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August 31, 2015

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms Walli:

**Re: Re: January 1, 2016 Cost of Service Rate Application / EB-2015-0108 – Technical
Conference Undertaking Responses – Revised RRWF**

Pursuant to Waterloo North Hydro Inc.'s (WNH) Technical Conference Undertaking Responses filed on August 28, 2015, WNH has attached a Revised RRWF.

The RRWF was revised to reflect the PILs, Service Revenue Requirement and Base Revenue Requirement to agree to the Tracking Sheet.

We enclose two (2) hard copies of WNH's Revised RRWF.

WNH has previously forwarded the PDF version and Excel File of this revision via the Board's web portal.

If there are any questions, please contact Chris Amos at 519-888-5541, camos@wnhydro.com or Albert Singh at 519-888-5542, asingh@wnhydro.com.

Yours truly,

Original Signed By

Albert P. Singh, MBA, CGA
Vice-President, Finance and CFO



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers



Version 6.00

Utility Name	Waterloo North Hydro Inc.
Service Territory	
Assigned EB Number	EB-2015-0108
Name and Title	Albert P. Singh, VP Finance & CFO
Phone Number	519-888-5542
Email Address	asingh@wnhydro.com

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

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Notes:

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



Revenue Requirement Workform (RRWF) for 2016 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	Rate Base						
Gross Fixed Assets (average)	\$340,984,238		\$185,862	\$ 341,170,099			\$341,170,099
Accumulated Depreciation (average)	(\$146,617,357)	(5)	(\$6,972)	(\$146,624,329)			(\$146,624,329)
Allowance for Working Capital:							
Controllable Expenses	\$13,457,054		\$590,587	\$ 14,047,640			\$14,047,640
Cost of Power	\$164,326,495		\$10,019,790	\$ 174,346,285			\$174,346,285
Working Capital Rate (%)	13.00%	(9)		7.50%	(9)		7.50% (9)
2	Utility Income						
Operating Revenues:							
Distribution Revenue at Current Rates	\$31,257,951		\$18,142	\$31,276,093			
Distribution Revenue at Proposed Rates	\$35,412,468		(\$658,765)	\$34,753,703			
Other Revenue:							
Specific Service Charges	\$242,900		\$0	\$242,900			
Late Payment Charges	\$315,500		\$0	\$315,500			
Other Distribution Revenue	\$445,683		\$0	\$445,683			
Other Income and Deductions	\$177,523		\$1,990	\$179,513			
Total Revenue Offsets	\$1,181,606	(7)	\$1,990	\$1,183,596			
Operating Expenses:							
OM+A Expenses	\$13,721,334		\$10,000	\$ 13,731,334			\$13,731,334
Depreciation/Amortization	\$8,151,672		\$5,568	\$ 8,157,240			\$8,157,240
Property taxes	\$489,734			\$ 489,734			\$489,734
Other expenses							
3	Taxes/PILs						
Taxable Income:							
Adjustments required to arrive at taxable income	(\$5,334,266)	(3)		(\$5,180,668)			
Utility Income Taxes and Rates:							
Income taxes (not grossed up)	\$590,804			\$544,724			
Income taxes (grossed up)	\$803,815			\$741,121			
Federal tax (%)	15.00%			15.00%			
Provincial tax (%)	11.50%			11.50%			
Income Tax Credits	(\$139,521)			(\$139,521)			
4	Capitalization/Cost of Capital						
Capital Structure:							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		(8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%			
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			
Cost of Capital							
Long-term debt Cost Rate (%)	4.23%			4.17%			
Short-term debt Cost Rate (%)	2.16%			2.16%			
Common Equity Cost Rate (%)	9.30%			9.30%			
Preferred Shares Cost Rate (%)							

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Rate Base and Working Capital

