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APPENDIX 7-1 - Input Sheets I-6 & I-8 | Output Sheets O-1 & O-2

2.10 EXHIBIT 7: COST ALLOCATION

- 2 2.10.1 Cost Allocation Study Requirements
- 3

1

4 Introduction

5

6 On September 29, 2006, the Ontario Energy Board ("Board") issued its directions on 7 Cost Allocation Methodology for Electricity Distributors (the "Directions"). On November 8 15, 2006, the Board issued the Cost Allocation Information Filing Guidelines for Electricity Distributors (the "Guidelines"), the Cost Allocation Model (the "Model") and 9 10 User Instructions (the "Instructions") for the Model. Waterloo North Hydro Inc. ("WNH") 11 prepared a Cost Allocation Information Filing consistent with WNH's understanding of the 12 Directions, the Guidelines, the Model and the Instructions. WNH submitted this filing to 13 the OEB on February 28, 2007.

14

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

19

In WNH's 2011 COS Application (*EB-2010-0144*), the Cost Allocation Model was updated to reflect 2011 Test Year costs, customer numbers and demand values. The 2011 demand values were based on the weather normalized load forecast used to design rates. The results of the 2011 Cost Allocation Model was used to move the Revenue to Cost Ratios to be within the Board's acceptable range as outlined in the "Report on Application of Cost Allocation for Electricity Distributors" (the "Cost Allocation Report") issued by the OEB on November 28, 2007.

1 On September 2, 2010, the Board began a proceeding, *EB-2010-0219*, with the mandate 2 to review and revise the Cost Allocation policy as needed. On March 31, 2011, the 3 Report of the Board was released in relation to EB-2010-0219 ("March Board Report"). In 4 the letter accompanying the report, the Board indicated that a Working Group would be formed to revise the original Cost Allocation Model to address the revision highlighted in 5 6 the March Board Report. On August 5, 2011, the Board released the new Cost Allocation 7 model and instructed 2012 Cost of Service filers to use the revised model in their 8 Applications. This model has been subsequently updated by the Board with some minor 9 revision on an annual basis. On June 26, 2014, the Board released an updated Cost 10 Allocation model to be used by 2015 Cost of Service applicants in their applications. This 11 updated version of the Cost Allocation model has been used by WNH in this application.

12

In Section 2.6.4 of the March Board Report, the Board stated that "default weighting
factors should now be utilized only in exceptional circumstances". Distributors are
therefore now expected to develop their own weighting factors.

16 WNH has used 2015 version of the Cost Allocation Study Model and submitted the 17 Revised Cost Allocation Study to reflect 2016 Test Year costs, customer numbers and 18 demand values. The 2016 demand values are based on the weather normalized load 19 forecast used to design rates. WNH has developed weighting factors as outlined below 20 based on discussions with staff experienced in the subject area.

21

22 Weighting Factors

23

24 Weighting Factor for Services (Account 1855)

25

The analysis for the Services weighting factor included a review of WNH's internal policy in regards to the installation and cost recovery for Services.

28 WNH has costs for Services (USoA 1855) for Residential Customers only; all other 29 classes pay for their own services via Contributed Capital USoA 1995/2440. WNH records all Services Costs in USoA 1855 and applies the Contributed Capital received
 from the Non-Residential classes to Contributed Capital USoA 1995/2440 (attributable to
 USoA 1855). In the Cost Allocation model, USoA 1855 is allocated based on the
 Weighting Factors recorded in I5.2 which is calculated based on Gross Cost.

5

In WNH's case, the Net Services Costs (USoA 1855 & the 1855 portion of 1995/2440) 6 7 would all belong to Residential; however, if the gross cost weighting factors are applied 8 (before Contributed Capital), both the asset USoA 1855 and the 1855 component of CC 9 would be allocated on the gross cost basis, which would result in Non-Residential Rate 10 Classes being allocated Gross Costs in excess of Contributed Capital. Thus, the model 11 would allocate net costs to these Non-Residential rate classes, where the allocated costs 12 should be \$0. In the same calculation Residential would be allocated Costs and 13 Contributed Capital, however, the net amount would be incorrect as the Non-Residential 14 rate classes would be allocated costs. As per Table 7-1, WNH applied a weighting factor 15 of 1.0 for Residential only. This allocates all of the Services costs and Services 16 Contributed Capital to the Residential rate class. This is consistent with WNH only 17 incurring Service costs for the Residential rate class.

- 18
- 19

Table 7-1 - Weighting Factors for Services

Rate Class	Weighting Factors for Services
Residential	1.0
GS < 50 kW	0.0
GS > 50 kW	0
Large User	0
Unmetered Scattered Load	0
Street Lighting	0
Embedded Distributor	0

1 Weighting Factor for Billing and Collection (Accounts 5315 – 5340, except 5335)

2

3 In determining the weighting factors for Billing and Collecting, an analysis of Accounts 4 5315 – 5340, except 5335, was conducted and costs were assigned to each class based 5 on the specific nature of the costs. WNH assigned an allocator to each internal account number that flow into the Billing and Collecting USoA accounts. These accounts were 6 7 allocated based on the number of customers, number of bills or a delinquency weighting. 8 The delinquency weighting was derived by assigning a rating system to the level of 9 collection activity of each customer and consolidating the results by rate class. Through 10 this analysis, WNH was able to more closely assign a total cost per class. Weighting 11 factors were then determined relative to the Residential factor of 1 as shown in Table 7-12 2.

- 13
- 14

Table 7-2 - Weighting Factors for Billing and Collection

Rate Class	Weighting Factors for Billing & Collecting
Residential	1.00
GS < 50 kW	1.03
GS > 50 kW	0.90
Large User	0.74
Unmetered Scattered Load	0.79
Street Lighting	0.99
Embedded Distributor	0.74

15 Installation Cost per Meter (Sheet I7.1)

16

17 The installation cost for smart meters is consistent with the installation cost outlined in

18 the Smart Meter Recovery Application approved by the Board in *EB-2012-0266*. WNH

19 has used the approved cost per smart meter of \$122.87 for the Residential rate class and

20 \$386.17 for the GS < 50 kW rate class in allocating meter costs as shown in Table 7-3.

1 WNH does not have any costs assigned to the Embedded Distributor rate class as it

- 2 received the meter from HONI when WNH commenced as a Host Distributor in May
- 3 2006, thus, WNH has \$0 meter costs for this rate class.
- 4

For the GS > 50 kW and Large User rate classes WNH captured the cost of the meter
and all associated installation costs.

- 7
- 8

Meter Type		stallation
	COS	t per Meter
Smart Meters - Residential	\$	122.87
Smart Meters - GS < 50 kW	\$	386.17
Demand without IT (usually three-phase)	\$	480
Demand with IT	\$	2,400
Demand with IT and Interval Capability - Secondary	\$	3,000
Demand with IT and Interval Capability - Primary	\$	35,000

9 Weighting Factor for Meter Reading (Sheet I7.2)

10

11 WNH completed an analysis of the costs included in meter reading and assigned the 12 costs to the appropriate class based on the nature of the cost. Based on this activity 13 analysis, WNH calculated the overall cost per class by customer and assigned a 14 weighting of 1 for the meter reading costs related to Smart Meters for the Residential 15 class. The weighting factors for the remaining classes were then determined as a factor 16 of the Residential class as shown in Table 7-4.

- 17
- 18

19

Table 7-4 - Weighting Factors for Meter Reading

Read TypeWeighting
Factors for Meter
ReadingSmart Meter1GS - Walking15.73Interval45.89

1 Summary of Results and Proposed Changes

2

3 The data used in the updated Cost Allocation Study is consistent with WNH's cost data 4 that supports the proposed 2016 Revenue Requirement outlined in this Application. 5 Consistent with the Guidelines, WNH's assets were broken out into primary and 6 secondary distribution functions using updated breakout. The breakout of Assets, Capital 7 Contributions, Depreciation, Accumulated Depreciation, customer data and load data by 8 primary, line transformer and secondary categories were developed from the best data 9 available to WNH, its engineering records, and its customer and financial information 10 systems. An Excel version of the updated Cost Allocation Study has been included with 11 the filed application material. In addition, Attachment 7-1 outlines Input Sheets I-6 & I-8 12 and Output Sheets O-1 & O-2.

