

COST ALLOCATION
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COST ALLOCATION

Overview

The Board's requirements for Exhibit 7 - Cost Allocation are contained in section 2.10 of the Filing Requirements. OPUCN's filing follows the Board's *Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219) (the "Cost Allocation Review") dated March 31, 2011.

In its previous 2012 Cost of Service Application, OPUCN's 2012 Cost Allocation Model ("2012 OPUCN Model") used the structure of the Board's 2006 Cost Allocation Model ("2006 Board CA Model") for the 2012 cost allocation study. The 2006 Board CA model was used for OPUCN's 2006 Cost Allocation Information Filing ("CAIF"). The 2012 OPUCN Model was prepared in accordance with the September 29, 2006 Board report entitled *Cost Allocation: Board Directions on Cost Allocation Methodology for Electricity Distributors* (the "Directions"), the subsequent (November 15, 2006) *Cost Allocation Informational Filing Guidelines for Electricity Distributors* (the "Guidelines"), and the *Cost Allocation Review: User Instruction for the Cost Allocation Model for Electricity Distributors* (the "Instructions").

For purposes of its 2015-2019 Custom IR Application, which is comprised of five test years, OPUCN has prepared a cost allocation model for each of the five test years using the Board's v 3.1 Cost Allocation Model ("Board 3.1 CA Model") and complied with the internal documentation contained in the that model. The Board 3.1 CA Models have been used to determine the proportion of OPUCN's total revenue requirement that is recoverable from each rate class in each year. The revenue-to-cost ratios for each class for each test year have been determined using the total revenues over costs in each respective test year.

In preparation for this Application, OPUCN engaged Bruce Bacon at Borden Ladner Gervais LLP to undertake a review of OPUCN's 2015 to 2019 CA Models.

Load and Customer Information

The OPUCN 2015-2019 CA Models have been prepared using the following load and load profile information:

Annual Loads (kW and kWh, as appropriate) and customer counts: The 2015-2019 load forecast and customer counts by class provided in Exhibit 3 were also used for the 2015-2019 CA Models.

Hourly load profile: The hourly load profiles prepared by Hydro One for the 2006 CAIF were used for all classes. The hourly load profiles provided by Hydro One were considered appropriate for use in the 2015-2019 CA Models.

Costs and Revenues

In preparing the 2015 – 2019 CA Models, OPUCN has provided financial information for the forecast years at the level of detail embedded within the Board's 3.1 CA Model.

Load Profiles

The OPUCN hourly load shapes derived by Hydro One for the 2006 CAIF were used without any revision for all rate classes.

Demand Allocators

The demand allocators for the 2015-2019 CA models were derived using the same methodology Hydro One used for the 2006 CAIF, but updated for the forecast 2015-2019 hourly load profiles resulting from the preceding step.

Weighting Factors

OPUCN does not separately identify service costs into USA account 1855 – these costs are allocated to other USA accounts as appropriate, primarily USA accounts 1835 (Overhead Conductors and Devices) and 1845 (Underground Conductors and Devices). As there are no costs in USA account 1855 to allocate, OPUCN has used a weighting factor of 1.0 for each customer class in its Cost Allocation model.

OPUCN splits billing & collection costs between amounts readily calculable by class (e.g. mailing costs) and those not readily calculable by class. Costs not readily

calculable by class are allocated using actual collection activity as measured by collection charges billed and by estimated incremental bill preparation costs by class. The resulting weighting factors are as follows:

Residential	GS<50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
1.0	1.5	7.0	7.0	15.0	3.5	1.0	0.1

The Meter Reading weighting factors have been updated to incorporate the costs per meter type.

CLASS REVENUE REQUIREMENTS AND REVENUE TO COST RATIOS

The results of a cost allocation study are typically presented in the form of revenue-to-cost ratios. This is shown by rate classification and is the ratio of distribution revenue collected by rate classification compared to the costs allocated to the classification. A ratio lower than the Board’s floor for that rate class indicates the rate classification is under-contributing and is being subsidized by other classes of customers. A ratio greater than the Board’s ceiling indicates the rate classification is over-contributing and is subsidizing other classes of customers.

In its Cost Allocation Review, the Board established appropriate ranges of revenue-to-cost ratios as summarized in Table C of OEB Appendix 2P. In addition, Table C - Revenue-to-Cost Ratios provides: OPUCN’s revenue-to-cost ratios from its last Cost of Service Application (EB-2011-0073); and the proposed 2015 to 2019 ratios.

Tables 7-2, 7-5, 7-8, 7-11, and 7-14 provide information on calculated class revenues. The resulting 2015 proposed base revenue amounts are used in Exhibit 8 to design the proposed distribution charges in this Application.

As required in the Chapter 2 Filing Requirements, copies of input sheets I-6, I-8, output O-1 and O-2 are included as Appendices 7-1 – 7-5. In addition, a live excel version of the 2015 – 2019 CA models have been filed with this Application.

Host Distributor

OPUCN is not a host distributor to any distributor within its service territory.

TABLE 7-1: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (A) - ALLOCATED COSTS – 2015

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 12,762,403	63.67%	\$ 14,620,684	63.84%
GS Less Than 50 KW	\$ 2,311,309	11.53%	\$ 2,521,100	11.01%
GS 50 To 999 KW	\$ 3,433,009	17.13%	\$ 4,251,413	18.56%
GS Intermediate 1,000 To 4,999 KW	\$ 408,675	2.04%	\$ 380,043	1.66%
Large Use	\$ 178,156	0.89%	\$ 242,891	1.06%
Street Lighting	\$ 880,776	4.39%	\$ 816,547	3.57%
Sentinel Lighting	\$ 1,643	0.01%	\$ 1,641	0.01%
Unmetered Scattered Load	\$ 67,172	0.34%	\$ 67,262	0.29%
		0.00%		0.00%
Total	\$ 20,043,143	100.00%	\$ 22,901,583	100.00%

TABLE 7-2: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (B) – CALCULATED CLASS REVENUES – 2015

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	\$ 11,056,940	\$ 12,748,950	\$ 12,989,758	\$ 971,951
GS Less Than 50 KW	\$ 2,737,884	\$ 3,156,855	\$ 2,891,879	\$ 133,442
GS 50 To 999 KW	\$ 3,628,963	\$ 4,184,292	\$ 4,184,292	\$ 148,940
GS Intermediate 1,000 To 4,999 KW	\$ 462,750	\$ 533,563	\$ 440,184	\$ 15,868
Large Use	\$ 247,755	\$ 285,668	\$ 274,056	\$ 5,269
Street Lighting	\$ 518,700	\$ 598,075	\$ 723,008	\$ 56,736
Sentinel Lighting	\$ 1,777	\$ 2,049	\$ 1,855	\$ 115
Unmetered Scattered Load	\$ 48,406	\$ 55,813	\$ 60,232	\$ 3,999
Total	\$ 18,703,174	\$ 21,565,264	\$ 21,565,264	\$ 1,336,319

TABLE 7-3: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (C) – REBALANCING REVENUE-TO-COST (R/C) RATIOS – 2015

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	94.2	93.8	95.5	85 - 115
GS Less Than 50 KW	120.0	130.5	120.0	80 - 120
GS 50 To 999 KW	108.2	101.9	101.9	80 - 120
GS Intermediate 1,000 To 4,999 KW	120.0	144.6	120.0	80 - 120
Large Use	115.0	119.8	115.0	85 - 115
Street Lighting	87.3	80.2	95.5	70 - 120
Sentinel Lighting	120.0	131.8	120.0	70 - 120
Unmetered Scattered Load	90.2	88.9	95.5	80 - 120

TABLE 7-4: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (A) - ALLOCATED COSTS – 2016

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 14,620,684	63.84%	\$ 15,824,782	63.16%
GS Less Than 50 KW	\$ 2,521,100	11.01%	\$ 2,766,128	11.04%
GS 50 To 999 KW	\$ 4,251,413	18.56%	\$ 4,826,629	19.26%
GS Intermediate 1,000 To 4,999 KW	\$ 380,043	1.66%	\$ 392,046	1.56%
Large Use	\$ 242,891	1.06%	\$ 279,956	1.12%
Street Lighting	\$ 816,547	3.57%	\$ 892,091	3.56%
Sentinel Lighting	\$ 1,641	0.01%	\$ 1,675	0.01%
Unmetered Scattered Load	\$ 67,262	0.29%	\$ 71,286	0.28%
		0.00%		0.00%
Total	\$ 22,901,583	100.00%	\$ 25,054,593	100.00%

TABLE 7-5: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (B) – CALCULATED CLASS REVENUES – 2016

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	\$ 13,210,721	\$ 14,214,673	\$ 14,059,352	\$ 1,088,658
GS Less Than 50 KW	\$ 2,957,570	\$ 3,182,331	\$ 3,167,698	\$ 151,656
GS 50 To 999 KW	\$ 4,376,364	\$ 4,708,946	\$ 4,708,946	\$ 176,769
GS Intermediate 1,000 To 4,999 KW	\$ 425,151	\$ 457,461	\$ 453,208	\$ 17,246
Large Use	\$ 278,994	\$ 300,197	\$ 300,197	\$ 6,675
Street Lighting	\$ 574,316	\$ 617,961	\$ 791,950	\$ 61,989
Sentinel Lighting	\$ 1,792	\$ 1,928	\$ 1,891	\$ 120
Unmetered Scattered Load	\$ 59,625	\$ 64,157	\$ 64,411	\$ 3,826
Total	\$ 21,884,533	\$ 23,547,653	\$ 23,547,653	\$ 1,506,940

TABLE 7-6: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (C) – REBALANCING REVENUE-TO-COST (R/C) RATIOS – 2016

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	94.2	96.7	95.7	85 - 115
GS Less Than 50 KW	120.0	120.5	120.0	80 - 120
GS 50 To 999 KW	108.2	101.2	101.2	80 - 120
GS Intermediate 1,000 To 4,999 KW	120.0	121.1	120.0	80 - 120
Large Use	115.0	109.6	109.6	85 - 115
Street Lighting	87.3	76.2	95.7	70 - 120
Sentinel Lighting	120.0	122.2	120.0	70 - 120
Unmetered Scattered Load	90.2	95.4	95.7	80 - 120

TABLE 7-7: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (A) - ALLOCATED COSTS – 2017

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 15,824,782	63.16%	\$ 16,224,635	62.35%
GS Less Than 50 KW	\$ 2,766,128	11.04%	\$ 2,880,920	11.07%
GS 50 To 999 KW	\$ 4,826,629	19.26%	\$ 5,225,884	20.08%
GS Intermediate 1,000 To 4,999 KW	\$ 392,046	1.56%	\$ 383,139	1.47%
Large Use	\$ 279,956	1.12%	\$ 310,567	1.19%
Street Lighting	\$ 892,091	3.56%	\$ 923,600	3.55%
Sentinel Lighting	\$ 1,675	0.01%	\$ 1,620	0.01%
Unmetered Scattered Load	\$ 71,286	0.28%	\$ 72,065	0.28%
		0.00%		0.00%
Total	\$ 25,054,593	100.00%	\$ 26,022,430	100.00%