Line No.	Rate Base		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$340,984,238	\$185,862	\$341,170,099	\$ -	\$341,170,099
2	Accumulated Depreciation (average)	(3)	(\$146,617,357)	(\$6,972)	(\$146,624,329)	\$ -	(\$146,624,329)
3	Net Fixed Assets (average)	(3)	\$194,366,880	\$178,890	\$194,545,770	\$ -	\$194,545,770
4	Allowance for Working Capital	(1)	\$23,111,861	(\$8,982,317)	\$14,129,544	\$ -	\$14,129,544
5	Total Rate Base		\$217,478,742	(\$8,803,427)	\$208,675,315	\$ -	\$208,675,315

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$13,457,054	\$590,587	\$14,047,640	\$ -	\$14,047,640
7	Cost of Power		\$164,326,495	\$10,019,790	\$174,346,285	\$ -	\$174,346,285
8	Working Capital Base		\$177,783,549	\$10,610,377	\$188,393,925	\$ -	\$188,393,925
9	Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$23,111,861	(\$8,982,317)	\$14,129,544	\$ -	\$14,129,544

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2016 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015. Alternatively, a utility could conduct and file its own lead-lag study.
- (3) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$35,412,468	(\$658,765)	\$34,753,703	\$ -	\$34,753,703
2	Other Revenue (1)	\$1,181,606	\$1,990	\$1,183,596	\$ -	\$1,183,596
3	Total Operating Revenues	\$36,594,074	(\$656,775)	\$35,937,299	\$ -	\$35,937,299
	Operating Expenses:					
4	OM+A Expenses	\$13,721,334	\$10,000	\$13,731,334	\$ -	\$13,731,334
5	Depreciation/Amortization	\$8,151,672	\$5,568	\$8,157,240	\$ -	\$8,157,240
6	Property taxes	\$489,734	\$ -	\$489,734	\$ -	\$489,734
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$22,362,740	\$15,568	\$22,378,308	\$ -	\$22,378,308
10	Deemed Interest Expense	\$5,337,309	(\$282,161)	\$5,055,148	\$66,109	\$5,121,258
11	Total Expenses (lines 9 to 10)	\$27,700,049	(\$266,593)	\$27,433,456	\$66,109	\$27,499,566
12	Utility income before income taxes	\$8,894,025	(\$390,182)	\$8,503,843	(\$66,109)	\$8,437,734
13	Income taxes (grossed-up)	\$803,815	(\$62,695)	\$741,121	\$ -	\$741,121
14	Utility net income	\$8,090,210	(\$327,488)	\$7,762,722	(\$66,109)	\$7,696,613

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$242,900	\$ -	\$242,900		\$242,900
	Late Payment Charges	\$315,500	\$ -	\$315,500		\$315,500
	Other Distribution Revenue	\$445,683	\$ -	\$445,683		\$445,683
	Other Income and Deductions	\$177,523	\$1,990	\$179,513		\$179,513
	Total Revenue Offsets	\$1,181,606	\$1,990	\$1,183,596	\$ -	\$1,183,596