13

14 Capital Contributions, Depreciation and Accumulated Depreciation by USoA are 15 consistent with the information provided in the 2016 continuity statement shown in Exhibit 16 2. The rate class customer data used in the updated cost allocation study is consistent 17 with the 2016 customer forecast outlined in Exhibit 3. The load profiles for each rate 18 class are the same as those used in the 2011 COS filing but have been scaled to match 19 the 2016 load forecast. In the 2011 COS WNH adjusted the load of the Large User rate 20 class to reflect the transfer of one customer from the Large User rate class to the GS > 21 50 kW rate class. The load transferred between the classes was the 2004 load data. 22 Table 7-5 outlines the scaling factors used by rate class.

23

WNH notes that the Embedded Distributor rate class did not have Demand allocated in Sheet I8 of the Cost Allocation Model in WNH's 2011 COS. This class does not have any capital costs, thus, no demand was input. In addition, the demand data used in the 27 2011 COS was for 2004, the Embedded Distributor was not a customer of WNH at that time. WNH, thus, did not have load to scale in 2016. In addition, the Embedded

- 1 Distributor class does not have any capital costs in this Application, thus, no demand is
- 2 assigned in I8 of the Cost Allocation Model.
- 3
- 4

Rate Class	2004 Weather Normal Values used in 2011 COS	2016 Weather Normal Values (kWh)	Scaling Factor
Residential	407,120,602	399,341,268	98.1%
GS < 50 kW	189,377,470	192,108,795	101.4%
GS > 50 kW	632,881,276	717,187,813	113.3%
Large User	68,391,760	95,063,906	139.0%
Unmetered Scattered Load	3,407,792	3,140,372	92.2%
Street Lighting	7,260,573	7,594,660	104.6%
Embedded Distributor	-	31,378,863	0.0%
Total	1,308,439,473	1,445,815,676	110.5%

Table 7-5 - Load Profiling Scaling Factors

5 Embedded Distributor Class

6

7 WNH became a Host Distributor on May 1, 2006 and Hydro One Networks Inc. (HONI) 8 became embedded to WNH at the Elmira Transformer Station. Prior to this date, WNH 9 was embedded to HONI at this metering point. HONI owns and operates the Elmira TS 10 which is located inside the service area of WNH. WNH established an Embedded 11 Distributor Class in its 2011 COS. HONI owns the circuits that cross into WNH's service 12 territory and resides on WNH's poles. WNH receives pole rental revenue from HONI. 13 WNH does not have any capital costs invested in its Embedded Distributor rate class, 14 only operating costs.

15

WNH notes that it has not directly allocated its Embedded Distributor rate class costs, it has maintained the same methodology it employed in its 2011 COS Cost Allocation Study. This method only uses number of bills and a meter reading factor as inputs for the Embedded Distributor class in the cost allocation model. Other input variables such as number of customers and demand units are not used in the cost allocation model for this class. This outcome of this method means such items as billing, collecting and meter
reading costs are directly allocated to the Embedded Distributor class but the model also
indirectly allocates administration costs as well as some general service capital.

4

In connection with preparing its rate application, WNH has consulted with HONI and advised HONI that it is WNH's intent to allocate cost in the same manner as all of the other rate classes which is consistent with the approved 2011 COS methodology and not directly allocated costs to the Embedded Distributor rate class. WNH provided HONI with the necessary supporting evidence. HONI concluded that:

10 "I have reviewed the material provided. I am fine with the proposed cost allocation 11 methodology given that it is based on the Board's cost allocation model, does not 12 involve any direct assignment of costs to the embedded rate class and is what was 13 previously approved in WHN's 2011 COS filing. The increase in the revenue-to-cost 14 ratio for the embedded class to 100% does cause me some concern given that a 15 similar move to 100% is not proposed for the other rate classes currently below 16 100%, however since the absolute increase in dollars is relatively minor I will not 17 make this an issue. I am also satisfied that the allocation of regulatory variance 18 account balances to the embedded class is consistent with Board approved 19 methodology.

20

21

I am fine with the proposed methodology and rates for the embedded rate class."

1 Unmetered Loads

2

3 WNH communicates with unmetered load customers, including Street Lighting 4 customers, to assist them in understanding the regulatory context in which distributors 5 operate and how it affects unmetered load customers. This communication takes place 6 on an on-going basis and is not driven by the rate application process, but regular 7 business practice.

8

9 MicroFIT Class

10

11 WNH is not proposing to include MicroFIT as a separate class in the cost allocation 12 model in 2016. It is WNH's understanding that the Cost Allocation Model will produce a 13 calculation of unit costs which the Board will use to update the uniform MicroFIT rate at a 14 future date.

15

16 New Customer Class

17

18 WNH is not proposing to include a new customer class.

19

- 20 Eliminated Customer Class
- 21
- 22 WNH is not proposing to eliminate customer class.

1 2.10.2 Class Revenue Requirements

2

The allocated cost by rate class for the 2011 Cost of Service filing and 2016 updated
study are provided in the following Table 7-6 which is consistent with Appendix 2-P.

5

6 Table 7-6 - Allocated Cost – Consistent with Appendix 2-P: Allocated Costs

Classes	Costs Allocated from Previous Study	%	-	Costs Allocated in Test Year Study Column 7A)	%
Residential	\$ 14,755,783	50.63%	\$	18,790,233	51.35%
GS < 50 kW	\$ 4,854,060	16.65%	\$	5,407,450	14.78%
GS > 50 kW	\$ 8,504,826	29.18%	\$	10,935,845	29.88%
Large User	\$ 641,538	2.20%	\$	1,000,220	2.73%
Unmetered Scattered Load	\$ 112,275	0.39%	\$	102,102	0.28%
Street Lighting	\$ 276,249	0.95%	\$	356,764	0.97%
Embedded Distributor	\$ 883	0.00%	\$	1,459	0.00%
Total	\$ 29,145,614	100.00%	\$	36,594,074	100.00%

7 The following Table 7-7 provides information on calculated class revenue which is 8 consistent with Appendix 2-P. The resulting 2016 Proposed Base Revenue will be the

9 amount used in Exhibit 8 to design the proposed distribution charges in this application.

10

11Table 7-7 - Calculated Class Revenue – Consistent with Appendix 2-P: Calculated12Class Revenue

	(Column 7B	(Column 7C	C	Column 7D	С	olumn 7E
Classes		2016 Base Revenue at Existing Rates		2016 Proposed Base Revenue Allocated at Existing Rates Proportion		2016 Proposed Base		scellaneous Revenue
Residential	\$	16,660,584	\$	18,874,955	\$	18,865,237	\$	794,253
GS < 50 kW	\$	4,832,529	\$	5,474,823	\$	5,474,823	\$	161,119
GS > 50 kW	\$	8,692,348	\$	9,847,654	\$	9,847,654	\$	195,815
Large User	\$	663,035	\$	751,159	\$	834,682	\$	15,505
Unmetered Scattered Load	\$	170,454	\$	193,109	\$	118,887	\$	3,636
Street Lighting	\$	238,101	\$	269,748	\$	269,748	\$	11,255
Embedded Distributor	\$	900	\$	1,019	\$	1,436	\$	23
Total	\$	31,257,951	\$	35,412,468	\$	35,412,468	\$	1,181,606

1 2.10.3 Revenue-to-Cost-Ratios

2

3 The results of a Cost Allocation Study are typically presented in the form of Revenue to 4 Cost Ratios. The ratio is shown by rate classification and is the percentage of 5 Distribution Revenue collected by rate classification compared to the costs allocated to 6 the classification. The percentage identifies the rate classifications that are being 7 subsidized and those that are over-contributing. A percentage of less than 100% means 8 the rate classification is under-contributing and is being subsidized by other classes of 9 customers. A percentage of greater than 100% indicates the rate classification is over-10 contributing and is subsidizing other classes of customers.

11

In the March Board Report, the Board established what it considered to be the
appropriate ranges of Revenue to Cost Ratios which are summarized in Table 7-8 below.
In addition, Table 7-8 provides WNH's Revenue to Cost Ratios from the 2011 COS
Application and the updated proposed 2016 Cost Allocation.

16

Table 7-8 Revenue to Cost Ratios – Consistent with Appendix 2-P: Revenue to Cost Ratios

Classes	Costs Allocated from Previous Study	%	Costs Nocated in Test Year Study Column 7A)	%
Residential	\$ 14,755,783	50.63%	\$ 18,790,233	51.35%
GS < 50 kW	\$ 4,854,060	16.65%	\$ 5,407,450	14.78%
GS > 50 kW	\$ 8,504,826	29.18%	\$ 10,935,845	29.88%
Large User	\$ 641,538	2.20%	\$ 1,000,220	2.73%
Unmetered Scattered Load	\$ 112,275	0.39%	\$ 102,102	0.28%
Street Lighting	\$ 276,249	0.95%	\$ 356,764	0.97%
Embedded Distributor	\$ 883	0.00%	\$ 1,459	0.00%
Total	\$ 29,145,614	100.00%	\$ 36,594,074	100.00%

The 2016 Cost Allocation Study indicates the Revenue to Cost Ratios for the Large User and Unmetered Scattered Load are outside the Board's range. For 2016, it is proposed these ratios be brought within the Board's range and the Residential and GS < 50 kW rate classes be adjusted downward to maintain revenue neutrality. The Board has not set a target range for the Embedded Distributor rate class. WNH is proposing to raise the ratio to 100% to be consistent with the approved treatment in its 2011 COS.

