11	13%		$ 10.30	$ 0.19	1.87%
Total Bill (including HST)				$ 87.86			$ 89.50	$ 1.64	1.87%
Ontario Clean Energy Benefit [1]				-$ 8.79			-$ 8.95	-$ 0.16	1.87%
Total Bill on TOU (including OCEB)				**$ 79.07**			**$ 80.55**	**$ 1.48**	**1.87%**
Total Bill on RPP (before Taxes)				**$ 74.79**			**$ 76.24**	**$ 1.45**	**1.94%**
HST		13%		$ 9.72	13%		$ 9.91	$ 0.19	1.94%
Total Bill (including HST)				$ 84.51			$ 86.15	$ 1.64	1.94%
Ontario Clean Energy Benefit [1]				-$ 8.45			-$ 8.62	-$ 0.16	1.94%
Total Bill on RPP (including OCEB)				**$ 76.06**			**$ 77.54**	**$ 1.48**	**1.94%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **800** **kWh**

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	800	$ 11.76	$ 0.0157	800	$ 12.56	$ 0.80	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	800	$ -	$ 0.0002	800	$ 0.16	$ 0.16	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	800	$ -	$ 0.0003	800	$ 0.24	$ 0.24	
Sub-Total A (excluding pass through)				**$ 22.58**			**$ 24.31**	**$ 1.73**	**7.66%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	800	-$ 1.04	-$ 0.0013	800	-$ 1.04	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	800	$ -	-$ 0.0005	800	-$ 0.40	-$ 0.40	
Line Losses on Cost of Power	per kWh	$ 0.0889	27.92	$ 2.48	$ 0.0889	27.28	$ 2.43	-$ 0.06	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 24.81**			**$ 26.09**	**$ 1.27**	**5.13%**
RTSR - Network	per kWh	$ 0.0076	828	$ 6.29	$ 0.0081	827	$ 6.70	$ 0.41	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	828	$ 4.47	$ 0.0058	827	$ 4.80	$ 0.33	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 35.58**			**$ 37.58**	**$ 2.01**	**5.65%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	828	$ 3.64	$ 0.0044	827	$ 3.64	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	828	$ 1.08	$ 0.0013	827	$ 1.08	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
TOU - Off Peak		$ 0.0720	512	$ 36.86	$ 0.0720	512	$ 36.86	$ -	0.00%
TOU - Mid Peak		$ 0.1090	144	$ 15.70	$ 0.1090	144	$ 15.70	$ -	0.00%
TOU - On Peak		$ 0.1290	144	$ 18.58	$ 0.1290	144	$ 18.58	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	200	$ 19.40	$ 0.0970	200	$ 19.40	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 117.28**			**$ 119.29**	**$ 2.01**	**1.71%**
HST		13%		$ 15.25	13%		$ 15.51	$ 0.26	1.71%
Total Bill (including HST)				$ 132.53			$ 134.79	$ 2.27	1.71%
Ontario Clean Energy Benefit [1]				-$ 13.25			-$ 13.48	-$ 0.23	1.71%
Total Bill on TOU (including OCEB)				**$ 119.27**			**$ 121.31**	**$ 2.04**	**1.71%**
Total Bill on RPP (before Taxes)				**$ 115.34**			**$ 117.35**	**$ 2.01**	**1.74%**
HST		13%		$ 14.99	13%		$ 15.26	$ 0.26	1.74%
Total Bill (including HST)				$ 130.34			$ 132.61	$ 2.27	1.74%
Ontario Clean Energy Benefit [1]				-$ 13.03			-$ 13.26	-$ 0.23	1.74%
Total Bill on RPP (including OCEB)				**$ 117.31**			**$ 119.35**	**$ 2.04**	**1.74%**

Loss Factor (%) 3.49% 3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **1,000** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	1000	$ 14.70	$ 0.0157	1000	$ 15.70	$ 1.00	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	1000	$ -	$ 0.0002	1000	$ 0.20	$ 0.20	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	1000	$ -	$ 0.0003	1000	$ 0.30	$ 0.30	
Sub-Total A (excluding pass through)				**$ 25.52**			**$ 27.55**	**$ 2.03**	**7.95%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	1000	-$ 1.30	-$ 0.0013	1000	-$ 1.30	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	1000	$ -	-$ 0.0005	1000	-$ 0.50	-$ 0.50	
Line Losses on Cost of Power	per kWh	$ 0.0889	34.9	$ 3.10	$ 0.0889	34.1	$ 3.03	-$ 0.07	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 28.11**			**$ 29.57**	**$ 1.46**	**5.19%**
RTSR - Network	per kWh	$ 0.0076	1035	$ 7.87	$ 0.0081	1034	$ 8.38	$ 0.51	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	1035	$ 5.59	$ 0.0058	1034	$ 6.00	$ 0.41	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 41.57**			**$ 43.95**	**$ 2.38**	**5.72%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1035	$ 4.55	$ 0.0044	1034	$ 4.55	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1035	$ 1.35	$ 0.0013	1034	$ 1.34	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	1000	$ 7.00	$ 0.0070	1000	$ 7.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	640	$ 46.08	$ 0.0720	640	$ 46.08	$ -	0.00%
TOU - Mid Peak		$ 0.1090	180	$ 19.62	$ 0.1090	180	$ 19.62	$ -	0.00%
TOU - On Peak		$ 0.1290	180	$ 23.22	$ 0.1290	180	$ 23.22	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	400	$ 38.80	$ 0.0970	400	$ 38.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 143.64**			**$ 146.01**	**$ 2.37**	**1.65%**
HST		13%		$ 18.67	13%		$ 18.98	$ 0.31	1.65%
Total Bill (including HST)				$ 162.31			$ 164.99	$ 2.68	1.65%
Ontario Clean Energy Benefit [1]				-$ 16.23			-$ 16.50	-$ 0.27	1.65%
Total Bill on TOU (including OCEB)				**$ 146.08**			**$ 148.49**	**$ 2.41**	**1.65%**
Total Bill on RPP (before Taxes)				**$ 143.32**			**$ 145.69**	**$ 2.37**	**1.66%**
HST		13%		$ 18.63	13%		$ 18.94	$ 0.31	1.66%
Total Bill (including HST)				$ 161.95			$ 164.63	$ 2.68	1.66%
Ontario Clean Energy Benefit [1]				-$ 16.19			-$ 16.46	-$ 0.27	1.66%
Total Bill on RPP (including OCEB)				**$ 145.75**			**$ 148.17**	**$ 2.41**	**1.66%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **1,500** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	1500	$ 22.05	$ 0.0157	1500	$ 23.55	$ 1.50	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	1500	$ -	$ 0.0002	1500	$ 0.30	$ 0.30	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	1500	$ -	$ 0.0003	1500	$ 0.45	$ 0.45	
Sub-Total A (excluding pass through)				**$ 32.87**			**$ 35.65**	**$ 2.78**	**8.46%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	1500	-$ 1.95	-$ 0.0013	1500	-$ 1.95	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	1500	$ -	-$ 0.0005	1500	-$ 0.75	-$ 0.75	
Line Losses on Cost of Power	per kWh	$ 0.0889	52.35	$ 4.65	$ 0.0889	51.15	$ 4.55	-$ 0.11	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 36.36**			**$ 38.29**	**$ 1.92**	**5.29%**
RTSR - Network	per kWh	$ 0.0076	1552	$ 11.80	$ 0.0081	1551	$ 12.56	$ 0.77	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	1552	$ 8.38	$ 0.0058	1551	$ 9.00	$ 0.61	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 56.55**			**$ 59.85**	**$ 3.30**	**5.84%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1552	$ 6.83	$ 0.0044	1551	$ 6.83	-$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1552	$ 2.02	$ 0.0013	1551	$ 2.02	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	1500	$ 10.50	$ 0.0070	1500	$ 10.50	$ -	0.00%
TOU - Off Peak		$ 0.0720	960	$ 69.12	$ 0.0720	960	$ 69.12	$ -	0.00%
TOU - Mid Peak		$ 0.1090	270	$ 29.43	$ 0.1090	270	$ 29.43	$ -	0.00%
TOU - On Peak		$ 0.1290	270	$ 34.83	$ 0.1290	270	$ 34.83	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	900	$ 87.30	$ 0.0970	900	$ 87.30	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 209.52**			**$ 212.82**	**$ 3.30**	**1.57%**
HST		13%		$ 27.24	13%		$ 27.67	$ 0.43	1.57%
Total Bill (including HST)				$ 236.76			$ 240.49	$ 3.73	1.57%
Ontario Clean Energy Benefit [1]				-$ 23.68			-$ 24.05	-$ 0.37	1.57%
Total Bill on TOU (including OCEB)				**$ 213.09**			**$ 216.44**	**$ 3.35**	**1.57%**
Total Bill on RPP (before Taxes)				**$ 213.24**			**$ 216.54**	**$ 3.30**	**1.55%**
HST		13%		$ 27.72	13%		$ 28.15	$ 0.43	1.55%
Total Bill (including HST)				$ 240.97			$ 244.69	$ 3.73	1.55%
Ontario Clean Energy Benefit [1]				-$ 24.10			-$ 24.47	-$ 0.37	1.55%
Total Bill on RPP (including OCEB)				**$ 216.87**			**$ 220.22**	**$ 3.35**	**1.55%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Residential**

TOU / non-TOU: TOU

Consumption **2,000** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 10.51	1	$ 10.51	$ 11.22	1	$ 11.22	$ 0.71	6.76%
Smart Meter Disposition Rate Rider	Monthly	$ 0.14	1	$ 0.14	$ -	1	$ -	-$ 0.14	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 0.13	1	$ 0.13	$ 0.13	
Distribution Volumetric Rate	per kWh	$ 0.0147	2000	$ 29.40	$ 0.0157	2000	$ 31.40	$ 2.00	6.80%
LRAM & SSM Rate Rider	per kWh	$ -	2000	$ -	$ 0.0002	2000	$ 0.40	$ 0.40	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	2000	$ -	$ 0.0003	2000	$ 0.60	$ 0.60	
Sub-Total A (excluding pass through)				**$ 40.22**			**$ 43.75**	**$ 3.53**	**8.78%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	2000	-$ 2.60	-$ 0.0013	2000	-$ 2.60	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	2000	$ -	-$ 0.0005	2000	-$ 1.00	-$ 1.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	69.8	$ 6.21	$ 0.0889	68.2	$ 6.06	-$ 0.14	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 44.62**			**$ 47.00**	**$ 2.39**	**5.35%**
RTSR - Network	per kWh	$ 0.0076	2070	$ 15.73	$ 0.0081	2068	$ 16.75	$ 1.02	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0054	2070	$ 11.18	$ 0.0058	2068	$ 12.00	$ 0.82	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 71.52**			**$ 75.75**	**$ 4.23**	**5.91%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	2070	$ 9.11	$ 0.0044	2068	$ 9.10	-$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2070	$ 2.69	$ 0.0013	2068	$ 2.69	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	1280	$ 92.16	$ 0.0720	1280	$ 92.16	$ -	0.00%
TOU - Mid Peak		$ 0.1090	360	$ 39.24	$ 0.1090	360	$ 39.24	$ -	0.00%
TOU - On Peak		$ 0.1290	360	$ 46.44	$ 0.1290	360	$ 46.44	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	1400	$ 135.80	$ 0.0970	1400	$ 135.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 275.41**			**$ 279.63**	**$ 4.22**	**1.53%**
HST		13%		$ 35.80	13%		$ 36.35	$ 0.55	1.53%
Total Bill (including HST)				$ 311.22			$ 315.98	$ 4.77	1.53%
Ontario Clean Energy Benefit [1]				-$ 31.12			-$ 31.60	-$ 0.48	1.53%
Total Bill on TOU (including OCEB)				**$ 280.09**			**$ 284.38**	**$ 4.29**	**1.53%**
Total Bill on RPP (before Taxes)				**$ 283.17**			**$ 287.39**	**$ 4.22**	**1.49%**
HST		13%		$ 36.81	13%		$ 37.36	$ 0.55	1.49%
Total Bill (including HST)				$ 319.98			$ 324.75	$ 4.77	1.49%
Ontario Clean Energy Benefit [1]				-$ 32.00			-$ 32.48	-$ 0.48	1.49%
Total Bill on RPP (including OCEB)				**$ 287.99**			**$ 292.28**	**$ 4.29**	**1.49%**

Loss Factor (%)	3.49%	3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **1,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	1000	$ 16.00	$ 0.0164	1000	$ 16.40	$ 0.40	2.50%
LRAM & SSM Rate Rider	per kWh	$ -	1000	$ -	$ -	1000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	1000	$ -	$ 0.0003	1000	$ 0.30	$ 0.30	
Sub-Total A (excluding pass through)				**$ 47.73**			**$ 43.45**	**-$ 4.28**	**-8.97%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	1000	-$ 1.30	-$ 0.0013	1000	-$ 1.30	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	1000	$ -	-$ 0.0006	1000	-$ 0.60	-$ 0.60	
Line Losses on Cost of Power	per kWh	$ 0.0889	34.9	$ 3.10	$ 0.0889	34.1	$ 3.03	-$ 0.07	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 50.32**			**$ 45.37**	**-$ 4.95**	**-9.84%**
RTSR - Network	per kWh	$ 0.0068	1035	$ 7.04	$ 0.0072	1034	$ 7.45	$ 0.41	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	1035	$ 4.76	$ 0.0049	1034	$ 5.07	$ 0.31	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 62.12**			**$ 57.88**	**-$ 4.24**	**-6.82%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	1035	$ 4.55	$ 0.0044	1034	$ 4.55	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	1035	$ 1.35	$ 0.0013	1034	$ 1.34	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	1000	$ 7.00	$ 0.0070	1000	$ 7.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	640	$ 46.08	$ 0.0720	640	$ 46.08	$ -	0.00%
TOU - Mid Peak		$ 0.1090	180	$ 19.62	$ 0.1090	180	$ 19.62	$ -	0.00%
TOU - On Peak		$ 0.1290	180	$ 23.22	$ 0.1290	180	$ 23.22	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	400	$ 38.80	$ 0.0970	400	$ 38.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 164.19**			**$ 159.95**	**-$ 4.24**	**-2.58%**
HST		13%		$ 21.34	13%		$ 20.79	-$ 0.55	-2.58%
Total Bill (including HST)				$ 185.53			$ 180.74	-$ 4.79	-2.58%
Ontario Clean Energy Benefit [1]				-$ 18.55			-$ 18.07	$ 0.48	-2.58%
Total Bill on TOU (including OCEB)				**$ 166.98**			**$ 162.67**	**-$ 4.31**	**-2.58%**
Total Bill on RPP (before Taxes)				**$ 163.87**			**$ 159.63**	**-$ 4.24**	**-2.59%**
HST		13%		$ 21.30	13%		$ 20.75	-$ 0.55	-2.59%
Total Bill (including HST)				$ 185.17			$ 180.38	-$ 4.79	-2.59%
Ontario Clean Energy Benefit [1]				-$ 18.52			-$ 18.04	$ 0.48	-2.59%
Total Bill on RPP (including OCEB)				**$ 166.66**			**$ 162.34**	**-$ 4.31**	**-2.59%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **2,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	2000	$ 32.00	$ 0.0164	2000	$ 32.80	$ 0.80	2.50%
LRAM & SSM Rate Rider	per kWh	$ -	2000	$ -	$ -	2000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	2000	$ -	$ 0.0003	2000	$ 0.60	$ 0.60	
Sub-Total A (excluding pass through)				**$ 63.73**			**$ 60.15**	**-$ 3.58**	**-5.62%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	2000	-$ 2.60	-$ 0.0013	2000	-$ 2.60	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	2000	$ -	-$ 0.0006	2000	-$ 1.20	-$ 1.20	
Line Losses on Cost of Power	per kWh	$ 0.0889	69.8	$ 6.21	$ 0.0889	68.2	$ 6.06	-$ 0.14	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 68.13**			**$ 63.20**	**-$ 4.92**	**-7.23%**
RTSR - Network	per kWh	$ 0.0068	2070	$ 14.07	$ 0.0072	2068	$ 14.89	$ 0.82	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	2070	$ 9.52	$ 0.0049	2068	$ 10.13	$ 0.61	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 91.72**			**$ 88.23**	**-$ 3.49**	**-3.81%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	2070	$ 9.11	$ 0.0044	2068	$ 9.10	-$ 0.01	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2070	$ 2.69	$ 0.0013	2068	$ 2.69	-$ 0.00	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2000	$ 14.00	$ 0.0070	2000	$ 14.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	1280	$ 92.16	$ 0.0720	1280	$ 92.16	$ -	0.00%
TOU - Mid Peak		$ 0.1090	360	$ 39.24	$ 0.1090	360	$ 39.24	$ -	0.00%
TOU - On Peak		$ 0.1290	360	$ 46.44	$ 0.1290	360	$ 46.44	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	1400	$ 135.80	$ 0.0970	1400	$ 135.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 295.61**			**$ 292.11**	**-$ 3.50**	**-1.18%**
HST		13%		$ 38.43	13%		$ 37.97	-$ 0.46	-1.18%
Total Bill (including HST)				$ 334.04			$ 330.08	-$ 3.96	-1.18%
Ontario Clean Energy Benefit [1]				-$ 33.40			-$ 33.01	$ 0.40	-1.18%
Total Bill on TOU (including OCEB)				**$ 300.64**			**$ 297.07**	**-$ 3.56**	**-1.18%**
Total Bill on RPP (before Taxes)				**$ 303.37**			**$ 299.87**	**-$ 3.50**	**-1.15%**
HST		13%		$ 39.44	13%		$ 38.98	-$ 0.46	-1.15%
Total Bill (including HST)				$ 342.81			$ 338.85	-$ 3.96	-1.15%
Ontario Clean Energy Benefit [1]				-$ 34.28			-$ 33.89	$ 0.40	-1.15%
Total Bill on RPP (including OCEB)				**$ 308.53**			**$ 304.97**	**-$ 3.56**	**-1.15%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **5,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	5000	$ 80.00	$ 0.0164	5000	$ 82.00	$ 2.00	2.50%
LRAM & SSM Rate Rider	per kWh	$ -	5000	$ -	$ -	5000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	5000	$ -	$ 0.0003	5000	$ 1.50	$ 1.50	
Sub-Total A (excluding pass through)				**$ 111.73**			**$ 110.25**	**-$ 1.48**	**-1.32%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	5000	-$ 6.50	-$ 0.0013	5000	-$ 6.50	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	5000	$ -	-$ 0.0006	5000	-$ 3.00	-$ 3.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	174.5	$ 15.52	$ 0.0889	170.5	$ 15.16	-$ 0.36	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 121.54**			**$ 116.70**	**-$ 4.84**	**-3.98%**
RTSR - Network	per kWh	$ 0.0068	5175	$ 35.19	$ 0.0072	5171	$ 37.23	$ 2.04	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	5175	$ 23.80	$ 0.0049	5171	$ 25.34	$ 1.53	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 180.53**			**$ 179.26**	**-$ 1.26**	**-0.70%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	5175	$ 22.77	$ 0.0044	5171	$ 22.75	-$ 0.02	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	5175	$ 6.73	$ 0.0013	5171	$ 6.72	-$ 0.01	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	5000	$ 35.00	$ 0.0070	5000	$ 35.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	3200	$ 230.40	$ 0.0720	3200	$ 230.40	$ -	0.00%
TOU - Mid Peak		$ 0.1090	900	$ 98.10	$ 0.1090	900	$ 98.10	$ -	0.00%
TOU - On Peak		$ 0.1290	900	$ 116.10	$ 0.1290	900	$ 116.10	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	4400	$ 426.80	$ 0.0970	4400	$ 426.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 689.87**			**$ 688.59**	**-$ 1.28**	**-0.19%**
HST		13%		$ 89.68	13%		$ 89.52	-$ 0.17	-0.19%
Total Bill (including HST)				$ 779.55			$ 778.10	-$ 1.45	-0.19%
Ontario Clean Energy Benefit [1]				-$ 77.96			-$ 77.81	$ 0.15	-0.19%
Total Bill on TOU (including OCEB)				**$ 701.60**			**$ 700.29**	**-$ 1.31**	**-0.19%**
Total Bill on RPP (before Taxes)				**$ 721.87**			**$ 720.59**	**-$ 1.28**	**-0.18%**
HST		13%		$ 93.84	13%		$ 93.68	-$ 0.17	-0.18%
Total Bill (including HST)				$ 815.71			$ 814.26	-$ 1.45	-0.18%
Ontario Clean Energy Benefit [1]				-$ 81.57			-$ 81.43	$ 0.15	-0.18%
Total Bill on RPP (including OCEB)				**$ 734.14**			**$ 732.84**	**-$ 1.31**	**-0.18%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **10,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	10000	$ 160.00	$ 0.0164	10000	$ 164.00	$ 4.00	2.50%
LRAM & SSM Rate Rider	per kWh	$ -	10000	$ -	$ -	10000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	10000	$ -	$ 0.0003	10000	$ 3.00	$ 3.00	
Sub-Total A (excluding pass through)				**$ 191.73**			**$ 193.75**	**$ 2.02**	**1.05%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	10000	-$ 13.00	-$ 0.0013	10000	-$ 13.00	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	10000	$ -	-$ 0.0006	10000	-$ 6.00	-$ 6.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	349	$ 31.03	$ 0.0889	341	$ 30.32	-$ 0.71	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 210.55**			**$ 205.86**	**-$ 4.69**	**-2.23%**
RTSR - Network	per kWh	$ 0.0068	10349	$ 70.37	$ 0.0072	10341	$ 74.46	$ 4.08	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	10349	$ 47.61	$ 0.0049	10341	$ 50.67	$ 3.07	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 328.53**			**$ 330.99**	**$ 2.46**	**0.75%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	10349	$ 45.54	$ 0.0044	10341	$ 45.50	-$ 0.04	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	10349	$ 13.45	$ 0.0013	10341	$ 13.44	-$ 0.01	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	10000	$ 70.00	$ 0.0070	10000	$ 70.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	6400	$ 460.80	$ 0.0720	6400	$ 460.80	$ -	0.00%
TOU - Mid Peak		$ 0.1090	1800	$ 196.20	$ 0.1090	1800	$ 196.20	$ -	0.00%
TOU - On Peak		$ 0.1290	1800	$ 232.20	$ 0.1290	1800	$ 232.20	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	9400	$ 911.80	$ 0.0970	9400	$ 911.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 1,346.97**			**$ 1,349.38**	**$ 2.41**	**0.18%**
HST		13%		$ 175.11	13%		$ 175.42	$ 0.31	0.18%
Total Bill (including HST)				$ 1,522.08			$ 1,524.80	$ 2.72	0.18%
Ontario Clean Energy Benefit [1]				-$ 152.21			-$ 152.48	-$ 0.27	0.18%
Total Bill on TOU (including OCEB)				**$ 1,369.87**			**$ 1,372.32**	**$ 2.45**	**0.18%**
Total Bill on RPP (before Taxes)				**$ 1,419.37**			**$ 1,421.78**	**$ 2.41**	**0.17%**
HST		13%		$ 184.52	13%		$ 184.83	$ 0.31	0.17%
Total Bill (including HST)				$ 1,603.89			$ 1,606.61	$ 2.72	0.17%
Ontario Clean Energy Benefit [1]				-$ 160.39			-$ 160.66	-$ 0.27	0.17%
Total Bill on RPP (including OCEB)				**$ 1,443.50**			**$ 1,445.95**	**$ 2.45**	**0.17%**

Loss Factor (%) 3.49% 3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: TOU

