



2016 Cost Allocation Model

Cost Allocation Model ("CA Model") Version 3.3

Instructions Sheet

General:

These instructions are included with the OEB CA Model version 2 and higher, as a reference for distributor staff and other users of the model.

Version 3.3 is designed for use with 2016 COS rate applications.

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - E5.

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, eg at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model so that

[The original model and related documents are on the web-site in EB-2005-0317:](http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review)

[http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review.](http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Policy+Initiatives+and+Consultations/Archived+OEB+Key+Initiatives/Cost+Allocation+Review)

A staff report "Board Staff Implementation of the Board's Findings on the Review of Electricity Cost Allocation Policy" documents the rationale for the significant changes in Version 2 relative to version 1.2. The subsequent changes (versions 3.0 and 3.1) are noted in red font in these instructions.

Worksheet I1 Introduction

This input worksheet is for basic information about the utility and the application. This worksheet does not require any changes after filing the initial application.

- Input to Cell C11 is carried forward to the heading on all worksheets.
- The colour-coding used throughout the model is explained just below the applicant information

Worksheet I2 LDC Classes

The main purpose of this worksheet is to define the rate classes.

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from Column C;
- In Column E, choose Yes or No as applicable for the proposed customer classes, and click

- Do not include microFIT as a rate classification in CA Model until further notice in the Filing
- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable rate class.
- Be aware that the “Update” button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to ‘No’ for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range totals, allocators, etc.).
- For the user’s convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the summary description in Cell C 17.
- The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data is always in the same position for the calculation of the street light adjustment factor.

Worksheet I3 Trial Balance Data

The main purpose of this worksheet is to enter the forecast account balances. For convenience the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the RRR Trial Balance are included in I-3, although many of them do

There are diagnostic cells at the top of I-3 for cross-references to the user's RRWF, to avoid filing information that is inconsistent. The CA model works regardless of whether the diagnostic messages in cells H14 and H16 are flagging a discrepancy.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
 - At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
 - At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
 - Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
 - Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19
- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few new Rows that are inserted for finer granularity within existing accounts.
 - Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, rather through a rate rider per memo June 25, 2013. Version 3.1 differs from 3.0 in this regard.
 - Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding
 - Remember to include revenue accounts as negative numbers, as in the Trial Balance.
 - Note that SSS Administration revenue is now Account 4086, whereas it was previously a sub-
 - Column F is available to re-assign amounts among the accounts in Column D. Generally if costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
 - No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
 - Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
 - Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F284 (should be the negative of D284).

- Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is recovered, and therefore must be allocated)
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue requirement of the applicable
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means
- Column I has drop-down menus in the new Rows. If necessary use the menu to select the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G14. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of the application.
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are recorded in worksheet I9.

Worksheet I5.1 Miscellaneous Data

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary voltage, and the remainder

Worksheet I5.2 Weighting Factors

This worksheet is used to input a weighting factor for services and a weighting factor for Billing and Collection. Generally the Residential weighting factor should be 1.0, with each other class weighted

- Row 11: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

Example: **Weighting Factor for Services:**

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000.

Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is \$500, though the current cost of replacing the service including labour would be much larger.

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount recorded in 1855

Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)

Calculation of a single factor for GS>50 class -- weighted average of embedded book values including

$$\triangleright [(100 * \$5,000) + (100 * \$25,000) + (300 * \$0)] / 500 = \$6,000 \text{ per customer}$$

Weighting factor for residential @ \$1,000 is 1.00

Weighting factor for GS>50 kW = \$6,000/\$1,000 = 6.00

Example: **Weighting Factor for Billing and Collecting:**

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340. Total \$3 per

Assume that there are 15 customers in the USL class:

Assume that 5 of the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill). Assuming that other costs are the same as for a residential customer at \$1.50 per

Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month. Total cost is \$2.50 per bill

Calculation of index for USL class (weighted average of 5 and 10 customers)

$$\triangleright [(5 * \$11.50) + (10 * \$2.50)] / 15 = \$5.50 \text{ per bill.}$$

Weighting factor for Residential = \$3.00 / \$3.00 = 1.00

Weighting factor for USL = \$5.50 / \$3.00 = 1.83

Worksheet I6.1 Revenue

This input sheet is used to calculate hypothetical revenues, based on the test year volumetric forecast at the current rates. (This calculation is also used in RRWF for the calculation of Revenue

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand-billed
- Cell B16 – from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Rows 31, 44, 50 and 51 found in versions 3.0 and earlier of the model no longer play a role in the model. The model now relies on the distributor's load forecast.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
- Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
- Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in worksheet

Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, eg streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a

- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class standard and the TOA should

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of bill, number of customers, etc.

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of connections
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (eg to the corresponding number of (Rows 52 and 53). All relevant data inputs are automatically populated to allow for each double checking of the calculations.
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and Recovery VA.

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.
- During the transitional period, until all smart meters are in the Rate Base, include in the documentation of the application an explanation of which unit cost is being used. Since the weighting factor will remain unchanged during the IRM period, the distributor may consider including smart meters rather than the soon-to-be-stranded meters, even though not all smart meters have been
- If the cost of equipment used to download billing data is included in Account 1860 – Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 – Computer Hardware, Account 1925 – Computer Software and Account 1955 – Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 – Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.

- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under worksheet I9.

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading having a weight of 1.0.

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

Worksheet I8 Demand Data

This input sheet is to record the various coincident and non-coincident peaks by rate class, which are used as cost allocators in the CA Model.

- There have been no changes to this worksheet. If the distributor's most up-to-date load profile data comes from the Hydro One analysis used in the Informational Filing in 2006-7, then the data in worksheet I-8 may be the same for each class as was used for the Informational Filing -- except scaled up or down to reflect the current energy forecast compared to the class's energy used in the

Worksheet I9 Direct Allocation

This input worksheet allows for directly allocating costs to specific rate classes.

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.
 - Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions,
 - Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
 - **The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required**
 - The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs reconcile to the

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue Sufficiency /
- "Appendix 2-P" means Appendix 2-P in 2014 Appendix 2 Filing Requirements.
- Row 18 – Distribution Revenue at Existing Rates:
 - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently Approved
 - Cells D18 and beyond are the inputs to Appendix 2-P, Table B, Column 7B.
- Row 19 – Miscellaneous Revenue:
 - Cell C19 should equal RRWF Cell F18,
 - Cells D19 and beyond are the inputs to Appendix 2-P, Table B, Column 7E,

- Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status quo rates and status quo ratios in Row 75 will also be inaccurate for the respective classes.
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates”:
 - Cell C23 should equal RRWF, sum of Cells H16 & H17
 - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Appendix 2-P, Table B, Column 7C.
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
 - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
 - Cells D40 and beyond are inputs to Appendix O, table (a), Column 7A.
- Row 75 – Revenue to Expenses Status Quo:
 - Cell C75 should equal 100%, and
 - Cells D75 and beyond are the inputs to Appendix 2-P, table C, second column “Status Quo
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2014 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency row 21 versus 25, and the revenue to cost ratios (row 75) should

It may also be useful to run an updated version when preparing a Draft Rate Order:

- At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a Decision or settlement
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
 - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
 - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

Rows 14 - 17 provide information relevant to the Monthly Service Charge of each class, usually referred to as the floor (alternate versions in rows 14 and 16) and the ceiling in row 17 (based on Minimum Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the ceiling should be used with

Worksheet O3.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

- Row 27, expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented as the sole evidence to support changing the Transformer Ownership Allowance.

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board's FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform charge.

Worksheets E2 and E4

Worksheet E2 shows the proportions allocated to each rate class by the various allocators. These allocators are linked to the applicable USoA accounts in worksheet E4.

- Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and should be identified and

Worksheet E3

The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board Report EB-2005-0317.

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in Exhibit 7.
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet I6.2 for the calculation of the CCP and CCLT allocators.

Worksheet E5

The purpose of this worksheet is to aid in detecting and correcting instances in which an account is not fully allocated to the rate classes.

Each cell in columns J and L should be zero. If the calculation is not zero, and the account involved is one that affects the revenue requirement (highlighted in column A of I-3) the reason for the discrepancy

2016 Cost Allocation Model

Sheet 11 Utility Information Sheet

Version 3.3a

Name of LDC: InnPower 2019 Test Year

Application EB Number: EB-2016-0086

Date of Application:

Contact Information:

Name: Brenda Pinke

Title: Regulatory/CDM Manager

Phone Number: 705-431-6870 ext 262

E-Mail Address: bpinke@innpower.com

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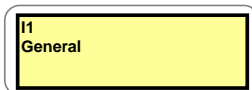
**Please Note: Colour Coding Legend **

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

Brief Description of Each Worksheet's Function

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

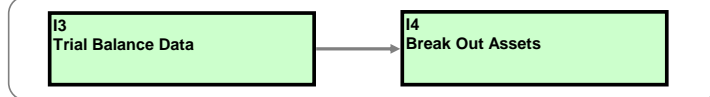
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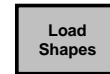
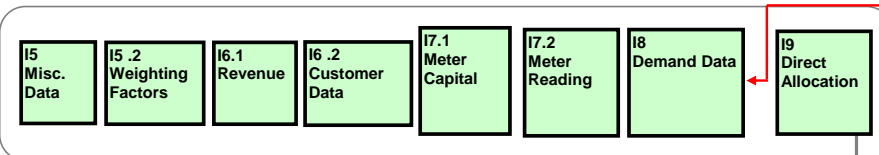
2. LDC INPUT - Rate Classes



3. LDC INPUT - Financial Data



4. LDC INPUT - Customer Data and Operating Stats



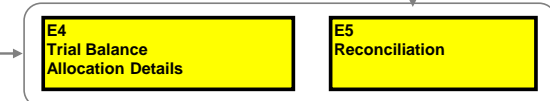
5. MODEL PROCESS - Categorization - OEB Defaults



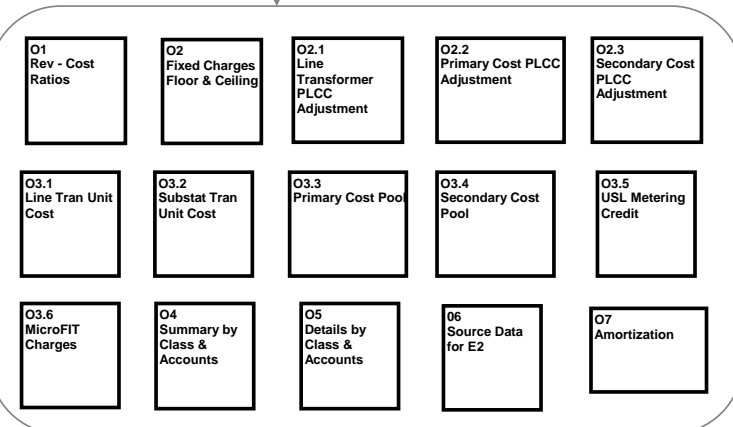
6. MODEL PROCESS - Allocators calculated from 4.



7. MODEL PROCESS - Detail Cost Elements by Rate Class



8. MODEL OUTPUT- Summaries by Rate Class





2016 Cost Allocation Model

EB-2016-0086

Sheet I2 Class Selection -

Instructions:

Step 1: Please input identification of this Run in C15 and C17

Step 2: Please input your proposed rate classes.

Step 3: After all classes have been entered, Click the "Update" button in cell E41

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

Please provide summary identification of this Run

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		NO
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

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



2016 Cost Allocation Model

EB-2016-0086

Sheet I3 Trial Balance Data

Comparisons with RRWF

RRWF Reference:

9. cel IF23	Return on Deemed Equity					
9. cell F19	Income Taxes (Grossed up)					
9. cell F22	Deemed Interest Expense					
9. cell F25	Service Revenue Requirement					
	Revenue Requirement to be Used in this model (\$)					
9. cell G19	Rate Base (\$)					
	Rate Base to be Used in this model (\$)					

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts		Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash						\$0	Unclassified Asset
1010	Cash Advances and Working Funds						\$0	Unclassified Asset
1020	Interest Special Deposits						\$0	Unclassified Asset