Revenue Requirement Workform (RRWF) for 2016 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$8,090,209	\$7,762,722	\$7,762,722
2	Adjustments required to arrive at taxable utility income	(\$5,334,266)	(\$5,180,668)	(\$5,334,266)
3	Taxable income	<u>\$2,755,943</u>	<u>\$2,582,054</u>	<u>\$2,428,455</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$590,804	\$544,724	\$544,724
6	Total taxes	<u>\$590,804</u>	<u>\$544,724</u>	<u>\$544,724</u>
7	Gross-up of Income Taxes	<u>\$213,011</u>	<u>\$196,397</u>	<u>\$196,397</u>
8	Grossed-up Income Taxes	<u>\$803,815</u>	<u>\$741,121</u>	<u>\$741,121</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$803,815</u>	<u>\$741,121</u>	<u>\$741,121</u>
10	Other tax Credits	(\$139,521)	(\$139,521)	(\$139,521)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Revenue Requirement Workform (RRWF) for 2016 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$121,788,095	4.23%	\$5,149,408
2	Short-term Debt	4.00%	\$8,699,150	2.16%	\$187,902
3	Total Debt	60.00%	\$130,487,245	4.09%	\$5,337,309
	Equity				
4	Common Equity	40.00%	\$86,991,497	9.30%	\$8,090,209
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$86,991,497	9.30%	\$8,090,209
7	Total	100.00%	\$217,478,742	6.17%	\$13,427,518
		Interrogatory Responses			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$116,858,176	4.17%	\$4,874,853
2	Short-term Debt	4.00%	\$8,347,013	2.16%	\$180,295
3	Total Debt	60.00%	\$125,205,189	4.04%	\$5,055,148
	Equity				
4	Common Equity	40.00%	\$83,470,126	9.30%	\$7,762,722
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$83,470,126	9.30%	\$7,762,722
7	Total	100.00%	\$208,675,315	6.14%	\$12,817,870
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$116,858,176	4.23%	\$4,940,962
9	Short-term Debt	4.00%	\$8,347,013	2.16%	\$180,295
10	Total Debt	60.00%	\$125,205,189	4.09%	\$5,121,258
	Equity				
11	Common Equity	40.00%	\$83,470,126	9.30%	\$7,762,722
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$83,470,126	9.30%	\$7,762,722
14	Total	100.00%	\$208,675,315	6.17%	\$12,883,979

Notes

(1)

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$4,154,517		\$3,477,610		\$3,543,719
2	Distribution Revenue	\$31,257,951	\$31,257,951	\$31,276,093	\$31,276,093	\$31,276,093	\$31,209,984
3	Other Operating Revenue	\$1,181,606	\$1,181,606	\$1,183,596	\$1,183,596	\$1,183,596	\$1,183,596
	Offsets - net						
4	Total Revenue	\$32,439,557	\$36,594,074	\$32,459,689	\$35,937,299	\$32,459,689	\$35,937,299
5	Operating Expenses	\$22,362,740	\$22,362,740	\$22,378,308	\$22,378,308	\$22,378,308	\$22,378,308
6	Deemed Interest Expense	\$5,337,309	\$5,337,309	\$5,055,148	\$5,055,148	\$5,121,258	\$5,121,258