APPENDIX 7-1

INPUT SHEETS I-6 & I-8 OUTPUT SHEETS O-1 & O-2

APPENDIX 7-1

INPUT SHEETS I-6 & I-8 OUTPUT SHEETS O-1 & O-2

2015 Cost Allocation Model

	EB-2014-0108 Sheet I6.1 Revenue Worksheet -										
Total kWhs from Load Forecast	1,445,815,676										
Total kWs from Load Forecast	2,025,508										
Deficiency/sufficiency (RRWF 8. cell F51)	- 4,154,517										
Miscellaneous Revenue (RRWF 5. cell F48)	1,181,606										
			1	2	3	6	7	9	10		
	ID	Total	Residential	_ GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor		
Billing Data											
Forecast kWh	CEN	1,445,815,676	399,341,268	192,108,795	717,187,813	95,063,906	7,594,660	3,140,372	31,378,863		
Forecast kW	CDEM	2,025,508			1,759,407	173,581	21,115		71,406		
Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,194,336		124,353	1,069,983						
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	1,438,992,162	399,341,268	192,108,795	710,364,299	95,063,906	7,594,660	3,140,372	31,378,863		
Evisting Marthly Change			\$45 OQ	624.00	6110.00	¢0.075.70	¢c. cc.	\$45 OO			
Existing Monthly Charge Existing Distribution kWh Rate			\$15.20 \$0.0192	\$31.96 \$0.0143	\$119.38	\$6,975.72	\$0.33	\$15.98 \$0.0199			
Existing Distribution kW Rate					\$4.7395	\$3.3375	\$8.6832		\$0.0126		
Existing TOA Rate Additional Charges				\$0.60	\$0.60						
Distribution Revenue from Rates		\$31,974,552	\$16,660,584	\$4,907,140	\$9,334,338	\$663,035	\$238,101	\$170,454	\$900		
Transformer Ownership Allowance		\$716,602	\$0	\$74,612	\$641,990	\$0	\$0	\$0	\$0		
Net Class Revenue	CREV	\$31,257,951	\$16,660,584	\$4,832,529	\$8,692,348	\$663,035	\$238,101	\$170,454	\$900		

2015 Cost Allocation Model

EB-2014-0108

Sheet I6.2 Customer Data Worksheet -

-			1	2	3	6	7	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$303,930	\$82,546	\$27,191	\$194,193	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$217,370	\$130,017	\$40,032	\$47,009			\$312	
Number of Bills	CNB	340,260	295,830	35,826	8,340	12	72	168	12
Number of Devices							13,828		
Number of Connections (Unmetered)	CCON	2,472					1,909	563	
Total Number of Customers AVG Per Load Forecast	CCA	55,653	49,305	5,632	695	1	6	14	
Bulk Customer Base	CCB		40,000	0,002	000		0	14	
Primary Customer Base	CCP	55,653	49,305	5,632	695	1	6	14	
Line Transformer Customer Base	CCLT	53,040	47,366	5,211	444	-	6	13	
Secondary Customer Base	CCS	53,733	47,785	5,285	649			14	
Weighted - Services	CWCS	47,785	47,785	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	11,099,175	6,058,105	2,174,909	2,796,160	70,000	-	-	-
Weighted Meter Reading	CWMR	72,084	49,305	5,632	17,055	46		-	46
Weighted Bills	CWNB	340,453	295,830	36,901	7,500	9	71	133	9

Bad Debt Data

Historic Year:	2012	89,491	65,741	23,749	-				
Historic Year:	2013	682,323	83,722	18,911	579,690				
Historic Year:	2014	139,977	98,174	38,915	2,889				
Three-year average		303,930	82,546	27,191	194,193	-	-	-	-

2015 Cost Allocation Model

EB-2015-0108

Sheet 18 Demand Data Worksheet -

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

			1	2	3	6	7	9	10
Customer Classes		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	2514								
CO-INCIDENT	PEAK								
1 CP									
Transformation CP	TCP1	229,910	82,012	32,896	100,163	12,643	1,812	383	
Bulk Delivery CP	BCP1	-							
Total Sytem CP	DCP1	229,910	82,012	32,896	100,163	12,643	1,812	383	
4 CP	TCP4	953,625	271,604	172.287	446.680	58.010	3,589	1.456	
Transformation CP Bulk Delivery CP	BCP4	953,625	271,604	172,287	446,680	58,010	3,589	1,456	
Total Sytem CP	DCP4	953,625	271,604	172,287	446,680	58,010	3,589	1,456	
Total Sylem CP	DCF4	533,023	271,004	112,201	440,000	56,010	3,309	1,430	
12 CP									
Transformation CP	TCP12	2,677,056	757,397	477.636	1,267,376	160.625	9,737	4.285	
Bulk Delivery CP	BCP12	-	,	111,000	.,,	100,020	-,	.,====	
Total Sytem CP	DCP12	2,677,056	757.397	477,636	1,267,376	160,625	9,737	4.285	
NON CO_INCIDE	NT PEAK								
1 NCP									
Classification NCP from									
Load Data Provider	DNCP1	284,395	86,451	51,310	125,823	18,604	1,821	385	
Primary NCP	PNCP1	284,395	86,451	51,310	125,823	18,604	1,821	385	
Line Transformer NCP	LTNCP1	265,790	86,451	51,310	125,823		1,821	385	
Secondary NCP	SNCP1	265,790	86,451	51,310	125,823		1,821	385	
4 NCP									
Classification NCP from									
Load Data Provider	DNCP4	1,092,477	335,359	193,174	485,228	69,953	7,241	1,521	
Primary NCP	PNCP4	1,092,477	335,359	193,174	485,228	69,953	7,241	1,521	
Line Transformer NCP	LTNCP4	1,022,523	335,359	193,174	485,228		7,241	1,521	
Secondary NCP	SNCP4	1,022,523	335,359	193,174	485,228		7,241	1,521	
12 NCP									
Classification NCP from									
Load Data Provider	DNCP12	3,009,995	902,093	516,376	1,378,614	187,426	21,103	4,383	
Primary NCP	PNCP12	3,009,995	902,093	516,376	1,378,614	187,426	21,103	4,383	
Line Transformer NCP	LTNCP12 SNCP12	2,822,569	902,093	516,376	1,378,614		21,103	4,383	
Secondary NCP	SINCP12	2,822,569	902,093	516,376	1,378,614		21,103	4,383	