TABLE 7-8 CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (B) – CALCULATED CLASS REVENUES – 2017

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	\$ 14,230,728	\$ 14,492,492	\$ 14,497,267	\$ 1,170,145
GS Less Than 50 KW	\$ 3,213,031	\$ 3,272,133	\$ 3,272,133	\$ 164,194
GS 50 To 999 KW	\$ 4,888,159	\$ 4,978,073	\$ 4,978,073	\$ 198,796
GS Intermediate 1,000 To 4,999 KW	\$ 432,896	\$ 440,859	\$ 441,992	\$ 17,775
Large Use	\$ 305,206	\$ 310,820	\$ 310,820	\$ 7,823
Street Lighting	\$ 815,042	\$ 830,034	\$ 824,173	\$ 67,706
Sentinel Lighting	\$ 1,825	\$ 1,859	\$ 1,822	\$ 121
Unmetered Scattered Load	\$ 63,796	\$ 64,970	\$ 64,959	\$ 4,631
Total	\$ 23,950,683	\$ 24,391,239	\$ 24,391,239	\$ 1,631,192

TABLE 7-9: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (C) – REBALANCING REVENUE-TO-COST (R/C) RATIOS – 2017

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	94.2	96.5	96.6	85 - 115
GS Less Than 50 KW	120.0	119.3	119.3	80 - 120
GS 50 To 999 KW	108.2	99.1	99.1	80 - 120
GS Intermediate 1,000 To 4,999 KW	120.0	119.7	120.0	80 - 120
Large Use	115.0	102.6	102.6	85 - 115
Street Lighting	87.3	97.2	96.6	70 - 120
Sentinel Lighting	120.0	122.2	120.0	70 - 120
Unmetered Scattered Load	90.2	96.6	96.6	80 - 120

TABLE 7-10: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (A) - ALLOCATED COSTS – 2018

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 16,224,635	62.35%	\$ 16,689,371	61.68%
GS Less Than 50 KW	\$ 2,880,920	11.07%	\$ 3,000,053	11.09%
GS 50 To 999 KW	\$ 5,225,884	20.08%	\$ 5,626,356	20.79%
GS Intermediate 1,000 To 4,999 KW	\$ 383,139	1.47%	\$ 371,585	1.37%
Large Use	\$ 310,567	1.19%	\$ 337,580	1.25%
Street Lighting	\$ 923,600	3.55%	\$ 958,233	3.54%
Sentinel Lighting	\$ 1,620	0.01%	\$ 1,571	0.01%
Unmetered Scattered Load	\$ 72,065	0.28%	\$ 72,872	0.27%
		0.00%		0.00%
Total	\$ 26,022,430	100.00%	\$ 27,057,622	100.00%

TABLE 7-11: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (B) – CALCULATED CLASS REVENUES – 2018

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	\$ 14,695,973	\$ 15,139,326	\$ 15,147,908	\$ 1,046,222
GS Less Than 50 KW	\$ 3,327,817	\$ 3,428,212	\$ 3,428,212	\$ 145,865
GS 50 To 999 KW	\$ 5,174,182	\$ 5,330,278	\$ 5,330,278	\$ 171,773
GS Intermediate 1,000 To 4,999 KW	\$ 427,127	\$ 440,013	\$ 430,807	\$ 15,095
Large Use	\$ 315,890	\$ 325,420	\$ 325,420	\$ 6,140
Street Lighting	\$ 848,542	\$ 874,141	\$ 874,141	\$ 63,164
Sentinel Lighting	\$ 1,758	\$ 1,811	\$ 1,782	\$ 104
Unmetered Scattered Load	\$ 64,107	\$ 66,041	\$ 66,695	\$ 4,015
Total	\$ 24,855,397	\$ 25,605,243	\$ 25,605,243	\$ 1,452,379

TABLE 7-12: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (C) – REBALANCING REVENUE-TO-COST (R/C) RATIOS – 2018

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	94.2	97.0	97.0	85 - 115
GS Less Than 50 KW	120.0	119.1	119.1	80 - 120
GS 50 To 999 KW	108.2	97.8	97.8	80 - 120
GS Intermediate 1,000 To 4,999 KW	120.0	122.5	120.0	80 - 120
Large Use	115.0	98.2	98.2	85 - 115
Street Lighting	87.3	97.8	97.8	70 - 120
Sentinel Lighting	120.0	121.9	120.0	70 - 120
Unmetered Scattered Load	90.2	96.1	97.0	80 - 120

TABLE 7-13: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (A) - ALLOCATED COSTS – 2019

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 16,689,371	61.68%	\$ 16,972,233	61.25%
GS Less Than 50 KW	\$ 3,000,053	11.09%	\$ 3,071,198	11.08%
GS 50 To 999 KW	\$ 5,626,356	20.79%	\$ 5,915,712	21.35%
GS Intermediate 1,000 To 4,999 KW	\$ 371,585	1.37%	\$ 349,360	1.26%
Large Use	\$ 337,580	1.25%	\$ 355,273	1.28%
Street Lighting	\$ 958,233	3.54%	\$ 973,632	3.51%
Sentinel Lighting	\$ 1,571	0.01%	\$ 1,500	0.01%
Unmetered Scattered Load	\$ 72,872	0.27%	\$ 72,565	0.26%
		0.00%		0.00%
Total	\$ 27,057,622	100.00%	\$ 27,711,474	100.00%

TABLE 7-14: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (B) – CALCULATED CLASS REVENUES – 2019

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	\$ 15,353,560	\$ 15,415,529	\$ 15,429,706	\$ 1,095,517
GS Less Than 50 KW	\$ 3,485,264	\$ 3,499,331	\$ 3,499,331	\$ 152,120
GS 50 To 999 KW	\$ 5,534,959	\$ 5,557,299	\$ 5,557,299	\$ 179,622
GS Intermediate 1,000 To 4,999 KW	\$ 417,113	\$ 418,797	\$ 404,346	\$ 14,886
Large Use	\$ 330,677	\$ 332,012	\$ 332,012	\$ 6,422
Street Lighting	\$ 899,251	\$ 902,881	\$ 902,881	\$ 64,878
Sentinel Lighting	\$ 1,718	\$ 1,725	\$ 1,699	\$ 101
Unmetered Scattered Load	\$ 66,004	\$ 66,270	\$ 66,569	\$ 4,085
Total	\$ 26,088,546	\$ 26,193,843	\$ 26,193,843	\$ 1,517,631

TABLE 7-15: CHAPTER 2 FILING REQUIREMENT APPENDIX 2P (C) – REBALANCING REVENUE-TO-COST (R/C) RATIOS – 2019

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	94.2	97.3	97.4	85 - 115
GS Less Than 50 KW	120.0	118.9	118.9	80 - 120
GS 50 To 999 KW	108.2	97.0	97.0	80 - 120
GS Intermediate 1,000 To 4,999 KW	120.0	124.1	120.0	80 - 120
Large Use	115.0	95.3	95.3	85 - 115
Street Lighting	87.3	99.4	99.4	70 - 120
Sentinel Lighting	120.0	121.7	120.0	70 - 120
Unmetered Scattered Load	90.2	97.0	97.4	80 - 120

TABLE 7-16: PROPOSED REVENUE-TO-COST (R/C) RATIOS – 2015 TO 2019

Class	Approved	Proposed Revenue-to-Cost Ratios					Policy Range
	2012	2015	2016	2017	2018	2019	
	%	%	%	%	%	%	%
Residential	94.2	95.5	95.7	96.6	97.0	97.4	85 - 115
GS Less Than 50 KW	120.0	120.0	120.0	119.3	119.1	118.9	80 - 120
GS 50 To 999 KW	108.2	101.9	101.2	99.1	97.8	97.0	80 - 120
GS Intermediate 1,000 To 4,999 KW	120.0	120.0	120.0	120.0	120.0	120.0	80 - 120
Large Use	115.0	115.0	109.6	102.6	98.2	95.3	85 - 115
Street Lighting	87.3	95.5	95.7	96.6	97.8	99.4	70 - 120
Sentinel Lighting	120.0	120.0	120.0	120.0	120.0	120.0	70 - 120
Unmetered Scattered Load	90.2	95.5	95.7	96.6	97.0	97.4	80 - 120

APPENDIX 7-1: 2015 UPDATED COST ALLOCATION STUDY



EB-2014-0101

Sheet I6.1 Revenue Worksheet - 31 May 2014 Submission

Total kWhs from Load Forecast	1,107,580,970
Total kW from Load Forecast	1,193,061
Deficiency/sufficiency (RRWF 8. cell F51)	\$(2,862,090)
Miscellaneous Revenue (RRWF 5. cell F48)	\$1,336,319

	ID	Total	1 Residential	2 GS < 50 kW	3 GS 50 to 999 kW (I1 & I4)	4 GS 1,000 to 4,999 kW (I2)	5 Large Use (I3)	6 Street Lighting	7 USL	8 Sentinel Lights
Billing Data										
Forecast kWh	CEN	1,107,580,970	483,663,532	137,144,452	365,803,341	66,360,781	44,988,087	6,898,975	2,688,072	33,730
Forecast kW	CDEM	1,193,061			925,860	146,299	102,200	18,602		99
Forecast kW, included in CDEM, of customers receiving line transformer allowance		359,520			120,407	136,912	102,201			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,107,580,970	483,663,532	137,144,452	365,803,341	66,360,781	44,988,087	6,898,975	2,688,072	33,730
Existing Monthly Charge			\$8.47	\$8.38	\$43.13	\$1,221.57	\$8,270.63	\$1.17	\$3.34	\$4.34
Existing Distribution kWh Rate			\$0.0120	\$0.0170					\$0.0136	
Existing Distribution kW Rate					\$3,7097	\$2,5923	\$2,0531	\$18,1042		\$6,2114
Existing TOA Rate					\$0.60	\$0.60	\$0.60			
Additional Charges										
Distribution Revenue from Rates		\$18,918,886	\$11,056,940	\$2,737,884	\$3,701,207	\$544,897	\$309,075	\$518,700	\$48,406	\$1,777
Transformer Ownership Allowance		\$215,712	\$0	\$0	\$72,244	\$82,147	\$61,321	\$0	\$0	\$0
Net Class Revenue	CREV	\$18,703,174	\$11,056,940	\$2,737,884	\$3,628,963	\$462,750	\$247,755	\$518,700	\$48,406	\$1,777