8	Total Cost and Expenses	\$27,700,049	\$27,700,049	\$27,433,456	\$27,433,456	\$27,499,566	\$27,499,566
9	Utility Income Before Income Taxes	\$4,739,508	\$8,894,025	\$5,026,233	\$8,503,843	\$4,960,123	\$8,437,734
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$5,334,266)	(\$5,334,266)	(\$5,180,668)	(\$5,180,668)	(\$5,180,668)	(\$5,180,668)
11	Taxable Income	(\$594,759)	\$3,559,759	(\$154,435)	\$3,323,175	(\$220,545)	\$3,257,066
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	(\$157,611)	\$943,336	(\$40,925)	\$880,641	(\$58,444)	\$863,122
14	Income Tax Credits	(\$139,521)	(\$139,521)	(\$139,521)	(\$139,521)	(\$139,521)	(\$139,521)
15	Utility Net Income	\$5,036,639	\$8,090,210	\$5,206,679	\$7,762,722	\$5,158,088	\$7,696,613
16	Utility Rate Base	\$217,478,742	\$217,478,742	\$208,675,315	\$208,675,315	\$208,675,315	\$208,675,315
17	Deemed Equity Portion of Rate Base	\$86,991,497	\$86,991,497	\$83,470,126	\$83,470,126	\$83,470,126	\$83,470,126
18	Income/(Equity Portion of Rate Base)	5.79%	9.30%	6.24%	9.30%	6.18%	9.22%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-3.51%	0.00%	-3.06%	0.00%	-3.12%	-0.08%
21	Indicated Rate of Return	4.77%	6.17%	4.92%	6.14%	4.93%	6.14%
22	Requested Rate of Return on Rate Base	6.17%	6.17%	6.14%	6.14%	6.17%	6.17%
23	Deficiency/Sufficiency in Rate of Return	-1.40%	0.00%	-1.22%	0.00%	-1.25%	-0.03%
24	Target Return on Equity	\$8,090,209	\$8,090,209	\$7,762,722	\$7,762,722	\$7,762,722	\$7,762,722
25	Revenue Deficiency/(Sufficiency)	\$3,053,570	\$0	\$2,556,043	\$0	\$2,604,633	(\$66,109)
26	Gross Revenue Deficiency/(Sufficiency)	\$4,154,517 (1)		\$3,477,610 (1)		\$3,543,719 (1)	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$13,721,334	\$13,731,334	\$13,731,334
2	Amortization/Depreciation	\$8,151,672	\$8,157,240	\$8,157,240
3	Property Taxes	\$489,734	\$489,734	\$489,734
5	Income Taxes (Grossed up)	\$803,815	\$741,121	\$741,121
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$5,337,309	\$5,055,148	\$5,121,258
	Return on Deemed Equity	\$8,090,209	\$7,762,722	\$7,762,722
8	Service Revenue Requirement (before Revenues)	<u>\$36,594,074</u>	<u>\$35,937,299</u>	<u>\$36,003,408</u>
9	Revenue Offsets	\$1,181,606	\$1,183,596	\$ -
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$35,412,468</u>	<u>\$34,753,703</u>	<u>\$36,003,408</u>
11	Distribution revenue	\$35,412,468	\$34,753,703	\$34,753,703
12	Other revenue	\$1,181,606	\$1,183,596	\$1,183,596
13	Total revenue	<u>\$36,594,074</u>	<u>\$35,937,299</u>	<u>\$35,937,299</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0 (1)</u>	<u>\$0 (1)</u>	<u>(\$66,109) (1)</u>