2015 Cost Allocation Model

EB-2015-0108

Sheet 01 Revenue to Cost Summary Worksheet -

Dete Dese			1	•	-				
Data Daaa				2	3	6	7	9	10
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	tribution Revenue at Existing Rates	\$31,257,951	\$16,660,584	\$4,832,529	\$8,692,348	\$663,035	\$238,101	\$170,454	\$900
mi Miso	scellaneous Revenue (mi)	\$1,181,606	\$794,253	\$161,119	\$195,815	\$15,505	\$11,255	\$3,636	\$23
Tot	tal Revenue at Existing Rates	\$32,439,557	cellaneous Revenu \$17,454,838	\$4,993,648	\$8,888,163	\$678,540	\$249,356	\$174,090	\$922
	ctor required to recover deficiency (1 + D)	1.1329	\$17,454,050	\$4,555,040	\$0,000,105	\$070,340	<i>\$</i> 243,330	\$174,050	<i>\$322</i>
	stribution Revenue at Status Quo Rates	\$35,412,468	\$18,874,955	\$5,474,823	\$9,847,654	\$751,159	\$269,748	\$193,109	\$1,019
Misc	scellaneous Revenue (mi)	\$1,181,606	\$794,253	\$161,119	\$195,815	\$15,505	\$11,255	\$3,636	\$23
Tota	tal Revenue at Status Quo Rates	\$36,594,074	\$19,669,208	\$5,635,943	\$10,043,469	\$766,664	\$281,003	\$196,746	\$1,042
F									
	penses stribution Costs (di)	\$7,016,908	\$3,481,042	\$1,015,791	\$2,199,795	\$212,447	\$84,285	\$23,334	\$214
	stomer Related Costs (cu)	\$3,298,344	\$2,618,929	\$379,877	\$294,996	\$2,781	\$516	\$960	\$286
	neral and Administration (ad)	\$3,895,816	\$2,241,726	\$536,352	\$987,911	\$86,547	\$33,511	\$9,593	\$176
	preciation and Amortization (dep)	\$8,151,672	\$3,763,527	\$1,291,655	\$2,738,253	\$254,103	\$80,524	\$23,173	\$437
	s (INPUT) erest	\$803,815 \$5,337,309	\$377,583 \$2,507,142	\$123,344 \$819,001	\$266,307 \$1,768,268	\$25,097 \$166,646	\$8,920 \$59,229	\$2,544 \$16,893	\$20 \$130
	tal Expenses	\$28,503,864	\$14,989,947	\$4,166,020	\$8,255,531	\$747,621	\$266,985	\$76,497	\$1,262
	rect Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ocated Net Income (NI)	\$8,090,209	\$3,800,286	\$1,241,429 \$5,407,450	\$2,680,313	\$252,599	\$89,779	\$25,606 \$102.102	\$197
Rev	venue Requirement (includes NI)	\$36,594,074	\$18,790,233 quirement Input ec		\$10,935,845	\$1,000,220	\$356,764	\$102,102	\$1,459
		Revenue Re	quirement input et	uais Output					
Rate	te Base Calculation								
	t Assets								
	stribution Plant - Gross	\$346,453,251 \$34,015,338	\$171,714,505 \$16,463,533	\$51,268,428 \$5,116,755	\$108,879,531 \$10,954,223	\$9,450,145	\$4,001,300 \$388,669	\$1,123,649 \$109,988	\$15,692 \$718
	neral Plant - Gross cumulated Depreciation	(\$146,617,357)	(\$74,402,741)	(\$21,291,070)	(\$44,922,677)	\$981,454 (\$3,840,116)	(\$1,680,272)	(\$468,771)	(\$11,711)
	pital Contribution	(\$39,484,351)	(\$22,339,415)	(\$5,297,276)	(\$10,603,851)	(\$545,095)	(\$549,666)	(\$149,049)	\$0
Tota	tal Net Plant	\$194,366,880	\$91,435,882	\$29,796,837	\$64,307,226	\$6,046,389	\$2,160,030	\$615,817	\$4,699
Dire	ectly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP Cos	st of Power (COP)	\$163,572,481	\$45,375,820	\$21,828,683	\$80,780,920	\$10,801,795	\$862,956	\$356,830	\$3,565,476
	1&A Expenses	\$14,211,068	\$8,341,696	\$1,932,020	\$3,482,703	\$301,775	\$118,312	\$33,887	\$676
	ectly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub	btotal	\$177,783,549	\$53,717,516	\$23,760,703	\$84,263,623	\$11,103,570	\$981,268	\$390,717	\$3,566,152
Wor	orking Capital	\$23,111,861	\$6,983,277	\$3,088,891	\$10,954,271	\$1,443,464	\$127,565	\$50,793	\$463,600
Tota	tal Rate Base	\$217.478.742	\$98,419,159	\$32,885,728	\$75,261,497	\$7,489,853	\$2,287,595	\$666,610	\$468,299
		Rate E	Base Input equals (Dutput					
Equ	uity Component of Rate Base	\$86,991,497	\$39,367,664	\$13,154,291	\$30,104,599	\$2,995,941	\$915,038	\$266,644	\$187,320
Net	t Income on Allocated Assets	\$8,090,090	\$4,679,261	\$1,469,922	\$1,787,938	\$19,043	\$14,017	\$120,249	(\$340)
	t Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net	t Income	\$8,090,090	\$4,679,261	\$1,469,922	\$1,787,938	\$19,043	\$14,017	\$120,249	(\$340)
RAT	TIOS ANALYSIS								
	VENUE TO EXPENSES STATUS QUO%	100.00%	104.68%	104.23%	91.84%	76.65%	78.76%	192.69%	71.42%
EXIS	ISTING REVENUE MINUS ALLOCATED COSTS	(\$4,154,517)	(\$1,335,395)	(\$413,802)	(\$2,047,682)	(\$321,681)	(\$107,408)	\$71,988	(\$536)
		Deficie	ency Input equals (
STA	ATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$878,975	\$228,493	(\$892,376)	(\$233,556)	(\$75,762)	\$94,643	(\$417)
RET	TURN ON EQUITY COMPONENT OF RATE BASE	9.30%	11.89%	11.17%	5.94%	0.64%	1.53%	45.10%	-0.18%

2015 Cost Allocation Model

EB-2015-0108

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

	1	2	3	6	7	9	10
Summary	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
Customer Unit Cost per month - Avoided Cost	\$5.38	\$8.96	\$65.56	\$950.82	\$0.01	\$0.08	0
Customer Unit Cost per month - Directly Related	\$7.05	\$11.30	\$79.44	\$1,088.97	\$0.02	\$0.13	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$20.44	\$21.58	\$100.74	\$1,273.87	\$10.09	\$9.96	0
Existing Approved Fixed Charge	\$15.20	\$31.96	\$119.38	\$6,975.72	\$0.33	\$15.98	\$0.00

	1	1	2	3	6	7	9	10
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$34,015,338 (\$24,606,949)	\$16,463,533 (\$11,909,842)	\$5,116,755 (\$3,701,498)	\$10,954,223 (\$7,924,366)	\$981,454 (\$709,991)	\$388,669 (\$281,166)	\$109,988 (\$79,566)	\$718 (\$519)
General Plant - Net Fixed Assets	\$9,408,388	\$4,553,690	\$1,415,256	\$3,029,856	\$271,463	\$107,503	\$30,422	\$199
General Plant - Depreciation	\$1,303,924	\$631,104	\$196,143	\$419,913	\$37,622	\$14,899	\$4,216	\$28
Total Net Fixed Assets Excluding General Plant	\$184,958,492	\$86,882,192	\$28,381,581	\$61,277,370	\$5,774,926	\$2,052,528	\$585,395	\$4,501
Total Administration and General Expense	\$3,895,816	\$2,241,726	\$536,352	\$987,911	\$86,547	\$33,511	\$9,593	\$176
Total O&M	\$10,315,252	\$6,099,970	\$1,395,668	\$2,494,791	\$215,228	\$84,801	\$24,294	\$500

<u>Scenario 1</u>

Accounts included in Avoided Costs Plus General Administration Allocation

			1	2	3	6	7	9	10
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	Distribution Plant								
1860	Meters	\$14,300,257	\$7,805,307	\$2,802,169	\$3,602,593	\$90,189	\$0	\$0	\$0
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant - Meters								
	only	(\$5,709,909)	(\$3,116,559)	(\$1,118,870)	(\$1,438,469)		\$0	\$0	\$0
	Meter Net Fixed Assets	\$8,590,348	\$4,688,748	\$1,683,299	\$2,164,124	\$54,177	\$0	\$0	\$0
	Misc Revenue								
4082	Retail Services Revenues	(\$29,000)	(\$17,023)	(\$3,943)	(\$7,107)	(\$616)	(\$241)	(\$69)	(\$1)
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$4,300)	(\$2,524)	(\$585)	(\$1,054)	(\$91)	(\$36)	(\$10)	(\$0)
4225	Late Payment Charges	(\$242,900)	(\$145,287)	(\$44,734)	(\$52,530)	\$0	\$0	(\$349)	\$0
	Sub-total	(\$276,200)	(\$164,834)	(\$49,261)	(\$60,691)	(\$707)	(\$277)	(\$428)	(\$2)
	Operation								
5065	Meter Expense	\$395,613	\$215,932	\$77,521	\$99,665	\$2,495	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$395,613	\$215,932	\$77,521	\$99,665	\$2,495	\$0	\$0	\$0
	Maintenance								
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Billing and Collection								
5310	Meter Reading Expense	\$347,805	\$237.898	\$27,175	\$82.290	\$221	\$0	\$0	\$221
5315	Customer Billing	\$1,730,521	\$1,503,703	\$187,567	\$82,290	\$45	\$362	\$675	\$45
5320	Collecting	\$795.611	\$691.331	\$86.234	\$38,124 \$17.528	\$21	\$302	\$310	\$21
3320	Collecting	\$795,611	\$091,331	\$80,234	\$17,528	\$Z1	\$107	\$310	\$21