2015 Cost Allocation Model

EB-2014-0101

Sheet I6.2 Customer Data Worksheet - 31 May 2014 Submission

		1	2	3	4	5	6	7	8
ID	Total	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$402,103	\$357,872	\$34,581	\$9,650	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$290,256	\$228,034	\$35,182	\$18,942	\$6,809	\$0	\$755	\$535
Number of Bills	CNB	679,086	620,186	48,500	6,180	136	12	12	3,547
Number of Devices									
Number of Connections (Unmetered)	CCON	13,276					12,958	296	22
Total Number of Customers	CCA	56,251	51,682	4,042	515	11	1		
Bulk Customer Base	CCB	-							
Primary Customer Base	CCP	56,251	51,682	4,042	515	11	1	-	-
Line Transformer Customer Base	CCLT	56,231	51,682	4,040	508	2	-		
Secondary Customer Base	CCS	56,225	51,682	4,035	506	2	-		
Weighted - Services	CWCS	69,501	51,682	4,035	506	2	-	12,958	296
Weighted Meter -Capital	CWMC	16,268,252	12,973,046	2,767,906	515,000	11,300	1,000	-	-
Weighted Meter Reading	CWMR	56,778	51,682	4,042	1,030	23	2	-	-
Weighted Bills	CWNB	740,966	620,186	72,750	43,260	949	180	42	3,547

Bad Debt Data

Historic Year:	2011	389,920	347,029	33,533	9,358	-	-	-	-
Historic Year:	2012	373,841	332,719	32,150	8,972	-	-	-	-
Historic Year:	2013	442,547	393,867	38,059	10,621	-	-	-	-
Three-year average		402,103	357,872	34,581	9,650	-	-	-	-



2015 Cost Allocation Model

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Sheet 18 Demand Data Worksheet - 31 May 2014 Submission

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	5	6	7	8	
		Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	201,515	104,061	20,851	59,734	7,235	7,427	1,582	617	8
Bulk Delivery CP	BCP1	201,515	104,061	20,851	59,734	7,235	7,427	1,582	617	8
Total Sytem CP	DCP1	201,515	104,061	20,851	59,734	7,235	7,427	1,582	617	8
4 CP										
Transformation CP	TCP4	771,345	400,185	77,288	231,133	33,893	22,156	4,797	1,869	23
Bulk Delivery CP	BCP4	771,345	400,185	77,288	231,133	33,893	22,156	4,797	1,869	23
Total Sytem CP	DCP4	771,345	400,185	77,288	231,133	33,893	22,156	4,797	1,869	23
12 CP										
Transformation CP	TCP12	2,092,645	1,054,857	217,209	632,855	101,746	70,975	10,759	4,192	53
Bulk Delivery CP	BCP12	2,092,645	1,054,857	217,209	632,855	101,746	70,975	10,759	4,192	53
Total Sytem CP	DCP12	2,092,645	1,054,857	217,209	632,855	101,746	70,975	10,759	4,192	53
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	225,359	110,938	25,553	67,619	11,001	7,990	1,619	631	8
Primary NCP	PNCP1	225,359	110,938	25,553	67,619	11,001	7,990	1,619	631	8
Line Transformer NCP	LTNCP1	207,010	110,938	25,540	66,703	1,572	-	1,619	631	8
Secondary NCP	SNCP1	206,679	110,938	25,514	66,398	1,572	-	1,619	631	8
4 NCP										
Classification NCP from Load Data Provider	DNCP4	848,844	417,964	100,923	247,121	42,204	31,653	6,439	2,509	31
Primary NCP	PNCP4	848,844	417,964	100,923	247,121	42,204	31,653	6,439	2,509	31
Line Transformer NCP	LTNCP4	777,617	417,964	100,871	243,774	6,029	-	6,439	2,509	31
Secondary NCP	SNCP4	776,397	417,964	100,767	242,658	6,029	-	6,439	2,509	31
12 NCP										
Classification NCP from Load Data Provider	DNCP12	2,310,740	1,118,484	272,607	682,382	117,301	93,197	19,196	7,479	94
Primary NCP	PNCP12	2,310,740	1,118,484	272,607	682,382	117,301	93,197	19,196	7,479	94
Line Transformer NCP	LTNCP12	2,107,617	1,118,484	272,467	673,140	16,757	-	19,196	7,479	94
Secondary NCP	SNCP12	2,104,254	1,118,484	272,185	670,059	16,757	-	19,196	7,479	94

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Sheet 01 Revenue to Cost Summary Worksheet - 31 May 2014 Submission

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base		Total	1	2	3	4	5	6	7	8	
Assets			Residential	GS < 50 kW	GS 50 to 999 kW (1 & 14)	GS 1,000 to 4,999 kW (12)	Large Use (13)	Street Lighting	USL	Sentinel Lights	
crev	Distribution Revenue at Existing Rates	\$18,703,174	\$11,056,940	\$2,737,884	\$3,628,963	\$462,750	\$247,755	\$518,700	\$48,406	\$1,777	
mi	Miscellaneous Revenue (mi)	\$1,336,319	\$971,951	\$133,442	\$148,940	\$15,868	\$5,269	\$56,736	\$3,999	\$115	
		Miscellaneous Revenue Input equals Output									
Total Revenue at Existing Rates		\$20,039,493	\$12,028,891	\$2,871,326	\$3,777,903	\$478,617	\$253,023	\$575,436	\$52,404	\$1,892	
Factor required to recover deficiency (1 + D)		1.1530									
Distribution Revenue at Status Quo Rates		\$21,565,264	\$12,748,950	\$3,156,855	\$4,184,292	\$533,563	\$285,668	\$598,075	\$55,813	\$2,049	
Miscellaneous Revenue (mi)		\$1,336,319	\$971,951	\$133,442	\$148,940	\$15,868	\$5,269	\$56,736	\$3,999	\$115	
Total Revenue at Status Quo Rates		\$22,901,583	\$13,720,901	\$3,290,296	\$4,333,233	\$549,431	\$290,937	\$654,811	\$59,812	\$2,164	
Expenses											
di	Distribution Costs (di)	\$2,595,054	\$1,431,043	\$282,893	\$622,242	\$62,884	\$41,577	\$145,735	\$8,430	\$252	
cu	Customer Related Costs (cu)	\$2,692,305	\$2,319,341	\$245,770	\$116,601	\$2,310	\$412	\$91	\$7,669	\$111	
ad	General and Administration (ad)	\$6,858,342	\$4,786,897	\$693,938	\$1,010,037	\$89,376	\$57,479	\$199,263	\$20,875	\$477	
dep	Depreciation and Amortization (dep)	\$3,896,463	\$2,238,004	\$497,783	\$865,353	\$76,945	\$48,709	\$159,602	\$9,803	\$263	
INPUT	PILs (INPUT)	\$189,328	\$106,138	\$22,101	\$45,188	\$4,100	\$2,614	\$8,608	\$565	\$15	
INT	Interest	\$2,764,441	\$1,549,749	\$322,700	\$659,807	\$59,859	\$38,171	\$125,683	\$8,256	\$217	
Total Expenses		\$18,995,933	\$12,431,173	\$2,065,184	\$3,319,227	\$295,474	\$188,962	\$638,981	\$55,598	\$1,335	
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NI	Allocated Net Income (NI)	\$3,905,649	\$2,189,512	\$455,916	\$932,186	\$84,569	\$53,928	\$177,567	\$11,665	\$307	
Revenue Requirement (Includes NI)		\$22,901,583	\$14,620,684	\$2,521,100	\$4,251,413	\$380,043	\$242,891	\$816,547	\$67,262	\$1,641	
		Revenue Requirement Input equals Output									
Rate Base Calculation											
Net Assets											
dp	Distribution Plant - Gross	\$188,886,670	\$106,289,454	\$21,800,647	\$44,852,213	\$3,782,605	\$2,345,093	\$9,222,854	\$577,895	\$15,908	
gp	General Plant - Gross	\$16,557,351	\$9,255,785	\$1,909,919	\$3,964,982	\$357,148	\$227,166	\$790,475	\$50,512	\$1,364	
accum dep	Accumulated Depreciation	(\$85,402,756)	(\$48,492,614)	(\$9,908,900)	(\$20,044,940)	(\$1,553,131)	(\$928,184)	(\$4,207,644)	(\$260,087)	(\$7,256)	
co	Capital Contribution	(\$32,312,158)	(\$17,878,645)	(\$3,566,971)	(\$7,829,862)	(\$687,387)	(\$433,118)	(\$1,807,037)	(\$106,025)	(\$3,113)	
Total Net Plant		\$87,729,107	\$49,173,981	\$10,234,694	\$20,942,393	\$1,899,235	\$1,210,956	\$3,998,648	\$262,297	\$6,904	
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
COP	Cost of Power (COP)	\$120,634,817	\$52,841,095	\$14,902,763	\$39,672,147	\$7,196,284	\$4,878,582	\$846,380	\$293,740	\$3,827	
OM&A Expenses		\$12,145,702	\$8,537,282	\$1,222,600	\$1,748,879	\$154,570	\$99,468	\$345,089	\$36,973	\$840	
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal		\$132,780,519	\$61,378,377	\$16,125,364	\$41,421,026	\$7,350,854	\$4,978,050	\$1,191,468	\$330,713	\$4,667	
Working Capital		\$17,261,467	\$7,979,189	\$2,096,297	\$5,384,733	\$955,611	\$647,146	\$154,891	\$42,993	\$607	
Total Rate Base		\$104,990,575	\$57,153,170	\$12,330,992	\$26,327,126	\$2,854,846	\$1,858,102	\$4,153,539	\$305,289	\$7,511	
		Rate Base Input equals Output									
Equity Component of Rate Base		\$41,996,230	\$22,861,268	\$4,932,397	\$10,530,850	\$1,141,939	\$743,241	\$1,661,416	\$122,116	\$3,004	
Net Income on Allocated Assets		\$3,905,649	\$1,289,728	\$1,225,112	\$1,014,005	\$253,957	\$101,974	\$15,830	\$4,214	\$829	
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Income		\$3,905,649	\$1,289,728	\$1,225,112	\$1,014,005	\$253,957	\$101,974	\$15,830	\$4,214	\$829	
RATIOS ANALYSIS											
REVENUE TO EXPENSES STATUS QUO%		100.00%	93.85%	130.51%	101.92%	144.57%	119.78%	80.19%	88.92%	131.82%	
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$2,862,090)	(\$2,591,793)	\$350,226	(\$473,510)	\$98,574	\$10,133	(\$241,112)	(\$14,858)	\$250	
		Deficiency Input equals Output									
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	(\$899,783)	\$769,196	\$81,819	\$169,387	\$48,046	(\$161,737)	(\$7,451)	\$522	
RETURN ON EQUITY COMPONENT OF RATE BASE		9.30%	5.64%	24.84%	9.63%	22.24%	13.72%	0.95%	3.45%	27.59%	



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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - 31 May 2014 Submission

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	5	6	7	8
	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
Customer Unit Cost per month - Avoided Cost	\$4.12	\$7.64	\$19.03	-\$28.21	\$36.93	\$0.00	\$1.81	\$0.38
Customer Unit Cost per month - Directly Related	\$7.93	\$13.22	\$41.03	-\$6.15	\$80.46	\$0.00	\$4.36	\$0.87
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$13.67	\$19.63	\$52.44	-\$1.86	\$88.62	\$5.34	\$8.58	\$6.26
Existing Approved Fixed Charge	\$8.47	\$8.38	\$43.13	\$1,221.57	\$8,270.63	\$1.17	\$3.34	\$4.34