Notes

(1) Line 11 - Line 8

Revenue Requirement Workform (RRWF) for 2016 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 13,427,518	6.17%	\$ 217,478,742	\$ 177,783,549	\$ 23,111,861	\$ 8,151,672	\$ 803,815	\$ 13,721,334	\$ 36,594,074	\$ 1,181,606	\$ 35,412,468	\$ 4,154,517
1	Board Staff IR # 21												
	Change Working Capital Allowance % to 7.5%	\$ 12,823,802	6.17%	\$ 207,700,646	\$ 177,783,549	\$ 13,333,766	\$ 8,151,672	\$ 672,669	\$ 13,721,334	\$ 35,859,211	\$ 1,181,606	\$ 34,677,605	\$ 3,419,654
	Change	-\$ 603,717	0.00%	-\$ 9,778,096	\$ -	-\$ 9,778,095	\$ -	-\$ 131,146	\$ -	-\$ 734,863	\$ -	-\$ 734,863	-\$ 734,863
2	VECC # 10 / EP # 14 / SEC # 37												
	Update 2015 & 2016 LRT Capital Additions	\$ 12,874,063	6.17%	\$ 208,514,711	\$ 177,783,549	\$ 13,333,766	\$ 8,172,435	\$ 667,599	\$ 13,721,334	\$ 35,925,165	\$ 1,181,606	\$ 34,743,559	\$ 3,485,608
	Change	\$ 50,262	0.00%	\$ 814,065	\$ -	\$ -	\$ 20,763	-\$ 5,070	\$ -	\$ 65,954	\$ -	\$ 65,954	\$ 65,954
3	VECC # 10 / EP # 14 / SEC # 37												
	Update 2015 & 2016 All Other (Non-LRT) Capital Additions	\$ 12,834,847	6.17%	\$ 207,879,536	\$ 177,783,549	\$ 13,333,766	\$ 8,157,240	\$ 667,961	\$ 13,721,334	\$ 35,871,116	\$ 1,181,606	\$ 34,689,510	\$ 3,431,559
	Change	-\$ 39,217	0.00%	-\$ 635,174	\$ -	\$ -	-\$ 15,194	\$ 362	\$ -	-\$ 54,049	\$ -	-\$ 54,049	-\$ 54,049
4	1-Staff-149												
	Adjust Revenue Offset Appendix 2-FC	\$ 12,834,847	6.17%	\$ 207,879,536	\$ 177,783,549	\$ 13,333,766	\$ 8,157,240	\$ 667,961	\$ 13,721,334	\$ 35,871,116	\$ 1,183,596	\$ 34,687,520	\$ 3,429,569
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,990	-\$ 1,990	-\$ 1,990
5	4.0-VECC-36												
	Increase Regulatory Expense - Board Costs	\$ 12,834,893	6.17%	\$ 207,880,286	\$ 177,793,549	\$ 13,334,516	\$ 8,157,240	\$ 667,971	\$ 13,731,334	\$ 35,881,172	\$ 1,183,596	\$ 34,697,576	\$ 3,439,625
	Change	\$ 46	0.00%	\$ 750	\$ 10,000	\$ 750	\$ -	\$ 10	\$ 10,000	\$ 10,056	\$ -	\$ 10,056	\$ 10,056
6	1-Staff-22 & 1-Staff-24												
	Adjust RPP% Res <50& Update Navigant Apr/15 Price	\$ 12,881,291	6.17%	\$ 208,631,771	\$ 187,813,339	\$ 14,086,000	\$ 8,157,240	\$ 678,050	\$ 13,731,334	\$ 35,937,649	\$ 1,183,596	\$ 34,754,053	\$ 3,496,103
	Change	\$ 46,398	0.00%	\$ 751,484	\$ 10,019,790	\$ 751,484	\$ -	\$ 10,079	\$ -	\$ 56,477	\$ -	\$ 56,477	\$ 56,477
7	3-Staff-99 & 3-Staff-131												
	Adjust Loss Factor in Load Forecast	\$ 12,881,291	6.17%	\$ 208,631,771	\$ 187,813,339	\$ 14,086,000	\$ 8,157,240	\$ 678,050	\$ 13,731,334	\$ 35,937,649	\$ 1,183,596	\$ 34,754,053	\$ 3,477,960
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 18,142
8	4-Energy Probe-40 & 43												
	Correct PILs - Depreciation in Burdens and Donations	\$ 12,881,291	6.17%	\$ 208,631,771	\$ 187,813,339	\$ 14,086,000	\$ 8,157,240	\$ 740,537	\$ 13,731,334	\$ 36,000,135	\$ 1,183,596	\$ 34,816,540	\$ 3,540,447
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ 62,486	\$ -	\$ 62,486	\$ -	\$ 62,486	\$ 62,486
9	JTC1.10												
	Correct Adjustment to Working Cap Allowance OM&A Only	\$ 12,883,979	6.17%	\$ 208,675,315	\$ 188,393,925	\$ 14,129,544	\$ 8,157,240	\$ 741,121	\$ 13,731,334	\$ 36,003,408	\$ 1,183,596	\$ 34,819,812	\$ 3,543,719
	Change	\$ 2,688	0.00%	\$ 43,544	\$ 580,587	\$ 43,544	\$ -	\$ 584	\$ -	\$ 3,273	\$ -	\$ 3,273	\$ 3,273
10	JTC1.21												
	Change 2015 Term Loan in 2016 to 3.43% for \$10M	\$ 12,817,870	6.14%	\$ 208,675,315	\$ 188,393,925	\$ 14,129,544	\$ 8,157,240	\$ 741,121	\$ 13,731,334	\$ 35,937,299	\$ 1,183,596	\$ 34,753,703	\$ 3,477,610
	Change	-\$ 66,109	-0.03%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 66,109	\$ -	-\$ 66,109	-\$ 66,109