5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	(\$123,860)	(\$107,626)	(\$13,425)	(\$2,729)	(\$3)	(\$26)	(\$48)	(\$3)
	Sub-total	\$2,750,077	\$2,325,306	\$287,550	\$135,213	\$284	\$503	\$936	\$284
	Total Operation, Maintenance and Billing	\$3,145,690	\$2,541,238	\$365,072	\$234,878	\$2,779	\$503	\$936	\$284
	Amortization Expense - Meters	\$849,280	\$463,550	\$166,418	\$213,955	\$5,356	\$0	\$0	\$0
	Allocated PILs	\$35,517	\$19,362	\$6,968	\$8,962	\$225	\$0	\$0	\$0
	Allocated Debt Return	\$235,832	\$128,564	\$46,267	\$59,507	\$1,493	\$0	\$0	\$0
	Allocated Equity Return	\$357,470	\$194,875	\$70,132	\$90,200	\$2,263	\$0	\$0	\$0
	Total	\$4,347,589	\$3,182,755	\$605,596	\$546,811	\$11,410	\$226	\$508	\$282

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	6	7	9	10
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
860	Distribution Plant Meters	\$14,300,257	\$7,805,307	\$2,802,169	\$3,602,593	\$90,189	\$0	\$0	ş
	Accumulated Amortization Accum. Amortization of Electric Utility Plant - Meters								
	only	(\$5,709,909)	(\$3,116,559)	(\$1,118,870)	(\$1,438,469)	(\$36.011)	\$0	S 0	
	Meter Net Fixed Assets	\$8,590,348	\$4,688,748	\$1,683,299	\$2,164,124	\$54,177	\$0 \$0	\$0	
	Allocated General Plant Net Fixed Assets	\$439,238	\$245.748	\$83,938	\$107.005	\$2.547	\$0	\$0	
	Meter Net Fixed Assets Including General Plant	\$9,029,586	\$4,934,496	\$1,767,237	\$2,271,129	\$56,724	\$0	\$0	
	Misc Revenue								
082	Retail Services Revenues	(\$29,000)	(\$17,023)	(\$3,943)	(\$7,107)	(\$616)	(\$241)	(\$69)	(
084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1220	Other Electric Revenues	(\$4,300)	(\$2,524)	(\$585)	(\$1.054)	(\$91)	(\$36)	(\$10)	(
1225	Late Payment Charges	(\$242,900)	(\$145,287)	(\$44,734)	(\$52,530)	\$0	\$0	(\$349)	
	Sub-total	(\$276,200)	(\$164,834)	(\$49,261)	(\$60,691)	(\$707)	(\$277)	(\$428)	(
	Operation								
065	Meter Expense	\$395,613	\$215,932	\$77,521	\$99,665	\$2,495	\$0	\$0	
6070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Sub-total	\$395,613	\$215,932	\$77,521	\$99,665	\$2,495	\$0	\$0	
	Maintenance								
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Billing and Collection								
5310	Meter Reading Expense	\$347,805	\$237,898	\$27,175	\$82,290	\$221	\$0	\$0	\$2
315	Customer Billing	\$1,730,521	\$1,503,703	\$187,567	\$38,124	\$45	\$362	\$675	\$
320	Collecting	\$795,611	\$691,331	\$86,234	\$17,528	\$21	\$167	\$310	\$
325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
330	Collection Charges	(\$123,860)	(\$107,626)	(\$13,425)	(\$2,729)	(\$3)	(\$26)	(\$48)	
	Sub-total	\$2,750,077	\$2,325,306	\$287,550	\$135,213	\$284	\$503	\$936	\$
	Total Operation, Maintenance and Billing	\$3,145,690	\$2,541,238	\$365,072	\$234,878	\$2,779	\$503	\$936	\$
	Amortization Expense - Meters	\$849,280	\$463,550	\$166,418	\$213,955	\$5,356	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$60,875	\$34,059	\$11,633	\$14,830	\$353	\$0	\$0	
	Admin and General	\$1,168,991	\$933,899	\$140,296	\$93,009	\$1,118	\$199	\$370	\$1
	Allocated PILs	\$37,333	\$20,377	\$7,315	\$9,405	\$235	\$0	\$0	
	Allocated Debt Return	\$247,890	\$135,302	\$48,575	\$62,450	\$1,563	\$0	\$0	
	Allocated Equity Return	\$375,748	\$205,089	\$73,629	\$94,660	\$2,370	\$0	\$0	
		\$5,609,606	\$4,168,680	\$763.677	\$662.496	\$13.068	\$424	\$878	s