1030	Dividend Special Deposits					\$0	Unclassified Asset
1040	Other Special Deposits					\$0	Unclassified Asset
1060	Term Deposits					\$0	Unclassified Asset
1070	Current Investments					\$0	Unclassified Asset
1100	Customer Accounts Receivable	\$3,350,000				\$3,350,000	Unclassified Asset
1102	Accounts Receivable - Services					\$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work					\$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0	Unclassified Asset
1110	Other Accounts Receivable					\$0	Unclassified Asset
1120	Accrued Utility Revenues	\$3,755,000				\$3,755,000	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0	Unclassified Asset
1140	Interest and Dividends Receivable					\$0	Unclassified Asset
1150	Rents Receivable					\$0	Unclassified Asset
1170	Notes Receivable					\$0	Unclassified Asset
1180	Prepayments	\$382,400				\$382,400	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets					\$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies					\$0	Unclassified Asset
1210	Notes Receivable from Associated Companies					\$0	Unclassified Asset
1305	Fuel Stock					\$0	Unclassified Asset
1330	Plant Materials and Operating Supplies	\$513,600				\$513,600	Unclassified Asset
1340	Merchandise					\$0	Unclassified Asset
1350	Other Materials and Supplies					\$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies					\$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer					\$0	Unclassified Asset
1410	Other Special or Collateral Funds					\$0	Unclassified Asset
1415	Sinking Funds					\$0	Unclassified Asset
1425	Unamortized Debt Expense					\$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit					\$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0	Unclassified Asset
1460	Other Non-Current Assets	\$433,500				\$433,500	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs					\$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits					\$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans					\$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies					\$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence					\$0	Unclassified Asset
1490	Investment in Subsidiary Companies					\$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs					\$0	Unclassified Asset
1508	Other Regulatory Assets					\$0	Unclassified Asset
1510	Preliminary Survey and Investigation Charges					\$0	Unclassified Asset
1515	Emission Allowance Inventory					\$0	Unclassified Asset
1516	Emission Allowances Withheld					\$0	Unclassified Asset
1518	RCVARetail					\$0	Unclassified Asset
1520	Power Purchase Variance Account					\$0	Unclassified Asset
1521	Special Purpose Charge Assessment Variance Account					\$0	Unclassified Asset
1525	Miscellaneous Deferred Debits					\$0	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant					\$0	Unclassified Asset
1531	Renewable Connection Capital Deferral Account					\$0	Unclassified Asset
1532	Renewable Connection OM&A Deferral Account					\$0	Unclassified Asset
1533	Renewable Connection Funding Adder Deferral Account					\$0	Unclassified Asset
1534	Smart Grid Capital Deferral Account					\$0	Unclassified Asset
1535	Smart Grid OM&A Deferral Account					\$0	Unclassified Asset
1536	Smart Grid Funding Adder Deferral Account					\$0	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt					\$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables					\$0	Unclassified Asset

1548	RCVASTR					\$0
1550	LV Variance Account	\$22,400				\$22,400
1555	Smart Meter Capital and Recovery Variance Account	(\$5,400)				(\$5,400)
1556	Smart Meter OM&A Variance Account					\$0
1560	Deferred Development Costs					\$0
1562	Deferred Payments in Lieu of Taxes					\$0
1563	Account 1563 - Deferred PILs Contra Account					\$0
1565	Conservation and Demand Management Expenditures and Recoveries					\$0
1566	CDM Contra Account					\$0
1567	Bd-approved CDM Variance Account					\$0
1568	LRAM Variance Account					\$0
1570	Qualifying Transition Costs					\$0
1571	Pre-market Opening Energy Variance					\$0
1572	Extraordinary Event Costs					\$0
1574	Deferred Rate Impact Amounts					\$0
1575	IFRS -CGAAP Transition PP&E Amounts					\$0
1576	Accounting Changes under CGAAP					\$0
1580	RSVAWMS	\$22,400				\$22,400
1582	RSVAONE-TIME					\$0
1584	RSVANW	(\$22,400)				(\$22,400)
1586	RSVACN	(\$22,400)				(\$22,400)
1588	RSVAPOWER	(\$22,400)				(\$22,400)
1589	RSVA-GA	\$22,400				\$22,400
1590	Recovery of Regulatory Asset Balances					\$0
1592	2006 PILs Variance					\$0
1595	Reg Balance Control Account					\$0
1605	Electric Plant in Service - Control Account					\$0
1606	Organization					\$0
1608	Franchises and Consents					\$0
1610	Miscellaneous Intangible Plant					\$0
1615	Land					\$0
1616	Land Rights					\$0
1620	Buildings and Fixtures					\$0
1630	Leasehold Improvements					\$0
1635	Boiler Plant Equipment					\$0
1640	Engines and Engine-Driven Generators					\$0
1645	Turbogenerator Units					\$0
1650	Reservoirs, Dams and Waterways					\$0
1655	Water Wheels, Turbines and Generators					\$0
1660	Roads, Railroads and Bridges					\$0
1665	Fuel Holders, Producers and Accessories					\$0
1670	Prime Movers					\$0
1675	Generators					\$0
1680	Accessory Electric Equipment					\$0
1685	Miscellaneous Power Plant Equipment					\$0
1705	Land					\$0
1706	Land Rights					\$0
1708	Buildings and Fixtures					\$0
1710	Leasehold Improvements					\$0
1715	Station Equipment					\$0
1720	Towers and Fixtures					\$0
1725	Poles and Fixtures					\$0
1730	Overhead Conductors and Devices					\$0
1735	Underground Conduit					\$0
1740	Underground Conductors and Devices					\$0
1745	Roads and Trails					\$0
1805	Land	\$1,049,593				\$1,049,593
1806	Land Rights	\$394,446				\$394,446
1808	Buildings and Fixtures					\$0

Unclassified Asset
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CDM Expenditures and Recoveries
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Non-Distribution Asset
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Non-Distribution Asset
Land and Buildings
Land and Buildings
Land and Buildings

1810	Leasehold Improvements					\$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV					\$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$10,851,659				\$10,851,659	DS
1825	Storage Battery Equipment					\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures	\$16,106,278				\$16,106,278	Poles, Wires
1835	Overhead Conductors and Devices	\$15,432,629				\$15,432,629	Poles, Wires
1840	Underground Conduit	\$10,036,081				\$10,036,081	Poles, Wires
1845	Underground Conductors and Devices	\$11,236,038				\$11,236,038	Poles, Wires
1850	Line Transformers	\$13,474,449				\$13,474,449	Line Transformers
1855	Services	\$8,761,885				\$8,761,885	Services and Meters
1860	Meters	\$2,786,536				\$2,786,536	Services and Meters
	blank row						
1865	Other Installations on Customer's Premises					\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises					\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems					\$0	Non-Distribution Asset
1905	Land	\$1,015,496				\$1,015,496	Land and Buildings
1906	Land Rights					\$0	Land and Buildings
1908	Buildings and Fixtures	\$12,483,010				\$12,483,010	General Plant
1910	Leasehold Improvements					\$0	General Plant
1915	Office Furniture and Equipment	\$276,002				\$276,002	Equipment
1920	Computer Equipment - Hardware	\$921,534				\$921,534	IT Assets
1925	Computer Software	\$1,695,877				\$1,695,877	IT Assets
1930	Transportation Equipment	\$2,010,759				\$2,010,759	Equipment
1935	Stores Equipment	\$153,992				\$153,992	Equipment
1940	Tools, Shop and Garage Equipment	\$647,358				\$647,358	Equipment
1945	Measurement and Testing Equipment	\$268,897				\$268,897	Equipment
1950	Power Operated Equipment					\$0	Equipment
1955	Communication Equipment					\$0	Equipment
1960	Miscellaneous Equipment					\$0	Equipment
1965	Water Heater Rental Units					\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises					\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises					\$0	Other Distribution Assets
1980	System Supervisory Equipment	\$1,808,796				\$1,808,796	Other Distribution Assets
1985	Sentinel Lighting Rental Units					\$0	Non-Distribution Asset
1990	Other Tangible Property					\$0	Other Distribution Assets
1995	Contributions and Grants - Credit	(\$36,377,079)				(\$36,377,079)	Contributions and Grants
2005	Property Under Capital Leases					\$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold					\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified					\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others					\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use					\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric					\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric					\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment					\$0	Unclassified Asset
2065	Other Electric Plant Adjustment					\$0	Non-Distribution Asset
2070	Other Utility Plant					\$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases					\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$11,957,217)				(\$11,957,217)	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles					\$0	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment					\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant					\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property					\$0	Non-Distribution Asset
2205	Accounts Payable					\$0	Liability
2208	Customer Credit Balances					\$0	Liability
2210	Current Portion of Customer Deposits					\$0	Liability

3049	Dividends Payable-Common Shares					\$0		Equity
3055	Adjustment to Retained Earnings					\$0		Equity
3065	Unappropriated Undistributed Subsidiary Earnings					\$0		Equity
3075	Non-Utility Shareholders' Equity					\$0		Equity
4006	Residential Energy Sales	(\$19,375,742)				(\$19,375,742)		Sales of Electricity
4010	Commercial Energy Sales					\$0		Sales of Electricity
4015	Industrial Energy Sales					\$0		Sales of Electricity
4020	Energy Sales to Large Users					\$0		Sales of Electricity
4025	Street Lighting Energy Sales	(\$83,990)				(\$83,990)		Sales of Electricity
4030	Sentinel Lighting Energy Sales	(\$11,559)				(\$11,559)		Sales of Electricity
4035	General Energy Sales	(\$11,010,920)				(\$11,010,920)		Sales of Electricity
4040	Other Energy Sales to Public Authorities					\$0		Sales of Electricity
4045	Energy Sales to Railroads and Railways					\$0		Sales of Electricity
4050	Revenue Adjustment					\$0		Sales of Electricity
4055	Energy Sales for Resale					\$0		Sales of Electricity
4060	Interdepartmental Energy Sales					\$0		Sales of Electricity
4062	Billed WMS	(\$1,588,512)				(\$1,588,512)		Sales of Electricity
4064	Billed-One-Time	(\$179,466)				(\$179,466)		Sales of Electricity
4066	Billed NW	(\$1,481,171)				(\$1,481,171)		Sales of Electricity
4068	Billed CN	(\$1,065,600)				(\$1,065,600)		Sales of Electricity
4069	Billed LV	(\$720,406)				(\$720,406)		Sales of Electricity
4080	Distribution Services Revenue					\$0		Distribution Services Revenue
4082	Retail Services Revenues					\$0	OM&A	Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues					\$0	OM&A	Other Distribution Revenue
4086	SSS Admin Charge					\$0	CCA	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales					\$0	OM&A	Other Distribution Revenue
4105	Transmission Charges Revenue					\$0		Other Revenue - Unclassified
4110	Transmission Services Revenue					\$0		Other Revenue - Unclassified
4205	Interdepartmental Rents					\$0	OM&A	Other Distribution Revenue
4210	Rent from Electric Property	(\$329,900)				(\$329,900)	POLE	Other Distribution Revenue
4215	Other Utility Operating Income					\$0	OM&A	Other Distribution Revenue
4220	Other Electric Revenues					\$0	OM&A	Other Distribution Revenue
4225	Late Payment Charges	(\$82,700)				(\$82,700)	LPHA	Late Payment Charges
4230	Sales of Water and Water Power					\$0		Other Revenue - Unclassified
4235	Miscellaneous Service Revenues					\$0		Specific Service Charges
4235-1	Account Set Up Charges					\$0	CWNB	Specific Service Charges
4235-90	Miscellaneous Service Revenues - Residual	(\$176,700)				(\$176,700)	OM&A	Specific Service Charges
4240	Provision for Rate Refunds					\$0	OM&A	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	(\$1,275,688)				(\$1,275,688)	OM&A	Other Distribution Revenue
4305	Regulatory Debits					\$0	OM&A	Other Income & Deductions
4310	Regulatory Credits					\$0	OM&A	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others					\$0	OM&A	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others					\$0	OM&A	Other Income & Deductions
4324	Special Purpose Charge Recovery					\$0		Other Revenue - Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.					\$0	O&M	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.					\$0	OM&A	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges					\$0	OM&A	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments					\$0	OM&A	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant					\$0	OM&A	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant					\$0	OM&A	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	\$201,861				\$201,861	O&M	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property					\$0	OM&A	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission					\$0	OM&A	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission					\$0	OM&A	Other Income & Deductions
4375	Revenues from Non-Utility Operations	(\$1,153,700)				(\$1,153,700)	O&M	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	\$1,043,700				\$1,043,700	OM&A	Other Revenue - Unclassified
4385	Non-Utility Rental Income					\$0		Other Revenue - Unclassified

4390	Miscellaneous Non-Operating Income		(\$169,700)				(\$169,700)	OM&A	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest						\$0	OM&A	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization						\$0	OM&A	Other Income & Deductions
4405	Interest and Dividend Income		\$0				\$0	OM&A	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies						\$0	OM&A	Other Income & Deductions
4505	Operation Supervision and Engineering						\$0		Non-Distribution Expenses
4510	Fuel						\$0		Non-Distribution Expenses
4515	Steam Expense						\$0		Non-Distribution Expenses
4520	Steam From Other Sources						\$0		Non-Distribution Expenses
4525	Steam Transferred--Credit						\$0		Non-Distribution Expenses
4530	Electric Expense						\$0		Non-Distribution Expenses
4535	Water For Power						\$0		Non-Distribution Expenses
4540	Water Power Taxes						\$0		Non-Distribution Expenses
4545	Hydraulic Expenses						\$0		Non-Distribution Expenses
4550	Generation Expense						\$0		Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses						\$0		Non-Distribution Expenses
4560	Rents						\$0		Non-Distribution Expenses
4565	Allowances for Emissions						\$0		Non-Distribution Expenses
4605	Maintenance Supervision and Engineering						\$0		Non-Distribution Expenses
4610	Maintenance of Structures						\$0		Non-Distribution Expenses
4615	Maintenance of Boiler Plant						\$0		Non-Distribution Expenses
4620	Maintenance of Electric Plant						\$0		Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways						\$0		Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators						\$0		Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant						\$0		Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant						\$0		Non-Distribution Expenses
4705	Power Purchased		\$30,482,210				\$30,482,210		Power Supply Expenses (Working Capital)
4708	Charges-WMS		\$1,588,512				\$1,588,512		Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments						\$0		Power Supply Expenses (Working Capital)
4712	Charges-One-Time						\$0		Power Supply Expenses (Working Capital)
4714	Charges-NW		\$1,481,171				\$1,481,171		Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching						\$0		Other Power Supply Expenses
4716	Charges-CN		\$1,065,600				\$1,065,600		Power Supply Expenses (Working Capital)
4720	Other Expenses						\$0		Other Power Supply Expenses
4725	Competition Transition Expense						\$0		Other Power Supply Expenses
4730	Rural Rate Assistance Expense		\$179,466				\$179,466		Power Supply Expenses (Working Capital)
4750	Charges-LV		\$720,406				\$720,406		Power Supply Expenses (Working Capital)
4751	Charges - Smart Metering Entity Charge						\$0		Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering						\$0		Non-Distribution Expenses
4810	Load Dispatching						\$0		Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses						\$0		Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour						\$0		Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense						\$0		Non-Distribution Expenses
4830	Overhead Line Expenses						\$0		Non-Distribution Expenses
4835	Underground Line Expenses						\$0		Non-Distribution Expenses
4840	Transmission of Electricity by Others						\$0		Non-Distribution Expenses
4845	Miscellaneous Transmission Expense						\$0		Non-Distribution Expenses
4850	Rents						\$0		Non-Distribution Expenses
4905	Maintenance Supervision and Engineering						\$0		Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures						\$0		Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment						\$0		Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures						\$0		Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices						\$0		Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way						\$0		Non-Distribution Expenses