APPENDIX 7-2: 2016 UPDATED COST ALLOCATION STUDY



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Sheet I6.1 Revenue Worksheet - 31 May 2014 Submission

Total kWhs from Load Forecast	1,124,788,537
-------------------------------	---------------

Total kW from Load Forecast	1,222,934
-----------------------------	-----------

Deficiency/sufficiency (RRWF 8. cell F51)	\$(1,663,120)
--	---------------

Miscellaneous Revenue (RRWF 5. cell F48)	\$1,506,940
--	-------------

	ID	Total	1 Residential	2 GS < 50 kW	3 GS 50 to 999 kW (1 & 14)	4 GS 1,000 to 4,999 kW (12)	5 Large Use (13)	6 Street Lighting	7 USL	8 Sentinel Lights
Billing Data										
Forecast kWh	CEN	1,124,788,537	486,758,735	139,823,685	383,057,156	61,520,302	46,339,336	4,602,545	2,654,071	32,705
Forecast kW	CDEM	1,222,934			969,530	135,628	105,270	12,410		96
Forecast kW, included in CDEM, of customers receiving line transformer allowance		358,283			126,087	126,925	105,271			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,124,788,537	486,758,735	139,823,685	383,057,156	61,520,302	46,339,336	4,602,545	2,654,071	32,705
Existing Monthly Charge			\$10.47	\$16.10	\$49.73	\$1,162.00	\$9,148.62	\$1.63	\$4.16	\$4.53
Existing Distribution kWh Rate			\$0.0134	\$0.0154					\$0.0169	
Existing Distribution kW Rate					\$4,2654	\$2,4933	\$2,2074	\$25,2423		\$6,4846
Existing TOA Rate					\$0.60	\$0.60	\$0.60			
Additional Charges										
Distribution Revenue from Rates		\$22,099,503	\$13,210,721	\$2,957,570	\$4,452,016	\$501,306	\$342,157	\$574,316	\$59,625	\$1,792
Transformer Ownership Allowance		\$214,970	\$0	\$0	\$75,652	\$76,155	\$63,162	\$0	\$0	\$0
Net Class Revenue	CREV	\$21,884,533	\$13,210,721	\$2,957,570	\$4,376,364	\$425,151	\$278,994	\$574,316	\$59,625	\$1,792



2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet - 31 May 2014 Submission

		1	2	3	4	5	6	7	8	
ID	Total	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$459,641	\$409,081	\$39,529	\$11,031	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$298,514	\$235,568	\$36,344	\$19,568	\$7,034	\$0			
Number of Bills	CNB	699,324	638,792	49,956	6,366	140	12	12	3,551	495
Number of Devices										
Number of Connections (Unmetered)	CCON	13,664						13,347	296	22
Total Number of Customers	CCA	57,939	53,233	4,163	531	12	1			
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	57,939	53,233	4,163	531	12	1	-	-	-
Line Transformer Customer Base	CCLT	57,918	53,233	4,161	523	2	-			
Secondary Customer Base	CCS	57,912	53,233	4,157	521	2	-			
Weighted - Services	CWCS	71,576	53,233	4,157	521	2	-	13,347	296	22
Weighted Meter -Capital	CWMC	16,774,892	13,360,670	2,871,022	530,500	11,700	1,000	-	-	-
Weighted Meter Reading	CWMR	58,482	53,233	4,163	1,061	23	2	-	-	-
Weighted Bills	CWNB	763,093	638,792	74,933	44,562	983	180	42	3,551	50

Bad Debt Data

Historic Year:	2011	597,752	531,999	51,407	14,346	-	-	-	-	-
Historic Year:	2012	328,111	292,019	28,218	7,875	-	-	-	-	-
Historic Year:	2013	453,061	403,224	38,963	10,873	-	-	-	-	-
Three-year average		459,641	409,081	39,529	11,031	-	-	-	-	-



2016 Cost Allocation Model

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Sheet 18 Demand Data Worksheet - 31 May 2014 Submission

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	5	6	7	8	
		Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	204,566	104,727	21,259	62,551	6,707	7,650	1,056	609	8
Bulk Delivery CP	BCP1	204,566	104,727	21,259	62,551	6,707	7,650	1,056	609	8
Total Sytem CP	DCP1	204,566	104,727	21,259	62,551	6,707	7,650	1,056	609	8
4 CP										
Transformation CP	TCP4	782,890	402,746	78,798	242,035	31,421	22,822	3,200	1,846	23
Bulk Delivery CP	BCP4	782,890	402,746	78,798	242,035	31,421	22,822	3,200	1,846	23
Total Sytem CP	DCP4	782,890	402,746	78,798	242,035	31,421	22,822	3,200	1,846	23
12 CP										
Transformation CP	TCP12	2,124,563	1,061,607	221,452	662,705	94,325	73,107	7,178	4,139	51
Bulk Delivery CP	BCP12	2,124,563	1,061,607	221,452	662,705	94,325	73,107	7,178	4,139	51
Total Sytem CP	DCP12	2,124,563	1,061,607	221,452	662,705	94,325	73,107	7,178	4,139	51
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider										
Primary NCP	DNCP1	228,648	111,648	26,053	70,808	10,198	8,230	1,080	623	8
Line Transformer NCP	LTNCP1	210,704	111,648	26,039	69,849	1,457	-	1,080	623	8
Secondary NCP	SNCP1	210,357	111,648	26,012	69,529	1,457	-	1,080	623	8
4 NCP										
Classification NCP from Load Data Provider										
Primary NCP	DNCP4	860,843	420,639	102,895	258,776	39,125	32,604	4,296	2,477	31
Line Transformer NCP	LTNCP4	791,145	420,639	102,842	255,272	5,589	-	4,296	2,477	31
Secondary NCP	SNCP4	789,870	420,639	102,735	254,103	5,589	-	4,296	2,477	31
12 NCP										
Classification NCP from Load Data Provider										
Primary NCP	DNCP12	2,343,165	1,125,641	277,933	714,568	108,745	95,996	12,806	7,385	91
Line Transformer NCP	LTNCP12	2,144,138	1,125,641	277,790	704,890	15,535	-	12,806	7,385	91
Secondary NCP	SNCP12	2,140,624	1,125,641	277,502	701,664	15,535	-	12,806	7,385	91

2016 Cost Allocation Model

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Sheet OI Revenue to Cost Summary Worksheet - 31 May 2014 Submission

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1	2	3	4	5	6	7	8	
Assets	Residential	GS < 50 kW	GS 50 to 999 kW (11 & 14)	GS 1,000 to 4,999 kW (12)	Large Use (13)	Street Lighting	USL	Sentinel Lights		
crev	Distribution Revenue at Existing Rates	\$21,884,533	\$13,210,721	\$2,957,570	\$4,376,364	\$425,151	\$278,994	\$574,316	\$59,625	\$1,792
mi	Miscellaneous Revenue (mi)	\$1,506,940	\$1,088,658	\$151,656	\$176,769	\$17,246	\$6,675	\$61,989	\$3,826	\$120
	Total Revenue at Existing Rates	\$23,391,473	\$14,299,379	\$3,109,226	\$4,553,133	\$442,397	\$285,670	\$636,305	\$63,452	\$1,912
	Factor required to recover deficiency (1 + D)	1.0760								
	Distribution Revenue at Status Quo Rates	\$23,547,653	\$14,214,673	\$3,182,331	\$4,708,946	\$457,461	\$300,197	\$617,961	\$64,157	\$1,928
	Miscellaneous Revenue (mi)	\$1,506,940	\$1,088,658	\$151,656	\$176,769	\$17,246	\$6,675	\$61,989	\$3,826	\$120
	Total Revenue at Status Quo Rates	\$25,054,593	\$15,303,331	\$3,333,987	\$4,885,716	\$474,707	\$306,872	\$679,950	\$67,983	\$2,048
	Expenses									
dl	Distribution Costs (dl)	\$2,770,719	\$1,513,217	\$302,524	\$683,904	\$61,416	\$45,170	\$155,511	\$8,726	\$252
cu	Customer Related Costs (cu)	\$2,804,344	\$2,412,649	\$260,013	\$121,014	\$2,414	\$413	\$90	\$7,643	\$107
ad	General and Administration (ad)	\$7,039,141	\$4,875,729	\$718,061	\$1,071,555	\$85,382	\$60,974	\$206,308	\$20,672	\$458
dep	Depreciation and Amortization (dep)	\$4,847,338	\$2,835,429	\$601,414	\$1,062,478	\$85,916	\$61,015	\$188,592	\$12,189	\$305
INPUT	PILs (INPUT)	\$398,815	\$219,957	\$46,437	\$99,148	\$3,242	\$5,903	\$17,941	\$1,158	\$29
INT	Interest	\$2,996,107	\$1,652,429	\$348,859	\$744,850	\$61,917	\$44,345	\$134,786	\$8,703	\$218
	Total Expenses	\$20,856,464	\$13,509,409	\$2,277,308	\$3,782,949	\$305,288	\$217,820	\$703,230	\$59,091	\$1,369
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$4,198,129	\$2,315,374	\$488,820	\$1,043,680	\$86,758	\$62,136	\$188,861	\$12,195	\$306
	Revenue Requirement (includes NI)	\$25,054,593	\$15,824,782	\$2,766,128	\$4,826,629	\$392,046	\$279,956	\$892,091	\$71,286	\$1,675
	Revenue Requirement Input equals Output									
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	\$197,332,296	\$109,794,345	\$22,822,896	\$48,353,839	\$3,687,477	\$2,558,974	\$9,516,285	\$583,092	\$15,389
gp	General Plant - Gross	\$18,107,557	\$9,973,676	\$2,087,127	\$4,504,382	\$369,725	\$263,699	\$853,977	\$53,589	\$1,383
accum dep	Accumulated Depreciation	(\$87,830,372)	(\$49,508,165)	(\$10,237,957)	(\$21,108,479)	(\$1,461,455)	(\$973,739)	(\$4,265,800)	(\$256,856)	(\$6,892)
co	Capital Contribution	(\$32,312,158)	(\$17,703,325)	(\$3,571,284)	(\$8,057,558)	(\$627,488)	(\$439,555)	(\$1,807,278)	(\$102,755)	(\$2,915)
	Total Net Plant	\$95,297,323	\$52,555,531	\$11,090,752	\$23,692,183	\$1,968,259	\$1,409,379	\$4,297,184	\$277,070	\$6,965
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$122,428,838	\$53,150,558	\$15,183,311	\$41,513,392	\$6,666,572	\$5,021,496	\$599,953	\$289,848	\$3,707
	OM&A Expenses	\$12,614,203	\$8,801,595	\$1,280,598	\$1,876,473	\$149,212	\$106,557	\$361,910	\$37,041	\$617
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$135,043,041	\$61,952,153	\$16,463,910	\$43,389,865	\$6,815,785	\$5,128,053	\$961,862	\$326,889	\$4,524
	Working Capital	\$17,555,595	\$8,053,780	\$2,140,308	\$5,640,682	\$886,052	\$666,647	\$125,042	\$42,496	\$588
	Total Rate Base	\$112,852,918	\$60,609,311	\$13,231,060	\$29,332,866	\$2,854,311	\$2,076,026	\$4,422,227	\$319,566	\$7,553
	Rate Base Input equals Output									
	Equity Component of Rate Base	\$45,141,167	\$24,243,725	\$5,292,424	\$11,733,146	\$1,141,724	\$830,410	\$1,768,891	\$127,826	\$3,021
	Net Income on Allocated Assets	\$4,198,129	\$1,793,922	\$1,056,679	\$1,102,766	\$169,419	\$89,052	(\$23,279)	\$8,892	\$678
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$4,198,129	\$1,793,922	\$1,056,679	\$1,102,766	\$169,419	\$89,052	(\$23,279)	\$8,892	\$678
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES STATUS QUO%	100.00%	96.70%	120.53%	101.22%	121.08%	109.61%	76.22%	95.37%	122.22%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$1,663,120)	(\$1,525,403)	\$343,098	(\$273,496)	\$50,352	\$5,714	(\$255,786)	(\$7,834)	\$236
	Deficiency Input equals Output									
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$521,452)	\$567,859	\$59,086	\$82,661	\$26,916	(\$212,140)	(\$3,303)	\$372
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	7.40%	19.97%	9.40%	14.84%	10.72%	-1.32%	6.96%	22.46%