Consumption **15,000** **kWh**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 24.39	1	$ 24.39	$ 24.39	1	$ 24.39	$ -	0.00%
Smart Meter Disposition Rate Rider	Monthly	$ 7.17	1	$ 7.17	$ -	1	$ -	-$ 7.17	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -	$ 2.36	1	$ 2.36	$ 2.36	
Distribution Volumetric Rate	per kWh	$ 0.0160	15000	$ 240.00	$ 0.0164	15000	$ 246.00	$ 6.00	2.50%
LRAM & SSM Rate Rider	per kWh	$ -	15000	$ -	$ -	15000	$ -	$ -	
CGAAP Accounting Changes Rate Rider	per kWh	$ -	15000	$ -	$ 0.0003	15000	$ 4.50	$ 4.50	
Sub-Total A (excluding pass through)				**$ 271.73**			**$ 277.25**	**$ 5.52**	**2.03%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	15000	-$ 19.50	-$ 0.0013	15000	-$ 19.50	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	15000	$ -	-$ 0.0006	15000	-$ 9.00	-$ 9.00	
Line Losses on Cost of Power	per kWh	$ 0.0889	523.5	$ 46.55	$ 0.0889	511.5	$ 45.48	-$ 1.07	-2.29%
Smart Meter Entity Charge	Monthly	$ 0.79	1	$ 0.79	$ 0.79	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				**$ 299.57**			**$ 295.02**	**-$ 4.55**	**-1.52%**
RTSR - Network	per kWh	$ 0.0068	15524	$ 105.56	$ 0.0072	15512	$ 111.68	$ 6.12	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	15524	$ 71.41	$ 0.0049	15512	$ 76.01	$ 4.60	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 476.54**			**$ 482.71**	**$ 6.17**	**1.30%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	15524	$ 68.30	$ 0.0044	15512	$ 68.25	-$ 0.05	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	15524	$ 20.18	$ 0.0013	15512	$ 20.16	-$ 0.02	-0.08%
Standard Supply Service Charge	per kWh	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	15000	$ 105.00	$ 0.0070	15000	$ 105.00	$ -	0.00%
TOU - Off Peak		$ 0.0720	9600	$ 691.20	$ 0.0720	9600	$ 691.20	$ -	0.00%
TOU - Mid Peak		$ 0.1090	2700	$ 294.30	$ 0.1090	2700	$ 294.30	$ -	0.00%
TOU - On Peak		$ 0.1290	2700	$ 348.30	$ 0.1290	2700	$ 348.30	$ -	0.00%
Energy - RPP - Tier 1		$ 0.0830	600	$ 49.80	$ 0.0830	600	$ 49.80	$ -	0.00%
Energy - RPP - Tier 2		$ 0.0970	14400	$ 1,396.80	$ 0.0970	14400	$ 1,396.80	$ -	0.00%
Total Bill on TOU (before Taxes)				**$ 2,004.07**			**$ 2,010.18**	**$ 6.11**	**0.30%**
HST		13%		$ 260.53	13%		$ 261.32	$ 0.79	0.30%
Total Bill (including HST)				$ 2,264.60			$ 2,271.50	$ 6.90	0.30%
Ontario Clean Energy Benefit [1]				-$ 226.46			-$ 227.15	-$ 0.69	0.30%
Total Bill on TOU (including OCEB)				**$ 2,038.14**			**$ 2,044.35**	**$ 6.21**	**0.30%**
Total Bill on RPP (before Taxes)				**$ 2,116.87**			**$ 2,122.98**	**$ 6.11**	**0.29%**
HST		13%		$ 275.19	13%		$ 275.99	$ 0.79	0.29%
Total Bill (including HST)				$ 2,392.06			$ 2,398.96	$ 6.90	0.29%
Ontario Clean Energy Benefit [1]				-$ 239.21			-$ 239.90	-$ 0.69	0.29%
Total Bill on RPP (including OCEB)				**$ 2,152.86**			**$ 2,159.07**	**$ 6.21**	**0.29%**

Loss Factor (%) 3.49% 3.41%

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 50 kW**

	Consumption	**36,500**	**kWh**	**Demand**		**100**	**kW**	**Load Factor**		**50%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 121.18	1	$ 121.18		$ 121.17	1	$ 121.17		-$ 0.01	-0.01%
Smart Meter Disposition Rate Rider	Monthly	$ 9.26	1	$ 9.26		$ -	1	$ -		-$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -		$ 2.92	1	$ 2.92		$ 2.92	
Distribution Volumetric Rate	per kW	$ 2.5039	100	$ 250.39		$ 2.8007	100	$ 280.07		$ 29.68	11.85%
LRAM & SSM Rate Rider	per kW	$ -	100	$ -		$ 0.0687	100	$ 6.87		$ 6.87	
CGAAP Accounting Changes Rate Rider	per kW	$ -	100	$ -		$ 0.1196	100	$ 11.96		$ 11.96	
Sub-Total A (excluding pass through)				**$ 381.00**				**$ 422.99**		**$ 41.99**	**11.02%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4750	100	-$ 47.50		-$ 0.4750	100	-$ 47.50		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	100	$ -		-$ 0.2118	100	-$ 21.18		-$ 21.18	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1479	100	$ 14.79		$ 0.1479	100	$ 14.79		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		100	$ -		$ 0.6338	100	$ 63.38		$ 63.38	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 348.29**				**$ 432.48**		**$ 84.19**	**24.17%**
RTSR - Network	per kW	$ 2.6437	100	$ 264.37		$ 2.8137	100	$ 281.37		$ 17.00	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.7980	100	$ 179.80		$ 1.9265	100	$ 192.65		$ 12.85	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 792.46**				**$ 906.50**		**$ 114.04**	**14.39%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	37774	$ 166.20		$ 0.0044	37745	$ 166.08		-$ 0.13	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	37774	$ 49.11		$ 0.0013	37745	$ 49.07		-$ 0.04	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	36500	$ 255.50		$ 0.0070	36500	$ 255.50		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	37774	$ 3,390.20		$ 0.0898	37745	$ 3,387.58		-$ 2.62	0.00%
Total Bill (before Taxes)				**$ 4,653.72**				**$ 4,764.98**		**$ 111.25**	**2.39%**
HST		13%		$ 604.98		13%		$ 619.45		$ 14.46	2.39%
Total Bill (including HST)				**$ 5,258.71**				**$ 5,384.42**		**$ 125.72**	**2.39%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 50 kW**

	Consumption	**60,955**	**kWh**	**Demand**		**167**	**kW**	**Load Factor**		**50%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 121.18	1	$ 121.18		$ 121.17	1	$ 121.17		-$ 0.01	-0.01%
Smart Meter Disposition Rate Rider	Monthly	$ 9.26	1	$ 9.26		$ -	1	$ -		-$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -		$ 2.92	1	$ 2.92		$ 2.92	
Distribution Volumetric Rate	per kW	$ 2.5039	167	$ 418.15		$ 2.8007	167	$ 467.72		$ 49.57	11.85%
LRAM & SSM Rate Rider	per kW	$ -	167	$ -		$ 0.0687	167	$ 11.47		$ 11.47	
CGAAP Accounting Changes Rate Rider	per kW	$ -	167	$ -		$ 0.1196	167	$ 19.97		$ 19.97	
Sub-Total A (excluding pass through)				**$ 548.76**				**$ 623.25**		**$ 74.49**	**13.57%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4750	167	-$ 79.33		-$ 0.4750	167	-$ 79.33		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	167	$ -		-$ 0.2118	167	-$ 35.37		-$ 35.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1479	167	$ 24.70		$ 0.1479	167	$ 24.70		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		167	$ -		$ 0.6338	167	$ 105.84		$ 105.84	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 494.14**				**$ 639.10**		**$ 144.97**	**29.34%**
RTSR - Network	per kW	$ 2.6437	167	$ 441.50		$ 2.8137	167	$ 469.89		$ 28.39	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.7980	167	$ 300.27		$ 1.9265	167	$ 321.73		$ 21.46	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 1,235.90**				**$ 1,430.71**		**$ 194.82**	**15.76%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	63082	$ 277.56		$ 0.0044	63034	$ 277.35		-$ 0.21	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	63082	$ 82.01		$ 0.0013	63034	$ 81.94		-$ 0.06	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	60955	$ 426.69		$ 0.0070	60955	$ 426.69		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	63082	$ 5,661.64		$ 0.0898	63034	$ 5,657.26		-$ 4.38	0.00%
Total Bill (before Taxes)				**$ 7,684.04**				**$ 7,874.20**		**$ 190.16**	**2.47%**
HST		13%		$ 998.93		13%		$ 1,023.65		$ 24.72	2.47%
Total Bill (including HST)				**$ 8,682.97**				**$ 8,897.85**		**$ 214.88**	**2.47%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 50 kW**

	Consumption	**182,500**	**kWh**	**Demand**		**500**	**kW**	**Load Factor**		**50%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 121.18	1	$ 121.18		$ 121.17	1	$ 121.17		-$ 0.01	-0.01%
Smart Meter Disposition Rate Rider	Monthly	$ 9.26	1	$ 9.26		$ -	1	$ -		-$ 9.26	-100.00%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Stranded Meter Disposition Rider	Monthly	$ -	1	$ -		$ 2.92	1	$ 2.92		$ 2.92	
Distribution Volumetric Rate	per kW	$ 2.5039	500	$ 1,251.95		$ 2.8007	500	$ 1,400.35		$ 148.40	11.85%
LRAM & SSM Rate Rider	per kW	$ -	500	$ -		$ 0.0687	500	$ 34.35		$ 34.35	
CGAAP Accounting Changes Rate Rider	per kW	$ -	500	$ -		$ 0.1196	500	$ 59.80		$ 59.80	
Sub-Total A (excluding pass through)				**$ 1,382.56**				**$ 1,618.59**		**$ 236.03**	**17.07%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4750	500	-$ 237.50		-$ 0.4750	500	-$ 237.50		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	500	$ -		-$ 0.2118	500	-$ 105.90		-$ 105.90	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1479	500	$ 73.95		$ 0.1479	500	$ 73.95		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW		500	$ -		$ 0.6338	500	$ 316.90		$ 316.90	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 1,219.01**				**$ 1,666.04**		**$ 447.03**	**36.67%**
RTSR - Network	per kW	$ 2.6437	500	$ 1,321.85		$ 2.8137	500	$ 1,406.85		$ 85.00	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.7980	500	$ 899.00		$ 1.9265	500	$ 963.25		$ 64.25	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 3,439.86**				**$ 4,036.14**		**$ 596.28**	**17.33%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	188869	$ 831.02		$ 0.0044	188723	$ 830.38		-$ 0.64	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	188869	$ 245.53		$ 0.0013	188723	$ 245.34		-$ 0.19	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	182500	$ 1,277.50		$ 0.0070	182500	$ 1,277.50		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	188869	$ 16,951.02		$ 0.0898	188723	$ 16,937.91		-$ 13.10	0.00%
Total Bill (before Taxes)				**$ 22,745.18**				**$ 23,327.52**		**$ 582.34**	**2.56%**
HST		13%		$ 2,956.87		13%		$ 3,032.58		$ 75.70	2.56%
Total Bill (including HST)				**$ 25,702.05**				**$ 26,360.10**		**$ 658.05**	**2.56%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 700 - 4,999 kW**

	Consumption	**438,000**	**kWh**		**Demand**	**1,000**	**kW**		**Load Factor**	**60%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 1,196.32	1	$ 1,196.32		$ 1,112.41	1	$ 1,112.41		-$ 83.91	-7.01%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 3.4411	1000	$ 3,441.10		$ 3.2436	1000	$ 3,243.60		-$ 197.50	-5.74%
LRAM & SSM Rate Rider	per kW	$ -	1000	$ -		$ 0.0651	1000	$ 65.10		$ 65.10	
CGAAP Accounting Changes Rate Rider	per kW	$ -	1000	$ -		$ 0.1371	1000	$ 137.10		$ 137.10	
Sub-Total A (excluding pass through)				**$ 4,637.59**				**$ 4,558.21**		**-$ 79.38**	**-1.71%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.5871	1000	-$ 587.10		-$ 0.5871	1000	-$ 587.10		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	1000	$ -		-$ 0.2430	1000	-$ 243.00		-$ 243.00	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1830	1000	$ 183.00		$ 0.1830	1000	$ 183.00		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	1000	$ -		$ 0.7615	1000	$ 761.50		$ 761.50	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 4,233.49**				**$ 4,672.61**		**$ 439.12**	**10.37%**
RTSR - Network	per kW	$ 2.9649	1000	$ 2,964.90		$ 3.1555	1000	$ 3,155.50		$ 190.60	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.9327	1000	$ 1,932.70		$ 2.0708	1000	$ 2,070.80		$ 138.10	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 9,131.09**				**$ 9,898.91**		**$ 767.82**	**8.41%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	453286	$ 1,994.46		$ 0.0044	452936	$ 1,992.92		-$ 1.54	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	453286	$ 589.27		$ 0.0013	452936	$ 588.82		-$ 0.46	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	438000	$ 3,066.00		$ 0.0070	438000	$ 3,066.00		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	453286	$ 40,682.44		$ 0.0898	452936	$ 40,650.99		-$ 31.45	0.00%
Total Bill (before Taxes)				**$ 55,463.51**				**$ 56,197.88**		**$ 734.37**	**1.32%**
HST		13%		$ 7,210.26		13%		$ 7,305.72		$ 95.47	1.32%
Total Bill (including HST)				**$ 62,673.76**				**$ 63,503.60**		**$ 829.84**	**1.32%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 700 - 4,999 kW**

	Consumption	**627,216**	**kWh**		**Demand**	**1,432**	**kW**		**Load Factor**	**60%**		
		Current Board-Approved				**Proposed**				**Impact**		
		Rate	**Volume**	**Charge**		**Rate**	**Volume**	**Charge**			
	Charge Unit	**($)**		**($)**		**($)**		**($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 1,196.32	1	$ 1,196.32		$ 1,112.41	1	$ 1,112.41		-$ 83.91	-7.01%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -		-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 3.4411	1432	$ 4,927.66		$ 3.2436	1432	$ 4,644.84		-$ 282.82	-5.74%
LRAM & SSM Rate Rider	per kW	$ -	1432	$ -		$ 0.0651	1432	$ 93.22		$ 93.22	
CGAAP Accounting Changes Rate Rider	per kW	$ -	1432	$ -		$ 0.1371	1432	$ 196.33		$ 196.33	
Sub-Total A (excluding pass through)				**$ 6,124.15**				**$ 6,046.79**		**-$ 77.35**	**-1.26%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.5871	1432	-$ 840.73		-$ 0.5871	1432	-$ 840.73		$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	1432	$ -		-$ 0.2430	1432	-$ 347.98		-$ 347.98	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1830	1432	$ 262.06		$ 0.1830	1432	$ 262.06		$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	1432	$ -		$ 0.7615	1432	$ 1,090.47		$ 1,090.47	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 5,545.47**				**$ 6,210.61**		**$ 665.14**	**11.99%**
RTSR - Network	per kW	$ 2.9649	1432	$ 4,245.74		$ 3.1555	1432	$ 4,518.68		$ 272.94	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.9327	1432	$ 2,767.63		$ 2.0708	1432	$ 2,965.39		$ 197.76	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 12,558.84**				**$ 13,694.67**		**$ 1,135.84**	**9.04%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	649106	$ 2,856.07		$ 0.0044	648604	$ 2,853.86		-$ 2.21	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	649106	$ 843.84		$ 0.0013	648604	$ 843.19		-$ 0.65	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25		$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	627216	$ 4,390.51		$ 0.0070	627216	$ 4,390.51		$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	649106	$ 58,257.25		$ 0.0898	648604	$ 58,212.21		-$ 45.03	0.00%
Total Bill (before Taxes)				**$ 78,906.75**				**$ 79,994.69**		**$ 1,087.94**	**1.38%**
HST		13%		$ 10,257.88		13%		$ 10,399.31		$ 141.43	1.38%
Total Bill (including HST)				**$ 89,164.63**				**$ 90,394.00**		**$ 1,229.38**	**1.38%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **GS > 700 - 4,999 kW**

	Consumption	**919,800**	**kWh**	**Demand**		**2,100**	**kW**	**Load Factor**		**60%**	
		Current Board-Approved				**Proposed**			**Impact**		
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**		**Rate ($)**	**Volume**	**Charge ($)**		**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 1,196.32	1	$ 1,196.32		$ 1,112.41	1	$ 1,112.41	-$	83.91	-7.01%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17		$ -	1	$ -	-$	0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 3.4411	2100	$ 7,226.31		$ 3.2436	2100	$ 6,811.56	-$	414.75	-5.74%
LRAM & SSM Rate Rider	per kW	$ -	2100	$ -		$ 0.0651	2100	$ 136.71	$	136.71	
CGAAP Accounting Changes Rate Rider	per kW	$ -	2100	$ -		$ 0.1371	2100	$ 287.91	$	287.91	
Sub-Total A (excluding pass through)				**$ 8,422.80**				**$ 8,348.59**	**-$**	**74.21**	**-0.88%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.5871	2100	-$ 1,232.91		-$ 0.5871	2100	-$ 1,232.91	$	-	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	2100	$ -		-$ 0.2430	2100	-$ 510.30	-$	510.30	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1830	2100	$ 384.30		$ 0.1830	2100	$ 384.30	$	-	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	2100	$ -		$ 0.7615	2100	$ 1,599.15	$	1,599.15	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 7,574.19**				**$ 8,588.83**	**$**	**1,014.64**	**13.40%**
RTSR - Network	per kW	$ 2.9649	2100	$ 6,226.29		$ 3.1555	2100	$ 6,626.55	$	400.26	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.9327	2100	$ 4,058.67		$ 2.0708	2100	$ 4,348.68	$	290.01	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 17,859.15**				**$ 19,564.06**	**$**	**1,704.91**	**9.55%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	951901	$ 4,188.36		$ 0.0044	951165	$ 4,185.13	-$	3.24	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	951901	$ 1,237.47		$ 0.0013	951165	$ 1,236.51	-$	0.96	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25		$ 0.25	1	$ 0.25	$	-	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	919800	$ 6,438.60		$ 0.0070	919800	$ 6,438.60	$	-	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	951901	$ 85,433.12		$ 0.0898	951165	$ 85,367.07	-$	66.04	0.00%
Total Bill (before Taxes)				**$ 115,156.95**				**$ 116,791.62**	**$**	**1,634.67**	**1.42%**
HST		13%		$ 14,970.40		13%		$ 15,182.91	$	212.51	1.42%
Total Bill (including HST)				**$ 130,127.36**				**$ 131,974.53**	**$**	**1,847.18**	**1.42%**
Loss Factor (%)		3.49%				3.41%					

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Large Use > 5,000 kW**

Consumption **4,854,500** kWh **Demand** **9,500** kW **Load Factor** **70%**

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 4,549.67	1	$ 4,549.67	$ 4,549.32	1	$ 4,549.32	-$ 0.35	-0.01%
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17	-100.00%
Distribution Volumetric Rate	per kW	$ 2.2038	9500	$ 20,936.10	$ 2.4629	9500	$ 23,397.55	$ 2,461.45	11.76%
LRAM & SSM Rate Rider	per kW	$ -	9500	$ -	-$ 0.0338	9500	-$ 321.10	-$ 321.10	
CGAAP Accounting Changes Rate Rider	per kW	$ -	9500	$ -	$ 0.1779	9500	$ 1,690.05	$ 1,690.05	
Sub-Total A (excluding pass through)				**$ 25,485.94**			**$ 29,315.82**	**$ 3,829.88**	**15.03%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.7202	9500	-$ 6,841.90	-$ 0.7202	9500	-$ 6,841.90	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	9500	$ -	-$ 0.3154	9500	-$ 2,996.30	-$ 2,996.30	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.2244	9500	$ 2,131.80	$ 0.2244	9500	$ 2,131.80	$ -	
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	9500	$ -	$ -	9500	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 20,775.84**			**$ 21,609.42**	**$ 833.58**	**4.01%**
RTSR - Network	per kW	$ 3.3557	9500	$ 31,879.15	$ 3.5714	9500	$ 33,928.30	$ 2,049.15	6.50%
RTSR - Line and Transformation Connection	per kW	$ 2.2339	9500	$ 21,222.05	$ 2.3935	9500	$ 22,738.25	$ 1,516.20	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 73,877.04**			**$ 78,275.97**	**$ 4,398.93**	**5.95%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	4924890	$ 21,669.52	$ 0.0044	4924890	$ 21,669.52	$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	4924890	$ 6,402.36	$ 0.0013	4924890	$ 6,402.36	$ -	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	4854500	$ 33,981.50	$ 0.0070	4854500	$ 33,981.50	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	4924890	$ 442,008.90	$ 0.0898	4924890	$ 442,008.90	$ -	0.00%
Total Bill (before Taxes)				**$ 577,939.56**			**$ 582,338.50**	**$ 4,398.93**	**0.76%**
HST		13%		$ 75,132.14	13%		$ 75,704.00	$ 571.86	0.76%
Total Bill (including HST)				**$ 653,071.71**			**$ 658,042.50**	**$ 4,970.79**	**0.76%**
Loss Factor (%)		1.45%			1.45%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Large Use > 5,000 kW**

	Consumption	**10,220,000**	**kWh**		**Demand**	**20,000**	**kW**		**Load Factor**	**70%**	
		Current Board-Approved			**Proposed**			**Impact**			
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**		**% Change**	
Monthly Service Charge	Monthly	$ 4,549.67	1	$ 4,549.67	$ 4,549.32	1	$ 4,549.32	-$ 0.35		-0.01%	
Green Energy Act Initiatives Funding Adder	Monthly	$ 0.17	1	$ 0.17	$ -	1	$ -	-$ 0.17		-100.00%	
Distribution Volumetric Rate	per kW	$ 2.2038	20000	$ 44,076.00	$ 2.4629	20000	$ 49,258.00	$ 5,182.00		11.76%	
LRAM & SSM Rate Rider	per kW	$ -	20000	$ -	-$ 0.0338	20000	-$ 676.00	-$ 676.00			
CGAAP Accounting Changes Rate Rider	per kW	$ -	20000	$ -	$ 0.1779	20000	$ 3,558.00	$ 3,558.00			
Sub-Total A (excluding pass through)				**$ 48,625.84**			**$ 56,689.32**	**$ 8,063.48**		**16.58%**	
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.7202	20000	-$ 14,404.00	-$ 0.7202	20000	-$ 14,404.00	$ -		0.00%	
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	20000	$ -	-$ 0.3154	20000	-$ 6,308.00	-$ 6,308.00			
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.2244	20000	$ 4,488.00	$ 0.2244	20000	$ 4,488.00	$ -			
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	20000	$ -		20000	$ -	$ -			
Sub-Total B - Distribution (includes Sub-Total A)				**$ 38,709.84**			**$ 40,465.32**	**$ 1,755.48**		**4.53%**	
RTSR - Network	per kW	$ 3.3557	20000	$ 67,114.00	$ 3.5714	20000	$ 71,428.00	$ 4,314.00		6.50%	
RTSR - Line and Transformation Connection	per kW	$ 2.2339	20000	$ 44,678.00	$ 2.3935	20000	$ 47,870.00	$ 3,192.00		7.32%	
Sub-Total C - Delivery (including Sub-Total B)				**$ 150,501.84**			**$ 159,763.32**	**$ 9,261.48**		**6.15%**	
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	10368190	$ 45,620.04	$ 0.0044	10368190	$ 45,620.04	$ -		-0.08%	
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	10368190	$ 13,478.65	$ 0.0013	10368190	$ 13,478.65	$ -		-0.08%	
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -		0.00%	
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	10220000	$ 71,540.00	$ 0.0070	10220000	$ 71,540.00	$ -		0.00%	
Energy (Including Global Adjustment)	per kWh	$ 0.0898	10368190	$ 930,545.05	$ 0.0898	10368190	$ 930,545.05	$ -		0.00%	
Total Bill (before Taxes)				**$ 1,211,685.83**			**$ 1,220,947.31**	**$ 9,261.48**		**0.76%**	
HST		13%		$ 157,519.16	13%		$ 158,723.15	$ 1,203.99		0.76%	
Total Bill (including HST)				**$ 1,369,204.98**			**$ 1,379,670.46**	**$ 10,465.48**		**0.76%**	
Loss Factor (%)		1.45%			1.45%						