Scenario 3

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

			1	2	3	6	7	9	10
USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Unmetered Scattered Load	Embedded Distributor
	Distribution Plant								
1565	Conservation and Demand Management Expenditures								
	and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk								
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$22,284,795	\$18,909,758	\$2,160,019	\$266,551	\$384	\$732,159	\$215,925	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$5,923,806	\$5,037,621	\$557,159	\$68,419	\$0	\$201,254	\$59,353	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Subtransmission								
1835-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$12,617,764	\$10,706,801	\$1,223,014	\$150,922	\$217	\$414,552	\$122,258	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$3,354,089	\$2,852,327	\$315,466	\$38,739	\$0	\$113.951	\$33,606	\$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
	Underground Conduit - Primary	\$3,386,492	\$2,873,607	\$328,246	\$40,506	\$58	\$111,262	\$32,813	\$0
1840-5	Underground Conduit - Secondary	\$4,310,081	\$3,665,305	\$405,381	\$49,781	\$0	\$146,430	\$43,184	\$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
	Underground Conductors and Devices - Primary	\$9,377,961	\$7,957,666	\$908,986	\$112,171	\$161	\$308,109	\$90,866	\$0
1845-5	Underground Conductors and Devices - Secondary	\$8,316,305	\$7,072,209	\$782,183	\$96,052	\$0	\$282,536	\$83,324	\$0
1850	Line Transformers	\$23,814,248	\$20,326,623	\$2,236,246	\$190,538	\$0	\$819,235	\$241,606	\$0
1855 1860	Services Meters	\$26,931,810 \$14,300,257	\$26,931,810 \$7,805,307	\$0 \$2,802,169	\$0 \$3,602,593	\$0 \$90.189	\$0 \$0	\$0 \$0	\$0 \$0
1800	Weters	\$14,300,237	\$7,000,307	\$2,002,109	\$3,002,393	\$90,109	φŪ	4 0	4 0
	Sub-total	\$134,617,607	\$114,139,033	\$11,718,870	\$4,616,273	\$91,009	\$3,129,487	\$922,936	\$0
	Accumulated Amortization								
	Accum. Amortization of Electric Utility Plant -Line								
	Transformers, Services and Meters	(\$69,484,986)	(\$59,934,106)	(\$5,554,343)	(\$1,937,620)	(\$36,383)	(\$1,561,904)	(\$460,630)	\$0
	Customer Related Net Fixed Assets	\$65,132,621	\$54,204,928	\$6,164,527	\$2,678,653	\$54,626	\$1,567,583	\$462,305	\$0
	Allocated General Plant Net Fixed Assets Customer Related NFA Including General Plant	\$3,389,540 \$68,522,161	\$2,841,002 \$57,045,929	\$307,396 \$6,471,923	\$132,446 \$2,811,099	\$2,568 \$57,193	\$82,103 \$1,649,686	\$24,025 \$486,330	\$0 \$0
	dill	φ00,322,101	431,043,828	90,911,923	φ2,011,099	401,180	φ1,0 1 3,000	9400,000 0	φU
	Misc Revenue								
4082	Retail Services Revenues	(\$29,000)	(\$17,023)	(\$3,943)	(\$7,107)	(\$616)	(\$241)	(\$69)	(\$1)
	Service Transaction Requests (STR) Revenues Electric Services Incidental to Energy Sales	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Other Electric Revenues	(\$4,300)	\$0 (\$2,524)	\$0 (\$585)	\$0 (\$1,054)	\$0 (\$91)	(\$36)	(\$10)	\$0 (\$0)
4225	Late Payment Charges	(\$242,900)	(\$145,287)	(\$44,734)	(\$52,530)	\$0	\$0	(\$349)	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	2 / / / /				1000				
	Sub-total	(\$276,200)	(\$164,834)	(\$49,261)	(\$60,691)	(\$707)	(\$277)	(\$428)	(\$2)
	Operating and Maintenance								
5005	Operation Supervision and Engineering	\$235,195	\$207,007	\$17,513	\$2,667	\$94	\$6,088	\$1,796	\$30
	Load Dispatching	\$359,571	\$316,476	\$26,774	\$4,077	\$144	\$9,308	\$2,746	\$47
5020	Overhead Distribution Lines and Feeders - Operation		6 00	6 0	a a := :	. .			
5025	Labour Overhead Distribution Lines & Feeders - Operation	\$267,249	\$226,878	\$25,743	\$3,174	\$4	\$8,843	\$2,608	\$0
3020	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$92,384	\$78,429	\$8,899	\$1,097	\$1	\$3,057	\$902	\$0
5035	Overhead Distribution Transformers- Operation	\$2,178	\$1,859	\$204	\$1,097	\$0	\$3,057	\$22	\$0 \$0
	Underground Distribution Lines and Feeders -								
	Operation Labour	\$21,731	\$18,460	\$2,075	\$255	\$0	\$726	\$214	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$12,888	\$10,948	\$1,231	\$152	\$0	\$431	\$127	\$0
5055	Supplies & Expenses Underground Distribution Transformers - Operation	\$12,888	\$10,948 \$7,424	\$1,231 \$817	\$152 \$70	\$0 \$0	\$431 \$299	\$127 \$88	\$0 \$0
5065	Meter Expense	\$395,613	\$7,424 \$215,932	\$817 \$77,521	\$70 \$99,665	\$0 \$2.495	\$299	\$88 \$0	\$U \$0
	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$824,904	\$726,038	\$61,423	\$9,353	\$330	\$21,354	\$6,301	\$107
5090	Underground Distribution Lines and Feeders - Rental Paid	S 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	i aiu	\$0	20	\$0	\$0	20	\$U	20	\$0
	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance Supervision and Engineering	\$230,454	\$202,834	\$17,160	\$2,613	\$92	\$5,966	\$1,760	\$30
5120 5125	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and Devices	\$98,364	\$83,505	\$9,475	\$1,168	\$1	\$3,255	\$960	\$0 \$0
5125 5130	Maintenance of Overhead Conductors and Devices Maintenance of Overhead Services	\$49,356 \$43,828	\$41,900 \$43,828	\$4,754 \$0	\$586 \$0	\$1 \$0	\$1,633 \$0	\$482 \$0	\$0 \$0
5135	Overhead Distribution Lines and Feeders - Right of	943,028	943,028	φU	90	φu	φu	ąu	φU
	Way	\$118,008	\$100,182	\$11,367	\$1,401	\$2	\$3,905	\$1,152	\$0
	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Linderground Constructors and Dr. 1	\$867	\$736	\$83	\$10	\$0	\$29	\$9	\$0
5155	Maintenance of Underground Conductors and Devices Maintenance of Underground Services	\$867 \$199,468	\$736 \$199,468	\$83 \$0	\$10 \$0	\$0 \$0	\$29 \$0	\$9 \$0	\$0 \$0
5160	Maintenance of Line Transformers	\$29,830	\$25,462	\$2,801	\$239	\$0 \$0	\$1,026	\$303	\$0 \$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			A0 5						
	Sub-total	\$2,990,586	\$2,507,363	\$267,840	\$126,543	\$3,163	\$65,994	\$19,469	\$214
	Billing and Collection								
5305	Supervision	\$60,654	\$52,704	\$6,574	\$1,336	\$2	\$13	\$24	\$2
5310	Meter Reading Expense	\$347,805	\$237,898	\$27,175	\$82,290	\$221	\$0	\$0	\$221
5315	Customer Billing	\$1,730,521	\$1,503,703	\$187,567	\$38,124	\$45	\$362	\$675	\$45
5320	Collecting	\$795,611	\$691,331	\$86,234	\$17,528	\$21	\$167	\$310	\$21
5325 5330	Collecting- Cash Over and Short Collection Charges	\$0 (\$123,860)	\$0 (\$107,626)	\$0 (\$13,425)	\$0 (\$2,729)	\$0 (\$3)	\$0 (\$26)	\$0 (\$48)	\$0 (\$3)
5330 5335	Bad Debt Expense	(\$123,860) \$92,000	(\$107,626) \$24,987	(\$13,425) \$8,231	(\$2,729) \$58,782	(\$3) \$0	(\$26) \$0	(\$48) \$0	(\$3) \$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			to 100 or -	0000 055	A105.001		0.5.15		
	Sub-total	\$2,902,731	\$2,402,997	\$302,355	\$195,331	\$286	\$516	\$960	\$286
	Sub Total Operating, Maintenance and Biling	\$5,893,317	\$4,910,360	\$570,195	\$321,874	\$3,449	\$66,510	\$20,429	\$500
	Amortization Expense - Customer Related	\$2,581,075	\$1,964,677	\$307,332	\$239,168	\$6,609	\$48,550	\$14,330	\$409
	Amortization Expense - General Plant assigned to	0 400 TO-	6 000 7 07	* 40 000		0050	6 4 4 9 7 9		
	Meters Admin and General	\$469,762 \$2,187,043	\$393,739 \$1,804,547	\$42,603 \$219,125	\$18,356 \$127,459	\$356 \$1,387	\$11,379 \$26,283	\$3,330 \$8,066	\$0 \$176
	Admin and General Allocated PILs	\$2,187,043 \$283.061	\$235.570	\$219,125	\$127,459 \$11.641	\$237	\$26,283	\$8,000	\$176
	Allocated Debt Return	\$1,879,519	\$1,564,180	\$177,888	\$77,297	\$1,576	\$45,235	\$13,341	\$0
		\$2,848,945	\$2,370,960	\$269,641	\$117,166	\$2,389	\$68,567	\$20,222	\$0
	Allocated Equity Return	92,040,340	φ2,010,000	+=++,+					

PL	CC Adjustment for Line Transformer	\$229,705	\$196,097	\$21,533	\$1,835	\$0	\$7,909	\$2,332	\$0
	CC Adjustment for Primary Costs	\$594,884	\$504,736	\$57,638	\$7,119	\$10	\$19,602	\$5,779	\$0
	CC Adjustment for Secondary Costs	\$335,020	\$284,697	\$26,782	\$3,184	\$0	\$14,438	\$5,920	\$0
To	tal	\$14,706,913	\$12,093,670	\$1,458,361	\$840,133	\$15,286	\$231,112	\$67,268	\$1,083

Below: Grouping to avoid disclosure

Scenario 1 Accounts included in Avoided Costs Plus General Administration Allocation

							r									
Accounts		Total	F	Residential		GS <50	G	S>50-Regular	Lar	ge Use >5MW		Street Light		Unmetered cattered Load		Embedded Distributor
Distribution Plant																
CWMC	\$	14,300,257	\$	7,805,307	\$	2,802,169	\$	3,602,593	\$	90,189	\$		\$		\$	
Accumulated Amortization																
Accum. Amortization of Electric Utility Plant - Meters																
only	\$	(5,709,909)	\$	(3,116,559)	\$	(1,118,870)	\$	(1,438,469)	\$	(36,011)	\$		\$	-	\$	
Meter Net Fixed Assets	\$	8,590,348	\$	4,688,748	\$	1,683,299	\$	2,164,124	\$	54,177	\$		\$		\$	
Misc Revenue																
CWNB	\$	(29,000)	\$	(17,023)	\$	(3,943)	\$	(7,107)	\$	(616)	\$	(241)	\$	(69)	\$	(1)
NFA	s	(4.300)		(2.524)		(585)		(1,054)		(91)		(36)		(10)		(0)
LPHA	\$	(242,900)	ŝ	(145,287)	\$	(44,734)	\$	(52,530)		-		-	\$	(349)	ŝ	-
Sub-total	\$	(276,200)	\$	(164,834)	\$	(49,261)	\$	(60,691)	\$	(707)	\$	(277)	\$	(428)	\$	(2)
Operation																
CWMC	\$	395.613	s	215.932	s	77.521	\$	99.665	s	2,495	s		\$		s	
CCA	ŝ	-					ŝ			_,				-		
Sub-total	\$	395,613	\$	215,932	\$	77,521	\$	99,665	\$	2,495	\$		\$			
Maintenance																
1860	\$		\$		\$		\$		\$		\$		\$		\$	
Billing and Collection																
CWMR	s	347.805	s	237.898	s	27,175	s	82.290	s	221	s		\$		s	221
CWNB	\$	2,402,272		2,087,408		260,376		52,923		63		503		936		63
Sub-total	\$	2.750.077	•	2.325.306	•	287.550	•	135.213	•	284	•	503	•	936	•	284
Total Operation, Maintenance and Billing	-	3.145.690		2,325,306		365.072		234.878		2.779		503		936		284
Total Operation, Maintenance and Billing	\$	3,145,690	\$	2,541,238	\$	365,072	\$	234,878	\$	2,779	\$	503	\$	936	\$	284
Amortization Expense - Meters	\$	849,280	\$	463,550	\$	166,418	\$	213,955	\$	5,356	\$	-	\$	-	\$	-
Allocated PILs	\$	35,517	\$	19,362	\$	6,968	\$	8,962	\$	225	\$	-	\$	-	\$	
Allocated Debt Return	\$	235,832	\$	128,564	\$	46,267	\$	59,507	\$	1,493	\$	-	\$	-	\$	
Allocated Equity Return	\$	357,470	\$	194,875	\$	70,132	\$	90,200	\$	2,263	\$		\$		\$	
Total	s	4.347.589	s	3.182.755	\$	605.596	\$	546,811	s	11.410	\$	226	s	508	s	282