4945	Maintenance of Overhead Lines - Roads and Trails Repairs					\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails					\$0
4960	Maintenance of Underground Lines					\$0
4965	Maintenance of Miscellaneous Transmission Plant					\$0
5005	Operation Supervision and Engineering	\$268,400				\$268,400
5010	Load Dispatching	\$20,700				\$20,700
5012	Station Buildings and Fixtures Expense					\$0
5014	Transformer Station Equipment - Operation Labour					\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses					\$0
5016	Distribution Station Equipment - Operation Labour	\$10,800				\$10,800
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,000				\$4,000
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$160,800				\$160,800
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$8,400				\$8,400
5030	Overhead Subtransmission Feeders - Operation	\$2,600				\$2,600
5035	Overhead Distribution Transformers- Operation	\$800				\$800
5040	Underground Distribution Lines and Feeders - Operation Labour	\$95,600				\$95,600
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$117,900				\$117,900
5050	Underground Subtransmission Feeders - Operation					\$0
5055	Underground Distribution Transformers - Operation					\$0
5060	Street Lighting and Signal System Expense					\$0
5065	Meter Expense	\$379,300				\$379,300
5070	Customer Premises - Operation Labour	\$141,300				\$141,300
5075	Customer Premises - Materials and Expenses	\$121,200				\$121,200
5085	Miscellaneous Distribution Expense	\$682,600				\$682,600
5090	Underground Distribution Lines and Feeders - Rental Paid					\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,600				\$11,600
5096	Other Rent					\$0
5105	Maintenance Supervision and Engineering	\$15,300				\$15,300
5110	Maintenance of Buildings and Fixtures - Distribution Stations					\$0
5112	Maintenance of Transformer Station Equipment					\$0
5114	Maintenance of Distribution Station Equipment	\$61,100				\$61,100
5120	Maintenance of Poles, Towers and Fixtures	\$21,100				\$21,100
5125	Maintenance of Overhead Conductors and Devices	\$137,900				\$137,900
5130	Maintenance of Overhead Services	\$64,500				\$64,500
5135	Overhead Distribution Lines and Feeders - Right of Way	\$167,600				\$167,600
5145	Maintenance of Underground Conduit					\$0
5150	Maintenance of Underground Conductors and Devices	\$12,500				\$12,500
5155	Maintenance of Underground Services	\$127,700				\$127,700
5160	Maintenance of Line Transformers	\$79,900				\$79,900
5165	Maintenance of Street Lighting and Signal Systems					\$0
5170	Sentinel Lights - Labour					\$0
5172	Sentinel Lights - Materials and Expenses					\$0
5175	Maintenance of Meters	\$30,300				\$30,300
5178	Customer Installations Expenses- Leased Property					\$0
5185	Water Heater Rentals - Labour					\$0
5186	Water Heater Rentals - Materials and Expenses					\$0
5190	Water Heater Controls - Labour					\$0

Non-Distribution Expenses

Non-Distribution Expenses

Non-Distribution Expenses

Non-Distribution Expenses

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

Operation (Working Capital)

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Operation (Working Capital)

Non-Distribution Expenses

Operation (Working Capital)

Operation (Working Capital)

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Maintenance (Working Capital)

Maintenance (Working Capital)

Maintenance (Working Capital)

Maintenance (Working Capital)

Maintenance (Working Capital)

Non-Distribution Expenses

Non-Distribution Expenses

Non-Distribution Expenses

Maintenance (Working Capital)

Non-Distribution Expenses

Non-Distribution Expenses

Non-Distribution Expenses

Non-Distribution Expenses

5192	Water Heater Controls - Materials and Expenses					\$0
5195	Maintenance of Other Installations on Customer Premises					\$0
5205	Purchase of Transmission and System Services					\$0
5210	Transmission Charges					\$0
5215	Transmission Charges Recovered					\$0
5305	Supervision	\$141,800				\$141,800
5310	Meter Reading Expense	\$20,400				\$20,400
5315	Customer Billing	\$501,700				\$501,700
5320	Collecting	\$400,300				\$400,300
5325	Collecting- Cash Over and Short					\$0
5330	Collection Charges					\$0
5335	Bad Debt Expense	\$84,200				\$84,200
5340	Miscellaneous Customer Accounts Expenses	\$181,300				\$181,300
5405	Supervision					\$0
5410	Community Relations - Sundry	\$9,400				\$9,400
5415	Energy Conservation					\$0
5420	Community Safety Program	\$1,000				\$1,000
5425	Miscellaneous Customer Service and Informational Expenses	\$2,200				\$2,200
5505	Supervision					\$0
5510	Demonstrating and Selling Expense					\$0
5515	Advertising Expense					\$0
5520	Miscellaneous Sales Expense					\$0
5605	Executive Salaries and Expenses	\$275,500				\$275,500
5610	Management Salaries and Expenses	\$387,800				\$387,800
5615	General Administrative Salaries and Expenses	\$1,689,500				\$1,689,500
5620	Office Supplies and Expenses	\$218,800				\$218,800
5625	Administrative Expense Transferred Credit					\$0
5630	Outside Services Employed	\$190,700				\$190,700
5635	Property Insurance	\$52,600				\$52,600
5640	Injuries and Damages	\$63,200				\$63,200
5645	Employee Pensions and Benefits	\$19,500				\$19,500
5650	Franchise Requirements					\$0
5655	Regulatory Expenses	\$73,700				\$73,700
5660	General Advertising Expenses	\$0				\$0
5665	Miscellaneous General Expenses	\$143,300				\$143,300
5670	Rent	\$800				\$800
5675	Maintenance of General Plant	\$421,700				\$421,700
5680	Electrical Safety Authority Fees	\$10,600				\$10,600
5681	Special Purpose Charge Expense					\$0
5685	Independent Market Operator Fees and Penalties					\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$3,675,101				\$3,675,101
5710	Amortization of Limited Term Electric Plant					\$0
5715	Amortization of Intangibles and Other Electric Plant					\$0
5720	Amortization of Electric Plant Acquisition Adjustments					\$0
5725	Miscellaneous Amortization					\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs					\$0
5735	Amortization of Deferred Development Costs					\$0
5740	Amortization of Deferred Charges					\$0
6005	Interest on Long Term Debt	\$1,747,085	(\$1,747,085)		\$0	\$1,350,921
6010	Amortization of Debt Discount and Expense					\$0
6015	Amortization of Premium on Debt Credit					\$0
6020	Amortization of Loss on Reacquired Debt					\$0
6025	Amortization of Gain on Reacquired Debt--Credit					\$0
6030	Interest on Debt to Associated Companies					\$0
6035	Other Interest Expense	\$2,550				\$2,550

Non-Distribution Expenses
Non-Distribution Expenses
Other Power Supply Expenses
Other Power Supply Expenses
Other Power Supply Expenses
Billing and Collection (Working Capital)
Billing and Collection (Working Capital)
Billing and Collection (Working Capital)
Billing and Collection (Working Capital)
Billing and Collection (Working Capital)
Billing and Collection (Working Capital)
Bad Debt Expense (Working Capital)
Billing and Collection (Working Capital)
Community Relations (Working Capital)
Community Relations (Working Capital)
Community Relations - CDM (Working Capital)
Community Relations (Working Capital)
Community Relations (Working Capital)
Other Distribution Expenses
Other Distribution Expenses
Advertising Expenses
Other Distribution Expenses
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Insurance Expense (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Advertising Expenses
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Administrative and General Expenses (Working Capital)
Unclassified Expenses
Power Supply Expenses (Working Capital)
Amortization of Assets
Amortization of Assets
Amortization of Assets
Other Amortization - Unclassified
Other Amortization - Unclassified
Amortization of Assets
Amortization of Assets
Amortization of Assets
Interest Expense - Unclassified
Interest Expense - Unclassified
Interest Expense - Unclassified
Interest Expense - Unclassified
Interest Expense - Unclassified
Interest Expense - Unclassified
Interest Expense - Unclassified

6040	Allowance for Borrowed Funds Used During Construction--Credit					\$0
6042	Allowance For Other Funds Used During Construction					\$0
6045	Interest Expense on Capital Lease Obligations					\$0
6105	Taxes Other Than Income Taxes	\$129,000				\$129,000
6110	Income Taxes		\$0		\$0	\$209,226
6115	Provision for Future Income Taxes					\$0
6205	Donations	\$14,300				\$14,300
6205-1	Sub-account LEAP Funding					\$0
6210	Life Insurance					\$0
6215	Penalties					\$0
6225	Other Deductions					\$0
6305	Extraordinary Income					\$0
6310	Extraordinary Deductions					\$0
6315	Income Taxes, Extraordinary Items					\$0
6405	Discontinues Operations - Income/ Gains					\$0
6410	Discontinued Operations - Deductions/ Losses					\$0
6415	Income Taxes, Discontinued Operations					\$0

Interest Expense - Unclassified

Interest Expense - Unclassified

Interest Expense - Unclassified

Other Distribution Expenses

Income Tax Expense - Unclassified

Income Tax Expense - Unclassified

Unclassified Expenses

Other Distribution Expenses

Insurance Expense (Working Capital)

Other Distribution Expenses

Other Distribution Expenses

Unclassified Expenses

Unclassified Expenses

Unclassified Expenses

Unclassified Expenses

Unclassified Expenses

Unclassified Expenses

\$0



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

Asset Accounts Directly Allocated	\$0
Income Statement Accounts Directly Allocated	\$0

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	\$2,459,535	\$2,459,535
TS Primary Above 50	\$0	\$0
DS	\$10,851,659	\$10,851,659
Poles, Wires	\$52,811,026	\$52,811,026
Line Transformers	\$13,474,449	\$13,474,449
Services and Meters	\$11,548,420	\$11,548,420
General Plant	\$12,483,010	\$12,483,010
Equipment	\$3,357,008	\$3,357,008
IT Assets	\$2,617,411	\$2,617,411
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$1,808,796	\$1,808,796
Contributions and Grants	(\$36,377,079)	(\$36,377,079)
Accumulated Amortization	(\$11,957,217)	(\$11,957,217)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$8,429,100	\$8,429,100
Liability	\$0	\$0
Equity	\$0	(\$2,438,035)
Sales of Electricity	(\$35,517,366)	(\$35,517,366)
Distribution Services Revenue	\$0	\$0
Late Payment Charges	(\$82,700)	(\$82,700)
Specific Service Charges	(\$176,700)	(\$176,700)
Other Distribution Revenue	(\$1,605,588)	(\$1,605,588)
Other Revenue - Unclassified	(\$110,000)	(\$110,000)
Other Income & Deductions	\$32,161	\$32,161

Power Supply Expenses (Working Capital)	\$35,517,366	\$35,517,366
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$2,026,000	\$2,026,000
Maintenance (Working Capital)	\$717,900	\$717,900
Billing and Collection (Working Capital)	\$1,245,500	\$1,245,500
Community Relations (Working Capital)	\$12,600	\$12,600
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$3,495,100	\$3,495,100
Insurance Expense (Working Capital)	\$52,600	\$52,600
Bad Debt Expense (Working Capital)	\$84,200	\$84,200
Advertising Expenses	\$0	\$0
Charitable Contributions	\$0	\$0
Amortization of Assets	\$3,675,101	\$3,675,101
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$1,749,635	\$1,353,471
Income Tax Expense - Unclassified	\$0	\$209,226
Other Distribution Expenses	\$129,000	\$129,000
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$14,300	\$14,300
Total	\$82,765,229	\$80,140,256

2016 Cost Allocation Model

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Sheet I4 Break Out Worksheet -
Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses .