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

	Consumption	**150**	**kWh**	**Connections**	**1**		**RPP Tier One**	**750**	**kWh**			
		Current Board-Approved			**Proposed**			**Impact**				
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**			
Monthly Service Charge	Monthly	$ 0.96	1	$ 0.96	$ 1.07	1	$ 1.07	$ 0.11	11.46%			
Distribution Volumetric Rate	per kWh	$ 0.0176	150	$ 2.64	$ 0.0196	150	$ 2.94	$ 0.30	11.36%			
LRAM & SSM Rate Rider	per kWh	$ -	150	$ -	-$ 0.0002	150	-$ 0.03	-$ 0.03				
CGAAP Accounting Changes Rate Rider	per kWh	$ -	150	$ -	$ 0.0003	150	$ 0.05	$ 0.05				
Sub-Total A (excluding pass through)				**$ 3.60**			**$ 4.03**	**$ 0.43**	**11.81%**			
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	150	-$ 0.20	-$ 0.0013	150	-$ 0.20	$ -	0.00%			
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	150	$ -	-$ 0.0005	150	-$ 0.08	-$ 0.08				
Sub-Total B - Distribution (includes Sub-Total A)				**$ 3.41**			**$ 3.76**	**$ 0.35**	**10.28%**			
RTSR - Network	per kWh	$ 0.0068	155	$ 1.06	$ 0.0072	155	$ 1.12	$ 0.06	6.50%			
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	155	$ 0.71	$ 0.0049	155	$ 0.76	$ 0.05	7.32%			
Sub-Total C - Delivery (including Sub-Total B)				**$ 5.17**			**$ 5.63**	**$ 0.46**	**8.84%**			
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	155	$ 0.68	$ 0.0044	155	$ 0.68	-$ 0.00	-0.08%			
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	155	$ 0.20	$ 0.0013	155	$ 0.20	-$ 0.00	-0.08%			
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%			
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	150	$ 1.05	$ 0.0070	150	$ 1.05	$ -	0.00%			
Energy First Tier (kWh)	per kWh	$ 0.0830	155	$ 12.88	$ 0.0830	155	$ 12.87					
Energy Second Tier (kWh)	per kWh	$ 0.0970	0	$ -	$ 0.0970	0	$ -	$ -	0.00%			
Total Bill (before Taxes)				**$ 20.24**			**$ 20.69**	**$ 0.45**	**2.21%**			
HST		13%		$ 2.63	13%		$ 2.69	$ 0.06	2.21%			
Total Bill (including HST)				**$ 22.88**			**$ 23.38**	**$ 0.50**	**2.21%**			
Loss Factor (%)		3.49%			3.41%							

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

	Consumption	**21,296**	**kWh**	**Connections**	**186**		**RPP Tier One**	**750**	**kWh**			
		Current Board-Approved			**Proposed**			**Impact**				
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**		**% Change**		
Monthly Service Charge	Monthly	$ 0.96	186	$ 178.56	$ 1.07	186	$ 199.02	$ 20.46		11.46%		
Distribution Volumetric Rate	per kWh	$ 0.0176	21296	$ 374.81	$ 0.0196	21296	$ 417.40	$ 42.59		11.36%		
LRAM & SSM Rate Rider	per kWh	$ -	21296	$ -	-$ 0.0002	21296	-$ 4.26	-$ 4.26				
CGAAP Accounting Changes Rate Rider	per kWh	$ -	21296	$ -	$ 0.0003	21296	$ 6.39	$ 6.39				
Sub-Total A (excluding pass through)				**$ 553.37**			**$ 618.55**	**$ 65.18**		**11.78%**		
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	21296	-$ 27.68	-$ 0.0013	21296	-$ 27.68	$ -		0.00%		
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	21296	$ -	-$ 0.0005	21296	-$ 10.65	-$ 10.65				
Sub-Total B - Distribution (includes Sub-Total A)				**$ 525.68**			**$ 580.22**	**$ 54.53**		**10.37%**		
RTSR - Network	per kWh	$ 0.0068	22039	$ 149.87	$ 0.0072	22022	$ 158.56	$ 8.69		6.50%		
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	22039	$ 101.38	$ 0.0049	22022	$ 107.91	$ 6.53		7.32%		
Sub-Total C - Delivery (including Sub-Total B)				**$ 776.93**			**$ 846.69**	**$ 69.75**		**8.98%**		
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	22039	$ 96.97	$ 0.0044	22022	$ 96.90	-$ 0.07		-0.08%		
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	22039	$ 28.65	$ 0.0013	22022	$ 28.63	-$ 0.02		-0.08%		
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -		0.00%		
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	21296	$ 149.07	$ 0.0070	21296	$ 149.07	$ -		0.00%		
Energy First Tier (kWh)	per kWh	$ 0.0830	750	$ 62.25	$ 0.0830	750	$ 62.25					
Energy Second Tier (kWh)	per kWh	$ 0.0970	21289	$ 2,065.06	$ 0.0970	21272	$ 2,063.40	-$ 1.65		0.00%		
Total Bill (before Taxes)				**$ 3,179.18**			**$ 3,247.19**	**$ 68.01**		**2.14%**		
HST		13%		$ 413.29	13%		$ 422.13	$ 8.84		2.14%		
Total Bill (including HST)				**$ 3,592.48**			**$ 3,669.32**	**$ 76.85**		**2.14%**		
Loss Factor (%)		3.49%			3.41%							

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Unmetered Scattered Load**

	Consumption	**75,390**	**kWh**	**Connections**	**363**		**RPP Tier One**	**750**	**kWh**			
		Current Board-Approved			**Proposed**			**Impact**				
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**			
Monthly Service Charge	Monthly	$ 0.96	363	$ 348.48	$ 1.07	363	$ 388.41	$ 39.93	11.46%			
Distribution Volumetric Rate	per kWh	$ 0.0176	75390	$ 1,326.86	$ 0.0196	75390	$ 1,477.64	$ 150.78	11.36%			
LRAM & SSM Rate Rider	per kWh	$ -	75390	$ -	-$ 0.0002	75390	-$ 15.08	-$ 15.08				
CGAAP Accounting Changes Rate Rider	per kWh	$ -	75390	$ -	$ 0.0003	75390	$ 22.62	$ 22.62				
Sub-Total A (excluding pass through)				**$ 1,675.34**			**$ 1,873.59**	**$ 198.25**	**11.83%**			
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	-$ 0.0013	75390	-$ 98.01	-$ 0.0013	75390	-$ 98.01	$ -	0.00%			
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	75390	$ -	-$ 0.0005	75390	-$ 37.70	-$ 37.70				
Sub-Total B - Distribution (includes Sub-Total A)				**$ 1,577.34**			**$ 1,737.89**	**$ 160.55**	**10.18%**			
RTSR - Network	per kWh	$ 0.0068	78021	$ 530.54	$ 0.0072	77961	$ 561.32	$ 30.77	6.50%			
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	78021	$ 358.90	$ 0.0049	77961	$ 382.01	$ 23.11	7.32%			
Sub-Total C - Delivery (including Sub-Total B)				**$ 2,466.78**			**$ 2,681.22**	**$ 214.44**	**8.69%**			
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	78021	$ 343.29	$ 0.0044	77961	$ 343.03	-$ 0.27	-0.08%			
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	78021	$ 101.43	$ 0.0013	77961	$ 101.35	-$ 0.08	-0.08%			
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%			
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	75390	$ 527.73	$ 0.0070	75390	$ 527.73	$ -	0.00%			
Energy First Tier (kWh)	per kWh	$ 0.0830	750	$ 62.25	$ 0.0830	750	$ 62.25					
Energy Second Tier (kWh)	per kWh	$ 0.0970	77271	$ 7,495.30	$ 0.0970	77211	$ 7,489.45	-$ 5.85	0.00%			
Total Bill (before Taxes)				**$ 10,997.03**			**$ 11,205.27**	**$ 208.24**	**1.89%**			
HST		13%		$ 1,429.61	13%		$ 1,456.69	$ 27.07	1.89%			
Total Bill (including HST)				**$ 12,426.64**			**$ 12,661.96**	**$ 235.32**	**1.89%**			
Loss Factor (%)		3.49%			3.41%							

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Street Lighting**

Demand	**1**	**kW**	**Lights**	**4**	
Consumption	**150**	**kWh**	**Connections**	**2**	

		Current Board-Approved			Proposed			Impact	
	Charge Unit	**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$ 0.84	4	$ 3.36	$ 2.26	2	$ 4.36	$ 1.00	29.78%
Distribution Volumetric Rate	per kW	$ 8.7506	1	$ 8.75	$ 11.3437	1	$ 11.34	$ 2.59	29.63%
LRAM & SSM Rate Rider	per kW	$ -	1	$ -	$ 0.0302	1	$ 0.03	$ 0.03	
CGAAP Accounting Changes Rate Rider	per kW	$ -	1	$ -	$ 0.1108	1	$ 0.11	$ 0.11	
Sub-Total A (excluding pass through)				**$ 12.11**			**$ 15.85**	**$ 3.73**	**30.84%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4347	1	-$ 0.43	-$ 0.4347	1	-$ 0.43	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	1	$ -	-$ 0.1004	1	-$ 0.10	-$ 0.10	
Rate Rider for Global Adjustment Sub-Account Disposition	per kW	$ 0.1353	1	$ 0.14	$ 0.1353	1	$ 0.14	$ -	
Rate Rider for Global Adjustment Sub-Account Disposition	per kW	$ -	1	$ -	$ 0.5870	1	$ 0.59	$ 0.59	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 11.81**			**$ 16.03**	**$ 4.22**	**35.74%**
RTSR - Network	per kW	$ 2.2013	1	$ 2.20	$ 2.3428	1	$ 2.34	$ 0.14	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.4969	1	$ 1.50	$ 1.6039	1	$ 1.60	$ 0.11	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 15.51**			**$ 19.98**	**$ 4.47**	**28.82%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	155	$ 0.68	$ 0.0044	155	$ 0.68	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	155	$ 0.20	$ 0.0013	155	$ 0.20	-$ 0.00	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	150	$ 1.05	$ 0.0070	150	$ 1.05	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	155	$ 13.93	$ 0.0898	155	$ 13.92	-$ 0.01	0.00%
Total Bill (before Taxes)				**$ 31.63**			**$ 36.08**	**$ 4.46**	**14.10%**
HST		13%		$ 4.11	13%		$ 4.69	$ 0.58	14.10%
Total Bill (including HST)				**$ 35.74**			**$ 40.78**	**$ 5.04**	**14.10%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Street Lighting**

Demand	**7,922**	**kW**	**Lights**	**42,735**				
Consumption	**2,787,508**	**kWh**	**Connections**	**20,614**	**RPP Tier One**	**750**	**kWh**	

		Current Board-Approved			Proposed			Impact	
	Charge Unit	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	Monthly	$ 0.84	42735	$ 35,897.40	$ 2.26	20614	$ 46,588.33	$ 10,690.93	29.78%
Distribution Volumetric Rate	per kW	$ 8.7506	7922	$ 69,322.25	$ 11.3437	7922	$ 89,864.79	$ 20,542.54	29.63%
LRAM & SSM Rate Rider	per kW	$ -	7922	$ -	$ 0.0302	7922	$ 239.24	$ 239.24	
CGAAP Accounting Changes Rate Rider	per kW	$ -	7922	$ -	$ 0.1108	7922	$ 877.76	$ 877.76	
Sub-Total A (excluding pass through)				**$ 105,219.65**			**$ 137,570.12**	**$ 32,350.47**	**30.75%**
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	-$ 0.4347	7922	-$ 3,443.69	-$ 0.4347	7922	-$ 3,443.69	$ -	0.00%
Deferral/Variance Account Disposition Rate Rider (2015)	per kW	$ -	7922	$ -	-$ 0.1004	7922	-$ 795.37	-$ 795.37	
Rate Rider for Global Adjustment Sub-Account Disposition (2014)	per kW	$ 0.1353	7922	$ 1,071.85	$ 0.1353	7922	$ 1,071.85	$ -	0.00%
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kW	$ -	7922	$ -	$ 0.5870	7922	$ 4,650.21	$ 4,650.21	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 102,847.81**			**$ 139,053.12**	**$ 36,205.31**	**35.20%**
RTSR - Network	per kW	$ 2.2013	7922	$ 17,438.70	$ 2.3428	7922	$ 18,559.66	$ 1,120.96	6.50%
RTSR - Line and Transformation Connection	per kW	$ 1.4969	7922	$ 11,858.44	$ 1.6039	7922	$ 12,705.76	$ 847.32	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 132,144.95**			**$ 170,318.55**	**$ 38,173.60**	**28.89%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	2884792	$ 12,693.08	$ 0.0044	2882562	$ 12,683.27	-$ 9.81	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	2884792	$ 3,750.23	$ 0.0013	2882562	$ 3,747.33	-$ 2.90	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	2787508	$ 19,512.56	$ 0.0070	2787508	$ 19,512.56	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	2884792	$ 258,910.08	$ 0.0898	2882562	$ 258,709.94	-$ 200.14	0.00%
Total Bill (before Taxes)				**$ 427,011.15**			**$ 464,971.90**	**$ 37,960.75**	**8.89%**
HST		13%		$ 55,511.45	13%		$ 60,446.35	$ 4,934.90	8.89%
Total Bill (including HST)				**$ 482,522.60**			**$ 525,418.24**	**$ 42,895.64**	**8.89%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Standby Power**

Demand **4,548**

	Charge Unit	Current Board-Approved Rate ($)	Current Board-Approved Volume	Current Board-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ -	0	$ -	$ -	0	$ -	$ -	0.00%
Distribution Volumetric Rate	per kW	$ 1.5573	4548	$ 7,083.08	$ 1.6465	4548	$ 7,488.79	$ 405.71	5.73%
Total Bill(before Taxes)				**$ 7,083.08**			**$ 7,488.79**	**$ 405.71**	**5.73%**
HST		13%		$ 920.80	13%		$ 973.54	$ 52.74	5.73%
Total Bill (including HST)				**$ 8,003.88**			**$ 8,462.34**	**$ 458.45**	**5.73%**

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Embedded Distributor**

		Consumption	**1,417,701**	**kWh**	**Hourly Demand - Coincident (Provincial Peak)**				**4,000**		
					Hourly Demand - Coincident (Delivery Point Peak)				**4,000**		
			Current Board-Approved			**Proposed**			**Impact**		
	Charge Unit		**Rate ($)**	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	Monthly	$	-	1	$ -	$ 4,079.67	1	$ 4,079.67	$ 4,079.67	
Distribution Volumetric Rate	per kW	$	0.0634	4000	$ 253.60	$ -	4000	$ -	-$ 253.60	-100.00%
Sub-Total A - Distribution					**$ 253.60**			**$ 4,079.67**	**$ 3,826.07**	**1508.70%**
RTSR - Network	per kW	$	3.6300	4099	$ 14,878.64	$ 3.1555	4099	$ 12,933.76	-$ 1,944.88	6.50%
RTSR - Line and Transformation Connection	per kW	$	2.6000	4099	$ 10,656.88	$ 2.0708	4099	$ 8,487.80	-$ 2,169.08	7.32%
Sub-Total B - Delivery (including Sub-Total A)					**$ 25,789.12**			**$ 25,501.23**	**-$ 287.90**	**-1.12%**
Wholesale Market Service Charge (WMSC)	per kWh	$	0.0044	1452718	$ 6,391.96	$ 0.0044	1452718	$ 6,391.96	$ -	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$	0.0013	1452718	$ 1,888.53	$ 0.0013	1452718	$ 1,888.53	$ -	-0.08%
Standard Supply Service Charge	Monthly	$	0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$	0.0898	1452718	$ 130,381.47	$ 0.0898	1452718	$ 130,381.47	$ -	0.00%
Total Bill (before Taxes)					**$ 164,451.34**			**$ 164,163.45**	**-$ 287.90**	**-0.18%**
HST			13%		$ 21,378.67	13%		$ 21,341.25	-$ 37.43	-0.18%
Total Bill (including HST)					**$ 185,830.02**			**$ 185,504.69**	**-$ 325.32**	**-0.18%**
Loss Factor (%)			2.47%			2.47%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Appendix 2-W
Bill Impacts

Customer Class: **Distributor Generator**

Consumption **156** **kWh**

	Charge Unit	Current Board-Approved Rate ($)	Volume	Charge ($)	Proposed Rate ($)	Volume	Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	Monthly	$ 5.40	1	$ 5.40	$ 56.01	1	$ 56.01	$ 50.61	937.22%
Distribution Volumetric Rate	per kWh	$ 0.0160	156	$ 2.50	$ -	156	$ -	-$ 2.50	-100.00%
CGAAP Accounting Changes Rate Rider	per kWh	$ -	156	$ -	$ 0.0003	156	$ 0.05	$ 0.05	
Sub-Total A (excluding pass through)				**$ 7.90**			**$ 56.06**	**$ 48.15**	**609.37%**
Rate Rider for Global Adjustment Sub-Account Disposition (2015)	per kWh	$ -	156	$ -	$ 0.0018	156	$ 0.28	$ 0.28	
Deferral/Variance Account Disposition Rate Rider (2015)	per kWh	$ -	156	$ -	-$ 0.0004	156	-$ 0.06	-$ 0.06	
Sub-Total B - Distribution (includes Sub-Total A)				**$ 7.90**			**$ 56.28**	**$ 48.37**	**612.14%**
RTSR - Network	per kWh	$ 0.0068	162	$ 1.10	$ 0.0072	162	$ 1.16	$ 0.06	6.50%
RTSR - Line and Transformation Connection	per kWh	$ 0.0046	162	$ 0.74	$ 0.0049	162	$ 0.79	$ 0.05	7.32%
Sub-Total C - Delivery (including Sub-Total B)				**$ 9.75**			**$ 58.23**	**$ 48.49**	**497.41%**
Wholesale Market Service Charge (WMSC)	per kWh	$ 0.0044	162	$ 0.71	$ 0.0044	162	$ 0.71	-$ 0.00	-0.08%
Rural and Remote Rate Protection (RRRP)	per kWh	$ 0.0013	162	$ 0.21	$ 0.0013	162	$ 0.21	-$ 0.00	-0.08%
Standard Supply Service Charge	Monthly	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	$ 0.0070	156	$ 1.09	$ 0.0070	156	$ 1.09	$ -	0.00%
Energy (Including Global Adjustment)	per kWh	$ 0.0898	162	$ 14.53	$ 0.0898	162	$ 14.52		
Total Bill (before Taxes)				**$ 26.54**			**$ 75.02**	**$ 48.47**	**182.63%**
HST		13%		$ 3.45	13%		$ 9.75	$ 6.30	182.63%
Total Bill (including HST)				**$ 29.99**			**$ 84.77**	**$ 54.77**	**182.63%**
Loss Factor (%)		3.49%			3.41%				

[1] Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010.*

Note that the "Charge $" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	11.22
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0157
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kWh	0.0002
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kWh	0.0003
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	$	0.13
Retail Transmission Rate - Network Service Rate	$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0058

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall normally be classified as general service. Where service is provided to combined residential and business, or residential and agricultural, whether seasonal or all-year premises, and the wiring does not provide for separate metering, the service shall normally be classed as general service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	24.39
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0164
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0006)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kWh	0.0003
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	$	2.36
Retail Transmission Rate - Network Service Rate	$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

GENERAL SERVICE 50 TO 699 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 700 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	121.17
Distribution Volumetric Rate	$/kW	2.8007
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.4750)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.1479
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.2118)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.6338
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	0.0687
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kW	0.1196
Rate Rider for Recovery of Stranded Meter Assets - effective until December 31, 2015	$	2.92
Retail Transmission Rate - Network Service Rate	$/kW	2.8137
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9265

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

GENERAL SERVICE 700 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 700 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,112.41
Distribution Volumetric Rate	$/kW	3.2436
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.5871)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.1830
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.2430)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.7615
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	0.0651
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kW	0.1371
Retail Transmission Rate - Network Service Rate	$/kW	3.1555
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0708

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand over 12 consecutive months used for billing purposes is equal to or greater than 5,000 kW, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4,549.32
Distribution Volumetric Rate	$/kW	2.4629
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.7202)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.2244
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.3154)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers, excluding Class A Large Users	$/kW	0.9507
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	(0.0338)
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kW	0.1779
Retail Transmission Rate - Network Service Rate	$/kW	3.5714
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3935

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.07
Distribution Volumetric Rate	$/kWh	0.0196
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kWh	(0.0013)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kWh	(0.0002)
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	2.26
Distribution Volumetric Rate	$/kW	11.3437
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	$/kW	(0.4347)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.1353
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kW	(0.1004)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015 Applicable only for Non-RPP Customers	$/kW	0.5870
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2015) - effective until December 31, 2015	$/kW	0.0302
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kW	0.1108
Retail Transmission Rate - Network Service Rate	$/kW	2.3428
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6039

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Distribution Volumetric Rate	$/kW	1.6465

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4,079.67
Retail Transmission Rate - Network Service Rate	$/kW	3.1555
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0708

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0083

DISTRIBUTED GENERATION SERVICE CLASSIFICATION

This classification applies to a distributed generator that is not microFIT or Energy from Waste Generator and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	56.01
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until December 31, 2015	$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until December 31, 2015	$/kWh	0.0018
Applicable only for Non-RPP Customers		
Rate Rider for Disposition Account 1576 – Accounting Changes Under CGAAP (2015) - effective until December 31, 2019	$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

ENERGY FROM WASTE GENERATION RATE CLASS

This classification applies to an electricity generation facility that is not covered by a microFIT or Distributed Generation classification which produces energy from combustion of consumer waste with the capability to generate over 4,000 MW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	61.08

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month		
General Service less than 50 kW Classification	$/kW	(0.0032)
General Service 50 to 699 kW Classification	$/kW	(0.6980)
General Service 700 to 4,999 kW Classification	$/kW	(0.8688)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2014-0083

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	$	15.00
Pulling post dated cheques	$	15.00
Duplicate Invoices for previous billing	$	15.00
Request for other billing information	$	15.00
Easement Letter	$	15.00
Income Tax Letter	$	15.00
Account history	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned cheque charge (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Special Billing Service (aggregation)	$	125.00
Special Billing Service (sub-metering charge per meter)	$	25.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Disconnect/Reconnection for >300 volts - during regular hours	$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	$	155.00
Owner Requested Disconnection/Reconnection – during regular hours	$	120.00
Owner Requested Disconnection/Reconnection – after regular hours	$	155.00
Specific Charge for Access to the Power Poles - $/pole/year	$	22.35

Hydro One Brampton Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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EB-2015-0083

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0341
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0239
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Appendix C - Revenue Requirement Work Form



Revenue Requirement Workform

Version 4.00

Utility Name	Hydro One Brampton Networks Inc.
Service Territory	*City of Brampton*
Assigned EB Number	EB-2014-0083
Name and Title	Scott Miller, Director of Customer Care
Phone Number	905-452-5504
Email Address	smiller@hydroonebrampton.com

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

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the



Revenue Requirement Workform

1. Info

2. Table of Contents

3. Data_Input_Sheet

4. Rate_Base

5. Utility Income

6. Taxes_PILs

7. Cost_of_Capital

8. Rev_Def_Suff

9. Rev_Reqt

Notes:

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



Revenue Requirement Workform

Data Input (1)

		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments		Per Board Decision	
1	**Rate Base**										
	Gross Fixed Assets (average)	$642,557,044		$41,572		$ 642,598,616				$642,598,616	
	Accumulated Depreciation (average)	($302,195,512)	(5)	$72,927		($302,122,584)				($302,122,584)	
	Allowance for Working Capital:										
	Controllable Expenses	$25,587,507		($835,145)		$ 24,752,362				$24,752,362	
	Cost of Power	$470,431,894		$ -		$ 470,431,894				$470,431,894	
	Working Capital Rate (%)	13.00%	(9)			13.00%	(9)			13.00%	(9)
2	**Utility Income**										
	Operating Revenues:										
	Distribution Revenue at Current Rates	$65,287,595		$0		$65,287,595					
	Distribution Revenue at Proposed Rates	$69,612,857		($583,602)		$69,029,255					
	Other Revenue:										
	Specific Service Charges	$413,000		$962,119		$1,375,119					
	Late Payment Charges	$1,321,854		$32,828		$1,354,682					
	Other Distribution Revenue	$2,137,735		($898,772)		$1,238,963					
	Other Income and Deductions	$154,000		$3,825		$157,825					
	Total Revenue Offsets	$4,026,589	(7)	$100,000		$4,126,589					
	Operating Expenses:										
	OM+A Expenses	$25,587,507		($289,145)		$ 25,298,362				$25,298,362	
	Depreciation/Amortization	$15,936,873		($142,848)		$ 15,794,025				$15,794,025	
	Property taxes	$ -				$ -				$0	
	Other expenses	$ -				0				$0	
3	**Taxes/PILs**										
	Taxable Income:										
	Adjustments required to arrive at taxable income	($9,332,464)	(3)			($9,477,052)					
	Utility Income Taxes and Rates:										
	Income taxes (not grossed up)	$1,605,995				$1,567,740					
	Income taxes (grossed up)	$2,185,027				$2,132,980					
	Federal tax (%)	15.00%				15.00%					
	Provincial tax (%)	11.50%				11.50%					
	Income Tax Credits	($87,800)				($87,800)					
4	**Capitalization/Cost of Capital**										
	Capital Structure:										
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%					
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)				(8)
	Common Equity Capitalization Ratio (%)	40.0%				40.0%					
	Prefered Shares Capitalization Ratio (%)	0.0%				0.0%					
		100.0%				100.0%					
	Cost of Capital										
	Long-term debt Cost Rate (%)	6.12%				6.12%					
	Short-term debt Cost Rate (%)	2.11%				2.11%					
	Common Equity Cost Rate (%)	9.71%				9.71%					
	Prefered Shares Cost Rate (%)	0.00%				0.00%					

Notes:

General	Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
(1)	All inputs are in dollars ($) except where inputs are individually identified as percentages (%)
(2)	Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I
(3)	Net of addbacks and deductions to arrive at taxable income.
(4)	Average of Gross Fixed Assets at beginning and end of the Test Year
(5)	Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
(6)	Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
(7)	Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
(8)	4.0% unless an Applicant has proposed or been approved for another amount.
(9)	Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Revenue Requirement Workform

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	$642,557,044	$41,572	$642,598,616	$ -	$642,598,616
2	Accumulated Depreciation (average)	(3)	($302,195,512)	$72,927	($302,122,584)	$ -	($302,122,584)
3	Net Fixed Assets (average)	(3)	$340,361,532	$114,500	$340,476,032	$ -	$340,476,032
4	Allowance for Working Capital	(1)	$64,482,522	($108,569)	$64,373,953	$ -	$64,373,953
5	**Total Rate Base**		$404,844,054	$5,931	$404,849,985	$ -	$404,849,985

(1) **Allowance for Working Capital - Derivation**

6	Controllable Expenses		$25,587,507	($835,145)	$24,752,362	$ -	$24,752,362
7	Cost of Power		$470,431,894	$ -	$470,431,894	$ -	$470,431,894
8	Working Capital Base		$496,019,401	($835,145)	$495,184,256	$ -	$495,184,256
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance		$64,482,522	($108,569)	$64,373,953	$ -	$64,373,953

Notes

(2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.