2016 Cost Allocation Model

EB-2014-0101

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - 31 May 2014 Submission

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	5	6	7	8
	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
Customer Unit Cost per month - Avoided Cost	\$4.15	\$7.79	\$19.14	-\$28.17	\$36.97	\$0.00	\$1.95	\$0.37
Customer Unit Cost per month - Directly Related	\$7.91	\$13.38	\$40.76	-\$6.46	\$79.61	\$0.00	\$4.42	\$0.85
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$13.71	\$19.84	\$52.10	-\$2.21	\$87.70	\$5.56	\$8.75	\$6.46
Existing Approved Fixed Charge	\$10.47	\$16.10	\$49.73	\$1,162.00	\$9,148.62	\$1.63	\$4.16	\$4.53

APPENDIX 7-3: 2017 UPDATED COST ALLOCATION STUDY



EB-2014-0101

Sheet I6.1 Revenue Worksheet - 31 May 2014 Submission

Total kWhs from Load Forecast	1,135,912,494
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Total kW from Load Forecast	1,251,649
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Deficiency/sufficiency (RRWF 8. cell F51)	\$(440,556)
---	-------------

Miscellaneous Revenue (RRWF 5. cell F48)	\$1,631,192
--	-------------

	ID	Total	1 Residential	2 GS < 50 kW	3 GS 50 to 999 kW (11 & 14)	4 GS 1,000 to 4,999 kW (12)	5 Large Use (13)	6 Street Lighting	7 USL	8 Sentinel Lights
Billing Data										
Forecast kWh	CEN	1,135,912,494	485,640,571	141,342,094	397,878,346	56,063,419	47,612,969	4,729,452	2,614,011	31,633
Forecast kW	CDEM	1,251,649			1,007,043	123,598	108,164	12,752		93
Forecast kW, included in CDEM, of customers receiving line transformer allowance		354,796			130,965	115,667	108,164			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,135,912,494	485,640,571	141,342,094	397,878,346	56,063,419	47,612,969	4,729,452	2,614,011	31,633
Existing Monthly Charge			\$11.00	\$17.12	\$53.51	\$1,238.69	\$9,843.87	\$2.25	\$4.49	\$4.78
Existing Distribution kWh Rate			\$0.0144	\$0.0165					\$0.0183	
Existing Distribution kW Rate					\$4.5836	\$2.6208	\$2.3296	\$34.8077		\$6.8427
Existing TOA Rate					\$0.60	\$0.60	\$0.60			
Additional Charges										
Distribution Revenue from Rates		\$24,163,561	\$14,230,728	\$3,213,031	\$4,966,738	\$502,296	\$370,104	\$815,042	\$63,796	\$1,825
Transformer Ownership Allowance		\$212,878	\$0	\$0	\$78,579	\$69,400	\$64,899	\$0	\$0	\$0
Net Class Revenue	CREV	\$23,950,683	\$14,230,728	\$3,213,031	\$4,888,159	\$432,896	\$305,206	\$815,042	\$63,796	\$1,825



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Sheet I6.2 Customer Data Worksheet - 31 May 2014 Submission

		1	2	3	4	5	6	7	8	
	ID	Total	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$459,641	\$409,081	\$39,529	\$11,031	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$309,754	\$243,352	\$37,545	\$20,215	\$7,266	\$0	\$806	\$571	\$0
Number of Bills	CNB	720,165	657,955	51,454	6,557	144	12	12	3,555	477
Number of Devices										
Number of Connections (Unmetered)	CCON	14,064						13,747	296	21
Total Number of Customers	CCA	59,677	54,830	4,288	546	12	1			
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	59,677	54,830	4,288	546	12	1	-	-	-
Line Transformer Customer Base	CCLT	59,656	54,830	4,286	539	2	-			
Secondary Customer Base	CCS	59,649	54,830	4,281	537	2	-			
Weighted - Services	CWCS	73,713	54,830	4,281	537	2	-	13,747	296	21
Weighted Meter -Capital	CWMC	17,296,428	13,759,894	2,977,134	546,400	12,000	1,000	-	-	-
Weighted Meter Reading	CWMR	60,236	54,830	4,288	1,093	24	2	-	-	-
Weighted Bills	CWNB	785,865	657,955	77,180	45,898	1,008	180	42	3,555	48

Bad Debt Data

Historic Year:	2011	597,752	531,999	51,407	14,346	-	-	-	-	-
Historic Year:	2012	328,111	292,019	28,218	7,875	-	-	-	-	-
Historic Year:	2013	453,061	403,224	38,963	10,873	-	-	-	-	-
Three-year average		459,641	409,081	39,529	11,031	-	-	-	-	-



2017 Cost Allocation Model

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Sheet I8 Demand Data Worksheet - 31 May 2014 Submission

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	
1 CP	Indicator CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	
1 NCP	Indicator NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

	Total	1 Residential	2 GS < 50 kW	3 GS 50 to 999 kW (t1 & t4)	4 GS 1,000 to 4,999 kW (t2)	5 Large Use (t3)	6 Street Lighting	7 USL	8 Sentinel Lights	
Customer Classes										
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	206,612	104,487	21,490	64,972	6,112	7,860	1,085	600	7
Bulk Delivery CP	BCP1	206,612	104,487	21,490	64,972	6,112	7,860	1,085	600	7
Total Sytem CP	DCP1	206,612	104,487	21,490	64,972	6,112	7,860	1,085	600	7
4 CP										
Transformation CP	TCP4	790,085	401,821	79,653	251,400	28,634	23,449	3,289	1,818	22
Bulk Delivery CP	BCP4	790,085	401,821	79,653	251,400	28,634	23,449	3,289	1,818	22
Total Sytem CP	DCP4	790,085	401,821	79,653	251,400	28,634	23,449	3,289	1,818	22
12 CP										
Transformation CP	TCP12	2,143,947	1,059,168	223,857	688,346	85,958	75,116	7,375	4,076	49
Bulk Delivery CP	BCP12	2,143,947	1,059,168	223,857	688,346	85,958	75,116	7,375	4,076	49
Total Sytem CP	DCP12	2,143,947	1,059,168	223,857	688,346	85,958	75,116	7,375	4,076	49
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	230,756	111,392	26,336	73,548	9,294	8,456	1,110	613	7
Primary NCP	PNCP1	230,756	111,392	26,336	73,548	9,294	8,456	1,110	613	7
Line Transformer NCP	LTNCP1	213,324	111,392	26,322	72,552	1,328	-	1,110	613	7
Secondary NCP	SNCP1	212,964	111,392	26,295	72,220	1,328	-	1,110	613	7
4 NCP										
Classification NCP from Load Data Provider	DNCP4	868,512	419,672	104,012	268,789	35,655	33,500	4,414	2,440	30
Primary NCP	PNCP4	868,512	419,672	104,012	268,789	35,655	33,500	4,414	2,440	30
Line Transformer NCP	LTNCP4	800,756	419,672	103,958	265,148	5,094	-	4,414	2,440	30
Secondary NCP	SNCP4	799,435	419,672	103,851	263,935	5,094	-	4,414	2,440	30
12 NCP										
Classification NCP from Load Data Provider	DNCP12	2,364,477	1,123,056	280,951	742,216	99,099	98,634	13,159	7,273	88
Primary NCP	PNCP12	2,364,477	1,123,056	280,951	742,216	99,099	98,634	13,159	7,273	88
Line Transformer NCP	LTNCP12	2,170,703	1,123,056	280,806	732,163	14,157	-	13,159	7,273	88
Secondary NCP	SNCP12	2,167,062	1,123,056	280,516	728,812	14,157	-	13,159	7,273	88



2017 Cost Allocation Model

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Sheet OI Revenue to Cost Summary Worksheet - 31 May 2014 Submission