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$63,077,019
--	--------------

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1805	Land	\$1,049,593		(\$1,049,593)	-					-				
1805-1	Land Station >50 kV			\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$1,049,593	1,049,593					1,049,593				
1806	Land Rights	\$394,446		(\$394,446)	-					-				
1806-1	Land Rights Station >50 kV			\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$394,446	394,446			\$ (80,690)		313,757	\$15,109			
1808	Buildings and Fixtures	\$0		\$0	-					-				
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$0	-					-				
1810	Leasehold Improvements	\$0		\$0	-					-				
1810-1	Leasehold Improvements >50 kV			\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$10,851,659		(\$10,851,659)	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		98.00%	\$10,634,626	10,634,626	(\$68,470)	\$10,472	\$ (1,066,542)		9,510,086	\$278,452			
1820-	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		2.00%	\$217,033	217,033	(\$1,397)	\$214	\$ (21,766)		194,083	\$5,683			
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$16,106,278		(\$16,106,278)	-					-				
1830-	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-	Poles, Towers and Fixtures - Primary		76.00%	\$12,240,771	12,240,771	(\$3,381,075)	\$205,519	\$ (1,191,557)		7,873,658	\$313,685			
1830-	Poles, Towers and Fixtures - Secondary		24.00%	\$3,865,507	3,865,507	(\$1,067,708)	\$64,901	\$ (376,281)		2,486,418	\$99,059			
1835	Overhead Conductors and Devices	\$15,432,629		(\$15,432,629)	-					-				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		84.40%	\$13,025,139	13,025,139	(\$3,122,203)	\$227,874	\$ (1,190,777)		8,940,033	\$279,844			
1835-5	Overhead Conductors and Devices - Secondary		15.60%	\$2,407,490	2,407,490	(\$577,090)	\$42,119	\$ (220,096)		1,652,423	\$51,725			
1840	Underground Conduit	\$10,036,081		(\$10,036,081)	-					-				
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		36.00%	\$3,612,989	3,612,989	(\$3,081,741)	\$300,441	\$ (279,036)		552,653	\$100,898			
1840-5	Underground Conduit - Secondary		64.00%	\$6,423,092	6,423,092	(\$5,478,651)	\$534,117	\$ (496,064)		982,494	\$179,375			
1845	Underground Conductors and Devices	\$11,236,038		(\$11,236,038)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		97.00%	\$10,898,956	10,898,956	(\$3,817,338)	\$375,297	\$ (1,498,783)		5,958,132	\$336,123			
1845-5	Underground Conductors and Devices - Secondary		3.00%	\$337,081	337,081	(\$118,062)	\$11,607	\$ (46,354)		184,272	\$10,396			
1850	Line Transformers	\$13,474,449		\$0	13,474,449	(\$9,586,085)	\$939,734	\$ (1,300,678)		3,527,419	\$405,996			
1855	Services	\$8,761,885		\$0	8,761,885	(\$5,980,844)	\$590,681	\$ (726,812)		2,644,910	\$227,052			
1860	Meters	\$2,786,536		\$0	2,786,536	(\$96,414)	\$14,543	\$ (1,075,891)		1,628,774	\$235,781			
	Total	\$90,129,593		\$0	\$90,129,593	(\$36,377,079)	\$3,317,518	(\$9,571,326)	\$0	47,498,706	\$2,539,178	\$0	\$0	\$0



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Sheet I4 Break Out Worksheet -

Instructions:

This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

Please see Instructions tab for detailed instructions

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$63,077,019
--	--------------

Based on 2013 allocation

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	SUB TOTAL from I3	\$90,129,593												

											5705	5710	5715	5720
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$1,015,496			1,015,496					\$ 1,015,496	\$0			
1906	Land Rights	\$0			-					\$ -	\$0			
1908	Buildings and Fixtures	\$12,483,010			12,483,010			\$ (1,000,623)		\$ 11,482,386	\$246,650			
1910	Leasehold Improvements	\$0			-					\$ -	\$0			
1915	Office Furniture and Equipment	\$276,002			276,002			\$ (143,995)		\$ 132,008	\$34,531			
1920	Computer Equipment - Hardware	\$921,534			921,534			\$ (702,535)		\$ 218,999	\$210,439			
1925	Computer Software	\$1,695,877			1,695,877			\$ (1,302,034)		\$ 393,843	\$310,768			
1930	Transportation Equipment	\$2,010,759			2,010,759			\$ (1,197,742)		\$ 813,017	\$0			
1935	Stores Equipment	\$153,992			153,992			\$ (86,262)		\$ 65,730	\$22,975			
1940	Tools, Shop and Garage Equipment	\$647,358			647,358			\$ (276,405)		\$ 370,953	\$77,629			
1945	Measurement and Testing Equipment	\$268,897			268,897			\$ (49,783)		\$ 219,114	\$27,902			
1950	Power Operated Equipment	\$0			-					\$ -	\$0			
1955	Communication Equipment	\$0			-					\$ -	\$0			
1960	Miscellaneous Equipment	\$0			-					\$ -	\$0			
1970	Load Management Controls - Customer Premises	\$0			-					\$ -	\$0			
1975	Load Management Controls - Utility Premises	\$0			-					\$ -	\$0			
1980	System Supervisory Equipment	\$1,808,796			1,808,796			\$ (942,030)		\$ 866,766	\$205,029			
1990	Other Tangible Property	\$0			-					\$ -	\$0			
2005	Property Under Capital Leases	\$0			-					\$ -	\$0			
2010	Electric Plant Purchased or Sold	\$0			-					\$ -	\$0			
Total		\$21,281,721		\$0	\$21,281,721	\$0	\$0	(\$5,703,408)	\$0	\$15,578,313	\$1,135,923	\$0	\$0	\$0
SUB TOTAL from I3		\$21,281,721												
I3 Directly Allocated		\$0												
Grand Total		\$111,411,314		\$0	\$111,411,314	(\$36,377,079)	\$3,317,518	(\$15,274,734)	\$0	\$63,077,019	\$3,675,101	\$0	\$0	\$0

To be Prorated

1995	Contributed Capital - 1995	(\$36,377,079)	
2105	Accumulated Depreciation - 2105	(\$11,957,217)	
2120	Accumulated Depreciation - 2120	\$0	
Total		(\$48,334,296)	
Net Assets	\$63,077,018	Net Fixed Assets Match	

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$3,675,101	
5710	Amortization of Limited Term Electric Plant	\$0	
5715	Amortization of Intangibles and Other Electric Plant	\$0	
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	
Total Amortization Expense	\$3,675,101		



2016 Cost Allocation Model

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Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	792.6	748	10.2 2017	16.4 2018	17.9 2019	16.0 2020	17.4 2021
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%						
Working Capital Allowance to be included in Rate Base (%)	7.5%						
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	8%						



Ontario Energy Board

2016 Cost Allocation Model

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Sheet 15.2 Weighting Factors Worksheet -

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

Insert Weighting Factor for Services Account 1855

1.0	2.4	6.9	0.1		
-----	-----	-----	-----	--	--

Insert Weighting Factor for Billing and Collecting

1.0000	0.8812	0.7456	0.6544	0.6544	0.6544
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2016 Cost Allocation Model

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	22,400
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Total kWhs from Load Forecast	247,941,616
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Deficiency/sufficiency (RRWF 8. cell F51)	84,850
---	--------

Miscellaneous Revenue (RRWF 5. cell F48)	1,942,827
--	-----------

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Forecast kWh	CEN	247,941,616	156,772,519	29,593,582	60,182,952	694,234	93,733	604,596
Forecast kW	CDEM	171,260			169,041	1,958	260	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		40,409			40,409			
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	247,941,616	156,772,519	29,593,582	60,182,952	694,234	93,733	604,596
Existing Monthly Charge			\$47.26	\$48.37	\$251.17	\$5.46	\$16.43	\$15.50
Existing Distribution kWh Rate			\$0.0068	\$0.0117				\$0.0260
Existing Distribution kW Rate					\$5.0637	\$37.7446	\$74.8228	
Existing TOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$13,602,452	\$11,181,394	\$988,661	\$1,071,470	\$281,404	\$50,434	\$29,089
Transformer Ownership Allowance		\$24,246	\$0	\$0	\$24,246	\$0	\$0	\$0
Net Class Revenue	CREV	\$13,578,206	\$11,181,394	\$988,661	\$1,047,225	\$281,404	\$50,434	\$29,089



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Sheet I6.2 Customer Data Worksheet -

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data								
Bad Debt 3 Year Historical Average	BDHA	\$94,953	\$80,290	\$8,377	\$6,286	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$82,849	\$70,518	\$9,262	\$2,671	\$0	\$83	\$314
Number of Bills	CNB	230,838	213,888	13,284	858.00	60.00	1,884.00	864.00
Number of Devices	CDEV					3,168		72
Number of Connections (Unmetered)	CCON	3,240				3,168		72
Total Number of Customers	CCA	19,237	17,824	1,107	72	5	157	72
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	19,319	17,824	1,107	72	88	157	72
Line Transformer Customer Base	CCLT	19,314	17,824	1,107	66	88	157	72
Secondary Customer Base	CCS	17,425	16,933	277	36	3	105	72
Weighted - Services	CWCS	18,174	16,933	675	245	320	-	-
Weighted Meter -Capital	CWMC	2,291,839	1,880,483	317,167	94,189	-	-	-
Weighted Meter Reading	CWMR	1,009	178	111	720	-	-	-
Weighted Bills	CWNB	228,071	213,888	11,706	640	39	1,233	565

Bad Debt Data

Historic Year:	2012	72,235	69,030	3,205	-			
Historic Year:	2013	99,361	76,008	8,182	15,171			
Historic Year:	2014	113,263	95,831	13,744	3,688			
Three-year average		94,953	80,290	8,377	6,286	-	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

	Primary Asset Data		Line Transformer Asset Data	
Class	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	17,824	143,392	17,824	143,392
Street Light	3,168	704	3,168	704

Street Lighting Adjustment Factors	
Primary	36.1764
Line Transformer	36.1764

2016 Cost Allocation Model

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Sheet I7.1 Meter Capital Worksheet -[illegible]

2016 Cost Allocation Model

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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Description		1			2			3			7			8			9					
		Residential			GS <50			GS>50-Regular			Street Light			Sentinel			Unmetered Scattered Load			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor	17.67%			10.97%			71.36%			0.00%			0.00%			0.00%			100.00%		
	Cost Relative to Residential Average Cost	1.00			10.00			1000.00			0.00			0.00			0.00			1011.00		
	Total	17,824	178	0.01	1,107	111	0.10	72	720	10.00	5	-	-	157	-	-	-	-	0	19,165	1,009	10
	Factor																					
Residential - Urban - Outside			0			0			0			0		0				0		-	-	
Residential - Urban - Outside with other services			0			0			0			0		0				0		-	-	
Residential - Urban - Inside			0			0			0			0		0				0		-	-	
Residential - Urban - Inside - with other services			0			0			0			0		0				0		-	-	
Residential - Rural - Outside			0			0			0			0		0				0		-	-	
Residential - Rural - Outside with other services			0			0			0			0		0				0		-	-	
Residential	0.01	17,824	178			0			0			0		0				0		17,824	178	
GS<50	0.10		0		1,107	111			0			0		0				0		1,107	111	
GS - Walking			0			0			0			0		0				0		-	-	
GS - Walking - with other services			0			0			0			0		0				0		-	-	
GS - Vehicle with other services --- TOU Read			0			0			0			0		0				0		-	-	
GS - Vehicle with other services			0			0			0			0		0				0		-	-	
GS<50	10.00		0			0		72	720			0		0				0		72	720	
LDC Specific 4			0			0			0			0		0				0		-	-	
Interval			0			0			0			0		0				0		-	-	
Sentinel	0.00		0			0			0		5	0		157	0			0		162	-	
LDC Specific 6			0			0			0			0		0				0		-	-	

2016 Cost Allocation Model

EB-2016-0086
Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

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

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

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
CO-INCIDENT PEAK								
1 CP								
Transformation CP	TCP1	49,368	37,836	3,748	7,518	173	24	69
Bulk Delivery CP	BCP1	49,368	37,836	3,748	7,518	173	24	69
Total Sytem CP	DCP1	49,368	37,836	3,748	7,518	173	24	69
4 CP								
Transformation CP	TCP4	191,604	141,329	16,763	32,643	520	71	278
Bulk Delivery CP	BCP4	191,604	141,329	16,763	32,643	520	71	278
Total Sytem CP	DCP4	191,604	141,329	16,763	32,643	520	71	278
12 CP								
Transformation CP	TCP12	492,221	338,456	50,149	101,805	868	118	826
Bulk Delivery CP	BCP12	492,221	338,456	50,149	101,805	868	118	826
Total Sytem CP	DCP12	492,221	338,456	50,149	101,805	868	118	826
NON CO. INCIDENT PEAK								
1 NCP								
Classification NCP from Load Data Provider								
	DNCP1	54,696	37,836	5,520	11,068	176	24	71
Primary NCP	PNCP1	54,696	37,836	5,520	11,068	176	24	71
Line Transformer NCP	LTNCP1	54,696	37,836	5,520	11,068	176	24	71
Secondary NCP	SNCP1	43,127	36,020	1,380	5,534	106	16	71
4 NCP								
Classification NCP from Load Data Provider								
	DNCP4	206,428	143,392	20,278	41,677	704	94	282
Primary NCP	PNCP4	206,428	143,392	20,278	41,677	704	94	282
Line Transformer NCP	LTNCP4	206,428	143,392	20,278	41,677	704	94	282
Secondary NCP	SNCP4	163,185	136,509	5,069	20,838	423	63	282
12 NCP								
Classification NCP from Load Data Provider								
	DNCP12	521,550	344,892	55,101	118,352	2,095	283	826
Primary NCP	PNCP12	521,550	344,892	55,101	118,352	2,095	283	826
Line Transformer NCP	LTNCP12	521,550	344,892	55,101	118,352	2,095	283	826
Secondary NCP	SNCP12	403,561	328,338	13,775	59,176	1,257	189	826