(3) Average of opening and closing balances for the year.



Revenue Requirement Workform

Utility Income

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)		$69,612,857	($583,602)	$69,029,255	$ -	$69,029,255
2	Other Revenue	(1)	$4,026,589	$100,000	$4,126,589	$ -	$4,126,589
3	Total Operating Revenues		$73,639,446	($483,602)	$73,155,844	$ -	$73,155,844
	Operating Expenses:						
4	OM+A Expenses		$25,587,507	($289,145)	$25,298,362	$ -	$25,298,362
5	Depreciation/Amortization		$15,936,873	($142,848)	$15,794,025	$ -	$15,794,025
6	Property taxes		$ -	$ -	$ -	$ -	$ -
7	Capital taxes		$ -	$ -	$ -	$ -	$ -
8	Other expense		$ -	$ -	$ -	$ -	$ -
9	Subtotal (lines 4 to 8)		$41,524,380	($431,993)	$41,092,387	$ -	$41,092,387
10	Deemed Interest Expense		$14,205,895	$208	$14,206,103	$ -	$14,206,103
11	Total Expenses (lines 9 to 10)		$55,730,276	($431,785)	$55,298,491	$ -	$55,298,491
12	**Utility income before income taxes**		$17,909,170	($51,817)	$17,857,353	$ -	$17,857,353
13	Income taxes (grossed-up)		$2,185,027	($52,047)	$2,132,980	$ -	$2,132,980
14	**Utility net income**		$15,724,143	$230	$15,724,373	$ -	$15,724,373

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	$413,000	$962,119	$1,375,119		$1,375,119
	Late Payment Charges	$1,321,854	$32,828	$1,354,682		$1,354,682
	Other Distribution Revenue	$2,137,735	($898,772)	$1,238,963		$1,238,963
	Other Income and Deductions	$154,000	$3,825	$157,825		$157,825
	Total Revenue Offsets	$4,026,589	$100,000	$4,126,589	$ -	$4,126,589



Revenue Requirement Workform

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$15,724,143	$15,724,373	$15,724,373
2	Adjustments required to arrive at taxable utility income	($9,332,464)	($9,477,052)	($9,332,464)
3	Taxable income	$6,391,679	$6,247,321	$6,391,910
	Calculation of Utility income Taxes			
4	Income taxes	$1,605,995	$1,567,740	$1,567,740
6	Total taxes	$1,605,995	$1,567,740	$1,567,740
7	Gross-up of Income Taxes	$579,032	$565,240	$565,240
8	Grossed-up Income Taxes	$2,185,027	$2,132,980	$2,132,980
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$2,185,027	$2,132,980	$2,132,980
10	Other tax Credits	($87,800)	($87,800)	($87,800)
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes



Revenue Requirement Workform

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Initial Application				
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	56.00%	$226,712,670	6.12%		$13,864,207
2	Short-term Debt	4.00%	$16,193,762	2.11%		$341,688
3	**Total Debt**	60.00%	$242,906,432	5.85%		$14,205,895
	Equity					
4	Common Equity	40.00%	$161,937,622	9.71%		$15,724,143
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	40.00%	$161,937,622	9.71%		$15,724,143
7	**Total**	100.00%	$404,844,054	7.39%		$29,930,038
		Settlement Agreement				
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	56.00%	$226,715,992	6.12%		$13,864,410
2	Short-term Debt	4.00%	$16,193,999	2.11%		$341,693
3	**Total Debt**	60.00%	$242,909,991	5.85%		$14,206,103
	Equity					
4	Common Equity	40.00%	$161,939,994	9.71%		$15,724,373
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	40.00%	$161,939,994	9.71%		$15,724,373
7	**Total**	100.00%	$404,849,985	7.39%		$29,930,477
		Per Board Decision				
		(%)	($)	(%)		($)
	Debt					
8	Long-term Debt	56.00%	$226,715,992	6.12%		$13,864,410
9	Short-term Debt	4.00%	$16,193,999	2.11%		$341,693
10	**Total Debt**	60.00%	$242,909,991	5.85%		$14,206,103
	Equity					
11	Common Equity	40.00%	$161,939,994	9.71%		$15,724,373
12	Preferred Shares	0.00%	$ -	0.00%		$ -
13	**Total Equity**	40.00%	$161,939,994	9.71%		$15,724,373
14	**Total**	100.00%	$404,849,985	7.39%		$29,930,477

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I



Revenue Requirement Workform

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		$4,325,262		$3,741,660		$3,741,660
2	Distribution Revenue	$65,287,595	$65,287,595	$65,287,595	$65,287,595	$65,287,595	$65,287,595
3	Other Operating Revenue Offsets - net	$4,026,589	$4,026,589	$4,126,589	$4,126,589	$4,126,589	$4,126,589
4	**Total Revenue**	$69,314,184	$73,639,446	$69,414,184	$73,155,844	$69,414,184	$73,155,844
5	Operating Expenses	$41,524,380	$41,524,380	$41,092,387	$41,092,387	$41,092,387	$41,092,387
6	Deemed Interest Expense	$14,205,895	$14,205,895	$14,206,103	$14,206,103	$14,206,103	$14,206,103
8	**Total Cost and Expenses**	$55,730,276	$55,730,276	$55,298,491	$55,298,491	$55,298,491	$55,298,491
9	**Utility Income Before Income Taxes**	$13,583,908	$17,909,170	$14,115,693	$17,857,353	$14,115,693	$17,857,353
10	Tax Adjustments to Accounting Income per 2013 PILs model	($9,332,464)	($9,332,464)	($9,477,052)	($9,477,052)	($9,477,052)	($9,477,052)
11	**Taxable Income**	$4,251,444	$8,576,707	$4,638,641	$8,380,301	$4,638,641	$8,380,301
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$1,126,633	$2,272,827	$1,229,240	$2,220,780	$1,229,240	$2,220,780
14	**Income Tax Credits**	($87,800)	($87,800)	($87,800)	($87,800)	($87,800)	($87,800)
15	**Utility Net Income**	$12,545,075	$15,724,143	$12,974,253	$15,724,373	$12,974,253	$15,724,373
16	**Utility Rate Base**	$404,844,054	$404,844,054	$404,849,985	$404,849,985	$404,849,985	$404,849,985
17	Deemed Equity Portion of Rate Base	$161,937,622	$161,937,622	$161,939,994	$161,939,994	$161,939,994	$161,939,994
18	Income/(Equity Portion of Rate Base)	7.75%	9.71%	8.01%	9.71%	8.01%	9.71%
19	Target Return - Equity on Rate Base	9.71%	9.71%	9.71%	9.71%	9.71%	9.71%
20	Deficiency/Sufficiency in Return on Equity	-1.96%	0.00%	-1.70%	0.00%	-1.70%	0.00%
21	Indicated Rate of Return	6.61%	7.39%	6.71%	7.39%	6.71%	7.39%
22	Requested Rate of Return on Rate Base	7.39%	7.39%	7.39%	7.39%	7.39%	7.39%
23	Deficiency/Sufficiency in Rate of Return	-0.79%	0.00%	-0.68%	0.00%	-0.68%	0.00%
24	Target Return on Equity	$15,724,143	$15,724,143	$15,724,373	$15,724,373	$15,724,373	$15,724,373
25	Revenue Deficiency/(Sufficiency)	$3,179,068	$ -	$2,750,120	$ -	$2,750,120	$ -
26	**Gross Revenue Deficiency/(Sufficiency)**	$4,325,262 **(1)**		$3,741,660 **(1)**		$3,741,660 **(1)**	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement Workform

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	$25,587,507		$25,298,362		$25,298,362	
2	Amortization/Depreciation	$15,936,873		$15,794,025		$15,794,025	
3	Property Taxes	$ -		$ -		$ -	
5	Income Taxes (Grossed up)	$2,185,027		$2,132,980		$2,132,980	
6	Other Expenses	$ -		$ -		$ -	
7	Return						
	Deemed Interest Expense	$14,205,895		$14,206,103		$14,206,103	
	Return on Deemed Equity	$15,724,143		$15,724,373		$15,724,373	
8	**Service Revenue Requirement (before Revenues)**	$73,639,446		$73,155,844		$73,155,844	
9	Revenue Offsets	$4,026,589		$4,126,589		$ -	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$69,612,857		$69,029,255		$73,155,844	
11	Distribution revenue	$69,612,857		$69,029,255		$69,029,255	
12	Other revenue	$4,026,589		$4,126,589		$4,126,589	
13	**Total revenue**	$73,639,446		$73,155,844		$73,155,844	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ -	(1)	$ -	(1)	$ -	(1)

Notes

(1) Line 11 - Line 8

Appendix D - Cost Allocation Model



2014 Cost Allocation Model

EB-2014-0083

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	3,972,635,063
Total kWs from Load Forecast	5,864,284
Deficiency/sufficiency (RRWF 8. cell F51)	- 3,741,660.04
Miscellaneous Revenue (RRWF 5. cell F48)	4,126,589

			1	2	3	4	5	6	7	8	9	10	11
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**	**Energy from Waste Generation**	**Back-up/Standby Power**
Billing Data													
Forecast kWh	**CEN**	3,972,635,063	1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816		
Forecast kW	**CDEM**	5,864,284			2,979,826	1,969,146	719,987	100,672		40,073	-		54,580
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,827,695			241,367	1,586,328							
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.		370,521		370,521									
KWh excluding KWh from Wholesale Market Participants	**CEN EWMP**	3,972,635,063	1,308,264,983	354,668,870	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	-	-
Existing Monthly Charge			$ 10.51	$ 24.39	$ 121.18	$ 1,196.32	$ 4,549.67	$0.84	$ 0.96		$ 5.40		
Existing Distribution kWh Rate			$ 0.0147	$ 0.0160					$0.0176		$0.0160		
Existing Distribution kW Rate					$2.5039	$3.4411	$2.2038	$8.7506		$0.0634			$1.5573
Existing TOA Rate					$0.7048	$0.8758							
Additional Charges													
Distribution Revenue from Rates		$66,847,016	$37,011,790	$8,305,737	$9,628,937	$8,421,445	$1,914,284	$1,347,656	$122,389	$2,541	$7,240	$0	$84,997
Transformer Ownership Allowance		$1,559,421	$0	$0	$170,115	$1,389,306	$0	$0	$0	$0	$0	$0	$0
Net Class Revenue	**CREV**	$65,287,595	$37,011,790	$8,305,737	$9,458,822	$7,032,138	$1,914,284	$1,347,656	$122,389	$2,541	$7,240	$0	$84,997



2014 Cost Allocation Model

EB-2014-0083

Sheet I6.2 Customer Data Worksheet -

			1	2	3	4	5	6	7	8	9	10	11
	ID	Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	$727,036	$404,598	$102,991	$218,616	$831	$0	$0	($0)	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$1,307,185	$926,701	$154,060	$196,631	$30,436	($1,297)	$57	$596				
Number of Bills	CNB	1,833,806	1,701,847	111,432.61	17,500	1,442	72	27	662		811	12	
Number of Devices													
Number of Connections (Unmetered)	CCON	23,896						22,335	1,562				
Total Number of Customers	CCA	151,706	140,979	8,989	1,491	115	6	2	56	-	68	1	
Bulk Customer Base	CCB	-											
Primary Customer Base	CCP	151,706	140,979	8,989	1,491	115	6	2	56		68	1	
Line Transformer Customer Base	CCLT	151,307	140,979	8,792	1,386	25	-	2	56		68	-	
Secondary Customer Base	CCS	147,219	140,110	6,251	766	12	-	2	56		23	-	
Weighted - Services	CWCS	197,242	140,110	48,755	8,331	47	-	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	41,344,782	27,479,148	7,678,128	4,818,585	912,572	197,853	-	-	-	258,497	-	-
Weighted Meter Reading	CWMR	195,228	140,979	8,989	31,685	8,968	637	-	-	-	3,913	58	-
Weighted Bills	CWNB	2,016,507	1,701,847	111,433	178,678	14,723	735	27	662	-	8,280	123	-

Bad Debt Data

Historic Year:	2011	939,905	508,660	114,033	314,720	2,492	-	-	-				
Historic Year:	2012	677,070	327,534	124,270	225,265	-	-	-	- 0				
Historic Year:	2013	564,133	377,599	70,671	115,863	-	-	-	-				
Three-year average		**727,036**	**404,598**	**102,991**	**218,616**	**831**	**-**	**-**	**- 0**	**-**	**-**	**-**	**-**



2014 Cost Allocation Model

EB-2014-0083

Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

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

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

			1	2	3	4	5	6	7	8	9	10	11
Customer Classes		Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1	828,014	433,168	66,074	163,113	122,259	42,693		686		20		
Bulk Delivery CP	BCP1	-											
Total Sytem CP	DCP1	828,014	433,168	66,074	163,113	122,259	42,693	-	686		20		
4 CP													
Transformation CP	TCP4	2,993,959	1,493,122	280,724	590,795	424,781	201,522		2,795		220		
Bulk Delivery CP	BCP4	-											
Total Sytem CP	DCP4	2,993,959	1,493,122	280,724	590,795	424,781	201,522	-	2,795		220		
12 CP													
Transformation CP	TCP12	7,794,612	3,198,935	708,888	1,848,356	1,369,234	607,752	52,751	8,418		278		
Bulk Delivery CP	BCP12	-											
Total Sytem CP	DCP12	7,794,612	3,198,935	708,888	1,848,356	1,369,234	607,752	52,751	8,418		278		
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1	924,765	442,908	93,204	180,503	137,224	61,489	8,490	757		190		
Primary NCP	PNCP1	924,765	442,908	93,204	180,503	137,224	61,489	8,490	757		190		
Line Transformer NCP	LTNCP1	740,741	442,908	91,153	167,838	29,405	-	8,490	757		190		
Secondary NCP	SNCP1	621,792	440,176	64,807	92,796	14,703	-	8,490	757		63		
4 NCP													
Classification NCP from Load Data Provider	DNCP4	3,411,295	1,525,696	356,159	708,333	540,682	243,723	33,164	2,899		640		
Primary NCP	PNCP4	3,411,295	1,525,696	356,159	708,333	540,682	243,723	33,164	2,899		640		
Line Transformer NCP	LTNCP4	2,685,215	1,525,696	348,323	658,634	115,861	-	33,164	2,899		640		
Secondary NCP	SNCP4	2,222,291	1,516,285	247,646	364,153	57,930	-	33,164	2,899		213		
12 NCP													
Classification NCP from Load Data Provider	DNCP12	8,778,006	3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423		1,489		
Primary NCP	PNCP12	8,778,006	3,434,780	960,665	2,050,673	1,541,211	684,768	95,997	8,423		1,489		
Line Transformer NCP	LTNCP12	6,717,268	3,434,780	939,529	1,906,790	330,259	-	95,997	8,423		1,489		
Secondary NCP	SNCP12	5,405,862	3,413,594	667,974	1,054,248	165,130	-	95,997	8,423		496		



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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

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
crev	Distribution Revenue at Existing Rates	$65,287,595	$37,011,790	$8,305,737	$9,458,822	$7,032,138	$1,914,284	$1,347,656	$122,389	$2,541	$7,240	$0	$84,997
mi	Miscellaneous Revenue (mi)	$4,126,589	$3,052,540	$349,180	$470,625	$122,824	$33,555	$83,584	$7,034	$120	$7,027	$100	$0
		Miscellaneous Revenue Input equals Output											
	Total Revenue at Existing Rates	$69,414,184	$40,064,330	$8,654,917	$9,929,447	$7,154,963	$1,947,838	$1,431,240	$129,424	$2,661	$14,268	$100	$84,997
	Factor required to recover deficiency (1 + D)	1.0573											
	Distribution Revenue at Status Quo Rates	$69,029,255	$39,132,951	$8,781,742	$10,000,912	$7,435,153	$2,023,992	$1,424,891	$129,404	$2,686	$7,655	$0	$89,868
	Miscellaneous Revenue (mi)	$4,126,589	$3,052,540	$349,180	$470,625	$122,824	$33,555	$83,584	$7,034	$120	$7,027	$100	$0
	Total Revenue at Status Quo Rates	$73,155,844	$42,185,491	$9,130,922	$10,471,536	$7,557,978	$2,057,547	$1,508,474	$136,438	$2,806	$14,683	$100	$89,868
	Expenses												
di	Distribution Costs (di)	$8,777,900	$5,136,008	$1,007,773	$1,306,230	$738,898	$307,981	$259,998	$19,427	$51	$1,526	$7	$0
cu	Customer Related Costs (cu)	$7,828,560	$6,133,973	$603,853	$860,289	$91,793	$8,801	$81,062	$7,256	$0	$41,016	$518	$0
ad	General and Administration (ad)	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0
dep	Depreciation and Amortization (dep)	$15,788,466	$9,167,947	$1,703,122	$2,567,468	$1,326,627	$535,976	$433,714	$33,720	$1,054	$18,828	$11	$0
INPUT	PILs (INPUT)	$2,132,563	$1,210,058	$211,569	$361,975	$196,890	$80,691	$63,916	$4,999	$1,044	$1,421	$2	$0
INT	Interest	$14,203,325	$8,059,243	$1,409,095	$2,410,831	$1,311,328	$537,416	$425,694	$33,291	$6,955	$9,462	$10	$0
	Total Expenses	$57,409,298	$35,590,393	$5,777,124	$8,638,590	$4,099,945	$1,636,568	$1,442,656	$112,639	$16,131	$94,430	$822	$0
	Direct Allocation	$25,247	$0	$0	$0	$0	$0	$0	$0	$25,247	$0	$0	$0
NI	Allocated Net Income (NI)	$15,721,299	$8,920,570	$1,559,691	$2,668,487	$1,451,476	$594,852	$471,190	$36,849	$7,698	$10,473	$11	$0
	Revenue Requirement (includes NI)	$73,155,844	$44,510,964	$7,336,815	$11,307,077	$5,551,421	$2,231,420	$1,913,846	$149,489	$49,076	$104,903	$833	$0
		Revenue Requirement Input equals Output											
			61%	10%	15%	8%	3%	3%	0%	0%	0%	0%	
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	$780,565,433	$458,507,241	$83,940,192	$122,032,626	$63,911,187	$25,798,567	$24,097,757	$1,825,606	$14,116	$437,548	$593	$0
gp	General Plant - Gross	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
accum dep	Accumulated Depreciation	($302,053,747)	($178,780,962)	($32,680,943)	($47,477,558)	($23,488,530)	($9,210,945)	($9,475,349)	($711,785)	($20,806)	($206,657)	($213)	$0
co	Capital Contribution	($180,746,289)	($111,091,405)	($21,894,067)	($23,647,067)	($12,725,549)	($5,237,718)	($5,707,255)	($415,102)	$0	($27,962)	($164)	$0
	Total Net Plant	$340,323,400	$193,389,895	$33,870,124	$57,627,594	$31,342,322	$12,845,413	$10,211,235	$797,846	$14,058	$224,664	$250	$0
	Directly Allocated Net Fixed Assets	$152,632	$0	$0	$0	$0	$0	$0	$0	$152,632	$0	$0	$0
COP	Cost of Power (COP)	$470,431,894	$154,922,253	$41,999,214	$126,055,783	$95,463,246	$45,309,076	$3,944,146	$702,425	$2,014,578	$21,175	$0	$0
	OM&A Expenses	$25,284,944	$17,153,146	$2,453,338	$3,298,317	$1,265,100	$482,486	$519,332	$40,629	$7,078	$64,720	$799	$0
	Directly Allocated Expenses	$13,418	$0	$0	$0	$0	$0	$0	$0	$13,418	$0	$0	$0
	Subtotal	*$495,730,256*	*$172,075,399*	*$44,452,551*	*$129,354,099*	*$96,728,346*	*$45,791,561*	*$4,463,478*	*$743,054*	*$2,035,073*	*$85,895*	*$799*	*$0*
	Reduction in WC due to Depreciation in OM&A	($546,000)	($370,403)	($52,977)	($71,223)	($27,318)	($10,419)	($11,214)	($877)	($153)	($1,398)	($17)	$0
	Working Capital	$64,373,953	$22,321,650	$5,771,945	$16,806,774	$12,571,134	$5,951,549	$578,794	$96,483	$264,540	$10,985	$102	$0
	Total Rate Base	$404,849,986	$215,711,545	$39,642,069	$74,434,367	$43,913,456	$18,796,961	$10,790,030	$894,329	$431,230	$235,648	$351	$0
		Rate Base Input equals Output											
	Equity Component of Rate Base	$161,939,994	$86,284,618	$15,856,828	$29,773,747	$17,565,382	$7,518,785	$4,316,012	$357,731	$172,492	$94,259	$140	$0
	Net Income on Allocated Assets	$15,716,427	$6,595,098	$3,353,799	$1,832,946	$3,458,033	$420,979	$65,819	$23,799	($38,572)	($79,747)	($722)	$84,997
	Net Income on Direct Allocation Assets	$3,075	$0	$0	$0	$0	$0	$0	$0	$3,075	$0	$0	$0
	Net Income	$15,719,502	$6,595,098	$3,353,799	$1,832,946	$3,458,033	$420,979	$65,819	$23,799	($35,497)	($79,747)	($722)	$84,997
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	94.78%	124.45%	92.61%	136.14%	92.21%	78.82%	91.27%	5.72%	14.00%	12.04%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($3,741,660)	($4,446,634)	$1,318,102	($1,377,630)	$1,603,542	($283,582)	($482,606)	($20,065)	($46,416)	($90,635)	($733)	$84,997
		Deficiency Input equals Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($2,325,472)	$1,794,107	($835,541)	$2,006,557	($173,874)	($405,371)	($13,051)	($46,270)	($90,220)	($733)	$89,868
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.71%	7.64%	21.15%	6.16%	19.69%	5.60%	1.52%	6.65%	-20.58%	-84.60%	-513.62%	0.00%