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1 Residential	2 GS < 50 kW	3 GS 50 to 999 kW (11 & 14)	4 GS 1,000 to 4,999 kW (12)	5 Large Use (13)	6 Street Lighting	7 USL	8 Sentinel Lights
Assets									
crev									
mi									
Distribution Revenue at Existing Rates	\$23,950,683	\$14,230,728	\$3,213,031	\$4,888,159	\$432,896	\$305,206	\$815,042	\$63,796	\$1,825
Miscellaneous Revenue (mi)	\$1,631,192	\$1,170,145	\$164,194	\$198,796	\$17,775	\$7,823	\$67,706	\$4,631	\$121
Total Revenue at Existing Rates	\$25,581,875	\$15,400,873	\$3,377,225	\$5,086,955	\$450,671	\$313,029	\$882,749	\$68,427	\$1,946
Miscellaneous Revenue Input equals Output									
Factor required to recover deficiency (1 + D)	1.0184								
Distribution Revenue at Status Quo Rates	\$24,391,239	\$14,492,492	\$3,272,133	\$4,978,073	\$440,859	\$310,820	\$830,034	\$64,970	\$1,859
Miscellaneous Revenue (mi)	\$1,631,192	\$1,170,145	\$164,194	\$198,796	\$17,775	\$7,823	\$67,706	\$4,631	\$121
Total Revenue at Status Quo Rates	\$26,022,430	\$15,662,637	\$3,436,327	\$5,176,869	\$458,634	\$318,643	\$897,741	\$69,601	\$1,980
Expenses									
di									
cu									
ad									
dep									
INPUT									
INT									
Distribution Costs (di)	\$2,908,065	\$1,570,958	\$317,894	\$739,348	\$58,685	\$48,779	\$163,243	\$8,909	\$247
Customer Related Costs (cu)	\$2,871,003	\$2,469,993	\$266,348	\$124,006	\$2,465	\$411	\$30	\$7,619	\$102
General and Administration (ad)	\$7,107,620	\$4,894,723	\$726,435	\$1,121,046	\$79,934	\$64,396	\$210,319	\$20,331	\$435
Depreciation and Amortization (dep)	\$5,000,979	\$2,892,978	\$623,298	\$1,132,480	\$82,805	\$66,920	\$190,043	\$12,160	\$288
PiLa (INPUT)	\$482,020	\$261,075	\$56,111	\$124,968	\$9,436	\$7,707	\$21,326	\$1,366	\$32
Interest	\$3,192,822	\$1,729,319	\$371,667	\$827,764	\$62,504	\$51,048	\$141,259	\$9,045	\$215
Total Expenses	\$21,562,502	\$13,809,017	\$2,361,753	\$4,069,612	\$295,829	\$239,261	\$726,280	\$59,430	\$1,320
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI									
Allocated Net Income (NI)	\$4,459,929	\$2,415,618	\$519,167	\$1,156,272	\$87,310	\$71,306	\$197,319	\$12,635	\$300
Revenue Requirement (Includes NI)	\$26,022,430	\$16,224,635	\$2,880,920	\$5,225,884	\$383,139	\$310,567	\$923,600	\$72,065	\$1,620
Revenue Requirement Input equals Output									
Rate Base Calculation									
Net Assets									
dp									
gp									
accum dep									
co									
Distribution Plant - Gross	\$206,405,359	\$113,370,187	\$23,938,675	\$52,275,690	\$3,579,646	\$2,824,384	\$9,810,597	\$591,318	\$14,862
General Plant - Gross	\$19,201,751	\$10,401,094	\$2,215,076	\$4,969,784	\$368,965	\$299,717	\$890,456	\$55,310	\$1,351
Accumulated Depreciation	(\$91,145,940)	(\$50,934,905)	(\$10,692,155)	(\$22,465,056)	(\$1,381,996)	(\$1,043,244)	(\$4,364,900)	(\$257,000)	(\$6,604)
Capital Contribution	(\$32,312,158)	(\$17,509,492)	(\$3,575,292)	(\$8,299,384)	(\$568,464)	(\$449,324)	(\$1,807,527)	(\$99,947)	(\$2,729)
Total Net Plant	\$102,149,013	\$55,326,883	\$11,886,304	\$26,481,034	\$1,998,152	\$1,631,533	\$4,528,626	\$289,601	\$6,880
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP									
Cost of Power (COP)	\$123,586,739	\$53,014,273	\$15,340,861	\$43,097,237	\$6,072,096	\$5,156,837	\$616,489	\$285,363	\$3,583
OM&A Expenses	\$12,886,698	\$8,925,645	\$1,310,678	\$1,984,400	\$141,084	\$113,586	\$373,652	\$36,859	\$785
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$136,473,427	\$61,939,918	\$16,651,539	\$45,081,637	\$6,213,180	\$5,270,423	\$990,141	\$322,222	\$4,368
Working Capital	\$17,741,546	\$8,052,189	\$2,164,700	\$5,860,613	\$807,713	\$685,155	\$128,718	\$41,889	\$568
Total Rate Base	\$119,890,558	\$63,379,072	\$14,051,004	\$32,341,647	\$2,805,865	\$2,316,688	\$4,657,345	\$331,490	\$7,448
Rate Base Input equals Output									
Equity Component of Rate Base	\$47,956,223	\$25,351,629	\$5,620,402	\$12,936,659	\$1,122,346	\$926,675	\$1,862,938	\$132,596	\$2,979
Net Income on Allocated Assets	\$4,459,929	\$1,853,620	\$1,074,574	\$1,107,257	\$162,805	\$79,382	\$171,460	\$10,170	\$660
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$4,459,929	\$1,853,620	\$1,074,574	\$1,107,257	\$162,805	\$79,382	\$171,460	\$10,170	\$660
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%	100.00%	96.54%	119.28%	99.06%	119.70%	102.60%	97.20%	96.58%	122.25%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$440,556)	(\$823,762)	\$496,305	(\$138,929)	\$67,532	\$2,461	(\$40,851)	(\$3,638)	\$327
Deficiency Input equals Output									
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$561,998)	\$555,406	(\$49,015)	\$75,495	\$8,075	(\$25,859)	(\$2,465)	\$360
RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	7.31%	19.12%	8.56%	14.51%	8.57%	9.20%	7.67%	22.16%



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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - 31 May 2014 Submission

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	5	6	7	8
	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
Customer Unit Cost per month - Avoided Cost	\$4.13	\$7.77	\$19.03	-\$28.41	\$36.76	\$0.00	\$1.79	\$0.37
Customer Unit Cost per month - Directly Related	\$7.74	\$13.13	\$39.92	-\$7.39	\$78.22	\$0.00	\$4.18	\$0.84
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$13.47	\$19.50	\$51.07	-\$3.22	\$86.19	\$5.59	\$8.48	\$6.47
Existing Approved Fixed Charge	\$11.00	\$17.12	\$53.51	\$1,238.69	\$9,843.87	\$2.25	\$4.49	\$4.78

APPENDIX 7-4: 2018 UPDATED COST ALLOCATION STUDY



2018 Cost Allocation Model

EB-2014-0101

Sheet I6.1 Revenue Worksheet - 31 May 2014 Submission

Total kWhs from Load Forecast	1,149,884,488
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Total kW from Load Forecast	1,285,320
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Deficiency/sufficiency (RRWF 8. cell F51)	\$(749,846)
--	-------------

Miscellaneous Revenue (RRWF 5. cell F48)	\$1,452,379
--	-------------

Billing Data	ID	Total	1	2	3	4	5	6	7	8
			Residential	GS < 50 kW	GS 50 to 999 kW (1 & 14)	GS 1,000 to 4,999 kW (12)	Large Use (13)	Street Lighting	USL	Sentinel Lights
Forecast kWh	CEN	1,149,884,488	485,086,336	143,067,915	413,841,565	51,546,101	48,880,609	4,858,993	2,572,397	30,570
Forecast kW	CDEM	1,285,320			1,047,447	113,639	111,043	13,101		90
Forecast kWh, included in CDEM, of customers receiving line transformer allowance		353,610			136,219	106,347	111,044			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,149,884,488	485,086,336	143,067,915	413,841,565	51,546,101	48,880,609	4,858,993	2,572,397	30,570
Existing Monthly Charge			\$11.02	\$17.17	\$54.49	\$1,264.72	\$10,024.94	\$2.28	\$4.57	\$4.77
Existing Distribution kWh Rate			\$0.0149	\$0.0169					\$0.0186	
Existing Distribution kW Rate					\$4.6665	\$2.6641	\$2.3614	\$35.1977		\$6.8321
Existing TOA Rate					\$0.60	\$0.60	\$0.60			
Additional Charges										
Distribution Revenue from Rates		\$25,067,563	\$14,695,973	\$3,327,817	\$5,255,913	\$490,936	\$382,517	\$848,542	\$64,107	\$1,758
Transformer Ownership Allowance		\$212,166	\$0	\$0	\$81,732	\$63,808	\$66,626	\$0	\$0	\$0
Net Class Revenue	CREV	\$24,855,397	\$14,695,973	\$3,327,817	\$5,174,182	\$427,127	\$315,890	\$848,542	\$64,107	\$1,758



2018 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet - 31 May 2014 Submission

		1	2	3	4	5	6	7	8	
ID	Total	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$459,641	\$409,081	\$39,529	\$11,031	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$319,989	\$251,393	\$38,786	\$20,882	\$7,506	\$0	\$832	\$590	\$0
Number of Bills	CNB	741,636	677,694	52,998	6,754	149	12	12	3,558	460
Number of Devices										
Number of Connections (Unmetered)	CCON	14,476					14,160	297		20
Total Number of Customers	CCA	61,467	56,474	4,416	563	12	1			
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	61,467	56,474	4,416	563	12	1	-	-	-
Line Transformer Customer Base	CCLT	61,446	56,474	4,414	555	2	-			
Secondary Customer Base	CCS	61,439	56,474	4,410	553	2	-			
Weighted - Services	CWCS	75,915	56,474	4,410	553	2	-	14,160	297	20
Weighted Meter -Capital	CWMC	17,833,820	14,171,122	3,086,498	562,800	12,400	1,000	-	-	-
Weighted Meter Reading	CWMR	62,043	56,474	4,416	1,126	25	2	-	-	-
Weighted Bills	CWNB	809,333	677,694	79,496	47,275	1,042	180	42	3,558	46

Bad Debt Data

Historic Year:	2011	597,752	531,999	51,407	14,346	-	-	-	-	-
Historic Year:	2012	328,111	292,019	28,218	7,875	-	-	-	-	-
Historic Year:	2013	453,061	403,224	38,963	10,873	-	-	-	-	-
Three-year average		459,641	409,081	39,529	11,031	-	-	-	-	-



2018 Cost Allocation Model

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Sheet 18 Demand Data Worksheet - 31 May 2014 Submission

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	5	6	7	8	
		Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	209,098	104,367	21,752	67,578	5,620	8,069	1,114	590	7
Bulk Delivery CP	BCP1	209,098	104,367	21,752	67,578	5,620	8,069	1,114	590	7
Total Sytem CP	DCP1	209,098	104,367	21,752	67,578	5,620	8,069	1,114	590	7
4 CP										
Transformation CP	TCP4	799,063	401,362	80,626	261,486	26,326	24,073	3,379	1,789	21
Bulk Delivery CP	BCP4	799,063	401,362	80,626	261,486	26,326	24,073	3,379	1,789	21
Total Sytem CP	DCP4	799,063	401,362	80,626	261,486	26,326	24,073	3,379	1,789	21
12 CP										
Transformation CP	TCP12	2,168,298	1,057,960	226,590	715,963	79,032	77,116	7,578	4,012	48
Bulk Delivery CP	BCP12	2,168,298	1,057,960	226,590	715,963	79,032	77,116	7,578	4,012	48
Total Sytem CP	DCP12	2,168,298	1,057,960	226,590	715,963	79,032	77,116	7,578	4,012	48
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	233,398	111,265	26,657	76,499	8,545	8,681	1,140	604	7
Primary NCP	PNCP1	233,398	111,265	26,657	76,499	8,545	8,681	1,140	604	7
Line Transformer NCP	LTNCP1	216,342	111,265	26,643	75,463	1,221	-	1,140	604	7
Secondary NCP	SNCP1	215,969	111,265	26,616	75,117	1,221	-	1,140	604	7
4 NCP										
Classification NCP from Load Data Provider	DNCP4	878,187	419,193	105,282	279,573	32,782	34,392	4,535	2,401	29
Primary NCP	PNCP4	878,187	419,193	105,282	279,573	32,782	34,392	4,535	2,401	29
Line Transformer NCP	LTNCP4	811,956	419,193	105,228	275,786	4,683	-	4,535	2,401	29
Secondary NCP	SNCP4	810,484	419,193	105,119	274,524	4,683	-	4,535	2,401	29
12 NCP										
Classification NCP from Load Data Provider	DNCP12	2,391,287	1,121,774	284,382	771,994	91,114	101,260	13,520	7,158	85
Primary NCP	PNCP12	2,391,287	1,121,774	284,382	771,994	91,114	101,260	13,520	7,158	85
Line Transformer NCP	LTNCP12	2,201,326	1,121,774	284,235	761,538	13,016	-	13,520	7,158	85
Secondary NCP	SNCP12	2,197,547	1,121,774	283,941	758,053	13,016	-	13,520	7,158	85