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts		Total		Residential		GS <50	G	S>50-Regular	Large Use >5MW Street Light		s	Unmetered cattered Load	Embedded Distributor			
Distribution Plant																
CWMC	\$	14,300,257	\$	7,805,307	\$	2,802,169	\$	3,602,593	\$	90,189	\$	-	\$	-	\$	
Accumulated Amortization																
Accum. Amortization of Electric Utility Plant - Meters only	\$	(5,709,909)	\$	(3,116,559)	\$	(1,118,870)	\$	(1,438,469)	\$	(36,011)	\$		\$		\$	-
Meter Net Fixed Assets	\$	8,590,348	\$	4,688,748	\$	1,683,299	\$	2,164,124	\$	54,177	\$	-	\$	-	\$	-
Allocated General Plant Net Fixed Assets	\$	439,238	\$	245,748	\$	83,938	\$	107,005	\$	2,547	\$	-	\$	-	\$	-
Meter Net Fixed Assets Including General Plant	\$	9,029,586	\$	4,934,496	\$	1,767,237	\$	2,271,129	\$	56,724	\$	-	\$	-	\$	-
Misc Revenue																
CWNB	\$	(29,000)	\$	(17,023)	\$	(3,943)	\$	(7,107)	\$	(616)	\$	(241)	\$	(69)	\$	(1)
NFA	\$	(4,300)		(2,524)		(585)		(1,054)		(91)		(36)		(10)		(0)
LPHA	\$	(242,900)	\$	(145,287)	\$	(44,734)	\$	(52,530)	\$		\$		\$	(349)	\$	
Sub-total	\$	(276,200)	\$	(164,834)	\$	(49,261)	\$	(60,691)	\$	(707)	\$	(277)	\$	(428)	\$	(2)
Operation																
CWMC	\$	395,613	\$	215,932	\$	77,521	\$	99,665	\$	2,495	\$		\$	-	\$	
CCA	\$	-	\$		\$	-	\$		\$	-	\$		\$	-	\$	-
Sub-total	\$	395,613	\$	215,932	\$	77,521	\$	99,665	\$	2,495	\$		\$		\$	
Maintenance																
1860	\$		\$	-	\$	-	\$		\$		\$		\$		\$	
Billing and Collection																
CWMR	s	347.805	s	237.898	\$	27,175	\$	82.290	s	221	s		\$	-	s	221
CWNB	ŝ	2.402.272	ŝ	2.087.408	ŝ	260.376		52,923	ŝ	63	ŝ	503			ŝ	63
Sub-total	s	2,750,077		2,325,306		287,550		135.213		284		503	S	936		284

Inclusion Quertation, Maintenance and Billing \$ 3,145,090 \$ 2,541,238 \$ 365,072 \$ 224,878 \$ 27,79 \$ 503 \$ 936 \$ Amortization Expense - Meters \$ 849,280 \$ 16,630 \$ 16,618 \$ 21,3955 \$ 5,33 \$ - \$ \$ 5,535 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 \$ 5,555 </th <th>383</th> <th>\$</th> <th>878</th> <th>87</th> <th>\$ 424</th> <th>\$ 13,068</th> <th>\$</th> <th>662,496</th> <th>\$ 763,677</th> <th>\$ 4,168,680</th> <th>\$</th> <th>5,609,606</th> <th>\$ Total</th>	383	\$	878	87	\$ 424	\$ 13,068	\$	662,496	\$ 763,677	\$ 4,168,680	\$	5,609,606	\$ Total
Amortization Expense - Meters \$ 48,920 \$ 463,550 \$ 166,418 \$ 213,955 \$ 5,356 \$ \$ \$ \$ General Plant assigned to Meters \$ 60,875 \$ 34,059 \$ 11,633 \$ 14,830 \$ 353 \$ - \$ \$	-	\$	-		\$	\$ 2,370	\$	94,660	\$ 73,629	\$ 205,089	\$	375,748	\$ Allocated Equity Return
Amortization Expense - Meters \$ 849,280 \$ 463,550 \$ 166,418 \$ 213,955 \$ 5,356 \$ - \$ \$ Amortization Expense - General Plant assigned to Meters \$ 60,875 \$ 34,059 \$ 11,633 \$ 14,830 \$ 353 \$ - \$ \$ \$ Admin and General \$ 1,168,991 \$ 93,899 \$ 140,296 \$ 90,009 \$ 1,118 \$ 199 \$ 370 \$	-	\$	-		\$ -	\$ 1,563	\$	62,450	\$ 48,575	\$ 135,302	\$	247,890	\$ Allocated Debt Return
Amortization Expense - Meters \$ 849,280 \$ 463,550 \$ 166,418 \$ 213,955 \$ 5,356 \$ - \$	-	\$	-		\$ -	\$ 235	\$	9,405	\$ 7,315	\$ 20,377	\$	37,333	\$ Allocated PILs
Amortization Expense - Meters \$ 849,280 \$ 463,550 \$ 166,418 \$ 213,955 \$ 5,356 \$ - \$ - \$ Amortization Expense -	100	\$	370	37	\$ 199	\$ 1,118	\$	93,009	\$ 140,296	\$ 933,899	\$	1,168,991	\$ Admin and General
Amortization Expense - Meters \$ 849,280 \$ 463,550 \$ 166,418 \$ 213,955 \$ 5,356 \$ - \$ - \$	-	s			\$	\$ 353	s	14,830	\$ 11,633	\$ 34,059	s	60,875	\$ General Plant assigned to Meters
													Amortization Expense -
Total Operation, Maintenance and Billing \$ 3,145,690 \$ 2,541,238 \$ 365,072 \$ 234,878 \$ 2,779 \$ 503 \$ 936 \$		\$			\$	\$ 5,356	\$	213,955	\$ 166,418	\$ 463,550	s	849,280	\$ Amortization Expense - Meters
	284	\$	936	93	\$ 503	\$ 2,779	\$	234,878	\$ 365,072	\$ 2,541,238	\$	3,145,690	\$ Total Operation, Maintenance and Billing