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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	4	5	6	7	8	9	10	11
	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor	Distributed Generation Class	Energy from Waste Generation	Back-up/Standby Power
Customer Unit Cost per month - Avoided Cost	$4.35	$11.11	$52.91	$110.19	$404.16	$0.29	$0.32	0	$84.33	$39.40	0
Customer Unit Cost per month - Directly Related	$6.06	$13.84	$72.13	$146.43	$480.40	$0.44	$0.52	0	$110.36	$60.23	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$11.47	$20.59	$93.04	$159.45	$583.62	$7.12	$4.41	0	$112.64	$61.93	0
Existing Approved Fixed Charge	$10.51	$24.39	$121.18	$1,196.32	$4,549.67	$0.84	$0.96	$0.00	$5.40	$0.00	$0.00



2014 Cost Allocation Model

Sheet O2.1 Line Transformer Worksheet -

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost
Allocation by rate classification

		1	2	3	4	5	6	7	8	9
Description	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**GS >50-Intermediate**	**Large Use >5MW**	**Street Light**	**Unmetered Scattered Load**	**Embedded Distributor**	**Distributed Generation Class**
Depreciation on Acct 1850 Line Transformers	$1,622,256.44	$876,052	$225,228	$442,306	$78,043	$0	$0	$270	$0	$358
Depreciation on General Plant Assigned to Line Transformers	$224,439.82	$124,209	$33,237	$56,905	$10,014	$0	$0	$37	$0	$38
Acct 5035 - Overhead Distribution Transformers- Operation	$53,326.14	$28,797	$7,404	$14,539	$2,565	$0	$0	$9	$0	$12
Acct 5055 - Underground Distribution Transformers - Operation	$52,063.72	$28,115	$7,228	$14,195	$2,505	$0	$0	$9	$0	$11
Acct 5160 - Maintenance of Line Transformers	$151,629.05	$81,883	$21,052	$41,341	$7,294	$0	$0	$25	$0	$33
Allocation of General Expenses	$318,046.64	$171,752	$44,156	$86,715	$15,300	$0	$0	$53	$0	$70
Admin and General Assigned to Line Transformers	$134,216.57	$72,454	$18,637	$36,608	$6,466	$0	$0	$22	$0	$30
PILs on Line Transformers	$290,250.06	$156,741	$40,297	$79,136	$13,963	$0	$0	$48	$0	$64
Debt Return on Line Transformers	$1,933,127.70	$1,043,929	$268,389	$527,064	$92,998	$0	$0	$321	$0	$427
Equity Return on Line Transformers	$2,139,729.75	$1,155,499	$297,072	$583,394	$102,937	$0	$0	$356	$0	$472
Total	**$6,919,086**	**$3,739,431.41**	**$962,700.57**	**$1,882,203.96**	**$332,085.09**	**$0.00**	**$0.00**	**$1,149.36**	**$0.00**	**$1,515.50**
Line Tranformer NCP	2,407,554	1,300,129	334,256	656,416	115,821	0	0	400	0	531
PLCC Amount	277,661	225,567	14,067	2,218	39	0	33,164	2,499	0	108
Adjustment to Customer Related Cost for PLCC	**$703,249**	**$648,775**	**$40,514**	**$6,359**	**$113**	**$0**	**$0**	**$7,180**	**$0**	**$308**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842
Total Net Fixed Assets Excluding General Plant	**$326,646,420**	**$185,345,524**	**$32,406,202**	**$55,444,000**	**$30,157,777**	**$12,359,434**	**$9,790,061**	**$765,634**	**$159,948**	**$217,601**
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178
Total O&M	**$16,619,878**	**$11,269,980**	**$1,611,627**	**$2,166,519**	**$830,691**	**$316,781**	**$341,060**	**$26,683**	**$13,469**	**$42,542**
Line Transformer Rate Base										
Acct 1850 - Line Transformers - Gross Assets	$79,926,093	$43,161,754	$11,096,655	$21,791,725	$3,845,038	$0	$0	$13,279	$0	$17,641
Line Transformers - Accumulated Depreciation	($35,468,248)	($19,153,592)	($4,924,285)	($9,670,363)	($1,706,286)	$0	$0	($5,893)	$0	($7,828)
Line Transformers - Net Fixed Assets	$44,457,845	$24,008,162	$6,172,369	$12,121,363	$2,138,752	$0	$0	$7,387	$0	$9,812
General Plant Assigned to Line Transformers - NFA	$1,882,855	$1,042,003	$278,831	$477,385	$84,007	$0	$0	$311	$0	$318
Line Transformer Net Fixed Assets Including General Plant	$46,340,700	$25,050,165	$6,451,201	$12,598,747	$2,222,759	$0	$0	$7,697	$0	$10,131
General Expenses										
Acct 5005 - Operation Supervision and Engineering	$155,656	$76,725	$18,001	$34,765	$18,659	$7,449	$0	$33	$0	$24
Acct 5010 - Load Dispatching	$1,455,590	$717,480	$168,330	$325,101	$174,487	$69,662	$0	$304	$0	$226
Acct 5085 - Miscellaneous Distribution Expense	$178,616	$88,042	$20,656	$39,893	$21,411	$8,548	$0	$37	$0	$28
Acct 5105 - Maintenance Supervision and Engineering	$70,445	$34,723	$8,147	$15,734	$8,445	$3,371	$0	$15	$0	$11
Total	$1,860,308	$916,971	$215,133	$415,494	$223,002	$89,031	$0	$389	$0	$289
Acct 1850 - Line Transformers - Gross Assets	$79,926,093	$43,161,754	$11,096,655	$21,791,725	$3,845,038	$0	$0	$13,279	$0	$17,641
Acct 1815 - 1855	$467,501,078	$230,437,601	$54,063,475	$104,414,824	$56,041,136	$22,373,735	$0	$97,740	$0	$72,567



Sheet O2.1 Line Transformer

Line Transformers Demand Unit Cost for PLCC Adjustment to Customer Related Cost
Allocation by rate classification

	10	11	12	13	14	15	16	17	18	19	20
Description	Energy from Waste Generation	Back-up/Standby Power	Rate class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5160 - Maintenance of Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of General Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Admin and General Assigned to Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
PILs on Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Return on Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equity Return on Line Transformers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0**	**$0**	**$0**
Line Tranformer NCP	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
General Plant - Gross Assets	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Accumulated Depreciation	($23)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Net Fixed Assets	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant - Depreciation	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Net Fixed Assets Excluding General Plant	**$239**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Administration and General Expense	$274	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total O&M	**$526**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Line Transformer Rate Base											
Acct 1850 - Line Transformers - Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformers - Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Plant Assigned to Line Transformers - NFA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Expenses											
Acct 5005 - Operation Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5010 - Load Dispatching	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5085 - Miscellaneous Distribution Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1850 - Line Transformers - Gross Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Acct 1815 - 1855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0



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Sheet O3.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	4 GS >50-Intermediate	5 Large Use >5MW	6 Street Light	7 Unmetered Scattered Load	8 Embedded Distributor	9 Distributed Generation Class	10 Energy from Waste Generation	11 Back-up/Standby Power
Depreciation on Acct 1850 Line Transformers	$2,495,779	$1,579,174	$269,076	$449,219	$78,165	$0	$111,392	$8,058	$0	$695	$0	$0
Depreciation on General Plant Assigned to Line Transformers	$348,267	$223,899	$39,708	$57,795	$10,029	$0	$15,655	$1,108	$0	$74	$0	$0
Acct 5035 - Overhead Distribution Transformers- Operation	$82,040	$51,910	$8,845	$14,767	$2,569	$0	$3,662	$265	$0	$23	$0	$0
Acct 5055 - Underground Distribution Transformers - Operation	$80,098	$50,681	$8,636	$14,417	$2,509	$0	$3,575	$259	$0	$22	$0	$0
Acct 5160 - Maintenance of Line Transformers	$233,275	$147,602	$25,150	$41,988	$7,306	$0	$10,412	$753	$0	$65	$0	$0
Allocation of General Expenses	$472,156	$296,339	$51,502	$87,778	$15,304	$0	$19,671	$1,432	$0	$130	$0	$0
Admin and General Assigned to Line Transformers	$206,476	$130,606	$22,265	$37,180	$6,476	$0	$9,225	$667	$0	$57	$0	$0
PILs on Line Transformers	$446,539	$282,542	$48,142	$80,373	$13,985	$0	$19,930	$1,442	$0	$124	$0	$0
Debt Return on Line Transformers	$2,974,043	$1,881,789	$320,639	$535,302	$93,144	$0	$132,738	$9,603	$0	$828	$0	$0
Equity Return on Line Transformers	$3,291,892	$2,082,904	$354,907	$592,512	$103,098	$0	$146,924	$10,629	$0	$917	$0	$0
Total	**$10,630,565**	**$6,727,446.644**	**$1,148,869.229**	**$1,911,330.859**	**$332,586.148**	**$0.000**	**$473,181.318**	**$34,215.172**	**$0.000**	**$2,935.932**	**$0.000**	**$0.000**
Billed kW without Line Transformer Allowance		0	0	2,738,459	382,818	719,987	100,672	0	40,073	0	0	54,580
Billed kWh without Line Transformer Allowance		1,308,264,983	354,298,350	1,064,497,599	806,154,180	382,619,513	33,306,955	5,931,733	17,012,414	178,816	0	0
Line Transformation Unit Cost ($/kW)		**$0.0000**	**$0.0000**	**$0.6980**	**$0.8688**	**$0.0000**	**$4.7002**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**	**$0.0000**
Line Transformation Unit Cost ($/kWh)		**$0.0051**	**$0.0032**	**$0.0018**	**$0.0004**	**$0.0000**	**$0.0142**	**$0.0058**	**$0.0000**	**$0.0164**	**$0.0000**	**$0.0000**
General Plant - Gross Assets	$42,558,004	$24,755,021	$4,504,943	$6,719,593	$3,645,214	$1,495,509	$1,296,083	$99,126	$20,748	$21,734	$33	$0
General Plant - Accumulated Depreciation	($28,728,391)	($16,710,650)	($3,041,020)	($4,536,000)	($2,460,668)	($1,009,530)	($874,909)	($66,914)	($14,006)	($14,671)	($23)	$0
General Plant - Net Fixed Assets	$13,829,613	$8,044,371	$1,463,922	$2,183,593	$1,184,546	$485,979	$421,174	$32,212	$6,742	$7,063	$11	$0
General Plant - Depreciation	$1,648,516	$958,904	$174,502	$260,288	$141,200	$57,930	$50,205	$3,840	$804	$842	$1	$0
Total Net Fixed Assets Excluding General Plant	$326,646,420	$185,345,524	$32,406,202	$55,444,000	$30,157,777	$12,359,434	$9,790,061	$765,634	$159,948	$217,601	$239	$0
Total Administration and General Expense	$8,678,484	$5,883,166	$841,711	$1,131,798	$434,408	$165,705	$178,272	$13,946	$7,027	$22,178	$274	$0
Total O&M	$16,619,878	$11,269,980	$1,611,627	$2,166,519	$830,691	$316,781	$341,060	$26,683	$13,469	$42,542	$526	$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	$122,963,220	$77,803,478	$13,256,965	$22,132,328	$3,851,073	$0	$5,488,099	$397,028	$0	$34,247	$0	$0
Line Transformers - Accumulated Depreciation	($54,566,535)	($34,526,309)	($5,882,952)	($9,821,510)	($1,708,964)	$0	($2,435,416)	($176,187)	$0	($15,198)	$0	$0
Line Transformers - Net Fixed Assets	$68,396,685	$43,277,168	$7,374,014	$12,310,818	$2,142,109	$0	$3,052,684	$220,842	$0	$19,050	$0	$0
General Plant Assigned to Line Transformers - NFA	$2,921,654	$1,878,317	$333,115	$484,846	$84,138	$0	$131,328	$9,291	$0	$618	$0	$0
Line Transformer Net Fixed Assets Including General Plant	$71,318,339	$45,155,485	$7,707,129	$12,795,665	$2,226,248	$0	$3,184,012	$230,133	$0	$19,668	$0	$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	$222,366	$129,185	$23,091	$35,847	$18,885	$7,546	$7,227	$539	$4	$43	$0	$0
Acct 5010 - Load Dispatching	$2,079,414	$1,208,047	$215,930	$335,213	$176,600	$70,562	$67,582	$5,038	$40	$400	$2	$0
Acct 5085 - Miscellaneous Distribution Expense	$255,166	$148,240	$26,497	$41,134	$21,671	$8,659	$8,293	$618	$5	$49	$0	$0
Acct 5105 - Maintenance Supervision and Engineering	$100,636	$58,465	$10,450	$16,223	$8,547	$3,415	$3,271	$244	$2	$19	$0	$0
Total	**$2,657,583**	**$1,543,937**	**$275,968**	**$428,417**	**$225,702**	**$90,182**	**$86,373**	**$6,439**	**$51**	**$512**	**$2**	**$0**
Acct 1850 - Line Transformers - Gross Assets	$122,963,220	$77,803,478	$13,256,965	$22,132,328	$3,851,073	$0	$5,488,099	$397,028	$0	$34,247	$0	$0
Acct 1815 - 1855	$689,937,641	$405,358,677	$71,036,310	$108,020,457	$56,794,441	$22,694,766	$24,097,757	$1,785,736	$14,116	$134,788	$593	$0

Appendix E - Payments in Lieu of Taxes (PILs) Model



Income Tax/PILs
Workform for 2015 Filers

Version 2.0

Utility Name	Hydro One Brampton Networks Inc.
Assigned EB Number	EB-2014-0083
Name and Title	Scott Miller - Director of Customer Care
Phone Number	905-452-5504
Email Address	smiller@hydroonebrampton.com
Date	07-Oct-14
Last COS Re-based Year	**2011**

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

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Income Tax/PILs
Workform for 2015 Filers

1. Info
A. Data Input Sheet
B. Tax Rates & Exemptions
C. Sch 8 Hist
D. Schedule 10 CEC Hist
E. Sch 13 Tax Reserves Hist
F. Sch 7-1 Loss Cfwd Hist
G. Adj. Taxable Income Historic
H. PILs,Tax Provision Historic
I. Schedule 8 CCA Bridge Year
J. Schedule 10 CEC Bridge Year
K. Sch 13 Tax Reserves Bridge
L. Sch 7-1 Loss Cfwd Bridge
M. Adj. Taxable Income Bridge
N. PILs,Tax Provision Bridge
O. Schedule 8 CCA Test Year
P. Schedule 10 CEC Test Year
Q Sch 13 Tax Reserve Test Year
R. Sch 7-1 Loss Cfwd
S. Taxable Income Test Year
T. PILs,Tax Provision



Income Tax/PILs
Workform for 2015 Filers

Rate Base			**$**	**404,849,985**	
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	T	$	16,193,999	*W = S * T*
Deemed Long Term Debt %	56.00%	U	$	226,715,992	*X = S * U*
Deemed Equity %	40.00%	V	$	161,939,994	*Y = S * V*
Short Term Interest Rate	2.11%	Z	$	341,693	*AC = W * Z*
Long Term Interest	6.12%	AA	$	13,864,410	*AD = X * AA*
Return on Equity (Regulatory Income)	9.71%	AB	**$**	**15,724,373**	*AE = Y * AB*
Return on Rate Base			**$**	**29,930,477**	*AF = AC + AD + AE*

Questions that must be answered

	Historic	**Bridge**	**Test Year**
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? *If Yes, please describe what was the tax treatment in the manager's summary.*	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PILs
Workform for 2015 Filers

Tax Rates **Federal & Provincial** **As of June 20, 2012**	**Effective** **January-01-12**	**Effective** **January-01-13**	**Effective** **January-01-14**	**Effective** **January-01-15**
Federal income tax				
General corporate rate	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%
	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business				
Federal small business threshold	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%



Income Tax/PILs
Workform for 2015 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non-Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	124,983,753		124,983,753
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	0		0
2	Distribution System - pre 1988	20,820,726		20,820,726
8	General Office/Stores Equip	370,405		370,405
10	Computer Hardware/ Vehicles	4,313,021		4,313,021
10.1	Certain Automobiles			0
12	Computer Software	177,050		177,050
13 $_1$	Lease # 1			0
13 $_2$	Lease #2			0
13 $_3$	Lease # 3			0
13 $_4$	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	15,783		15,783
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	131,839,814		131,839,814
50	Data Network Infrastructure Equipment - post Mar 2007	290,001		290,001
52	Computer Hardware and system software			0
95	CWIP			0
3	Buildings (before 1988)	1,685,881		1,685,881
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	**284,496,435**	**0**	**284,496,435**



Income Tax/PILs
Workform for 2015 Filers

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				**9,415,250**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	43,978			
Other Adjustments	0			
Subtotal	43,978	**x 3/4 =**	32,984	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			32,984	**32,984**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**9,448,234**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**
Cumulative Eligible Capital Balance				**9,448,234**
Current Year Deduction		**9,448,234**	**x 7% =**	**661,376**
Cumulative Eligible Capital - Closing Balance				**8,786,857**



Income Tax/PILs Workform for 2015 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
			0
Total	**0**	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits	7,263,000		7,263,000
Provision for Environmental Costs	88,642		88,642
Restructuring Costs			0
Accrued Contingent Litigation Costs	25,000		25,000
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other	988,489		988,489
			0
			0
Total	**8,365,131**	**0**	**8,365,131**



Income Tax/PILs Workform for 2015 Filers

Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual Historic			0



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	20,021,314		20,021,314
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	12,910,689		12,910,689
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,087,894		1,087,894
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	696		696
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	8,365,131		8,365,131
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216	25,518		25,518
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Miscellaneous Tax Credits received		35,822		35,822
Contingent Liabilities				0



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Historic Year

				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		**22,425,750**	**0**	**22,425,750**
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	19,096,060		19,096,060
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	661,376		661,376
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	7,979,129		7,979,129
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)		0		
Interest capitalized for accounting deducted for tax	390	849,528		849,528
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
OPEB capitalized for accounting - deducted for tax	393	272,117		272,117
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)		36,803		36,803
Regulatory Asset and Liabilities (not recognized for tax)		2,885,942		2,885,942
Goodwill Tax Deduction (not part of RR)		1,350,851		1,350,851
				0
				0
				0
				0
				0
Total Deductions		**33,131,807**	**0**	**33,131,806**
Net Income for Tax Purposes		**9,315,258**	**0**	**9,315,258**
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		**9,315,258**	**0**	**9,315,258**



Income Tax/PILs
Workform for 2015 Filers

PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

						Wires Only	
Regulatory Taxable Income						$ 9,315,258	**A**
Ontario Income Taxes							
Income tax payable	**Ontario Income Tax**	11.50%	**B**	$ 1,071,255	**C = A * B**		
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**				
	Rate reduction (negative)		**E**		**F = D * E**		
Ontario Income tax						$ 1,071,255	**J = C + F**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**K = J / A**				
	Federal tax rate	15.00%	**L**				
	Combined tax rate					26.50%	**M = K + L**
Total Income Taxes						**$ 2,468,543**	**N = A * M**
Investment Tax Credits							**O**
Miscellaneous Tax Credits						$ 89,235	**P**
Total Tax Credits						**$ 89,235**	**Q = O + P**
Corporate PILs/Income Tax Provision for Historic Year						**$ 2,379,308**	**R = N - Q**



Income Tax/PILs
Workform for 2015 Filers

Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	$ 124,983,753	$ 1,083,130		$ 126,066,883	$ 541,565	$ 125,525,318	4%	$ 5,021,013	$ 121,045,870
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	$ -	$ -		$ -	$ -	$ -	6%	$ -	$ -
2	Distribution System - pre 1988	$ 20,820,726	$ -		$ 20,820,726	$ -	$ 20,820,726	6%	$ 1,249,244	$ 19,571,483
8	General Office/Stores Equip	$ 370,405	$ 242,861		$ 613,266	$ 121,431	$ 491,836	20%	$ 98,367	$ 514,899
10	Computer Hardware/ Vehicles	$ 4,313,021	$ 1,595,508		$ 5,908,529	$ 797,754	$ 5,110,775	30%	$ 1,533,232	$ 4,375,296
10.1	Certain Automobiles		$ -		$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 177,050	$ 434,005		$ 611,055	$ 217,002	$ 394,052	100%	$ 394,052	$ 217,002
13 1	Lease # 1		$ -		$ -	$ -	$ -		$ -	$ -
13 2	Lease #2		$ -		$ -	$ -	$ -		$ -	$ -
13 3	Lease # 3		$ -		$ -	$ -	$ -		$ -	$ -
13 4	Lease # 4		$ -		$ -	$ -	$ -		$ -	$ -
14	Franchise		$ -		$ -	$ -	$ -		$ -	$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs		$ -		$ -	$ -	$ -	8%	$ -	$ -
42	Fibre Optic Cable		$ -		$ -	$ -	$ -	12%	$ -	$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment		$ -		$ -	$ -	$ -	30%	$ -	$ -
43.2	Certain Clean Energy Generation Equipment		$ -		$ -	$ -	$ -	50%	$ -	$ -
45	Computers & Systems Software acq'd post Mar 22/04	$ 15,783	$ 144,614		$ 160,397	$ 72,307	$ 88,090	45%	$ 39,640	$ 120,757
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)		$ -		$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 131,839,814	$ 22,443,014.18		$ 154,282,828	$ 11,221,507	$ 143,061,321	8%	$ 11,444,906	$ 142,837,922
50	Data Network Infrastructure Equipment - post Mar 2007	$ 290,001	$ -		$ 290,001	$ -	$ 290,001	55%	$ 159,501	$ 130,500
52	Computer Hardware and system software		$ -		$ -	$ -	$ -	100%	$ -	$ -
95	CWIP		$ -		$ -	$ -	$ -		$ -	$ -
3	Buildings (before 1988)	$ 1,685,881	$ -		$ 1,685,881	$ -	$ 1,685,881	5%	$ 84,294	$ 1,601,587
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
					$ -	$ -	$ -		$ -	$ -
	TOTAL	$ 284,496,435	$ 25,943,132.30	$ -	$ 310,439,567	$ 12,971,566	$ 297,468,001		$ 20,024,249	$ 290,415,318



Income Tax/PILs
Workform for 2015 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital				**8,786,857**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	149,904			
Other Adjustments	0			
Subtotal	149,904	**x 3/4 =**	112,428	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			112,428	**112,428**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**8,899,285**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**
Cumulative Eligible Capital Balance				**8,899,285**
Current Year Deduction		**8,899,285**	**x 7% =**	**622,950**
Cumulative Eligible Capital - Closing Balance				**8,276,335**



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	7,263,000		7,263,000	300,000		7,563,000	300,000	
Provision for Environmental Costs	88,642		88,642			88,642	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	988,489		988,489		18,489	970,000	-18,489	
	0		0			0	0	
	0		0			0	0	
Total	**8,365,131**	**0**	**8,365,131**	**300,000**	**18,489**	**8,646,642**	**281,511**	**0**



Income Tax/PILs Workform for 2015 Filers

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0

Net Capital Loss Carry Forward Deduction	Total
Actual Historic	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
Amount to be used in Bridge Year	
Balance available for use post Bridge Year	0



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	**A**	14,234,851

Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	13,051,783.90
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	729,250
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	1,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	8,646,642
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	11,000
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Depreciation in OMA	294	466,246
	295	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Miscellaneous Tax Credits received		89,235



Income Tax/PILs
Workform for 2015 Filers

Adjusted Taxable Income - Bridge Year

Total Additions		**22,995,157**
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	20,024,249
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	622,950
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	8,365,131
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Capital contributions (capitalized for accounting - deducted for tax)		3,653,000
Interest capitalized for accounting deducted for tax	390	915,971
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
OPEB Capitalized for accounting - deducted for tax	393	180,000
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		**33,761,301**
Net Income for Tax Purposes		**3,468,707**
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		**3,468,707**