2016 Cost Allocation Model

EB-2016-0086
Sheet I9 Direct Allocation Worksheet -

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

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
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Instructions:
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	\$0	Yes						
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Instructions:
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	\$0	Yes						
1806	Land Rights	\$0	Yes						
1808	Buildings and Fixtures	\$0	Yes						
1810	Leasehold Improvements	\$0	Yes						
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes						
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes						
1825	Storage Battery Equipment	\$0	Yes						
1830	Poles, Towers and Fixtures	\$0	Yes						
1835	Overhead Conductors and Devices	\$0	Yes						
1840	Underground Conduit	\$0	Yes						
1845	Underground Conductors and Devices	\$0	Yes						
1850	Line Transformers	\$0	Yes						
1855	Services	\$0	Yes						
1860	Meters	\$0	Yes						
	blank row	\$0	Yes						
1905	Land	\$0	Yes						
1906	Land Rights	\$0	Yes						
1908	Buildings and Fixtures	\$0	Yes						
1910	Leasehold Improvements	\$0	Yes						
1915	Office Furniture and Equipment	\$0	Yes						
1920	Computer Equipment - Hardware	\$0	Yes						
1925	Computer Software	\$0	Yes						
1930	Transportation Equipment	\$0	Yes						
1935	Stores Equipment	\$0	Yes						
1940	Tools, Shop and Garage Equipment	\$0	Yes						
1945	Measurement and Testing Equipment	\$0	Yes						
1950	Power Operated Equipment	\$0	Yes						
1955	Communication Equipment	\$0	Yes						
1960	Miscellaneous Equipment	\$0	Yes						
1970	Load Management Controls - Customer Premises	\$0	Yes						
1975	Load Management Controls - Utility Premises	\$0	Yes						
1980	System Supervisory Equipment	\$0	Yes						
1990	Other Tangible Property	\$0	Yes						
2005	Property Under Capital Leases	\$0	Yes						
2010	Electric Plant Purchased or Sold	\$0	Yes						
2050	Completed Construction Not Classified- Electric	\$0	Yes						
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes						
	Directly Allocated Net Fixed Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	Yes						
5010	Load Dispatching	\$0	Yes						
5012	Station Buildings and Fixtures Expense	\$0	Yes						
5014	Transformer Station Equipment - Operation Labour	\$0	Yes						
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5016	Distribution Station Equipment - Operation Labour	\$0	Yes						
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes						
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes						
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes						
5035	Overhead Distribution Transformers- Operation	\$0	Yes						
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes						
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes						
5050	Underground Subtransmission Feeders - Operation	\$0	Yes						
5055	Underground Distribution Transformers - Operation	\$0	Yes						
5065	Meter Expense	\$0	Yes						
5070	Customer Premises - Operation Labour	\$0	Yes						
5075	Customer Premises - Materials and Expenses	\$0	Yes						
5085	Miscellaneous Distribution Expense	\$0	Yes						
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes						

Demand Related

USoA Account #	Accounts	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
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1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	blank row	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2050	Completed Construction Not Classified- Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

EB-2016-0086
Sheet 01 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
crev mi	Distribution Revenue at Existing Rates	\$13,578,206	\$11,181,394	\$988,661	\$1,047,225	\$281,404	\$50,434	\$29,089
	Miscellaneous Revenue (mi)	\$1,942,827	\$1,640,952	\$136,943	\$120,163	\$32,930	\$7,560	\$4,278
Miscellaneous Revenue Input equals Output								
Total Revenue at Existing Rates		\$15,521,033	\$12,822,346	\$1,125,604	\$1,167,388	\$314,334	\$57,994	\$33,367
Factor required to recover deficiency (1 + D)		0.9938						
Distribution Revenue at Status Quo Rates		\$13,493,357	\$11,111,522	\$982,483	\$1,040,681	\$279,646	\$50,119	\$28,907
Miscellaneous Revenue (mi)		\$1,942,827	\$1,640,952	\$136,943	\$120,163	\$32,930	\$7,560	\$4,278
Total Revenue at Status Quo Rates		\$15,436,183	\$12,752,474	\$1,119,426	\$1,160,844	\$312,576	\$57,679	\$33,185
Expenses								
di	Distribution Costs (di)	\$2,071,800	\$1,698,421	\$134,129	\$186,820	\$40,741	\$7,313	\$4,376
cu	Customer Related Costs (cu)	\$2,001,800	\$1,768,677	\$142,203	\$41,240	\$37,337	\$8,462	\$3,881
ad	General and Administration (ad)	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$70,027	\$14,161	\$7,480
dep	Depreciation and Amortization (dep)	\$3,675,101	\$2,965,545	\$269,228	\$368,370	\$62,787	\$11,861	\$7,309
INPUT	PILs (INPUT)	\$209,226	\$164,328	\$16,112	\$24,730	\$2,984	\$650	\$422
INT	Interest	\$1,350,921	\$1,061,023	\$104,034	\$159,673	\$19,268	\$4,198	\$2,724
Total Expenses		\$12,998,148	\$10,787,089	\$917,257	\$987,821	\$233,144	\$46,645	\$26,193
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$2,438,035	\$1,914,851	\$187,752	\$288,166	\$34,773	\$7,576	\$4,917
Revenue Requirement (includes NI)		\$15,436,183	\$12,701,939	\$1,105,009	\$1,275,987	\$267,918	\$54,221	\$31,109
Revenue Requirement Input equals Output								
Rate Base Calculation								
Net Assets								
dp	Distribution Plant - Gross	\$90,129,593	\$72,599,813	\$6,363,299	\$9,072,023	\$1,608,259	\$300,053	\$186,145
gp	General Plant - Gross	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$386,972	\$71,303	\$44,304
accum dep	Accumulated Depreciation	(\$11,957,216)	(\$9,530,173)	(\$943,652)	(\$1,254,642)	(\$168,237)	(\$37,263)	(\$23,250)
co	Capital Contribution	(\$36,377,079)	(\$30,357,966)	(\$2,159,782)	(\$2,779,785)	(\$866,263)	(\$134,301)	(\$78,981)
Total Net Plant		\$63,077,019	\$49,854,347	\$4,744,957	\$7,188,973	\$960,732	\$199,791	\$128,219
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$35,517,366	\$22,457,492	\$4,239,248	\$8,621,142	\$99,448	\$13,427	\$86,608
	OM&A Expenses	\$7,762,900	\$6,596,192	\$527,882	\$445,047	\$148,105	\$29,936	\$15,737
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$43,280,266	\$29,053,684	\$4,767,130	\$9,066,190	\$247,553	\$43,363	\$102,345
Working Capital		\$3,246,020	\$2,179,026	\$357,535	\$679,964	\$18,566	\$3,252	\$7,676
Total Rate Base		\$66,323,039	\$52,033,374	\$5,102,492	\$7,868,937	\$979,298	\$203,044	\$135,895
Rate Base Input equals Output								
Equity Component of Rate Base		\$26,529,216	\$20,813,349	\$2,040,997	\$3,147,575	\$391,719	\$81,217	\$54,358
Net Income on Allocated Assets		\$2,438,035	\$1,965,386	\$202,169	\$173,023	\$79,432	\$11,034	\$6,992
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$2,438,035	\$1,965,386	\$202,169	\$173,023	\$79,432	\$11,034	\$6,992
RATIOS ANALYSIS								
REVENUE TO EXPENSES STATUS QUO%		100.00%	100.40%	101.30%	90.98%	116.67%	106.38%	106.67%
EXISTING REVENUE MINUS ALLOCATED COSTS		\$84,850	\$120,407	\$20,595	(\$108,599)	\$46,417	\$3,773	\$2,257
Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$50,535	\$14,416	(\$115,143)	\$44,658	\$3,458	\$2,076
RETURN ON EQUITY COMPONENT OF RATE BASE		9.19%	9.44%	9.91%	5.50%	20.28%	13.59%	12.86%



Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$7.49	\$11.76	\$53.83	\$0.98	\$3.52	\$3.20
\$13.66	\$20.55	\$95.41	\$1.86	\$6.72	\$6.43
\$40.37	\$43.07	\$147.04	\$6.61	\$28.71	\$26.81
\$47.26	\$48.37	\$251.17	\$5.46	\$16.43	\$15.50

 Ontario Energy Board

2016 Cost Allocation Model

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1850 Line Transformers	\$162,398	\$106,188	\$17,107	\$38,427	\$0	\$0	\$0	\$522	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$32,850	\$22,628	\$3,221	\$6,829	\$0	\$0	\$0	\$138	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$320	\$209	\$34	\$76	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$31,960	\$20,898	\$3,367	\$7,562	\$0	\$0	\$0	\$103	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$57,280	\$37,454	\$6,034	\$13,554	\$0	\$0	\$0	\$184	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$29,533	\$19,049	\$3,096	\$7,267	\$0	\$0	\$0	\$93	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Line Transformers	\$6,215	\$4,064	\$655	\$1,471	\$0	\$0	\$0	\$20	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$40,130	\$26,240	\$4,229	\$9,496	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$72,423	\$47,355	\$7,629	\$17,137	\$0	\$0	\$0	\$233	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$433,108	\$284,085	\$45,370	\$101,819	\$0	\$0	\$0	\$1,422	\$0	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	175,682	114,874	18,507	41,570	0	0	0	564	0	167	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	30,746	28,518	1,771	106	0	0	0	140	94	115	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$75,768	\$70,527	\$4,342	\$261	\$0	\$0	\$0	\$353	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$0	\$0	\$0	\$386,972	\$71,303	\$44,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$5,703,408)	(\$4,594,161)	(\$397,988)	(\$576,560)	\$0	\$0	\$0	(\$103,707)	(\$19,109)	(\$11,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$0	\$0	\$0	\$283,265	\$52,194	\$32,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,135,923	\$914,999	\$79,268	\$114,831	\$0	\$0	\$0	\$20,655	\$3,806	\$2,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$0	\$0	\$0	\$677,467	\$147,597	\$95,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$0	\$0	\$0	\$70,027	\$14,161	\$7,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$0	\$0	\$0	\$78,078	\$15,776	\$8,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acct 1850 - Line Transformers - Gross Assets	\$5,389,779	\$3,524,227	\$567,773	\$1,275,347	\$0	\$0	\$0	\$17,315	\$0	\$5,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$3,978,812)	(\$2,601,634)	(\$419,138)	(\$941,480)	\$0	\$0	\$0	(\$12,782)	\$0	(\$3,777)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$140,968	\$922,593	\$148,635	\$333,868	\$0	\$0	\$0	\$4,533	\$0	\$1,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$410,506	\$310,453	\$314,173	\$441,853	\$0	\$0	\$0	\$11,331	\$0	\$93,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$1,861,474	\$1,232,924	\$192,808	\$427,521	\$0	\$0	\$0	\$6,428	\$0	\$1,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$107,360	\$72,653	\$10,239	\$24,156	\$0	\$0	\$0	\$297	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$8,280	\$5,596	\$790	\$1,863	\$0	\$0	\$0	\$23	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$273,040	\$184,542	\$26,041	\$61,433	\$0	\$0	\$0	\$754	\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$6,120	\$4,136	\$584	\$1,377	\$0	\$0	\$0	\$17	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$394,800	\$266,838	\$37,653	\$88,828	\$0	\$0	\$0	\$1,090	\$0	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1850 - Line Transformers - Gross Assets	\$5,389,779	\$3,524,227	\$567,773	\$1,275,347	\$0	\$0	\$0	\$17,315	\$0	\$5,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$37,148,816	\$25,108,150	\$3,542,980	\$8,358,327	\$0	\$0	\$0	\$102,598	\$0	\$36,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