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Sheet OI Revenue to Cost Summary Worksheet - 31 May 2014 Submission

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base		Total	1	2	3	4	5	6	7	8
Assets			Residential	GS < 50 kW	GS 50 to 999 kW (11 & 14)	GS 1,000 to 4,999 kW (12)	Large Use (13)	Street Lighting	USL	Sentinel Lights
crev	Distribution Revenue at Existing Rates	\$24,855,397	\$14,695,973	\$3,327,817	\$5,174,182	\$427,127	\$315,890	\$848,542	\$64,107	\$1,758
mi	Miscellaneous Revenue (mi)	\$1,452,379	\$1,046,222	\$145,865	\$171,773	\$15,095	\$6,140	\$63,164	\$4,015	\$104
Total Revenue at Existing Rates		\$26,307,776	\$15,742,195	\$3,473,682	\$5,345,955	\$442,223	\$322,030	\$911,707	\$68,122	\$1,862
Factor required to recover deficiency (1 + D)		1.0302								
	Distribution Revenue at Status Quo Rates	\$25,605,243	\$15,139,326	\$3,428,212	\$5,330,278	\$440,013	\$325,420	\$874,141	\$66,041	\$1,811
	Miscellaneous Revenue (mi)	\$1,452,379	\$1,046,222	\$145,865	\$171,773	\$15,095	\$6,140	\$63,164	\$4,015	\$104
Total Revenue at Status Quo Rates		\$27,057,622	\$16,185,548	\$3,574,077	\$5,502,052	\$455,108	\$331,560	\$937,306	\$70,056	\$1,915
Expenses										
di	Distribution Costs (di)	\$2,922,319	\$1,560,739	\$319,528	\$764,496	\$54,147	\$50,397	\$164,090	\$8,690	\$233
cu	Customer Related Costs (cu)	\$2,939,378	\$2,528,724	\$272,847	\$127,081	\$2,535	\$409	\$90	\$7,595	\$98
ad	General and Administration (ad)	\$7,248,108	\$4,965,819	\$740,513	\$1,166,698	\$74,712	\$67,146	\$212,660	\$20,145	\$414
dep	Depreciation and Amortization (dep)	\$5,203,071	\$2,977,337	\$650,499	\$1,214,619	\$80,006	\$72,588	\$195,491	\$12,254	\$277
INPUT	PILs (INPUT)	\$622,498	\$331,493	\$72,372	\$11,403	\$10,467	\$27,471	\$1,722	\$27,471	\$39
INT	Interest	\$3,393,088	\$1,806,888	\$394,481	\$913,177	\$62,155	\$57,053	\$149,736	\$9,385	\$213
Total Expenses		\$22,328,463	\$14,170,999	\$2,450,240	\$4,353,604	\$284,956	\$258,061	\$749,537	\$59,791	\$1,275
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$4,729,159	\$2,518,373	\$549,813	\$1,272,752	\$86,629	\$79,519	\$208,696	\$13,061	\$297
Revenue Requirement (Includes NI)		\$27,057,622	\$16,689,371	\$3,000,053	\$5,626,356	\$371,585	\$337,580	\$958,233	\$72,872	\$1,571
Revenue Requirement Input equals Output										
Rate Base Calculation										
Net Assets										
dp	Distribution Plant - Gross	\$216,095,244	\$117,185,333	\$25,111,099	\$56,450,340	\$3,472,665	\$3,077,307	\$10,184,016	\$600,040	\$14,444
gp	General Plant - Gross	\$20,155,877	\$10,744,106	\$2,324,623	\$5,408,493	\$361,532	\$329,977	\$929,277	\$66,549	\$1,320
accum dep	Accumulated Depreciation	(\$94,760,712)	(\$52,478,200)	(\$11,169,189)	(\$23,936,705)	(\$1,317,618)	(\$1,115,698)	(\$4,479,541)	(\$257,414)	(\$6,346)
co	Capital Contribution	(\$32,312,158)	(\$17,309,476)	(\$3,577,203)	(\$5,542,351)	(\$519,194)	(\$457,592)	(\$1,907,762)	(\$97,024)	(\$2,558)
Total Net Plant		\$109,178,252	\$58,141,763	\$12,689,330	\$29,379,777	\$1,998,385	\$1,833,994	\$4,825,990	\$302,151	\$6,862
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COF	Cost of Power (COF)	\$124,964,741	\$52,871,731	\$15,516,208	\$44,805,414	\$5,580,322	\$5,291,748	\$615,525	\$280,358	\$3,436
	OM&A Expenses	\$13,109,806	\$9,055,282	\$1,332,888	\$2,058,275	\$131,393	\$117,952	\$376,840	\$36,430	\$745
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$138,074,547	\$61,927,013	\$16,849,095	\$46,863,689	\$5,711,715	\$5,409,700	\$992,365	\$316,788	\$4,181
Working Capital		\$17,949,691	\$8,050,512	\$2,190,382	\$6,092,280	\$742,523	\$703,261	\$129,007	\$41,182	\$544
Total Rate Base		\$127,127,943	\$66,192,275	\$14,879,713	\$35,472,056	\$2,740,908	\$2,537,256	\$4,954,997	\$343,333	\$7,405
Rate Base Input equals Output										
Equity Component of Rate Base		\$50,851,177	\$26,476,910	\$5,951,885	\$14,188,822	\$1,096,363	\$1,014,902	\$1,981,999	\$137,333	\$2,962
Net Income on Allocated Assets		\$4,729,159	\$2,014,549	\$1,123,837	\$1,148,448	\$170,152	\$73,499	\$187,769	\$10,265	\$641
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$4,729,159	\$2,014,549	\$1,123,837	\$1,148,448	\$170,152	\$73,499	\$187,769	\$10,265	\$641
RATIOS ANALYSIS										
REVENUE TO EXPENSES STATUS QUO%		100.00%	96.98%	119.13%	97.79%	122.48%	98.22%	97.82%	96.14%	121.89%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$749,846)	(\$947,176)	\$473,629	(\$280,401)	\$70,638	(\$15,550)	(\$46,527)	(\$4,750)	\$291
Deficiency Input equals Output										
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$503,823)	\$574,024	(\$124,304)	\$83,523	(\$6,020)	(\$20,927)	(\$2,816)	\$344
RETURN ON EQUITY COMPONENT OF RATE BASE		9.30%	7.61%	18.88%	8.09%	15.52%	7.24%	9.47%	7.47%	21.63%



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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - 31 May 2014 Submission

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	5	6	7	8
	Residential	GS < 50 kW	GS 50 to 999 kW (11 & 14)	GS 1,000 to 4,999 kW (12)	Large Use (13)	Street Lighting	USL	Sentinel Lights
Customer Unit Cost per month - Avoided Cost	\$4.10	\$7.74	\$18.90	-\$28.50	\$36.56	\$0.00	\$1.77	\$0.37
Customer Unit Cost per month - Directly Related	\$7.68	\$13.04	\$39.78	-\$7.49	\$78.16	\$0.00	\$4.18	\$0.84
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$13.38	\$19.39	\$50.88	-\$3.35	\$86.13	\$5.63	\$8.45	\$6.51
Existing Approved Fixed Charge	\$11.02	\$17.17	\$54.49	\$1,264.72	\$10,024.94	\$2.28	\$4.57	\$4.77

APPENDIX 7-5: 2019 UPDATED COST ALLOCATION STUDY



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Sheet I6.1 Revenue Worksheet - 31 May 2014 Submission

Total kWhs from Load Forecast	1,163,639,671
Total kW from Load Forecast	1,320,148
Deficiency/sufficiency (RRWF 8. cell F51)	\$(105,296)
Miscellaneous Revenue (RRWF 5. cell F48)	\$1,517,631

	ID	Total	1 Residential	2 GS < 50 kW	3 GS 50 to 999 kW (I1 & I4)	4 GS 1,000 to 4,999 kW (I2)	5 Large Use (I3)	6 Street Lighting	7 USL	8 Sentinel Lights
Billing Data										
Forecast kWh	CEN	1,163,639,671	483,951,299	144,664,011	430,008,488	47,307,974	50,156,999	4,991,186	2,530,185	29,529
Forecast kW	CDEM	1,320,148			1,088,366	104,295	113,943	13,458		87
Forecast kW, included in CDEM, of customers receiving line transformer allowance		353,088			141,541	97,603	113,944			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-								
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	1,163,639,671	483,951,299	144,664,011	430,008,488	47,307,974	50,156,999	4,991,186	2,530,185	29,529
Existing Monthly Charge			\$11.18	\$17.47	\$56.13	\$1,275.61	\$10,327.38	\$2.35	\$4.75	\$4.83
Existing Distribution kWh Rate			\$0.0156	\$0.0175					\$0.0194	
Existing Distribution kW Rate					\$4.8049	\$2.6822	\$2.4145	\$36.2596		\$6.9231
Existing TOA Rate					\$0.60	\$0.60	\$0.60			
Additional Charges										
Distribution Revenue from Rates		\$26,300,399	\$15,353,560	\$3,485,264	\$5,619,884	\$475,675	\$399,044	\$899,251	\$66,004	\$1,718
Transformer Ownership Allowance		\$211,853	\$0	\$0	\$84,925	\$58,562	\$68,366	\$0	\$0	\$0
Net Class Revenue	CREV	\$26,088,546	\$15,353,560	\$3,485,264	\$5,534,959	\$417,113	\$330,677	\$899,251	\$66,004	\$1,718



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Sheet I6.2 Customer Data Worksheet - 31 May 2014 Submission

		1	2	3	4	5	6	7	8	
ID	Total	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$459,641	\$409,081	\$39,529	\$11,031	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$330,562	\$259,699	\$40,067	\$21,572	\$7,754	\$0	\$860	\$609	\$0
Number of Bills	CNB	763,751	698,025	54,588	6,955	154	12	12	3,562	444
Number of Devices										
Number of Connections (Unmetered)	CCON	14,901					14,585	297		19
Total Number of Customers	CCA	63,311	58,169	4,549	580	13	1			
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	63,311	58,169	4,549	580	13	1	-	-	-
Line Transformer Customer Base	CCLT	63,289	58,169	4,547	572	2	-			
Secondary Customer Base	CCS	63,282	58,169	4,542	569	2	-			
Weighted - Services	CWCS	78,182	58,169	4,542	569	2	-	14,585	297	19
Weighted Meter -Capital	CWMC	18,387,202	14,594,688	3,199,115	579,600	12,800	1,000	-	-	-
Weighted Meter Reading	CWMR	63,905	58,169	4,549	1,159	26	2	-	-	-
Weighted Bills	CWNB	833,496	698,025	81,881	48,686	1,075	180	42	3,562	44