Income Tax/PILs
Workform for 2015 Filers

PILS Tax Provision - Bridge Year

							Wires Only
Regulatory Taxable Income							$ 3,468,707 **A**
Ontario Income Taxes							
Income tax payable	**Ontario Income Tax**	11.50%	**B**	$	398,901	**C = A * B**	
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**				
	Rate reduction		**E**	$	-	**F = D * E**	
Ontario Income tax							$ 398,901 **J = C + F**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**K = J / A**				
	Federal tax rate	15.00%	**L**				
	Combined tax rate						26.50% **M = K + L**
Total Income Taxes							**$ 919,207 N = A * M**
Investment Tax Credits							**O**
Miscellaneous Tax Credits							$ 87,800 **P**
Total Tax Credits							**$ 87,800 Q = O + P**
Corporate PILs/Income Tax Provision for Bridge Year							**$ 831,407.29 R = N - Q**
							0

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs
Workform for 2015 Filers

Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	$ 121,045,870	$ 1,230,230		$ 122,276,100	$ 615,115	$ 121,660,985	4%	$ 4,866,439	$ 117,409,661
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	$ -	$ -		$ -	$ -	$ -	6%	$ -	$ -
2	Distribution System - pre 1988	$ 19,571,483	$ -		$ 19,571,483	$ -	$ 19,571,483	6%	$ 1,174,289	$ 18,397,194
8	General Office/Stores Equip	$ 514,899	$ 243,917		$ 758,816	$ 121,959	$ 636,858	20%	$ 127,372	$ 631,445
10	Computer Hardware/ Vehicles	$ 4,375,296	$ 2,560,967		$ 6,936,263	$ 1,280,483	$ 5,655,780	30%	$ 1,696,734	$ 5,239,529
10.1	Certain Automobiles	$ -	$ -		$ -	$ -	$ -	30%	$ -	$ -
12	Computer Software	$ 217,002	$ 218,860		$ 435,863	$ 109,430	$ 326,432	100%	$ 326,432	$ 109,430
13 1	Lease # 1	$ -	$ -		$ -	$ -	$ -		$ -	$ -
13 2	Lease #2	$ -	$ -		$ -	$ -	$ -		$ -	$ -
13 3	Lease # 3	$ -	$ -		$ -	$ -	$ -		$ -	$ -
13 4	Lease # 4	$ -	$ -		$ -	$ -	$ -		$ -	$ -
14	Franchise	$ -	$ -		$ -	$ -	$ -		$ -	$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	$ -	$ -		$ -	$ -	$ -	8%	$ -	$ -
42	Fibre Optic Cable	$ -	$ -		$ -	$ -	$ -	12%	$ -	$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	$ -	$ -		$ -	$ -	$ -	30%	$ -	$ -
43.2	Certain Clean Energy Generation Equipment	$ -	$ -		$ -	$ -	$ -	50%	$ -	$ -
45	Computers & Systems Software acq'd post Mar 22/04	$ 120,757	$ 148,003		$ 268,759	$ 74,001	$ 194,758	45%	$ 87,641	$ 181,118
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -	$ -		$ -	$ -	$ -	30%	$ -	$ -
47	Distribution System - post February 2005	$ 142,837,922	$ 23,403,775.28		$ 166,241,698	$ 11,701,888	$ 154,539,810	8%	$ 12,363,185	$ 153,878,513
50	Data Network Infrastructure Equipment - post Mar 2007	$ 130,500	$ -		$ 130,500	$ -	$ 130,500	55%	$ 71,775	$ 58,725
52	Computer Hardware and system software	$ -	$ -		$ -	$ -	$ -	100%	$ -	$ -
95	CWIP	$ -	$ -		$ -	$ -	$ -	0%	$ -	$ -
3	Buildings (before 1988)	$ 1,601,587	$ -		$ 1,601,587	$ -	$ 1,601,587	5%	$ 80,079	$ 1,521,508
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
					$ -	$ -	$ -	0%	$ -	$ -
	TOTAL	$ 290,415,318	$ 27,805,752	$ -	$ 318,221,070	$ 13,902,876	$ 304,318,194		$ 20,793,947	$ 297,427,123



Income Tax/PILs Workform for 2015 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital **8,276,335**

Additions

Cost of Eligible Capital Property Acquired during Test Year	220,385			
Other Adjustments	0			
Subtotal	220,385	**x 3/4 =**	165,288	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			165,288	**165,288**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**8,441,624**

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**

Cumulative Eligible Capital Balance			**8,441,624**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")	**8,441,624**	**x 7% =**	**590,914**
Cumulative Eligible Capital - Closing Balance			**7,850,710**



Income Tax/PILs Workform for 2015 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	7,563,000		7,563,000	300,000		7,863,000	300,000	
Provision for Environmental Costs	88,642		88,642			88,642	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	25,000		25,000			25,000	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	970,000		970,000			970,000	0	
	0		0			0	0	
	0		0			0	0	
Total	**8,646,642**	**0**	**8,646,642**	**300,000**	**0**	**8,946,642**	**300,000**	**0**



Income Tax/PILs Workform for 2015 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0



Income Tax/PILs Workform for 2015 Filers

Taxable Income - Test Year

		Test Year Taxable Income
Net Income Before Taxes		15,724,373
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104	13,795,343
Amortization of intangible assets *2-4 ADJUSTED ACCOUNTING DATA P490*	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	772,600
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	1,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	8,946,642
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	11,000
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions: (please explain in detail the nature of the item)		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Miscellaneous Tax Credits received		87,800



Income Tax/PILs
Workform for 2015 Filers

Taxable Income - Test Year

Depreciation included in OMA		545,869
Total Additions		**24,160,254**
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	20,793,947
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	590,914
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at beginning of year	414	8,646,642
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	1,080,804
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
OPEB Capitalized for accounting - deducted for tax	393	180,000
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Capital contributions (capitalized for accounting - deducted for tax)		2,345,000



Income Tax/PILs
Workform for 2015 Filers

Taxable Income - Test Year

Total Deductions		**33,637,307**
NET INCOME FOR TAX PURPOSES		**6,247,321**
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		**6,247,321**



Income Tax/PILs Workform for 2015 Filers

PILs Tax Provision - Test Year

						Wires Only	
Regulatory Taxable Income						$ 6,247,321	**A**
Ontario Income Taxes							
Income tax payable	**Ontario Income Tax**	11.50%	**B**	$	718,442	**C = A * B**	
Small business credit	Ontario Small Business Threshold	$ 500,000	**D**				
	Rate reduction		**E**	$	-	**F = D * E**	
Ontario Income tax						$ 718,442	**J = C + F**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**K = J / A**				
	Federal tax rate	15.00%	**L**				
	Combined tax rate					26.50%	**M = K + L**
Total Income Taxes						**$ 1,655,540**	**N = A * M**
Investment Tax Credits							**O**
Miscellaneous Tax Credits						$ 87,800	**P**
Total Tax Credits						**$ 87,800**	**Q = O + P**
Corporate PILs/Income Tax Provision for Test Year						**$ 1,567,740**	**R = N - Q**
Corporate PILs/Income Tax Provision Gross Up [1]		73.50%	**S = 1 - M**			**$ 565,240**	**T = R / S - R**
Income Tax (grossed-up)						**$ 2,132,979.66**	**U = R + T**

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Appendix F - EDDVAR Continuity Schedules



Deferral/Variance Account Workform for 2014 Filers

Version 2.2

Utility Name	Hydro One Brampton Networks Inc.
Service Territory	*(if applicable)*
Assigned EB Number	EB-2014-0083
Name of Contact and Title	Scott Miller
Phone Number	905-452-5504
Email Address	SMiller@hydroonebrampton.com

General Notes

1. Please ensure that your macros have been enabled. (Tools -> Macro -> Security)

2. Due to the time lag of deferral/variance account dispositions, this model assumes that all opening balances include previously disposed of amounts. Accordingly, all "Board Approved Dispositions" are deducted from the opening balance.

3. Please provide information in this model since the last time your balances were disposed.

4. For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

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	Account Descriptions	Account Number	2009									
			Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments 3	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Interest Amounts as of Dec-31-09
	Group 1 Accounts											
1	LV Variance Account	1550	$331,894	-$227,533			$104,362	$20,762	$3,785			$24,547
2	SM Entity Charge Variance	1551										
3	RSVA - Wholesale Market Service Charge	1580	-$11,276,523	-$996,285			-$12,272,808	$486,546	-$132,595			$353,952
4	RSVA - Retail Transmission Network Charge	1584	-$830,779	$652,975			-$177,804	$335,049	-$7,286			$327,763
5	RSVA - Retail Transmission Connection Charge	1586	-$1,627,656	-$690,773			-$2,318,429	$227,464	-$19,968			$207,496
6	RSVA - Power (excluding Global Adjustment)	1588	-$1,254,314	$146,186			-$1,108,129	$165,591	-$13,013			$152,578
7	RSVA - Global Adjustment	1589	$1,943,951	$4,556,290			$6,500,241	-$71,390	$40,605			-$30,785
8	Recovery of Regulatory Asset Balances	1590	-$371,400	-$62,384			-$433,784	-$232,182	$62,173			-$170,009
9	Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
10	Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0				$0	$0				$0
11	Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
12	Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
	Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$13,084,827	$3,378,477	$0	$0	-$9,706,350	$931,840	-$66,299	$0	$0	$865,542
	Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$15,028,778	-$1,177,813	$0	$0	-$16,206,592	$1,003,231	-$106,904	$0	$0	$896,327
	RSVA - Global Adjustment	**1589**	$1,943,951	$4,556,290	$0	$0	$6,500,241	-$71,390	$40,605	$0	$0	-$30,785
	Group 2 Accounts											
12	Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-$1,154,169				-$1,154,169	$124,758	-$553			$124,205
13	Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$1,237,439				$1,237,439	$0				$0
14	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0	$441,817			$441,817	$0	$132			$132
15	Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0					$0				
16	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508	$0					$0				
17	Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$0					$0				
18	Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	$0					$0				
19	Other Regulatory Assets - Sub-Account - Other [4]	1508	-$131,868				-$131,868	$1				$1
20	Retail Cost Variance Account - Retail	1518	$54,766	$13,503			$68,268	$42,705	$667			$43,373
21	Misc. Deferred Debits	1525	$0				$0	$0				$0
22	Renewable Generation Connection Capital Deferral Account	1531					$0	$0				$0
23	Renewable Generation Connection OM&A Deferral Account	1532					$0	$0				$0
24	Renewable Generation Connection Funding Adder Deferral Account	1533					$0	$0				$0
25	Smart Grid Capital Deferral Account	1534					$0	$0				$0
26	Smart Grid OM&A Deferral Account	1535					$0	$0				$0
27	Smart Grid Funding Adder Deferral Account	1536					$0	$0				$0
28	Retail Cost Variance Account - STR	1548	$868	$242			$1,109	$8,973	$16			$8,989
29	Board-Approved CDM Variance Account	1567										
30	Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
31	Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
32	RSVA - One-time	1582	$985,472				$985,472	$360,516	$11,210			$371,725
33	Other Deferred Credits	2425	$0				$0	$0				$0
	Group 2 Sub-Total		$992,508	$455,562	$0	$0	$1,448,070	$536,953	$11,472	$0	$0	$548,425
34	Deferred Payments in Lieu of Taxes	1562	-$6,141,600	$5,297,214			-$844,386	-$1,825,574	-$20,420			-$1,845,994
35	PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$558,645				-$558,645	-$37,668	-$6,355			-$44,023
36	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0				$0
	Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$18,792,564	$9,131,252	$0	$0	-$9,661,311	-$394,449	-$81,601	$0	$0	-$476,050

	Account Descriptions	Account Number	2009									
			Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments 3	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other 2	Closing Interest Amounts as of Dec-31-09
37	LRAM Variance Account	1568										
	Total including Account 1568		-$18,792,564	$9,131,252	$0	$0	-$9,661,311	-$394,449	-$81,601	$0	$0	-$476,050
38	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$9,583,172	$7,693,559			$17,276,730	$266,638	$132,276			$398,914
39	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$1,732,662	-$1,401,576			-$3,134,238	$0				$0
40	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$1,345,568	$995,072			$2,340,640	$0				$0
41	Smart Meter OM&A Variance[10]	1556	$638,032	$1,293,921			$1,931,953	$18,237	$13,263			$31,500
42	IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
43	Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
	The following is not included in the total claim but are included on a memo basis:											
44	Deferred PILs Contra Account [5]	1563	$6,141,600	-$5,297,214			$844,386	$1,825,574	$20,420			$1,845,994
45	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
46	Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

[1] Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

[1A] Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

[2] Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

[3] For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

[4] Please describe "other" components of 1508 and add more component lines if necessary.

[5] 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

[6] If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

[7] Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recovery (or refund) period has been completed. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 85).

[8] As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable.

[9] riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

[10] Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the Board's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2010									
		Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments 3	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550	$104,362	-$28,603	$104,362	$0	-$28,603	$24,547	$99	$24,547	$0	$99
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-$12,272,808	-$3,934,482	-$12,272,808	$0	-$3,934,482	$353,952	-$39,415	$353,952	$0	-$39,415
RSVA - Retail Transmission Network Charge	1584	-$177,804	$1,462,389	-$177,804	$0	$1,462,389	$327,763	$8,175	$327,763	$0	$8,175
RSVA - Retail Transmission Connection Charge	1586	-$2,318,429	$85,754	-$2,318,429	$0	$85,754	$207,496	-$2,845	$207,496	$0	-$2,845
RSVA - Power (excluding Global Adjustment)	1588	-$1,108,129	-$329,879	-$1,108,129	$0	-$329,879	$152,578	-$2,024	$152,578	$0	-$2,024
RSVA - Global Adjustment	1589	$6,500,241	$694,944	$6,500,241	$0	$694,944	-$30,785	-$58	-$30,785	$0	-$58
Recovery of Regulatory Asset Balances	1590	-$433,784	$0	-$433,784	$0	$0	-$170,009	$0	-$170,009	$0	-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0	$2,782,423	$9,706,350	$0	-$6,923,927	$0	-$51,627	-$865,542	$0	$813,914
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$9,706,350	$732,547	$0	$0	-$8,973,803	$865,542	-$87,696	$0	$0	$777,845
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$16,206,592	$37,603	-$6,500,241	$0	-$9,668,747	$896,327	-$87,638	$30,785	$0	$777,904
RSVA - Global Adjustment	**1589**	$6,500,241	$694,944	$6,500,241	$0	$694,944	-$30,785	-$58	-$30,785	$0	-$58
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-$1,154,169				-$1,154,169	$124,205	-$370			$123,835
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$1,237,439				$1,237,439	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$441,817	$325,096			$766,913	$132	$5,147			$5,279
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508										
Other Regulatory Assets - Sub-Account - Other [4]	1508	-$131,868				-$131,868	$1				$1
Retail Cost Variance Account - Retail	1518	$68,268	$20,660			$88,929	$43,373	$611			$43,984
Misc. Deferred Debits	1525	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531					$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	1532					$0	$0				$0
Renewable Generation Connection Funding Adder Deferral Account	1533					$0	$0				$0
Smart Grid Capital Deferral Account	1534		$624,313			$624,313	$0	$3,584			$3,584
Smart Grid OM&A Deferral Account	1535		$16,255			$16,255	$0	$87			$87
Smart Grid Funding Adder Deferral Account	1536					$0	$0				$0
Retail Cost Variance Account - STR	1548	$1,109	$480			$1,589	$8,989	-$42			$8,947
Board-Approved CDM Variance Account	1567					$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$985,472				$985,472	$371,725	$7,859			$379,585
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$1,448,070	$986,805	$0	$0	$2,434,874	$548,425	$16,877	$0	$0	$565,302
Deferred Payments in Lieu of Taxes	1562	-$844,386				-$844,386	-$1,845,994	-$6,734			-$1,852,728
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$558,645				-$558,645	-$44,023	-$4,458			-$48,481
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0	-$28,532			-$28,532	$0	-$285			-$285
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$9,661,311	$1,690,820	$0	$0	-$7,970,491	-$476,050	-$82,297	$0	$0	-$558,347

Account Descriptions	Account Number	2010									
		Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments 3	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other 2	Closing Interest Amounts as of Dec-31-10
LRAM Variance Account	**1568**										
Total including Account 1568		-$9,661,311	$1,690,820	$0	$0	-$7,970,491	-$476,050	-$82,297	$0	$0	-$558,347
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$17,276,730	$2,125,932			$19,402,662	$398,914	$106,648			$505,562
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$3,134,238	-$1,576,766			-$4,711,005	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$2,340,640	$86,053			$2,426,693	$0				$0
Smart Meter OM&A Variance[10]	1556	$1,931,953	$1,724,979			$3,656,932	$31,500	$21,246			$52,746
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563	$844,386				$844,386	$1,845,994	$6,734			$1,852,728
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t

If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover

balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of Jar

balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act'

riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2011									
		Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments 3	Board-Approved Disposition during 2011	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other 2	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	-$28,603	$95,769	$0	$0	$67,167	$99	$12	$0	$0	$111
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-$3,934,482	-$3,882,936	$0	$0	-$7,817,418	-$39,415	-$84,284	$0	$0	-$123,699
RSVA - Retail Transmission Network Charge	1584	$1,462,389	$1,340,439	$0	$0	$2,802,828	$8,175	$33,031	$0	$0	$41,206
RSVA - Retail Transmission Connection Charge	1586	$85,754	$708,667	$0	$0	$794,421	-$2,845	$5,224	$0	$0	$2,380
RSVA - Power (excluding Global Adjustment)	1588	-$329,879	-$99,234	$0	$0	-$429,113	-$2,024	-$4,372	$0	$0	-$6,396
RSVA - Global Adjustment	1589	$694,944	$4,198,490	$0	$0	$4,893,434	-$58	$22,241	$0	$0	$22,183
Recovery of Regulatory Asset Balances	1590	$0	$0	$0	$0	$0	-$0	$0	$0	$0	-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	-$6,923,927	$4,535,221	$0	$0	-$2,388,707	$813,914	-$69,381	$0	$0	$744,533
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0	-$890,780	-$757,933	$0	-$132,848	$0	-$186,598	-$198,149	$0	$11,551
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$8,973,803	$6,005,634	-$757,933	$0	-$2,210,236	$777,845	-$284,128	-$198,149	$0	$691,866
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$9,668,747	$1,807,144	-$757,933	$0	-$7,103,671	$777,904	-$306,369	-$198,149	$0	$669,684
RSVA - Global Adjustment	**1589**	$694,944	$4,198,490	$0	$0	$4,893,434	-$58	$22,241	$0	$0	$22,183
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	-$1,154,169		-$1,154,169		$0	$123,835		$123,835		$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$1,237,439		$1,237,439		$0	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$766,913	$136,888			$903,801	$5,279	$12,072			$17,350
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508					$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508					$0	$0				$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508		$1,721,835			$1,721,835	$0	$126,367			$126,367
Other Regulatory Assets - Sub-Account - Other [4]	1508	-$131,868	$253,531	$121,663		$0	$1	-$252,031	-$252,030		$0
Retail Cost Variance Account - Retail	1518	$88,929	$52,545	$65,359		$76,114	$43,984	$3,414	$46,664		$734
Misc. Deferred Debits	1525	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$0	$572,062			$572,062	$0	$11,951			$11,951
Renewable Generation Connection OM&A Deferral Account	1532	$0	$43,558			$43,558	$0	$499			$499
Renewable Generation Connection Funding Adder Deferral Account	1533	$0	-$199,733			-$199,733	$0	-$1,106			-$1,106
Smart Grid Capital Deferral Account	1534	$624,313	-$32,509			$591,804	$3,584	$8,818			$12,402
Smart Grid OM&A Deferral Account	1535	$16,255	$32,509			$48,764	$87	$454			$542
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$1,589	$4,088	$1,098		$4,580	$8,947	$44	$9,007		-$16
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$985,472	$59,714	$1,045,187		$0	$379,585	-$61,804	$317,780		-$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$2,434,874	$2,644,488	$1,316,578	$0	$3,762,785	$565,302	-$151,322	$245,256	$0	$168,724
Deferred Payments in Lieu of Taxes	1562	-$844,386	-$2,767,795			-$3,612,181	-$1,852,728	$1,789,480			-$63,248
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-$558,645		-$558,645		$0	-$48,481	-$1,548	-$47,107		-$2,922
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$28,532				-$28,532					$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$7,970,491	$5,882,327	$0	$0	-$2,088,164	-$558,062	$1,352,482	-$0	$0	$794,420

Account Descriptions	Account Number	2011									
		Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments 3	Board-Approved Disposition during 2011	Adjustments during 2010 - other 2	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other 2	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account	1568					$0					$0
Total including Account 1568		-$7,970,491	$5,882,327	$0	$0	-$2,088,164	-$558,062	$1,352,482	-$0	$0	$794,420
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$19,402,662	$3,344,215	$17,276,730		$5,470,148	$505,562	$25,640	$398,914	-$91,513	$40,775
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$4,711,005	-$2,159,707	-$3,134,238	$54,524	-$3,681,949	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$2,426,693	-$736,180			$1,690,513	$0	$32,333			$32,333
Smart Meter OM&A Variance[10]	1556	$3,656,932	$479,627	$1,931,953		$2,204,606	$52,746	$27,611	$31,500	-$14,361	$34,495
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563	$844,386	$2,767,795			$3,612,181	$1,852,728	-$1,789,480			$63,248
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result

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Please describe "other" components of 1508 and add more component lines if necessary.