Sheet O2.2 Primary Cost PLCC Adjustment Worksheet -

Primary Conductors and Poles Cost Pool Demand Unit Cost for PLCC Adjustment to Customer Related Cost																					
Allocation by Rate Classification																					
Description	Total	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$125,474	\$82,048	\$13,218	\$29,686	\$0	\$0	\$0	\$403	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$111,938	\$73,196	\$11,792	\$26,483	\$0	\$0	\$0	\$360	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$40,359	\$26,391	\$4,252	\$9,549	\$0	\$0	\$0	\$130	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$134,449	\$87,917	\$14,164	\$31,809	\$0	\$0	\$0	\$432	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Primary C&P	\$217,213	\$149,633	\$21,299	\$45,148	\$0	\$0	\$0	\$914	\$0	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Operations and Maintenance	\$221,124	\$143,735	\$23,712	\$52,738	\$0	\$0	\$0	\$732	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$169,096	\$110,572	\$17,814	\$40,006	\$0	\$0	\$0	\$543	\$0	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$202,330	\$129,722	\$21,585	\$50,177	\$0	\$0	\$0	\$656	\$0	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PIUs on Primary C&P	\$41,097	\$26,873	\$4,329	\$9,723	\$0	\$0	\$0	\$132	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Primary C&P	\$265,351	\$173,513	\$27,954	\$62,779	\$0	\$0	\$0	\$852	\$0	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Primary C&P	\$478,884	\$313,143	\$50,449	\$113,298	\$0	\$0	\$0	\$1,539	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,007,314	\$1,316,743	\$210,569	\$471,396	\$0	\$0	\$0	\$6,692	\$0	\$1,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary NCP	175,674	114,874	18,507	41,562	0	0	0	564	0	167	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	30,754	28,518	1,771	114	0	0	0	140	94	115	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$351,327	\$326,893	\$20,153	\$1,298	\$0	\$0	\$0	\$1,661	\$0	\$1,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$0	\$0	\$0	\$386,972	\$71,303	\$44,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$5,703,408)	(\$4,594,161)	(\$397,998)	(\$576,560)	\$0	\$0	\$0	(\$103,707)	(\$19,109)	(\$11,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$0	\$0	\$0	\$283,265	\$52,194	\$32,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,135,923	\$914,999	\$79,268	\$114,831	\$0	\$0	\$0	\$20,655	\$3,806	\$2,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$0	\$0	\$0	\$677,467	\$147,597	\$95,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$0	\$0	\$0	\$70,027	\$14,161	\$7,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$0	\$0	\$0	\$78,078	\$15,776	\$8,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets																					
Acct 1830-4 Primary Poles, Towers & Fixtures	\$4,896,308	\$3,201,706	\$515,813	\$1,158,410	\$0	\$0	\$0	\$15,730	\$0	\$4,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$5,210,056	\$3,406,866	\$548,866	\$1,232,639	\$0	\$0	\$0	\$16,738	\$0	\$4,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$1,445,196	\$945,016	\$152,248	\$341,917	\$0	\$0	\$0	\$4,643	\$0	\$1,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$4,359,583	\$2,850,740	\$459,271	\$1,031,427	\$0	\$0	\$0	\$14,006	\$0	\$4,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$15,911,142	\$10,404,328	\$1,676,197	\$3,764,394	\$0	\$0	\$0	\$51,117	\$0	\$15,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Accumulated Depreciation																					
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$1,746,845)	(\$1,142,266)	(\$184,026)	(\$413,284)	\$0	\$0	\$0	(\$5,612)	\$0	(\$1,658)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	(\$1,634,042)	(\$1,068,504)	(\$172,142)	(\$386,596)	\$0	\$0	\$0	(\$5,250)	\$0	(\$1,551)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	(\$1,224,135)	(\$800,464)	(\$128,959)	(\$289,616)	\$0	\$0	\$0	(\$3,953)	\$0	(\$1,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	(\$1,976,330)	(\$1,292,326)	(\$208,201)	(\$467,577)	\$0	\$0	\$0	(\$6,349)	\$0	(\$1,876)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$6,581,352)	(\$4,303,559)	(\$693,328)	(\$1,557,072)	\$0	\$0	\$0	(\$21,144)	\$0	(\$6,248)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductor & Pools - Net Fixed Assets	\$9,329,791	\$6,100,769	\$982,869	\$2,207,321	\$0	\$0	\$0	\$29,974	\$0	\$8,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Primary C&P - NFA	\$2,978,913	\$2,052,107	\$292,102	\$619,172	\$0	\$0	\$0	\$12,533	\$0	\$2,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary C&P Net Fixed Assets Including General Plant	\$12,308,704	\$8,152,876	\$1,274,971	\$2,826,493	\$0	\$0	\$0	\$42,506	\$0	\$11,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,546,203	\$1,253,268	\$52,995	\$238,030	\$0	\$0	\$0	\$0	\$0	\$1,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$962,996	\$780,552	\$33,006	\$148,248	\$0	\$0	\$0	\$0	\$0	\$1,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$2,569,237	\$2,082,484	\$88,058	\$395,521	\$0	\$0	\$0	\$0	\$0	\$3,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$134,832	\$109,288	\$4,621	\$20,757	\$0	\$0	\$0	\$0	\$0	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$5,213,268	\$4,225,592	\$178,680	\$802,556	\$0	\$0	\$0	\$0	\$0	\$6,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$64,320	\$44,063	\$5,867	\$14,160	\$0	\$0	\$0	\$166	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,360	\$2,302	\$306	\$740	\$0	\$0	\$0	\$9	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$38,240	\$26,909	\$3,165	\$8,043	\$0	\$0	\$0	\$4	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$47,160	\$33,186	\$3,903	\$9,919	\$0	\$0	\$0	\$103	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$4,640	\$3,179	\$423	\$1,022	\$0	\$0	\$0	\$12	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$8,440	\$5,836	\$745	\$1,829	\$0	\$0	\$0	\$21	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$55,160	\$37,417	\$5,199	\$12,339	\$0	\$0	\$0	\$150	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$67,040	\$45,926	\$6,115	\$14,759	\$0	\$0	\$0	\$173	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,000	\$3,293	\$516	\$1,171	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$293,360	\$202,111	\$26,240	\$63,981	\$0	\$0	\$0	\$732	\$0	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$107,360	\$72,563	\$10,239	\$24,156	\$0	\$0	\$0	\$297	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$8,280	\$5,596	\$790	\$1,863	\$0	\$0	\$0	\$23	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$273,040	\$184,542	\$26,041	\$61,433	\$0	\$0	\$0	\$754	\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$6,120	\$4,136	\$584	\$1,377	\$0	\$0	\$0	\$17	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$394,800	\$266,838	\$37,653	\$88,828	\$0	\$0	\$0	\$1,090	\$0	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary Conductors and Poles Gross Assets	\$15,911,142	\$10,404,328	\$1,676,197	\$3,764,394	\$0	\$0	\$0	\$51,117	\$0	\$15,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$37,148,816	\$25,108,150	\$3,542,980	\$8,358,327	\$0	\$0	\$0	\$102,598	\$0	\$36,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016 Cost Allocation Model

Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$39,623	\$32,117	\$1,358	\$6,100	\$0	\$0	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$51,725	\$42,292	\$1,126	\$3,292	\$0	\$0	\$0	\$0	\$159	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$179,375	\$146,663	\$3,906	\$11,232	\$0	\$0	\$0	\$0	\$16,559	\$550	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$10,396	\$8,500	\$226	\$651	\$0	\$0	\$0	\$0	\$260	\$32	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$50,514	\$42,191	\$1,576	\$6,682	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$72,236	\$58,376	\$2,528	\$11,243	\$0	\$0	\$0	\$0	\$11,243	\$0	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$55,404	\$44,908	\$1,899	\$8,529	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$65,764	\$52,685	\$2,301	\$10,698	\$0	\$0	\$0	\$0	\$10,698	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs on Secondary C&P	\$9,348	\$7,577	\$320	\$1,439	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Secondary C&P	\$80,359	\$48,924	\$2,069	\$9,292	\$0	\$0	\$0	\$0	\$9,292	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Secondary C&P	\$108,931	\$88,294	\$3,734	\$16,769	\$0	\$0	\$0	\$0	\$16,769	\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$703,676	\$572,526	\$21,043	\$85,875	\$0	\$0	\$0	\$22,293	\$740	\$1,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary NCP	134,991	109,417	4,627	20,781	0	0	0	0	0	167	0	0	0	0	0	0	0	0	0	0	0
PLCC Amount	30,722	28,518	1,771	114	0	0	0	140	63	115	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$158,579	\$149,223	\$8,056	\$473	\$0	\$0	\$0	\$0	\$0	\$828	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$0	\$0	\$0	\$386,972	\$71,303	\$44,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$5,703,408)	(\$4,594,161)	(\$397,988)	(\$576,560)	\$0	\$0	\$0	(\$103,707)	(\$19,109)	(\$11,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$0	\$0	\$0	\$283,265	\$52,194	\$32,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$1,135,923	\$914,999	\$79,268	\$114,831	\$0	\$0	\$0	\$20,655	\$3,806	\$2,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$0	\$0	\$0	\$677,467	\$147,597	\$95,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$0	\$0	\$0	\$70,027	\$14,161	\$7,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$0	\$0	\$0	\$78,078	\$15,776	\$8,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Gross Plant																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,546,203	\$1,253,268	\$52,995	\$238,030	\$0	\$0	\$0	\$0	\$0	\$1,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$962,996	\$780,552	\$33,006	\$148,248	\$0	\$0	\$0	\$0	\$0	\$1,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$2,569,237	\$2,082,484	\$88,058	\$395,521	\$0	\$0	\$0	\$0	\$0	\$3,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$134,832	\$109,288	\$4,621	\$20,757	\$0	\$0	\$0	\$0	\$0	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$5,213,268	\$4,225,592	\$178,680	\$802,556	\$0	\$0	\$0	\$0	\$0	\$6,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation																					
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$551,635)	(\$447,126)	(\$18,907)	(\$84,921)	\$0	\$0	\$0	\$0	\$0	(\$682)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$302,027)	(\$244,806)	(\$10,352)	(\$46,495)	\$0	\$0	\$0	\$0	\$0	(\$373)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$2,176,239)	(\$1,763,941)	(\$74,588)	(\$335,021)	\$0	\$0	\$0	\$0	\$0	(\$2,689)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	(\$61,124)	(\$49,543)	(\$2,095)	(\$9,410)	\$0	\$0	\$0	\$0	\$0	(\$76)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$3,091,025)	(\$2,505,417)	(\$105,942)	(\$475,847)	\$0	\$0	\$0	\$0	\$0	(\$3,819)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$2,122,243	\$1,720,175	\$72,738	\$326,708	\$0	\$0	\$0	\$0	\$0	\$2,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$692,762	\$578,613	\$21,617	\$91,644	\$0	\$0	\$0	\$0	\$0	\$888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$2,815,005	\$2,298,788	\$94,355	\$418,353	\$0	\$0	\$0	\$0	\$0	\$3,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$4,896,308	\$3,201,706	\$515,813	\$1,158,410	\$0	\$0	\$0	\$15,730	\$0	\$4,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-4 Primary Overhead Conductors	\$5,210,056	\$3,406,866	\$548,866	\$1,232,639	\$0	\$0	\$0	\$16,738	\$0	\$4,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-4 Primary Underground Conduit	\$1,445,196	\$945,016	\$152,248	\$341,917	\$0	\$0	\$0	\$4,643	\$0	\$1,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-4 Primary Underground Conductors	\$4,359,583	\$2,850,740	\$459,271	\$1,031,427	\$0	\$0	\$0	\$14,006	\$0	\$4,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$15,911,142	\$10,404,328	\$1,676,197	\$3,764,394	\$0	\$0	\$0	\$51,117	\$0	\$15,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance																					
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$64,320	\$44,063	\$5,867	\$14,160	\$0	\$0	\$0	\$166	\$0	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$3,360	\$2,302	\$306	\$740	\$0	\$0	\$0	\$9	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5040 Underaround Distribution Lines & Feeders - Labour	\$38,240	\$26,909	\$3,165	\$8,043	\$0	\$0	\$0	\$84	\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$47,160	\$33,186	\$3,903	\$9,919	\$0	\$0	\$0	\$103	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$8,440	\$3,179	\$422	\$1,025	\$0	\$0	\$0	\$5	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$6,840	\$5,836	\$745	\$1,829	\$0	\$0	\$0	\$9	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$55,160	\$37,417	\$5,199	\$12,339	\$0	\$0	\$0	\$150	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wav	\$67,040	\$45,926	\$6,115	\$14,759	\$0	\$0	\$0	\$173	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$5,000	\$3,293	\$516	\$1,171	\$0	\$0	\$0	\$16	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$293,360	\$202,111	\$26,240	\$63,981	\$0	\$0	\$0	\$732	\$0	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acct 5005 - Operation Supervision and Engineering	\$107,360	\$72,563	\$10,239	\$24,156	\$0	\$0	\$0	\$297	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$8,280	\$5,596	\$790	\$1,863	\$0	\$0	\$0	\$23	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$273,040	\$184,542	\$26,041	\$61,433	\$0	\$0	\$0	\$754	\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

2016 Cost Allocation Model

EB-2016-0086

Sheet 03.1 Line Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$405,996	\$330,992	\$31,069	\$39,266	\$1,626	\$1,980	\$1,062
Depreciation on General Plant Assigned to Line Transformers	\$84,464	\$70,534	\$5,850	\$6,978	\$431	\$444	\$228
Acct 5035 - Overhead Distribution Transformers- Operation	\$800	\$652	\$61	\$77	\$3	\$4	\$2
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$79,900	\$65,139	\$6,114	\$7,728	\$320	\$390	\$209
Allocation of General Expenses	\$154,754	\$127,396	\$11,574	\$13,918	\$650	\$798	\$418
Admin and General Assigned to Line Transformers	\$73,260	\$59,377	\$5,622	\$7,426	\$290	\$353	\$191
PILs on Line Transformers	\$15,538	\$12,667	\$1,189	\$1,503	\$62	\$76	\$41
Debt Return on Line Transformers	\$100,324	\$81,790	\$7,677	\$9,703	\$402	\$489	\$262
Equity Return on Line Transformers	\$181,057	\$147,608	\$13,856	\$17,511	\$725	\$883	\$474
Total	\$1,096,092	\$896,156	\$83,012	\$104,110	\$4,510	\$5,417	\$2,887
Billed kW without Line Transformer Allowance		0	0	128,632	1,958	260	0
Billed kWh without Line Transformer Allowance		156,772,519	29,593,582	60,182,952	694,234	93,733	604,596
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.8094	\$2.3033	\$20.7998	\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0057	\$0.0028	\$0.0017	\$0.0065	\$0.0578	\$0.0048
General Plant - Gross Assets	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$386,972	\$71,303	\$44,304
General Plant - Accumulated Depreciation	(\$5,703,408)	(\$4,594,161)	(\$397,998)	(\$576,560)	(\$103,707)	(\$19,109)	(\$11,873)
General Plant - Net Fixed Assets	\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$283,265	\$52,194	\$32,431
General Plant - Depreciation	\$1,135,923	\$914,999	\$79,268	\$114,831	\$20,655	\$3,806	\$2,365
Total Net Fixed Assets Excluding General Plant	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$677,467	\$147,597	\$95,788
Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$70,027	\$14,161	\$7,480
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$78,078	\$15,776	\$8,257
Line Transformer Rate Base							
Acct 1850 - Line Transformers - Gross Assets	\$13,474,449	\$10,985,170	\$1,031,152	\$1,303,182	\$53,971	\$65,719	\$35,255