Scenario 3

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

Destination Destination Destination Destination Destination Points S	Accounts		Total		Residential		GS <50		GS>50-Regular		Large Use >5MW		S	treet Light	Unmetered Scattered Load			Embedde Distribute
Point S <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th>I</th> <th></th> <th></th>					-											I		
BCP S · S	CDMPP		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$			
PNCP \$ 4 / 667.012 \$ 0.4.0/47.82 \$ 0.402.25 \$ 0.701.50 \$ 0.801.90 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.801.90 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$	Poles, Towers and Fixture	s	\$	-	s	-	\$		\$	-	\$		\$		\$		s	
PNCP \$ 4 / 667.012 \$ 0.4.0/47.82 \$ 0.402.25 \$ 0.701.50 \$ 0.801.90 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.801.90 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$ 0.802.91 \$	BCP		\$		s		s		s		s		s		s		s	
SNCP S 2194.021 5 1.867.462 5 2.29.0.9 5 2.5 5 7 74.170 5 2194.08 5 LINCP 5 2.294.48 5 2.294.01 5 100.35 5 1.5 819.25 5 2.41.00 5 LINCP 5 2.294.240 5 100.295 5 91.000 5 31.29.447 5 2241.00 5 2.290.240 5 91.000 5 3.129.447 5 2247.063 5 91.000 5 3.129.447 5 2247.063 5 4.660.273 5 91.000 5 3.129.447 5 2247.063 5 4.660.273 5 91.000 5 3.129.447 5 2.479.653 5 4.491.02 5 6.51.243 5 4.249.25 5 6.141.273 5 2.479.653 5 4.279.353 4.429.35 1.429.04 5 3.229.405 5 3.249.455 5 3.229.420				7 0 1 2		40 447 832				570 150		820		1 566 082		461 862		
Overhead Conductors and Devices S <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>020</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												020						
LTNCP CWGS S 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				4,201												213,400		
CV/CS S 2 2 2 2 2 2 2 2 1 5 7 7																		
CVMC \$ 1.430/267 \$ 7.80/277 \$ 3.00/2673 \$ 90/09 \$. \$ 02/200 02/200 02/200 02/200 02/200 02/200												-				241,606		
Sub-bani \$ 15.4617.07 \$ 11.718.070 \$ 4.6162.73 \$ 91.000 \$ 3.129.497 \$ 922.306 \$ Accumulated Amorization Transformers, Services and Mates \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.494.986) \$ (69.495.98) \$ (71.023) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$ (71.923) \$												-						
Accumulated Amoritzation Construction S (69,44,960) S (59,54,340) S (1,307,620) S (36,333) S (1,561,904) S (460,030) S Customer Related Net Fixed Assets S (65,132,211) S (54,232,216) S (54,232,216) S (54,232,216) S (54,232,216) S (54,232,216) S (1,307,620) S (1,561,504) S (460,030) S Microst Oscimant Method S (64,22,161) S (76,220) S (1,317,221) S (1,451,235) S (1,451,236) S (1,451,356) S (1,451,356) S																		
Account. Arrotitization of Electric Utility Plant-line \$ (60,440,496) \$ (50,94,106) \$ (1,937,620) \$ (1,61,104) \$ (40,030) \$ Customer Related Net Fixed Assets \$ 6(5,12,621) \$ 5(4,24,228) \$ (1,64,227) \$ (2,668) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (40,030) \$ (44,030) \$ (7,023) \$ (1,041) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ (1,010) \$ \$ (1,010) \$ (1,010) \$ \$ (1,010) \$ \$ \$ \$ \$ \$ <t< td=""><td>Sub-total</td><td></td><td>\$ 134,61</td><td>7,607</td><td>\$</td><td>114,139,033</td><td>\$</td><td>11,718,870</td><td>\$</td><td>4,616,273</td><td>\$</td><td>91,009</td><td>\$</td><td>3,129,487</td><td>\$</td><td>922,936</td><td>\$</td><td></td></t<>	Sub-total		\$ 134,61	7,607	\$	114,139,033	\$	11,718,870	\$	4,616,273	\$	91,009	\$	3,129,487	\$	922,936	\$	
Transformers. Simological Methons																		
Transformeral Pierr Net Fixed Assets \$ 6,194.227 \$ 2,679.63 \$ 6,462.95 \$ 1,567.63 \$ 442.205 \$ 442.205 \$ 2,241.002 \$ 3,07.36 \$ 12.442 \$ 2,241.05 \$ 2,241.00 \$ 2,241.05 \$ 2,241.00 \$ 2,241.05 \$ 2,241.00 \$ 2,241.05 \$ 2,241.00 \$ 2,241.05 \$ 2,242.00			\$ (69.48	4 986)	s	(59 934 106)	s	(5 554 343)	s	(1 937 620)	s	(36 383)	s	(1 561 904)	\$ (460 630)	s	
Allocated General Plant Net Fixed Assets \$ 3,389,540 \$ 2,241,02 \$ 307,396 \$ 72,446 \$ 2,558 \$ 82,103 \$ 24,025 \$ Mice Revenue \$ 6,871,923 \$ 2,811,009 \$ 77,107 \$ 616 \$ 4486,300 \$ Mice Revenue \$ (4,200) \$ (71,223) \$ (3,443) \$ (71,07) \$ (616) \$ (428) \$ NFA \$ (22,200) \$ (14,824) \$ (10,54) \$ (91) \$ (63) \$ (10) \$ Subchain \$ (277,200) \$ (14,824) \$ (142,87) \$ (16,80) \$ 42,716 \$ 12,604 \$ 1816 \$ 1,470,48 \$ 3,422 \$ 306 \$ 42,716 \$ 12,604 \$ 1816 \$ 1,452,354 \$ <t< td=""><td>Transformers, Services ar</td><td>d Meters</td><td>φ (00,10</td><td>1,000)</td><td>Ť</td><td>(00,001,100)</td><td>Ŷ</td><td>(0,001,010)</td><td>Ψ</td><td>(1,007,020)</td><td>Ť</td><td>(00,000)</td><td>Ŷ</td><td>(1,001,004)</td><td>Ψ (</td><td>100,000)</td><td>Ť</td><td></td></t<>	Transformers, Services ar	d Meters	φ (00,10	1,000)	Ť	(00,001,100)	Ŷ	(0,001,010)	Ψ	(1,007,020)	Ť	(00,000)	Ŷ	(1,001,004)	Ψ (100,000)	Ť	
Customer Related MFA Including General Plant \$ 68.522:161 \$ 77.743 \$ 77.93 \$ 1.649.686 \$ 486.330 \$ Misc Revenue \$ (22000) \$ (17.023) \$ (3.443) \$ (7.107) \$ (616) \$ (241) \$ (660) \$ LPHA \$ (242.900) \$ (145.287) \$ (447.34) \$ (25.30) \$ - \$ - \$ (240) \$ Decrating and Maintenance \$ (276.200) \$ (145.287) \$ (149.287) \$ 18.700 \$ 0.500 \$ 1.777 \$ 447.716 \$ 12.604 \$ 1330 & 1335 \$ 477.641 3.462.354 \$ 122.877 \$ 0.5 1.517 341.5 1340 & 1345 3.407.65 3.477.45 3.3262 5 3.072 \$ 0.5 1.513 1.613 1.22.641 \$ 1.613	Customer Related Net F	ixed Assets	\$ 65,13	2,621	\$	54,204,928	\$	6,164,527	\$	2,678,653	\$	54,626	\$	1,567,583	\$			
Customer Related MFA Including General Plant \$ 68.522:161 \$ 77.743 \$ 77.93 \$ 1.649.686 \$ 486.330 \$ Misc Revenue \$ (22000) \$ (17.023) \$ (3.443) \$ (7.107) \$ (616) \$ (241) \$ (660) \$ LPHA \$ (242.900) \$ (145.287) \$ (447.34) \$ (25.30) \$ - \$ - \$ (240) \$ Decrating and Maintenance \$ (276.200) \$ (145.287) \$ (149.287) \$ 18.700 \$ 0.500 \$ 1.777 \$ 447.716 \$ 12.604 \$ 1330 & 1335 \$ 477.641 3.462.354 \$ 122.877 \$ 0.5 1.517 341.5 1340 & 1345 3.407.65 3.477.45 3.3262 5 3.072 \$ 0.5 1.513 1.613 1.22.641 \$ 1.613	Allocated General Plant	Net Fixed Assets	\$ 3,38	9,540	\$	2,841,002	\$	307,396	\$	132,446	\$	2,568	\$	82,103	\$	24,025	\$	
Misc Revenue CWNB S C 22000 S (17.023) S (7.107) S (e16) S (241) S (100) S NFA S (24200) S (2524) S (147.23) S (17.023) S (17.023) S (17.023) S (17.023) S (17.023) S (17.023) S (277.03)																		
NFA \$ (22,000) \$ (17,023) \$ (7,107) \$ (161) \$ (241) \$ (060) \$ NFA \$ (242,000) \$ (142,287) \$ (66,660) \$ \$ - \$ (340) \$ Deptation and Maintenance \$ (276,200) \$ (145,287) \$ (44,734) \$ (66,660) \$ - \$ (340) \$ (442,84) \$ (66,600) \$ - \$ - \$ (340) \$ (4707)		3 • • • • • •						., ,.==		,. ,	-	. ,						
NFA \$ (4300) \$ (2.524) \$ (1054) \$ (191) \$ (361) \$ (100) \$ LPHA \$ (276200) \$ (1628) \$ (160) \$ \$ 2 2777) \$ (170) \$			s 10	9 0001	s	(17 023)	s	(3 9/13)	s	(7 107)	s	(616)	s	(2/1)	s	(60)	s	
LPHA S (22,200) S (148,227) S (27,7) S <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																		
Sub-total \$ (727, 20) \$ (742, 824) \$ (49, 261) \$ (707) \$ (277) \$ (428) \$ Derating and Maintenance 1 1815-1655 \$ 1,452,354 \$ 122,070 \$ 669 \$ 42,716 \$ 126,015 \$ 1,452,354 \$ 122,070 \$ 669 \$ 42,716 \$ 146,015 \$ 4,661 \$ 145,015 \$ 4,661 \$ 126,017 \$ 6 \$ 12,004 \$ 141,015 \$ 3,4619 \$ 3,4745 \$ 3,926 \$ - <td></td> <td>(30)</td> <td></td> <td></td> <td></td> <td></td>														(30)				
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