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If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var

Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2012									
		Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments [3]	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	$67,167	$129,688			$196,854	$111	$1,935			$2,045
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580	-$7,817,418	-$4,935,145			-$12,752,563	-$123,699	-$148,595			-$272,294
RSVA - Retail Transmission Network Charge	1584	$2,802,828	-$131,628			$2,671,200	$41,206	$40,723			$81,928
RSVA - Retail Transmission Connection Charge	1586	$794,421	-$15,978			$778,443	$2,380	$12,856			$15,235
RSVA - Power (excluding Global Adjustment)	1588	-$429,113	-$414,329			-$843,443	-$6,396	-$18,709			-$25,105
RSVA - Global Adjustment	1589	$4,893,434	-$2,946,122			$1,947,312	$22,183	$26,117			$48,300
Recovery of Regulatory Asset Balances	1590	$0	$0			$0	-$0				-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	-$2,388,707	$2,601,536			$212,829	$744,533	-$874,564			-$130,032
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	-$132,848	$97,294	$98,295		-$133,849	$11,551	-$4,437			$7,114
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0				$0	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$2,210,236	-$5,614,685	$98,295	$0	-$7,923,216	$691,866	-$964,675	$0	$0	-$272,809
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$7,103,671	-$2,668,563	$98,295	$0	-$9,870,528	$669,684	-$990,792	$0	$0	-$321,108
RSVA - Global Adjustment	**1589**	$4,893,434	-$2,946,122	$0	$0	$1,947,312	$22,183	$26,117	$0	$0	$48,300
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$903,801	$12,589			$916,390	$17,350	$13,351			$30,701
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	$1,721,835	-$2,005,816			-$283,981	$126,367	$11,853			$138,220
Other Regulatory Assets - Sub-Account - Other [4]	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail	1518	$76,114	$14,065			$90,179	$734	$1,382			$2,117
Misc. Deferred Debits	1525	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$572,062	-$23,976			$548,086	$11,951	$8,248			$20,198
Renewable Generation Connection OM&A Deferral Account	1532	$43,558	$28,036			$71,594	$499	$829			$1,328
Renewable Generation Connection Funding Adder Deferral Account	1533	-$199,733	-$201,042			-$400,775	-$1,106	-$4,292			-$5,398
Smart Grid Capital Deferral Account	1534	$591,804	-$32,509			$559,295	$12,402	$8,480			$20,883
Smart Grid OM&A Deferral Account	1535	$48,764	$32,509			$81,273	$542	$936			$1,478
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Retail Cost Variance Account - STR	1548	$4,580	$1,580			$6,159	-$16	$95			$79
Board-Approved CDM Variance Account	1567	$0				$0	$0				$0
Extra-Ordinary Event Costs	1572	$0				$0	$0				$0
Deferred Rate Impact Amounts	1574	$0				$0	$0				$0
RSVA - One-time	1582	$0				$0	-$0				-$0
Other Deferred Credits	2425	$0				$0	$0				$0
Group 2 Sub-Total		$3,762,785	-$2,174,565	$0	$0	$1,588,220	$168,724	$40,882	$0	$0	$209,606
Deferred Payments in Lieu of Taxes	1562	-$3,612,181		-$3,612,181		$0	-$63,248		-$63,248		$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0				$0	-$2,922	$2,921.76			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$28,532				-$28,532	$0	-$3,345			-$3,345
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$2,088,164	-$7,789,249	-$3,513,886	$0	-$6,363,528	$794,420	-$924,216	-$63,248	$0	-$66,548

Account Descriptions	Account Number	2012									
		Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments [3]	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other [2]	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account	1568	$0	$227,951			$227,951	$0	$1,834			$1,834
Total including Account 1568		-$2,088,164	-$7,561,298	-$3,513,886	$0	-$6,135,577	$794,420	-$922,382	-$63,248	$0	-$64,713
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$5,470,148	-$738,808			$4,731,339	$40,775	$22,257			$63,032
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$3,681,949	-$108,306			-$3,790,255	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$1,690,513	-$1,151,489			$539,025	$32,333	$16,408			$48,741
Smart Meter OM&A Variance[10]	1556	$2,204,606	$683,845			$2,888,450	$34,495	$37,231			$71,726
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575										
Accounting Changes Under CGAAP Balance + Return Component[9]	1576										
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563	$3,612,181		$3,612,181		-$0	$63,248		$63,248		$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0				$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0				$0	$0				$0

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Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2013												
		Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments [3]	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other [2]	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts														
LV Variance Account	1550	$196,854	$159,067	$196,854					$159,067	$2,045	$3,890	$4,939		$996
SM Entity Charge Variance	1551	$0	-$44,466						-$44,466	$0				$0
RSVA - Wholesale Market Service Charge	1580	-$12,752,563	-$2,481,579	-$12,752,563					-$2,481,579	-$272,294	-$209,914	-$459,757		-$22,451
RSVA - Retail Transmission Network Charge	1584	$2,671,200	$1,048,861	$2,671,200					$1,048,861	$81,928	$43,640	$121,195		$4,373
RSVA - Retail Transmission Connection Charge	1586	$778,443	-$300,105	$778,443					-$300,105	$15,235	$7,917	$26,678		-$3,526
RSVA - Power (excluding Global Adjustment)	1588	-$843,443	-$1,530,584	-$843,443					-$1,530,584	-$25,105	-$30,855	-$37,504		-$18,456
RSVA - Global Adjustment	1589	$1,947,312	$3,459,067	$1,947,312					$3,459,067	$48,300	$67,181	$76,925		$38,556
Recovery of Regulatory Asset Balances	1590	$0							$0	-$0				-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0							$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$212,829		$212,829					$0	-$130,032	$3,128	-$126,904		$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	-$133,849		-$133,849					$0	$7,114	-$1,967	$5,147		$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595	$0	-$86,304						-$86,304	$0				$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$7,923,216	$223,958	-$7,923,216	$0	$0	$0	$0	$223,958	-$272,809	-$116,980	-$389,281	$0	-$508
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$9,870,528	-$3,235,110	-$9,870,528	$0	$0	$0	$0	-$3,235,110	-$321,108	-$184,161	-$466,205	$0	-$39,064
RSVA - Global Adjustment	**1589**	$1,947,312	$3,459,067	$1,947,312	$0	$0	$0	$0	$3,459,067	$48,300	$67,181	$76,925	$0	$38,556
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$916,390							$916,390	$30,701	$13,471			$44,172
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$0							$0	$0				$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	-$283,981	$283,981						$0	$138,220	-$138,220			-$0
Other Regulatory Assets - Sub-Account - Other [4]	1508	$0							$0	$0				$0
Retail Cost Variance Account - Retail	1518	$90,179	$6,748						$96,926	$2,117	$1,367			$3,484
Misc. Deferred Debits	1525	$0							$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$548,086	-$548,086						$0	$20,198	-$20,198			$0
Renewable Generation Connection OM&A Deferral Account	1532	$71,594	$61,331						$132,924.11	$1,328	-$253			$1,075
Renewable Generation Connection Funding Adder Deferral Account	1533	-$400,775	-$198,743						-$599,517.54	-$5,398	-$7,222			-$12,619
Smart Grid Capital Deferral Account	1534	$559,295	-$15,671						$543,624.29	$20,883	$8,116			$28,999
Smart Grid OM&A Deferral Account	1535	$81,273	$32,679						$113,952.28	$1,478	$1,415			$2,892
Smart Grid Funding Adder Deferral Account	1536	$0							$0	$0				$0
Retail Cost Variance Account - STR	1548	$6,159	$373						$6,532	$79	$93			$172
Board-Approved CDM Variance Account	1567	$0							$0	$0				$0
Extra-Ordinary Event Costs	1572	$0							$0	$0				$0
Deferred Rate Impact Amounts	1574	$0							$0	$0				$0
RSVA - One-time	1582	$0							$0	-$0				-$0
Other Deferred Credits	2425	$0							$0	$0				$0
Group 2 Sub-Total		$1,588,220	-$377,388	$0	$0	$0	$0	$0	$1,210,832	$209,606	-$141,430	$0	$0	$68,175
Deferred Payments in Lieu of Taxes	1562	$0							$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0							$0	-$0	$0			-$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$28,532							-$28,532	-$3,345	-$419			-$3,764
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-$6,363,528	-$153,430	-$7,923,216	$0	$0	$0	$0	$1,406,257	-$66,548	-$258,830	-$389,281	$0	$63,903

Account Descriptions	Account Number	2013												
		Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments [3]	Board-Approved Disposition during 2013	Other 2 Adjustments during Q1 2013	Other 2 Adjustments during Q2 2013	Other 2 Adjustments during Q3 2013	Other 2 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other [2]	Closing Interest Amounts as of Dec-31-13
LRAM Variance Account	1568	$227,951	$76,637						$304,588	$1,834	$808			$2,643
Total including Account 1568		-$6,135,577	-$76,793	-$7,923,216	$0	$0	$0	$0	$1,710,846	-$64,713	-$258,022	-$389,281	$0	$66,545
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$4,731,339	-$4,731,339						-$0	$63,032	-$63,032			$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	-$3,790,255	$3,790,255						-$0	$0				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555	$539,025	-$73,675						$465,350	$48,741	$7,606			$56,347
Smart Meter OM&A Variance[10]	1556	$2,888,450	-$2,888,450						$0	$71,726	-$71,726			$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575								$0	$0				$0
Accounting Changes Under CGAAP Balance + Return Component[9]	1576		$2,683,976					$1,786,740	$4,470,717	$0				$0
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account [5]	1563	-$0							-$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$0							$0	$0				$0
Disposition and Recovery of Regulatory Balances[7]	1595	$0	$23	$7,923,216					-$7,923,193			$389,281		-$389,281

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Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover balances in Account 1595 on a memo basis only (line 85).

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Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Account Descriptions	Account Number	2014 Principal Disposition during 2014 - instructed by Board	2014 Interest Disposition during 2014 - instructed by Board	2014 Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Forecasted Transactions Debit / (Credit) during 2014 (excluding interest)	Projected Interest on Dec-31-13 Balances: Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Total Claim	2.1.7 RRR: As of Dec 31-13	Variance RRR vs. 2013 Balance *(Principal + Interest)*
Group 1 Accounts											
LV Variance Account	1550			$159,067	$996		$2,338		$162,401	$160,063	$0
SM Entity Charge Variance	1551			-$44,466	$0		-$654		-$45,120	-$44,466	$0
RSVA - Wholesale Market Service Charge	1580			-$2,481,579	-$22,451		-$36,479		-$2,540,509	-$2,504,030	$0
RSVA - Retail Transmission Network Charge	1584			$1,048,861	$4,373		$15,418		$1,068,653	$1,053,234	$0
RSVA - Retail Transmission Connection Charge	1586			-$300,105	-$3,526		-$4,412		-$308,042	-$303,631	$0
RSVA - Power (excluding Global Adjustment)	1588			-$1,530,584	-$18,456		-$22,500		-$1,571,539	-$1,549,040	$0
RSVA - Global Adjustment	1589			$3,459,067	$38,556		$50,848		$3,548,471	$3,497,623	$0
Recovery of Regulatory Asset Balances	1590			$0	-$0		$0		$0		-$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595			$0	$0		$0		$0		$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595			$0	$0		$0		$0		$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595			$0	$0		$0		$0		-$0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings[7]	1595			-$86,304	$0		-$1,268.67		-$87,573	-$86,304	$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$223,958	-$508		$3,292	$0	$226,742	$223,450	-$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	-$3,235,110	-$39,064		-$47,556	$0	-$3,321,730	-$3,274,173	$0
RSVA - Global Adjustment	**1589**	$0	$0	$3,459,067	$38,556		$50,848	$0	$3,548,471	$3,497,623	$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			$0	$0		$0		$0	$0	$0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			$0	$0		$0		$0	$0	$0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			$916,390	$44,172		$13,471		$974,033	$960,562	$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			$0	$0		$0		$0		$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508			$0	$0		$0		$0		$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			$0	$0		$0		$0		$0
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508			$0	-$0		$0		$0	$6	$6
Other Regulatory Assets - Sub-Account - Other [4]	1508			$0	$0		$0		$0		-$0
Retail Cost Variance Account - Retail	1518			$96,926	$3,484		$1,425		$101,835	$100,410	-$0
Misc. Deferred Debits	1525			$0	$0		$0		$0	$0	$0
Renewable Generation Connection Capital Deferral Account	1531			$0	$0		$0		$0	$0	-$0
Renewable Generation Connection OM&A Deferral Account	1532			$132,924	$1,075		$1,954		$135,953	$133,999	$0
Renewable Generation Connection Funding Adder Deferral Account	1533			-$599,518	-$12,619		-$8,813		-$620,950	-$612,137	$0
Smart Grid Capital Deferral Account	1534			$543,624	$28,999		$7,991		$580,614	$572,623	-$0
Smart Grid OM&A Deferral Account	1535			$113,952	$2,892		$1,675		$118,520	$116,845	$0
Smart Grid Funding Adder Deferral Account	1536			$0	$0		$0		$0	$0	$0
Retail Cost Variance Account - STR	1548			$6,532	$172		$96		$6,800	$6,704	$0
Board-Approved CDM Variance Account	1567			$0	$0		$0		$0	$0	$0
Extra-Ordinary Event Costs	1572			$0	$0		$0		$0	$0	$0
Deferred Rate Impact Amounts	1574			$0	$0		$0		$0	$0	$0
RSVA - One-time	1582			$0	-$0		$0		$0	$0	-$0
Other Deferred Credits	2425			$0	$0		$0		$0	$0	$0
Group 2 Sub-Total		$0	$0	$1,210,832	$68,175	$0	$17,799	$0	$1,296,806	$1,279,013	$6
Deferred Payments in Lieu of Taxes	1562			$0	$0		$0		$0	$0	-$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			$0	-$0		$0		-$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-$28,532	-$3,764		-$419		-$32,716	-$32,296	$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		$0	$0	$1,406,257	$63,903	$0	$20,672	$0	$1,490,832	$1,470,166	$6

Account Descriptions	Account Number	2014 Principal Disposition during 2014 - instructed by Board	2014 Interest Disposition during 2014 - instructed by Board	2014 Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions during 2014	2014 Forecasted Transactions Debit / (Credit) during 2014 (excluding interest)	Projected Interest on Dec-31-13 Balances: Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Projected Interest on Dec-31-13 Balances: Projected Interest from January 1, 2014 to April 30, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [6]	Total Claim	2.1.7 RRR: As of Dec 31-13	Variance RRR vs. 2013 Balance (*Principal + Interest*)
LRAM Variance Account	**1568**			$304,588	$2,643	$221,492	$6,269		$534,992	$307,231	$0
Total including Account 1568		$0	$0	$1,710,846	$66,545	$221,492	$26,941	$0	$2,025,824	$1,777,397	$6
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555			-$0	$0		-$0		-$0	$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555			-$0	$0		-$0		-$0	$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Cost	1555			$465,350	$56,347		$6,841		$528,538	$521,697	$0
Smart Meter OM&A Variance[10]	1556			$0	$0		$0		$0		$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575			$0	$0		$0		$0	$0	$0
Accounting Changes Under CGAAP Balance + Return Component[9]	1576			$4,470,717	$0	$2,151,586	$0		$6,622,303	$2,683,976	-$1,786,740
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account [5]	1563			-$0	$0		-$0		-$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592			$0	$0		$0		$0	$0	$0
Disposition and Recovery of Regulatory Balances[7]	1595			-$7,923,193.27	-$389,280.53		$0		-$8,312,474	-$8,312,474	$0

For all Board-Approved dispositions, please ensure that the disposition amount has the

Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition co

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approve

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the t

Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes t

If the LDC's 2014 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved

Include Account 1595 as part of Group 1 accounts (lines 31, 32, 33 and 34) for review and disposition if the recover balances in Account 1595 on a memo basis only (line 85).

As per the January 6, 2011 Letter from the Board, regarding the implementation of the Ontario Clean Energy Benefit "By way of exception... The Board does acticipate that licensed distributors that cannot adapt their invoices as of Jar balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act' riders. In the "Other Adjustments during Q4 2013" column of the continuity schedule, please enter the amounts to

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Var Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)



Deferral/Variance Account Workform for 2015 Filers

Accounts that produced a variance on the 2014 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2013 Balance *(Principal + Interest)*	Variance Explanation
Group 1 Accounts			
LV Variance Account	1550	$ -	
SM Entity Charge Variance	1551	$ -	
RSVA - Wholesale Market Service Charge	1580	$ -	
RSVA - Retail Transmission Network Charge	1584	$ -	
RSVA - Retail Transmission Connection Charge	1586	$ -	
RSVA - Power (excluding Global Adjustment)	1588	$ -	
RSVA - Global Adjustment	1589	$ -	
Recovery of Regulatory Asset Balances	1590	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$ -	
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$ -	
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	$ -	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	$ -	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ -	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$ -	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[8]	1508	$ -	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	$ -	
Other Regulatory Assets - Sub-Account - Non-Regulatory Account	1508	$ 6.00	This is an immaterial rounding error. This sub-account is not used for regulatory purposes.
Other Regulatory Assets - Sub-Account - Other [4]	1508	$ -	
Retail Cost Variance Account - Retail	1518	$ -	
Misc. Deferred Debits	1525	$ -	
Renewable Generation Connection Capital Deferral Account	1531	$ -	
Renewable Generation Connection OM&A Deferral Account	1532	$ -	
Renewable Generation Connection Funding Adder Deferral Account	1533	$ -	
Smart Grid Capital Deferral Account	1534	$ -	
Smart Grid OM&A Deferral Account	1535	$ -	
Smart Grid Funding Adder Deferral Account	1536	$ -	
Retail Cost Variance Account - STR	1548	$ -	
Board-Approved CDM Variance Account	1567	$ -	
Extra-Ordinary Event Costs	1572	$ -	
Deferred Rate Impact Amounts	1574	$ -	
RSVA - One-time	1582	$ -	
Other Deferred Credits	2425	$ -	
Deferred Payments in Lieu of Taxes	1562	$ -	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$ -	
LRAM Variance Account	1568	$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[10]	1555	$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[10]	1555	$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[10]	1555	$ -	
Smart Meter OM&A Variance[10]	1556	$ -	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[9]	1575	$ -	
Accounting Changes Under CGAAP Balance + Return Component[9]	1576	$ (1,786,740)	This amount is the Return Component calculated on the balance in Account 1576, which is used in the calculation of the rate rider, but not recorded in the general ledger.
Deferred PILs Contra Account [5]	1563	$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	$ -	
Disposition and Recovery of Regulatory Balances[7]	1595	$ -	



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue [1]	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2009) [2]	1595 Recovery Share Proportion (2010) [2]	1595 Recovery Share Proportion (2011) [2]	1595 Recovery Share Proportion (2012) [2]	1595 Recovery Share Proportion - Shared Tax Savings [2]	1568 LRAM Variance Account Class Allocation ($ amounts)
RESIDENTIAL	kWh	140,979	1,308,264,983		151,497,085	-	39,521,197						- 28,963.39	235,807
GENERAL SERVICE LESS THAN 50 KW	kWh	8,989	354,668,870		72,458,850	-	8,447,605						- 7,851.94	- 13,966
GENERAL SERVICE 50 TO 699 KW	kW	1,491	1,064,497,599	2,979,826	894,284,433	2,503,352	10,513,648						- 23,566.68	204,754
GENERAL SERVICE 700 TO 4,999 KW	kW	115	806,154,180	1,969,146	806,154,180	1,969,146	7,917,631						- 17,847.27	128,117
LARGE USE	kW	6	382,619,513	719,987	382,619,513	719,987	2,100,976						- 8,470.73	- 24,310
UNMETERED SCATTERED LOAD	kWh	1,562	5,931,733		5,329,069	-	136,314						- 131.32	- 1,422
STREET LIGHTING	kW	22,335	33,306,955	100,672	33,306,955	100,672	1,747,735						- 737.38	3,043
DISTRIBUTED GENERATION CLASS	kWh	68	178,816	-		-	45,424						- 3.96	
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
						-								
Total		**175,544**	**3,955,622,649**	**5,769,631**	**2,345,650,084**	**5,293,157**	**$ 70,430,531**	**0%**	**0%**	**0%**	**0%**	**0%**	**-$ 87,573**	**$ 532,023**
												Balance as per Sheet 2		$ 534,992
												Variance		-$ 2,969

[1] For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

[2] Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

HOBNI updated rider calculation and not disposing the balance of 1568 at the end of 2013, but rather disposing the variance of 2011-2012 programs with persistence till the end of 2014
Changes to the LRAMVA calculations were made based on the Settlement Agreement



Deferral/Variance Account Workform for 2015 Filers

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue [1]	1590 Recovery Share Proportion	1595 Recovery Share Proportion (2008) [2]	1595 Recovery Share Proportion (2009) [2]	1595 Recovery Share Proportion (2010) [2]	1595 Recovery Share Proportion (2011) [2]	1568 LRAM Variance Account Class Allocation ($ amounts)
RESIDENTIAL	kWh	140,979	1,308,264,983		151,497,085	-	39,521,197						
GENERAL SERVICE LESS THAN 50 KW	kWh	8,989	354,668,870		72,458,850	-	8,447,605						
GENERAL SERVICE 50 TO 699 KW	kW	1,491	1,064,497,599	2,979,826	894,284,433	2,503,352	10,513,648						
GENERAL SERVICE 700 TO 4,999 KW	kW	111	806,154,180	1,878,172	806,154,180	1,878,172	7,917,631						
LARGE USE	kW	1	36,846,259	68,759	36,846,259	68,759	2,100,976						
UNMETERED SCATTERED LOAD	kWh	1,562	5,931,733		5,329,069	-	136,314						
STREET LIGHTING	kW	22,335	33,306,955	100,672	33,306,955	100,672	1,747,735						
DISTRIBUTED GENERATION CLASS	kWh	68	178,816	-	178,816	-	45,424						
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
						-							
Total		**175,535**	**3,609,849,394**	**5,027,428**	**2,000,055,646**	**4,550,954**	**$ 70,430,531**	**0%**	**0%**	**0%**	**0%**	**0%**	**$ -**
												Balance as per Sheet 2	
												Variance	$ -

[1] For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balances

[2] Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 699 KW	GENERAL SERVICE 700 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STREET LIGHTING	DISTRIBUTED GENERATION CLASS
LV Variance Account	1550	162,401	kWh	53,712	14,561	43,704	33,097	15,709	244	1,367	7
SM Entity Charge Variance	1551	(45,120)	kWh	(14,923)	(4,046)	(12,142)	(9,195)	(4,364)	(68)	(380)	(2)
RSVA - Wholesale Market Service Charge	1580	(2,540,509)	kWh	(840,237)	(227,787)	(683,676)	(517,755)	(245,738)	(3,810)	(21,391)	(115)
RSVA - Retail Transmission Network Charge	1584	1,068,653	kWh	353,441	95,817	287,585	217,791	103,369	1,603	8,998	48
RSVA - Retail Transmission Connection Charge	1586	(308,042)	kWh	(101,880)	(27,620)	(82,897)	(62,779)	(29,796)	(462)	(2,594)	(14)
RSVA - Power (excluding Global Adjustment)	1588	(1,571,539)	kWh	(519,764)	(140,907)	(422,917)	(320,279)	(152,012)	(2,357)	(13,233)	(71)
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	229,183	109,615	1,352,863	1,219,540	578,822	8,062	50,386	0
Recovery of Regulatory Asset Balances	1590	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0		0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances - Shared Tax Savings	1595	(87,573)		(28,963)	(7,852)	(23,567)	(17,847)	(8,471)	(131)	(737)	(4)
Total of Group 1 Accounts (excluding 1589)		**(3,321,730)**		**(1,098,614)**	**(297,833)**	**(893,911)**	**(676,967)**	**(321,304)**	**(4,981)**	**(27,969)**	**(150)**
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	974,033	kWh	322,147	87,334	262,122	198,508	94,216	1,461	8,202	44
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	101,835	# of Customers	81,784	5,215	865	66	3	906	12,957	39
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	6,800	# of Customers	5,461	348	58	4	0	60	865	3
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0	0
RSVA - One-time	1582	0		0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0		0	0	0	0	0	0	0	0
Total of Group 2 Accounts (excluding 1533 GEA)		**1,082,669**		**409,393**	**92,897**	**263,045**	**198,578**	**94,220**	**2,427**	**22,023**	**86**
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(32,716)		(26,274)	(1,675)	(278)	(21)	(1)	(291)	(4,162)	(13)
Total of Account 1562 and Account 1592		**(32,716)**		**(26,274)**	**(1,675)**	**(278)**	**(21)**	**(1)**	**(291)**	**(4,162)**	**(13)**
Total Balance Allocated to each class (excluding 1589, 1533, 1568)		**(2,271,777)**		**(715,495)**	**(206,611)**	**(631,144)**	**(478,410)**	**(227,085)**	**(2,845)**	**(10,109)**	**(77)**
Total Balance Allocated to each class from Account 1589		**3,548,471**		**229,183**	**109,615**	**1,352,863**	**1,219,540**	**578,822**	**8,062**	**50,386**	**0**
Total Balance Allocated to each class (including 1589, excluding 1533,1568)		**1,276,695**		**(486,312)**	**(96,996)**	**721,719**	**741,130**	**351,737**	**5,217**	**40,278**	**(77)**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0		0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	6,622,303	kWh	2,190,231	593,769	1,782,128	1,349,622	640,562	9,931	55,761	299
Total Balance Allocated to each class for Accounts 1575 and 1576		**6,622,303**		**2,190,231**	**593,769**	**1,782,128**	**1,349,622**	**640,562**	**9,931**	**55,761**	**299**
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	135,953		109,184	6,962	1,155	89	5	1,209	17,297	52
Renewable Generation Connection Funding Adder Deferral Account	1533	(620,950)	# of Customers	(498,684)	(31,798)	(5,273)	(405)	(21)	(5,524)	(79,004)	(239)
Smart Grid Capital Deferral Account	1534	580,614		466,291	29,733	4,931	379	20	5,165	73,872	224
Smart Grid OM&A Deferral Account	1535	118,520		95,183	6,069	1,006	77	4	1,054	15,079	46
Total of Account 1533 - GEA Funding Adder		**(620,950)**		**(498,684)**	**(31,798)**	**(5,273)**	**(405)**	**(21)**	**(5,524)**	**(79,004)**	**(239)**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	534,992		235,807	(13,966)	204,754	128,117	(24,310)	(1,422)	3,043	
(Account 1568 - total amount allocated to classes)		532,023									
Variance		2,969									