Line Transformers - Accumulated Depreciation	(\$9,947,029)	(\$8,109,408)	(\$761,211)	(\$962,027)	(\$39,842)	(\$48,514)	(\$26,026)
Line Transformers - Net Fixed Assets	\$3,527,419	\$2,875,762	\$269,941	\$341,154	\$14,129	\$17,204	\$9,229
General Plant Assigned to Line Transformers - NFA	\$1,158,354	\$967,316	\$80,225	\$95,697	\$5,908	\$6,084	\$3,125
Line Transformer Net Fixed Assets Including General Plant	\$4,685,773	\$3,843,078	\$350,166	\$436,851	\$20,037	\$23,288	\$12,354
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$268,400	\$218,612	\$17,796	\$25,148	\$5,262	\$990	\$592
Acct 5010 - Load Dispatching	\$20,700	\$16,860	\$1,372	\$1,940	\$406	\$76	\$46
Acct 5085 - Miscellaneous Distribution Expense	\$682,600	\$555,979	\$45,259	\$63,957	\$13,382	\$2,518	\$1,505
Acct 5105 - Maintenance Supervision and Engineering	\$15,300	\$12,462	\$1,014	\$1,434	\$300	\$56	\$34
Total	\$987,000	\$803,913	\$65,442	\$92,479	\$19,350	\$3,641	\$2,176
Acct 1850 - Line Transformers - Gross Assets	\$13,474,449	\$10,985,170	\$1,031,152	\$1,303,182	\$53,971	\$65,719	\$35,255
Acct 1815 - 1855	\$85,899,018	\$69,320,491	\$5,830,549	\$8,658,837	\$1,605,713	\$299,707	\$183,721

2016 Cost Allocation Model

Sheet O3.2 Substation Transformers Unit Cost Worksheet -

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$278,452	\$182,081	\$29,334	\$65,879	\$895	\$0	\$264
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$15,109	\$10,389	\$1,539	\$3,125	\$27	\$4	\$25
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$5,727	\$4,957	\$443	\$326	(\$37)	\$8	\$30
Acct 5012 - Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$10,800	\$7,062	\$1,138	\$2,555	\$35	\$0	\$10
Acct 5017 - Distributon Station Equipment - Other	\$4,000	\$2,616	\$421	\$946	\$13	\$0	\$4
Acct 5114 - Maintenance of Distribution Station Equipment	\$61,100	\$39,953	\$6,437	\$14,456	\$196	\$0	\$58
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to SubstationTransformers	\$69,441	\$44,793	\$7,279	\$17,085	\$219	\$0	\$65
PILs on SubstationTransformers	\$1,052	\$890	\$90	\$70	(\$5)	\$1	\$5
Debt Return on Substation Transformers	\$6,792	\$5,748	\$581	\$453	(\$34)	\$9	\$35
Equity Return on Substation Transformers	\$12,258	\$10,374	\$1,049	\$817	(\$62)	\$17	\$63
Total	\$464,731	\$308,863	\$48,311	\$105,712	\$1,245	\$40	\$560
 Billed kW without Substation Transformer Allowance		0	0	169,041	1,958	260	0
Billed kWh without Substation Transformer Allowance		156,772,519	29,593,582	60,182,952	694,234	93,733	604,596
 Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.6254	\$0.6360	\$0.1517	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0020	\$0.0016	\$0.0018	\$0.0018	\$0.0004	\$0.0009

General Plant - Gross Assets	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$386,972	\$71,303	\$44,304
General Plant - Accumulated Depreciation	(\$5,703,408)	(\$4,594,161)	(\$397,998)	(\$576,560)	(\$103,707)	(\$19,109)	(\$11,873)
General Plant - Net Fixed Assets	\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$283,265	\$52,194	\$32,431
General Plant - Depreciation	\$1,135,923	\$914,999	\$79,268	\$114,831	\$20,655	\$3,806	\$2,365
Total Net Fixed Assets Excluding General Plant	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$677,467	\$147,597	\$95,788
Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$70,027	\$14,161	\$7,480
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$78,078	\$15,776	\$8,257
Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$1,049,593	\$721,710	\$106,935	\$217,084	\$1,851	\$251	\$1,762
Acct 1806-2 Land Rights Station <50 kV	\$394,446	\$271,225	\$40,187	\$81,582	\$696	\$94	\$662
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,444,039	\$992,934	\$147,122	\$298,666	\$2,547	\$346	\$2,424
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	(\$1,124,540)	(\$735,339)	(\$118,467)	(\$266,053)	(\$3,613)	\$0	(\$1,068)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$80,690)	(\$55,483)	(\$8,221)	(\$16,689)	(\$142)	(\$19)	(\$135)
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$1,205,230)	(\$790,822)	(\$126,688)	(\$282,742)	(\$3,755)	(\$19)	(\$1,203)
Substation Transformers - Net Fixed Assets	\$238,809	\$202,112	\$20,434	\$15,924	(\$1,209)	\$326	\$1,221
General Plant Assigned to SubstationTransformers - NFA	\$78,547	\$67,984	\$6,073	\$4,467	(\$505)	\$115	\$413
Substation Transformer NFA Including General Plant	\$317,357	\$270,097	\$26,507	\$20,391	(\$1,714)	\$442	\$1,634
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$268,400	\$218,612	\$17,796	\$25,148	\$5,262	\$990	\$592
Acct 5010 - Load Dispatching	\$20,700	\$16,860	\$1,372	\$1,940	\$406	\$76	\$46
Acct 5085 - Miscellaneous Distribution Expense	\$682,600	\$555,979	\$45,259	\$63,957	\$13,382	\$2,518	\$1,505
Acct 5105 - Maintenance Supervision and Engineering	\$15,300	\$12,462	\$1,014	\$1,434	\$300	\$56	\$34
Total	\$987,000	\$803,913	\$65,442	\$92,479	\$19,350	\$3,641	\$2,176
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$85,899,018	\$69,320,491	\$5,830,549	\$8,658,837	\$1,605,713	\$299,707	\$183,721



2016 Cost Allocation Model

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

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$313,685	\$255,694	\$24,003	\$30,382	\$1,256	\$1,530	\$821
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$279,844	\$228,109	\$21,414	\$27,105	\$1,121	\$1,365	\$732
Depreciation on Acct 1840-4 Primary Underground Conduit	\$100,898	\$82,245	\$7,721	\$9,773	\$404	\$492	\$264
Depreciation on Acct 1845-4 Primary Underground Conductors	\$336,123	\$273,984	\$25,720	\$32,556	\$1,346	\$1,639	\$879
Depreciation on General Plant Assigned to Primary C&P	\$558,489	\$466,317	\$38,677	\$46,208	\$2,848	\$2,933	\$1,506
Primary C&P Operations and Maintenance	\$553,548	\$450,249	\$43,116	\$53,981	\$2,038	\$2,719	\$1,445
Allocation of General Expenses	\$456,843	\$376,023	\$34,163	\$41,148	\$1,920	\$2,356	\$1,232
Admin and General Assigned to Primary C&P	\$502,542	\$406,355	\$39,249	\$51,360	\$1,828	\$2,441	\$1,309
PILs on Primary C&P	\$102,742	\$83,747	\$7,862	\$9,951	\$411	\$501	\$269
Debt Return on Primary C&P	\$663,376	\$540,737	\$50,761	\$64,252	\$2,657	\$3,235	\$1,735
Equity Return on Primary C&P	\$1,197,209	\$975,879	\$91,610	\$115,957	\$4,795	\$5,838	\$3,132
Total	\$5,065,300	\$4,139,338	\$384,296	\$482,672	\$20,623	\$25,046	\$13,325
General Plant - Gross Assets	\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$386,972	\$71,303	\$44,304
General Plant - Accumulated Depreciation	(\$5,703,408)	(\$4,594,161)	(\$397,998)	(\$576,560)	(\$103,707)	(\$19,109)	(\$11,873)
General Plant - Net Fixed Assets	\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$283,265	\$52,194	\$32,431
General Plant - Depreciation	\$1,135,923	\$914,999	\$79,268	\$114,831	\$20,655	\$3,806	\$2,365
Total Net Fixed Assets Excluding General Plant	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$677,467	\$147,597	\$95,788

Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$70,027	\$14,161	\$7,480
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$78,078	\$15,776	\$8,257
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$12,240,771	\$9,977,793	\$936,657	\$1,185,592	\$49,022	\$59,686	\$32,021
Acct 1835-4 Primary Overhead Conductors	\$13,025,139	\$10,617,153	\$996,677	\$1,261,563	\$52,163	\$63,511	\$34,072
Acct 1840-4 Primary Underground Conduit	\$3,612,989	\$2,945,048	\$276,464	\$349,940	\$14,469	\$17,617	\$9,451
Acct 1845-4 Primary Underground Conductors	\$10,898,956	\$8,884,042	\$833,982	\$1,055,629	\$43,648	\$53,143	\$28,511
Subtotal	\$39,777,856	\$32,424,036	\$3,043,781	\$3,852,724	\$159,302	\$193,957	\$104,055
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$4,367,113)	(\$3,559,755)	(\$334,169)	(\$422,981)	(\$17,489)	(\$21,294)	(\$11,424)
Acct 1835-4 Primary Overhead Conductors	(\$4,085,106)	(\$3,329,883)	(\$312,590)	(\$395,667)	(\$16,360)	(\$19,919)	(\$10,686)
Acct 1840-4 Primary Underground Conduit	(\$3,060,336)	(\$2,494,565)	(\$234,175)	(\$296,412)	(\$12,256)	(\$14,922)	(\$8,006)
Acct 1845-4 Primary Underground Conductors	(\$4,940,824)	(\$4,027,403)	(\$378,069)	(\$478,549)	(\$19,787)	(\$24,092)	(\$12,925)
Subtotal	(\$16,453,379)	(\$13,411,607)	(\$1,259,004)	(\$1,593,609)	(\$65,892)	(\$80,227)	(\$43,040)
Primary Conductor & Pools - Net Fixed Assets	\$23,324,477	\$19,012,429	\$1,784,777	\$2,259,116	\$93,410	\$113,730	\$61,014
General Plant Assigned to Primary C&P - NFA	\$7,659,242	\$6,395,184	\$530,424	\$633,701	\$39,057	\$40,218	\$20,658
Primary C&P Net Fixed Assets Including General Plant	\$30,983,719	\$25,407,613	\$2,315,201	\$2,892,817	\$132,467	\$153,949	\$81,672
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,865,507	\$3,160,571	\$84,168	\$242,057	\$356,842	\$11,849	\$10,020
Acct 1835-5 Secondary Overhead Conductors	\$2,407,490	\$1,968,447	\$52,421	\$150,756	\$222,246	\$7,379	\$6,241
Acct 1840-5 Secondary Underground Conduit	\$6,423,092	\$5,251,741	\$139,856	\$402,212	\$592,944	\$19,688	\$16,650
Acct 1845-5 Secondary Underground Conductors	\$337,081	\$275,609	\$7,340	\$21,108	\$31,117	\$1,033	\$874
Subtotal	\$13,033,170	\$10,656,368	\$283,784	\$816,133	\$1,203,150	\$39,949	\$33,785
Operations and Maintenance							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$160,800	\$131,153	\$10,553	\$14,479	\$3,468	\$726	\$420
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$8,400	\$6,851	\$551	\$756	\$181	\$38	\$22
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$95,600	\$78,002	\$5,652	\$8,219	\$3,066	\$411	\$249
Acct 5045 Underground Distribution Lines & Feeders - Other	\$117,900	\$96,197	\$6,970	\$10,137	\$3,781	\$507	\$308
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,600	\$9,461	\$761	\$1,045	\$250	\$52	\$30
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$21,100	\$17,212	\$1,337	\$1,870	\$532	\$94	\$55
Acct 5125 Maintenance of Overhead Conductors & Devices	\$137,900	\$112,460	\$9,374	\$12,620	\$2,452	\$633	\$360

Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$167,600	\$136,699	\$11,000	\$15,092	\$3,615	\$757	\$438
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$12,500	\$10,190	\$936	\$1,198	\$83	\$60	\$33
Total	\$733,400	\$598,226	\$47,136	\$65,416	\$17,428	\$3,279	\$1,915
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$268,400	\$218,612	\$17,796	\$25,148	\$5,262	\$990	\$592
Acct 5010 - Load Dispatching	\$20,700	\$16,860	\$1,372	\$1,940	\$406	\$76	\$46
Acct 5085 - Miscellaneous Distribution Expense	\$682,600	\$555,979	\$45,259	\$63,957	\$13,382	\$2,518	\$1,505
Acct 5105 - Maintenance Supervision and Engineering	\$15,300	\$12,462	\$1,014	\$1,434	\$300	\$56	\$34
Total	\$987,000	\$803,913	\$65,442	\$92,479	\$19,350	\$3,641	\$2,176
Primary Conductors and Poles Gross Assets	\$39,777,856	\$32,424,036	\$3,043,781	\$3,852,724	\$159,302	\$193,957	\$104,055
Acct 1815 - 1855	\$85,899,018	\$69,320,491	\$5,830,549	\$8,658,837	\$1,605,713	\$299,707	\$183,721