Bad Debt Data

Historic Year:	2011	597,752	531,999	51,407	14,346	-	-	-	-	-
Historic Year:	2012	328,111	292,019	28,218	7,875	-	-	-	-	-
Historic Year:	2013	453,061	403,224	38,963	10,873	-	-	-	-	-
Three-year average		459,641	409,081	39,529	11,031	-	-	-	-	-



2019 Cost Allocation Model

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Sheet 18 Demand Data Worksheet - 31 May 2014 Submission

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	5	6	7	8	
		Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights	
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	211,506	104,123	21,995	70,218	5,158	8,280	1,145	580	7
Bulk Delivery CP	BCP1	211,506	104,123	21,995	70,218	5,158	8,280	1,145	580	7
Total Sytem CP	DCP1	211,506	104,123	21,995	70,218	5,158	8,280	1,145	580	7
4 CP										
Transformation CP	TCP4	807,764	400,423	81,526	271,701	24,162	24,702	3,471	1,759	21
Bulk Delivery CP	BCP4	807,764	400,423	81,526	271,701	24,162	24,702	3,471	1,759	21
Total Sytem CP	DCP4	807,764	400,423	81,526	271,701	24,162	24,702	3,471	1,759	21
12 CP										
Transformation CP	TCP12	2,191,974	1,055,484	229,118	743,932	72,534	79,130	7,784	3,946	46
Bulk Delivery CP	BCP12	2,191,974	1,055,484	229,118	743,932	72,534	79,130	7,784	3,946	46
Total Sytem CP	DCP12	2,191,974	1,055,484	229,118	743,932	72,534	79,130	7,784	3,946	46
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from Load Data Provider	DNCP1	235,968	111,004	26,954	79,487	7,842	8,908	1,171	594	7
Primary NCP	PNCP1	235,968	111,004	26,954	79,487	7,842	8,908	1,171	594	7
Line Transformer NCP	LTNCP1	219,247	111,004	26,941	78,411	1,120	-	1,171	594	7
Secondary NCP	SNCP1	218,861	111,004	26,913	78,052	1,120	-	1,171	594	7
4 NCP										
Classification NCP from Load Data Provider	DNCP4	887,588	418,213	106,457	290,495	30,087	35,290	4,658	2,362	28
Primary NCP	PNCP4	887,588	418,213	106,457	290,495	30,087	35,290	4,658	2,362	28
Line Transformer NCP	LTNCP4	822,520	418,213	106,402	286,560	4,298	-	4,658	2,362	28
Secondary NCP	SNCP4	821,099	418,213	106,292	285,249	4,298	-	4,658	2,362	28
12 NCP										
Classification NCP from Load Data Provider	DNCP12	2,417,393	1,119,149	287,554	802,152	83,623	103,905	13,888	7,040	82
Primary NCP	PNCP12	2,417,393	1,119,149	287,554	802,152	83,623	103,905	13,888	7,040	82
Line Transformer NCP	LTNCP12	2,230,799	1,119,149	287,406	791,288	11,946	-	13,888	7,040	82
Secondary NCP	SNCP12	2,226,880	1,119,149	287,109	787,666	11,946	-	13,888	7,040	82



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Sheet OI Revenue to Cost Summary Worksheet - 31 May 2014 Submission

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

Class Revenue, Cost Analysis, and Return on Rate Base

		1	2	3	4	5	6	7	8	
Rate Base Assets		Total	Residential	GS < 50 kW	GS 50 to 999 kW (11 & 14)	GS 1,000 to 4,999 kW (12)	Large Use (13)	Street Lighting	USL	Sentinel Lights
crev	Distribution Revenue at Existing Rates	\$26,089,546	\$15,363,960	\$3,488,264	\$5,534,959	\$417,113	\$330,677	\$899,251	\$66,004	\$1,718
	Miscellaneous Revenue (mi)	\$1,517,631	\$1,095,517	\$152,120	\$179,622	\$14,886	\$6,422	\$64,878	\$4,065	\$101
Total Revenue at Existing Rates		\$27,606,177	\$16,449,077	\$3,637,383	\$5,714,581	\$431,999	\$337,099	\$964,129	\$70,069	\$1,819
Factor required to recover deficiency (1 + D)		1.0040								
mi	Distribution Revenue at Status Quo Rates	\$26,153,843	\$15,415,529	\$3,499,331	\$5,557,299	\$418,797	\$332,012	\$902,881	\$66,270	\$1,725
	Miscellaneous Revenue (mi)	\$1,517,631	\$1,095,517	\$152,120	\$179,622	\$14,886	\$6,422	\$64,878	\$4,085	\$101
Total Revenue at Status Quo Rates		\$27,711,474	\$16,511,046	\$3,651,450	\$5,736,921	\$433,682	\$338,434	\$967,758	\$70,355	\$1,826
Expenses										
di	Distribution Costs (di)	\$2,782,920	\$1,468,756	\$304,151	\$748,721	\$47,323	\$49,392	\$156,340	\$8,030	\$208
	Customer Related Costs (cu)	\$3,009,519	\$2,589,015	\$279,514	\$130,222	\$2,604	\$408	\$89	\$7,572	\$94
ad	General and Administration (ad)	\$7,391,051	\$5,078,513	\$752,998	\$1,192,581	\$68,249	\$68,343	\$210,052	\$19,926	\$399
	Depreciation and Amortization (dep)	\$5,370,697	\$3,039,016	\$672,398	\$1,282,035	\$76,040	\$77,336	\$201,313	\$12,290	\$267
INPUT	PILs (INPUT)	\$644,541	\$337,635	\$74,759	\$179,635	\$10,920	\$11,247	\$28,565	\$1,742	\$38
	Interest	\$3,557,656	\$1,863,635	\$412,645	\$991,525	\$60,274	\$62,081	\$157,670	\$9,615	\$210
Total Expenses		\$22,756,384	\$14,376,570	\$2,496,466	\$4,534,718	\$265,411	\$268,807	\$754,030	\$59,174	\$1,208
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$4,955,089	\$2,595,663	\$574,732	\$1,380,993	\$83,950	\$86,467	\$219,602	\$13,391	\$292
	Revenue Requirement (Includes NI)	\$27,711,474	\$16,972,233	\$3,071,198	\$5,915,712	\$349,360	\$355,273	\$973,632	\$72,565	\$1,500
Revenue Requirement Input equals Output										
Rate Base Calculation										
Net Assets										
dp	Distribution Plant - Gross	\$224,776,069	\$120,354,401	\$26,149,864	\$60,482,823	\$3,321,906	\$3,303,077	\$10,544,614	\$605,384	\$14,002
	General Plant - Gross	\$21,052,793	\$11,045,987	\$2,424,720	\$5,845,701	\$349,039	\$357,491	\$970,975	\$57,589	\$1,291
gp	Accumulated Depreciation	(\$99,399,089)	(\$53,992,182)	(\$11,647,510)	(\$25,458,978)	(\$1,250,235)	(\$1,187,585)	(\$4,598,950)	(\$257,551)	(\$5,101)
	Capital Contribution	(\$32,312,158)	(\$17,102,058)	(\$3,577,875)	(\$8,789,959)	(\$471,747)	(\$465,947)	(\$1,807,991)	(\$94,188)	(\$2,893)
Total Net Plant		\$115,117,616	\$60,306,148	\$13,349,199	\$32,079,589	\$1,948,963	\$2,007,036	\$5,108,648	\$311,234	\$6,799
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$125,921,985	\$52,370,256	\$15,654,657	\$46,532,895	\$5,119,380	\$5,427,684	\$540,116	\$273,801	\$3,195
	OM&A Expenses	\$13,183,490	\$9,136,284	\$1,336,663	\$2,071,524	\$118,176	\$118,142	\$366,481	\$35,527	\$693
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$139,105,474	\$61,506,540	\$16,991,319	\$48,604,418	\$5,237,557	\$5,545,826	\$906,597	\$309,329	\$3,888
Working Capital		\$18,083,712	\$7,995,850	\$2,208,871	\$6,318,574	\$680,882	\$720,957	\$117,858	\$40,213	\$505
Total Rate Base		\$133,201,327	\$68,301,998	\$15,558,071	\$38,398,163	\$2,629,845	\$2,727,994	\$5,226,506	\$351,446	\$7,304
Rate Base Input equals Output										
Equity Component of Rate Base		\$53,280,531	\$27,320,799	\$6,223,228	\$15,359,265	\$1,051,938	\$1,091,197	\$2,090,602	\$140,579	\$2,922
Net Income on Allocated Assets		\$4,955,089	\$2,134,476	\$1,154,984	\$1,202,202	\$168,272	\$69,627	\$213,729	\$11,181	\$618
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$4,955,089	\$2,134,476	\$1,154,984	\$1,202,202	\$168,272	\$69,627	\$213,729	\$11,181	\$618
RATIOS ANALYSIS										
REVENUE TO EXPENSES STATUS QUO%		100.00%	97.28%	118.89%	96.98%	124.14%	95.26%	99.40%	96.95%	121.73%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$105,296)	(\$523,156)	\$566,186	(\$201,131)	\$82,639	(\$18,174)	(\$9,503)	(\$2,476)	\$319
Deficiency Input equals Output										
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$461,187)	\$580,253	(\$178,791)	\$84,322	(\$16,839)	(\$5,873)	(\$2,210)	\$326
RETURN ON EQUITY COMPONENT OF RATE BASE		9.30%	7.81%	18.56%	7.83%	16.00%	6.38%	10.22%	7.95%	21.16%



2019 Cost Allocation Model

EB-2014-0101

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet - 31 May 2014 Submission

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	5	6	7	8
	Residential	GS < 50 kW	GS 50 to 999 kW (I1 & I4)	GS 1,000 to 4,999 kW (I2)	Large Use (I3)	Street Lighting	USL	Sentinel Lights
Customer Unit Cost per month - Avoided Cost	\$4.04	\$7.62	\$18.64	-\$28.79	\$36.25	\$0.00	\$1.76	\$0.37
Customer Unit Cost per month - Directly Related	\$7.69	\$13.01	\$40.10	-\$7.17	\$79.19	\$0.00	\$4.23	\$0.85
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$13.31	\$19.29	\$51.21	-\$3.03	\$87.23	\$5.55	\$8.42	\$6.44
Existing Approved Fixed Charge	\$11.18	\$17.47	\$56.13	\$1,275.61	\$10,327.38	\$2.35	\$4.75	\$4.83