		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 699 KW	GENERAL SERVICE 700 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STREET LIGHTING	DISTRIBUTED GENERATION CLASS
LV Variance Account	1550										
SM Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580										
RSVA - Retail Transmission Network Charge	1584										
RSVA - Retail Transmission Connection Charge	1586										
RSVA - Power (excluding Global Adjustment)	1588										
RSVA - Global Adjustment	1589	3,548,471	Non-RPP kWh	268,784	128,555	1,586,627	1,430,268	65,372	9,455	59,093	317
Recovery of Regulatory Asset Balances	1590										
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595										
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595										
Total of Group 1 Accounts (excluding 1589)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508										
Other Regulatory Assets - Sub-Account - Pension Contributions	1508										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508										
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508										
Other Regulatory Assets - Sub-Account - Other	1508										
Retail Cost Variance Account - Retail	1518										
Misc. Deferred Debits	1525										
Smart Grid Funding Adder Deferral Account	1536										
Retail Cost Variance Account - STR	1548										
Board-Approved CDM Variance Account	1567										
Extra-Ordinary Event Costs	1572										
Deferred Rate Impact Amounts	1574										
RSVA - One-time	1582										
Other Deferred Credits	2425										
Total of Group 2 Accounts (excluding 1533 GEA)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Deferred Payments in Lieu of Taxes	1562										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
Total of Account 1562 and Account 1592		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Balance Allocated to each class (excluding 1589, 1533, 1568)		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Balance Allocated to each class from Account 1589		**3,548,471**		**268,784**	**128,555**	**1,586,627**	**1,430,268**	**65,372**	**9,455**	**59,093**	**317**
Total Balance Allocated to each class (including 1589, excluding 1533,1568)		**3,548,471**		**268,784**	**128,555**	**1,586,627**	**1,430,268**	**65,372**	**9,455**	**59,093**	**317**



Deferral/Variance Account Workform for 2015 Filers

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	1,308,264,983	-$ 715,495	- **0.0005**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-$ 206,611	- **0.0006**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	-$ 631,144	- **0.2118**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	-$ 478,410	- **0.2430**	$/kW
LARGE USE	kW	719,987	-$ 227,085	- **0.3154**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-$ 2,845	- **0.0005**	$/kWh
STREET LIGHTING	kW	100,672	-$ 10,109	- **0.1004**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	-$ 77	- **0.0004**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**-$ 2,271,777**		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	151,497,085	$ 229,183	**0.0015**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	72,458,850	$ 109,615	**0.0015**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,503,352	$ 1,352,863	**0.5404**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	$ 1,219,540	**0.6193**	$/kW
LARGE USE	kW	719,987	$ 578,822	**0.8039**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,329,069	$ 8,062	**0.0015**	$/kWh
STREET LIGHTING	kW	100,672	$ 50,386	**0.5005**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ -	**-**	$/kWh
		-	$ -	**-**	
Refer to Tab 6(B) "Rate Rider Calculations_GA" for rate rider calculation					
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 3,548,471**		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years) 5

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	1,308,264,983	$ 2,190,231	**0.0003**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	$ 593,769	**0.0003**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	$ 1,782,128	**0.1196**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	$ 1,349,622	**0.1371**	$/kW
LARGE USE	kW	719,987	$ 640,562	**0.1779**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	$ 9,931	**0.0003**	$/kWh
STREET LIGHTING	kW	100,672	$ 55,761	**0.1108**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ 299	**0.0003**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 6,622,303**		

Rate Rider Calculation for Accounts 1568 - LRAM

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1568	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	1,308,264,983	$ 235,807	**0.0002**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	354,668,870	-$ 13,966	- **0.0000**	$/kWh
GENERAL SERVICE 50 TO 699 KW	kW	2,979,826	$ 204,754	**0.0687**	$/kW
GENERAL SERVICE 700 TO 4,999 KW	kW	1,969,146	$ 128,117	**0.0651**	$/kW
LARGE USE	kW	719,987	-$ 24,310	- **0.0338**	$/kW
UNMETERED SCATTERED LOAD	kWh	5,931,733	-$ 1,422	- **0.0002**	$/kWh
STREET LIGHTING	kW	100,672	$ 3,043	**0.0302**	$/kW
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ -	**-**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 532,023**		



Deferral/Variance Account Workform for 2015 Filers

Please indicate the Rate Rider Recovery Period (in years) | **1**

Rate Rider Calculation for RSVA - Power - Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	151,497,085	$ 268,784	**0.0018**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	72,458,850	$ 128,555	**0.0018**	$/kWh
GENERAL SERVICE 50 TO 699 KW	**kW**	2,503,352	$ 1,586,627	**0.6338**	**$/kW**
GENERAL SERVICE 700 TO 4,999 KW	**kW**	1,878,172	$ 1,430,268	**0.7615**	**$/kW**
LARGE USE	**kW**	68,759	$ 65,372	**0.9507**	**$/kW**
UNMETERED SCATTERED LOAD	kWh	5,329,069	$ 9,455	**0.0018**	$/kWh
STREET LIGHTING	**kW**	100,672	$ 59,093	**0.5870**	**$/kW**
DISTRIBUTED GENERATION CLASS	kWh	178,816	$ 317	**0.0018**	$/kWh
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 3,548,471**		

Appendix G - Account 1568 – LRAMVA – Updated Tables

Table 1: Summary of Lost Revenue Balances by Rate Class

Customer Class	CDM Results (2011-2012)	Less Forecast CDM Results (2011-2012)	LRAMVA	Carrying Charges Through 2014	Total LRAMVA
RESIDENTIAL	$ 302,371	$ (71,479)	$ 230,892	$ 4,914	$ 235,807
GENERAL SERVICE LESS THAN 50 KW	$ -	$ (13,385)	$ (13,385)	$ (582)	$ (13,966)
GENERAL SERVICE 50 TO 699 KW	$ 259,899	$ (59,269)	$ 200,630	$ 4,124	$ 204,754
GENERAL SERVICE 700 TO 4,999 KW	$ 227,581	$ (100,916)	$ 126,665	$ 1,453	$ 128,117
LARGE USE	$ 12,215	$ (35,284)	$ (23,070)	$ (1,240)	$ (24,310)
UNMETERED SCATTERED LOAD	$ -	$ (1,363)	$ (1,363)	$ (59)	$ (1,422)
STREET LIGHTING	$ -	$ 2,922	$ 2,922	$ 121	$ 3,043
Total	**$ 802,066**	**$ (278,774)**	**$ 523,292**	**$ 8,731**	**$ 532,023**

Table 2: Forecast Load Reduction vs. Actual Incremental Energy Savings

CDM Programs	2011	2012	2013	2014	Total
Forecast Load Reduction (net kWh)					
2011 CDM Programs	18,384,898				18,384,898
2012 CDM Programs		18,384,898			18,384,898
2013 CDM Programs					-
2014 CDM Programs					-
2015 CDM Programs					-
Total in Year	**18,384,898**	**18,384,898**	**-**	**-**	**36,769,796**
Actual Incremental Energy Savings (net kWh)					
2011 CDM Programs	13,923,053	13,787,187	13,787,187	13,783,181	55,280,608
2012 CDM Programs		15,234,571	15,163,186	15,160,146	45,557,903
2013 CDM Programs					-
2014 CDM Programs					-
2015 CDM Programs					-
Total in Year	**13,923,053**	**29,021,758**	**28,950,373**	**28,943,327**	**100,838,511**

Table 3: Forecast vs. Actual Lost Revenue

CDM Programs	2011	2012	2013	2014	Total
Forecast Lost Revenue by Year					
2011 CDM Programs	$ 140,779				$ 140,779
2012 CDM Programs		$ 137,996			$ 137,996
2013 CDM Programs					$ -
2014 CDM Programs					$ -
2015 CDM Programs					$ -
Total Forecast	**$ 140,779**	**$ 137,996**	**$ -**	**$ -**	**$ 278,774**
Actual Lost Revenue by Year					
2011 CDM Programs	$ 120,188	$ 119,197	$ 120,783	$ 122,405	$ 482,573
2012 CDM Programs		$ 105,130	$ 106,455	$ 107,908	$ 319,493
2013 CDM Programs					$ -
2014 CDM Programs					$ -
2015 CDM Programs					$ -
Total Actual	**$ 120,188.13**	**$ 224,327.00**	**$ 227,238.00**	**$ 230,313.00**	**$ 802,066**

Table 4: Lost Revenue - Residential Customer Class

CDM Programs	Rate	Load Reduction (kWh)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	0.0142	2,508,036	3,555,872	-	-	-	35,614.11	50,493	14,879
2012	0.0143	2,508,036	2,238,055	3,555,872	-	-	35,864.91	82,853	46,988
2013	0.0145			3,555,872	2,234,668		-	83,963	83,963
2014	0.0147			3,551,866	2,234,668		-	85,062	85,062
Total							**71,479**	**302,371**	**$ 230,892**

Table 5: Lost Revenue - General Service less than 50 kW

CDM Programs	Rate	Load Reduction (kWh)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	0.0155	430,373	-				6,671	-	$ (6,671)
2012	0.0156	430,373	-	-			6,714	-	$ (6,714)
2013	0.0158			-	-		-	-	$ -
2014							-	-	$ -
Total							**13,385**	**-**	**$ (13,385)**

Table 6: Lost Revenue - General Service 50 to 699 kW

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	2.4192	12,202	15,191				29,519	36,749	$ 7,230
2012	2.4381	12,202	14,920	15,191			29,750	73,413	$ 43,664
2013	2.4693			15,191	14,921		-	74,355	$ 74,355
2014	2.5039			15,191	14,915		-	75,381	$ 75,381
Total							**59,269**	**259,899**	**$ 200,630**

Table 7: Lost Revenue - General Service 700 to 4,999 kW

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	3.5321	14,662	9,048				51,788	31,959	$ (19,829)
2012	3.3507	14,662	10,162	9,048			49,128	64,366	$ 15,238
2013	3.3936			9,048	10,158		-	65,179	$ 65,179
2014	3.4411			9,048	10,154		-	66,077	$ 66,077
Total							**100,916**	**227,581**	**$ 126,665**

Table 8: Lost Revenue - Large Use

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	2.1293	8,253	463				17,574	986	$ (16,587)
2012	2.1459	8,253	1,258	463			17,711	3,694	$ (14,016)
2013	2.1734			463	1,258		-	3,741	$ 3,741
2014	2.2038			463	1,258		-	3,793	$ 3,793
Total							**35,284**	**12,215**	**$ (23,070)**

Table 9: Lost Revenue - Street Lighting

CDM Programs	Rate	Load Reduction (kW)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	4.8973	- 218	-				- 1,066	-	$ 1,066
2012	8.5207	- 218	-	-			- 1,855	-	$ 1,855
2013	8.6298			-	-		-	-	$ -
2014	8.7506			-	-		-	-	$ -
Total							**- 2,922**	**-**	**$ 2,922**

Table 10: Lost Revenue - Unmetered Scattered Load

CDM Programs	Rate	Load Reduction (kWh)					Lost Revenue ($)		
		Forecast (no persistance)	Actual	2011 Persistance	2012 Persistance	2013 Persistance	Forecast	Actual (including Persistance)	Difference
2011	0.0171	39,741	-				680	-	$ (680)
2012	0.0172	39,741	-	-			684	-	$ (684)
2013	0.0174			-	-		-	-	$ -
2014				-	-		-	-	$ -
Total							**1,363**	**-**	**$ (1,363)**

Table 11: Lost Revenue by Customer Class, by Year

Lost Revenue adjustments										
Description	**Residential**	**GS < 50 kW**	**GS 50 to 699 kW**	**GS 700 to 4,999 kW**	**Large Use**	**Sentinel lighting**	**Standby power**	**Street lighting**	**Unmetered scattered load**	**Total**
2011 forecast	-$35,614	-$6,671	-$29,519	-$51,788	-$17,574	$0	$0	$1,066	-$680	-$140,779
2011 actuals	$50,493	$0	$36,749	$31,959	$986	$0	$0	$0	$0	$120,188
2011 cleared										$0
2012 forecast	-$35,865	-$6,714	-$29,750	-$49,128	-$17,711	$0	$0	$1,855	-$684	-$137,996
2012 actuals	$82,853	$0	$73,413	$64,366	$3,694	$0	$0	$0	$0	$224,327
2012 cleared										$0
2013 forecast	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2013 estimate	$83,963	$0	$74,355	$65,179	$3,741	$0	$0	$0	$0	$227,238
2013 cleared										$0
2014 forecast	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2014 estimate	$85,062	$0	$75,381	$66,077	$3,793	$0	$0	$0	$0	$230,313
2014 cleared										$0
Balance	**$230,892**	**-$13,385**	**$200,630**	**$126,665**	**-$23,070**	**$0**	**$0**	**$2,922**	**-$1,363**	**$523,292**

Table 12: Carrying charges by rate class

Month	Quarter	Monthly rate	Residential	GS < 50 kW	GS 50 to 699 kW	GS 700 to 4,999 kW	Large Use	Sentinel lighting	Standby power	Street lighting	Unmetered scattered load	Total
Dec-06	2011 Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jan-07	2011 Q1	0.12%	$1.52	-$0.68	$0.74	-$2.02	-$1.69	$0.00	$0.00	$0.11	-$0.07	-$2.10
Feb-07	2011 Q1	0.12%	$3.04	-$1.36	$1.48	-$4.05	-$3.39	$0.00	$0.00	$0.22	-$0.14	-$4.20
Mar-07	2011 Q2	0.12%	$4.56	-$2.04	$2.21	-$6.07	-$5.08	$0.00	$0.00	$0.33	-$0.21	-$6.31
Apr-07	2011 Q2	0.12%	$6.08	-$2.72	$2.95	-$8.10	-$6.77	$0.00	$0.00	$0.44	-$0.28	-$8.41
May-07	2011 Q2	0.12%	$7.59	-$3.40	$3.69	-$10.12	-$8.47	$0.00	$0.00	$0.54	-$0.35	-$10.51
Jun-07	2011 Q3	0.12%	$9.11	-$4.09	$4.43	-$12.15	-$10.16	$0.00	$0.00	$0.65	-$0.42	-$12.61
Jul-07	2011 Q3	0.12%	$10.63	-$4.77	$5.17	-$14.17	-$11.85	$0.00	$0.00	$0.76	-$0.49	-$14.71
Aug-07	2011 Q3	0.12%	$12.15	-$5.45	$5.90	-$16.19	-$13.55	$0.00	$0.00	$0.87	-$0.55	-$16.82
Sep-07	2011 Q4	0.12%	$13.67	-$6.13	$6.64	-$18.22	-$15.24	$0.00	$0.00	$0.98	-$0.62	-$18.92
Oct-07	2011 Q4	0.12%	$15.19	-$6.81	$7.38	-$20.24	-$16.93	$0.00	$0.00	$1.09	-$0.69	-$21.02
Nov-07	2011 Q4	0.12%	$16.71	-$7.49	$8.12	-$22.27	-$18.63	$0.00	$0.00	$1.20	-$0.76	-$23.12
Total for Rate year 2011			$100.25	-$44.94	$48.71	-$133.60	-$111.76	$0.00	$0.00	$7.18	-$4.58	-$138.73
Amount cleared												$0.00
Opening balance for rate year			$100.25	-$44.94	$48.71	-$133.60	-$111.76	$0.00	$0.00	$7.18	-$4.58	-$138.73
Dec-07	2012 Q1	0.12%	$18.23	-$8.17	$8.86	-$24.29	-$20.32	$0.00	$0.00	$1.31	-$0.83	-$25.22
Jan-08	2012 Q1	0.12%	$23.02	-$8.86	$13.31	-$22.74	-$21.75	$0.00	$0.00	$1.50	-$0.90	-$16.41
Feb-08	2012 Q1	0.12%	$27.82	-$9.54	$17.77	-$21.18	-$23.18	$0.00	$0.00	$1.69	-$0.97	-$7.60
Mar-08	2012 Q2	0.12%	$32.62	-$10.23	$22.23	-$19.62	-$24.61	$0.00	$0.00	$1.87	-$1.04	$1.22
Apr-08	2012 Q2	0.12%	$37.41	-$10.91	$26.69	-$18.07	-$26.04	$0.00	$0.00	$2.06	-$1.11	$10.03
May-08	2012 Q2	0.12%	$42.21	-$11.60	$31.14	-$16.51	-$27.47	$0.00	$0.00	$2.25	-$1.18	$18.84
Jun-08	2012 Q3	0.12%	$47.01	-$12.28	$35.60	-$14.96	-$28.90	$0.00	$0.00	$2.44	-$1.25	$27.65
Jul-08	2012 Q3	0.12%	$51.80	-$12.97	$40.06	-$13.40	-$30.34	$0.00	$0.00	$2.63	-$1.32	$36.47
Aug-08	2012 Q3	0.12%	$56.60	-$13.65	$44.52	-$11.85	-$31.77	$0.00	$0.00	$2.82	-$1.39	$45.28
Sep-08	2012 Q4	0.12%	$61.40	-$14.34	$48.97	-$10.29	-$33.20	$0.00	$0.00	$3.01	-$1.46	$54.09
Oct-08	2012 Q4	0.12%	$66.19	-$15.03	$53.43	-$8.74	-$34.63	$0.00	$0.00	$3.20	-$1.53	$62.91
Nov-08	2012 Q4	0.12%	$70.99	-$15.71	$57.89	-$7.18	-$36.06	$0.00	$0.00	$3.39	-$1.60	$71.72
Total for Rate year 2012			$635.56	-$188.24	$449.18	-$322.42	-$450.02	$0.00	$0.00	$35.36	-$19.17	$140.24
Amount cleared												$0.00
Opening balance for rate year			$635.56	-$188.24	$449.18	-$322.42	-$450.02	$0.00	$0.00	$35.36	-$19.17	$140.24
Dec-08	2013 Q1	0.12%	$75.79	-$16.40	$62.35	-$5.62	-$37.49	$0.00	$0.00	$3.58	-$1.67	$80.53
Jan-09	2013 Q1	0.12%	$84.36	-$16.40	$69.94	$1.03	-$37.11	$0.00	$0.00	$3.58	-$1.67	$103.73
Feb-09	2013 Q1	0.12%	$92.93	-$16.40	$77.53	$7.68	-$36.73	$0.00	$0.00	$3.58	-$1.67	$126.93
Mar-09	2013 Q2	0.12%	$101.50	-$16.40	$85.12	$14.34	-$36.34	$0.00	$0.00	$3.58	-$1.67	$150.12
Apr-09	2013 Q2	0.12%	$110.07	-$16.40	$92.71	$20.99	-$35.96	$0.00	$0.00	$3.58	-$1.67	$173.32
May-09	2013 Q2	0.12%	$118.64	-$16.40	$100.30	$27.64	-$35.58	$0.00	$0.00	$3.58	-$1.67	$196.52
Jun-09	2013 Q3	0.12%	$127.21	-$16.40	$107.89	$34.30	-$35.20	$0.00	$0.00	$3.58	-$1.67	$219.72
Jul-09	2013 Q3	0.12%	$135.79	-$16.40	$115.48	$40.95	-$34.82	$0.00	$0.00	$3.58	-$1.67	$242.91
Aug-09	2013 Q3	0.12%	$144.36	-$16.40	$123.07	$47.61	-$34.43	$0.00	$0.00	$3.58	-$1.67	$266.11
Sep-09	2013 Q4	0.12%	$152.93	-$16.40	$130.66	$54.26	-$34.05	$0.00	$0.00	$3.58	-$1.67	$289.31
Oct-09	2013 Q4	0.12%	$161.50	-$16.40	$138.25	$60.91	-$33.67	$0.00	$0.00	$3.58	-$1.67	$312.50
Nov-09	2013 Q4	0.12%	$170.07	-$16.40	$145.84	$67.57	-$33.29	$0.00	$0.00	$3.58	-$1.67	$335.70
Total for Rate year 2013			$2,110.71	-$384.99	$1,698.29	$49.24	-$874.69	$0.00	$0.00	$78.31	-$39.21	$2,637.65
Amount cleared												$0.00
Opening balance for rate year			$2,110.71	-$384.99	$1,698.29	$49.24	-$874.69	$0.00	$0.00	$78.31	-$39.21	$2,637.65
Dec-09	2014 Q1	0.12%	$178.64	-$16.40	$153.43	$74.22	-$32.91	$0.00	$0.00	$3.58	-$1.67	$358.90
Jan-10	2014 Q1	0.12%	$187.33	-$16.40	$161.12	$80.97	-$32.52	$0.00	$0.00	$3.58	-$1.67	$382.41
Feb-10	2014 Q1	0.12%	$196.01	-$16.40	$168.82	$87.71	-$32.13	$0.00	$0.00	$3.58	-$1.67	$405.92
Mar-10	2014 Q2	0.12%	$204.69	-$16.40	$176.52	$94.46	-$31.74	$0.00	$0.00	$3.58	-$1.67	$429.43
Apr-10	2014 Q2	0.12%	$213.38	-$16.40	$184.21	$101.20	-$31.36	$0.00	$0.00	$3.58	-$1.67	$452.94
May-10	2014 Q2	0.12%	$222.06	-$16.40	$191.91	$107.95	-$30.97	$0.00	$0.00	$3.58	-$1.67	$476.45
Jun-10	2014 Q3	0.12%	$230.74	-$16.40	$199.60	$114.69	-$30.58	$0.00	$0.00	$3.58	-$1.67	$499.97
Jul-10	2014 Q3	0.12%	$239.43	-$16.40	$207.30	$121.44	-$30.20	$0.00	$0.00	$3.58	-$1.67	$523.48
Aug-10	2014 Q3	0.12%	$282.84	-$16.40	$245.77	$155.16	-$28.26	$0.00	$0.00	$3.58	-$1.67	$641.03
Sep-10	2014 Q4	0.12%	$282.84	-$16.40	$245.77	$155.16	-$28.26	$0.00	$0.00	$3.58	-$1.67	$641.03
Oct-10	2014 Q4	0.12%	$282.84	-$16.40	$245.77	$155.16	-$28.26	$0.00	$0.00	$3.58	-$1.67	$641.03
Nov-10	2014 Q4	0.12%	$282.84	-$16.40	$245.77	$155.16	-$28.26	$0.00	$0.00	$3.58	-$1.67	$641.03
Total for Rate year 2014			$4,914.36	-$581.75	$4,124.28	$1,452.53	-$1,240.14	$0.00	$0.00	$121.25	-$59.25	$8,731.28
Amount cleared												$0.00
Opening balance for rate year			$4,914.36	-$581.75	$4,124.28	$1,452.53	-$1,240.14	$0.00	$0.00	$121.25	-$59.25	$8,731.28

Table 13: Requested Rate Riders for Disposition of the LRAMVA

Customer Class	Test Year Forecasted Load	Allocated Balance	Recovery Period (Years)	Unit	Rate Rider
RESIDENTIAL	1,308,264,983	$ 235,807	1	$/kWh	0.0002
GENERAL SERVICE LESS THAN 50 KW	354,668,870	$ (13,966)	1	$/kWh	0.0000
GENERAL SERVICE 50 TO 699 KW	2,979,826	$ 204,754	1	$/kW	0.0687
GENERAL SERVICE 700 TO 4,999 KW	1,969,146	$ 128,117	1	$/kW	0.0651
LARGE USE	719,987	$ (24,310)	1	$/kW	(0.0338)
UNMETERED SCATTERED LOAD	5,931,733	$ (1,422)	1	$/kWh	(0.0002)
STREET LIGHTING	100,672	$ 3,043	1	$/kW	0.0302
Total		**$ 532,023**			

Table 14: LRAMVA – Applied vs. Settled

Customer Class	Unit	Allocated Balance, $		Rate Rider	
		Applied For	Settled	Applied For	Settled
RESIDENTIAL	$/kWh	$ 260,194	$ 235,807	0.0020	0.0002
GENERAL SERVICE LESS THAN 50 KW	$/kWh	$ 8,928	$ (13,966)	0.0000	0.0000
GENERAL SERVICE 50 TO 699 KW	$/kW	$ 223,110	$ 204,754	0.0749	0.0687
GENERAL SERVICE 700 TO 4,999 KW	$/kW	$ 99,673	$ 128,117	0.0506	0.0651
LARGE USE	$/kW	$ (60,961)	$ (24,310)	(0.0847)	(0.0338)
UNMETERED SCATTERED LOAD	$/kWh	$ (2,834)	$ (1,422)	(0.0005)	(0.0002)
STREET LIGHTING	$/kW	$ 6,882	$ 3,043	0.0684	0.0302
Total		**$ 534,992**	**$ 532,023**		