<u>Grouping of Operation and Maintenance</u>			Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load					
1830	\$	21,100	\$	17,212	\$	1,337	\$	1,870	\$	532	\$	94	\$	55
1835	\$	137,900	\$	112,460	\$	9,374	\$	12,620	\$	2,452	\$	633	\$	360
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	12,500	\$	10,190	\$	936	\$	1,198	\$	83	\$	60	\$	33
1830 & 1835	\$	348,400	\$	284,164	\$	22,866	\$	31,372	\$	7,515	\$	1,573	\$	910
1840 & 1845	\$	213,500	\$	174,200	\$	12,622	\$	18,356	\$	6,847	\$	918	\$	557
Total	\$	733,400	\$	598,226	\$	47,136	\$	65,416	\$	17,428	\$	3,279	\$	1,915



2016 Cost Allocation Model

Sheet O3.4 Secondary Cost Pool Worksheet -

ALLOCATION BY RATE CLASSIFICATION

Description

	1	2	3	7	8	9
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
\$99,059	\$80,994	\$2,157	\$6,203	\$9,145	\$304	\$257
\$51,725	\$42,292	\$1,126	\$3,239	\$4,775	\$159	\$134
\$179,375	\$146,663	\$3,906	\$11,232	\$16,559	\$550	\$465
\$10,396	\$8,500	\$226	\$651	\$960	\$32	\$27
\$131,390	\$106,399	\$2,503	\$6,795	\$14,933	\$419	\$340
\$179,852	\$147,977	\$4,020	\$11,435	\$15,391	\$560	\$469
\$150,868	\$123,582	\$3,185	\$8,717	\$14,499	\$485	\$400
\$162,822	\$133,551	\$3,659	\$10,880	\$13,804	\$503	\$425
\$23,371	\$19,109	\$509	\$1,463	\$2,157	\$72	\$61
\$150,898	\$123,379	\$3,286	\$9,449	\$13,930	\$463	\$391
\$272,329	\$222,665	\$5,930	\$17,053	\$25,140	\$835	\$706
\$1,412,082	\$1,155,111	\$30,507	\$87,118	\$131,291	\$4,380	\$3,675
\$21,281,721	\$17,142,673	\$1,485,092	\$2,151,377	\$386,972	\$71,303	\$44,304
(\$5,703,408)	(\$4,594,161)	(\$397,998)	(\$576,560)	(\$103,707)	(\$19,109)	(\$11,873)
\$15,578,313	\$12,548,512	\$1,087,094	\$1,574,818	\$283,265	\$52,194	\$32,431
\$1,135,923	\$914,999	\$79,268	\$114,831	\$20,655	\$3,806	\$2,365
\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$677,467	\$147,597	\$95,788

Total Administration and General Expense	\$3,689,300	\$3,129,094	\$251,550	\$216,988	\$70,027	\$14,161	\$7,480
Total O&M	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$78,078	\$15,776	\$8,257
<u>Secondary Conductors and Poles Gross Plant</u>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,865,507	\$3,160,571	\$84,168	\$242,057	\$356,842	\$11,849	\$10,020
Acct 1835-5 Secondary Overhead Conductors	\$2,407,490	\$1,968,447	\$52,421	\$150,756	\$222,246	\$7,379	\$6,241
Acct 1840-5 Secondary Underground Conduit	\$6,423,092	\$5,251,741	\$139,856	\$402,212	\$592,944	\$19,688	\$16,650
Acct 1845-5 Secondary Underground Conductors	\$337,081	\$275,609	\$7,340	\$21,108	\$31,117	\$1,033	\$874
Subtotal	\$13,033,170	\$10,656,368	\$283,784	\$816,133	\$1,203,150	\$39,949	\$33,785
<u>Secondary Conductors and Poles Accumulated Depreciation</u>							
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$1,379,088)	(\$1,127,590)	(\$30,028)	(\$86,358)	(\$127,310)	(\$4,227)	(\$3,575)
Acct 1835-5 Secondary Overhead Conductors	(\$755,067)	(\$617,369)	(\$16,441)	(\$47,282)	(\$69,704)	(\$2,314)	(\$1,957)
Acct 1840-5 Secondary Underground Conduit	(\$5,440,598)	(\$4,448,420)	(\$118,464)	(\$340,688)	(\$502,246)	(\$16,677)	(\$14,103)
Acct 1845-5 Secondary Underground Conductors	(\$152,809)	(\$124,942)	(\$3,327)	(\$9,569)	(\$14,106)	(\$468)	(\$396)
Subtotal	(\$7,727,562)	(\$6,318,321)	(\$168,260)	(\$483,897)	(\$713,366)	(\$23,687)	(\$20,032)
Secondary Conductor & Pools - Net Fixed Assets	\$5,305,608	\$4,338,047	\$115,524	\$332,235	\$489,784	\$16,263	\$13,754
General Plant Assigned to Secondary C&P - NFA	\$1,801,909	\$1,459,183	\$34,333	\$93,195	\$204,791	\$5,751	\$4,657
Secondary C&P Net Fixed Assets Including General Plant	\$7,107,517	\$5,797,230	\$149,857	\$425,430	\$694,575	\$22,014	\$18,410
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$12,240,771	\$9,977,793	\$936,657	\$1,185,592	\$49,022	\$59,686	\$32,021
Acct 1835-4 Primary Overhead Conductors	\$13,025,139	\$10,617,153	\$996,677	\$1,261,563	\$52,163	\$63,511	\$34,072
Acct 1840-4 Primary Underground Conduit	\$3,612,989	\$2,945,048	\$276,464	\$349,940	\$14,469	\$17,617	\$9,451
Acct 1845-4 Primary Underground Conductors	\$10,898,956	\$8,884,042	\$833,982	\$1,055,629	\$43,648	\$53,143	\$28,511
Subtotal	\$39,777,856	\$32,424,036	\$3,043,781	\$3,852,724	\$159,302	\$193,957	\$104,055
<u>Operations and Maintenance</u>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$160,800	\$131,153	\$10,553	\$14,479	\$3,468	\$726	\$420
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$8,400	\$6,851	\$551	\$756	\$181	\$38	\$22
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$95,600	\$78,002	\$5,652	\$8,219	\$3,066	\$411	\$249
Acct 5045 Underground Distribution Lines & Feeders - Other	\$117,900	\$96,197	\$6,970	\$10,137	\$3,781	\$507	\$308
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$11,600	\$9,461	\$761	\$1,045	\$250	\$52	\$30
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$21,100	\$17,212	\$1,337	\$1,870	\$532	\$94	\$55
Acct 5125 Maintenance of Overhead Conductors & Devices	\$137,900	\$112,460	\$9,374	\$12,620	\$2,452	\$633	\$360

Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$167,600	\$136,699	\$11,000	\$15,092	\$3,615	\$757	\$438
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$12,500	\$10,190	\$936	\$1,198	\$83	\$60	\$33
Total	\$733,400	\$598,226	\$47,136	\$65,416	\$17,428	\$3,279	\$1,915
General Expenses							
Acct 5005 - Operation Supervision and Engineering	\$268,400	\$218,612	\$17,796	\$25,148	\$5,262	\$990	\$592
Acct 5010 - Load Dispatching	\$20,700	\$16,860	\$1,372	\$1,940	\$406	\$76	\$46
Acct 5085 - Miscellaneous Distribution Expense	\$682,600	\$555,979	\$45,259	\$63,957	\$13,382	\$2,518	\$1,505
Acct 5105 - Maintenance Supervision and Engineering	\$15,300	\$12,462	\$1,014	\$1,434	\$300	\$56	\$34
Total	\$987,000	\$803,913	\$65,442	\$92,479	\$19,350	\$3,641	\$2,176
Secondary Conductors and Poles Gross Assets	\$13,033,170	\$10,656,368	\$283,784	\$816,133	\$1,203,150	\$39,949	\$33,785
Acct 1815 - 1855	\$85,899,018	\$69,320,491	\$5,830,549	\$8,658,837	\$1,605,713	\$299,707	\$183,721

Grouping of Operation and Maintenance											
	Total		Residential		GS <50		GS>50-Regular		Street Light		Unmetered Scattered Load
1830	\$	21,100	\$	17,212	\$	1,337	\$	1,870	\$	532	\$ 94 \$ 55
1835	\$	137,900	\$	112,460	\$	9,374	\$	12,620	\$	2,452	\$ 633 \$ 360
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$ - \$ -
1845	\$	12,500	\$	10,190	\$	936	\$	1,198	\$	83	\$ 60 \$ 33
1830 & 1835	\$	348,400	\$	284,164	\$	22,866	\$	31,372	\$	7,515	\$ 1,573 \$ 910
1840 & 1845	\$	213,500	\$	174,200	\$	12,622	\$	18,356	\$	6,847	\$ 918 \$ 557
Total	\$	733,400	\$	598,226	\$	47,136	\$	65,416	\$	17,428	\$ 3,279 \$ 1,915



2016 Cost Allocation Model

Sheet O3.5 USL Metering Credit Worksheet -

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$32,630
Depreciation on General Plant Assigned to Metering	\$4,885
Acct 5065 - Meter expense	\$52,491
Acct 5070 & 5075 - Customer Premises	\$12,973
Acct 5175 - Meter Maintenance	\$4,193
Acct 5310 - Meter Reading	\$2,238
Admin and General Assigned to Metering	\$65,448
PILs on Metering	\$993
Debt Return on Metering	\$6,411
Equity Return on Metering	\$11,570
Total	\$193,832
 Number of Customers	 1,107
 Metering Unit Cost (\$/Customer/Month)	 \$14.59
 General Plant - Gross Assets	 \$1,485,092
General Plant - Accumulated Depreciation	(\$397,998)
General Plant - Net Fixed Assets	\$1,087,094
 General Plant - Depreciation	 \$79,268
Total Net Fixed Assets Excluding General Plant	\$3,657,863
Total Administration and General Expense	\$251,550
Total O&M	\$276,331
 Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$385,628
Metering - Accumulated Depreciation	(\$160,222)
Metering - Net Fixed Assets	\$225,406
General Plant Assigned to Metering - NFA	\$66,989
Metering Net Fixed Assets Including General Plant	\$292,395



Ontario Energy Board

2016 Cost Allocation Model

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Sheet O3.6 MicroFIT Charge Worksheet -

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 112,436.94	\$ 0.53
Customer Premises - Materials and Expenses (5075)	\$ 96,442.72	\$ 0.45
Meter Expenses (5065)	\$ 311,220.47	\$ 1.46
Maintenance of Meters (5175)	\$ 24,861.53	\$ 0.12
Meter Reading Expenses (5310)	\$ 3,603.88	\$ 0.02
Customer Billing (5315)	\$ 470,500.60	\$ 2.20
Amortization Expense - General Plant Assigned to Meters	\$ 32,778.57	\$ 0.15
Admin and General Expenses allocated to O&M expenses for meters	\$ 108,465.88	\$ 0.51
Allocated PILS (general plant assigned to meters)	\$ 1,481.73	\$ 0.01
Interest Expense	\$ 9,567.17	\$ 0.04
Income Expenses	\$ 17,266.06	\$ 0.08
Total Cost	#####	\$ 5.56
Number of Residential Customers	17824	



2016 Cost Allocation Model

EB-2016-0086

Sheet O4 Summary of Allocators by Class & Accounts -

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$1,049,593	\$721,710	\$106,935	\$217,084	\$1,851	\$251	\$1,762
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$394,446	\$271,225	\$40,187	\$81,582	\$696	\$94	\$662
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$10,634,626	\$6,954,004	\$1,120,330	\$2,516,030	\$34,166	\$0	\$10,097
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$217,033	\$137,229	\$25,904	\$52,681	\$608	\$82	\$529
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$12,240,771	\$9,977,793	\$936,657	\$1,185,592	\$49,022	\$59,686	\$32,021
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$3,865,507	\$3,160,571	\$84,168	\$242,057	\$356,842	\$11,849	\$10,020
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$13,025,139	\$10,617,153	\$996,677	\$1,261,563	\$52,163	\$63,511	\$34,072
1835-5	Overhead Conductors and Devices - Secondary	dp	\$2,407,490	\$1,968,447	\$52,421	\$150,756	\$222,246	\$7,379	\$6,241
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$3,612,989	\$2,945,048	\$276,464	\$349,940	\$14,469	\$17,617	\$9,451
1840-5	Underground Conduit - Secondary	dp	\$6,423,092	\$5,251,741	\$139,856	\$402,212	\$592,944	\$19,688	\$16,650
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$10,898,956	\$8,884,042	\$833,982	\$1,055,629	\$43,648	\$53,143	\$28,511
1845-5	Underground Conductors and Devices - Secondary	dp	\$337,081	\$275,609	\$7,340	\$21,108	\$31,117	\$1,033	\$874
1850	Line Transformers	dp	\$13,474,449	\$10,985,170	\$1,031,152	\$1,303,182	\$53,971	\$65,719	\$35,255
1855	Services	dp	\$8,761,885	\$8,163,684	\$325,598	\$118,087	\$154,516	\$0	\$0
1860	Meters	dp	\$2,786,536	\$2,286,388	\$385,628	\$114,520	\$0	\$0	\$0
1905	Land	gp	\$1,015,496	\$817,994	\$70,864	\$102,657	\$18,465	\$3,402	\$2,114
1906	Land Rights	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	gp	\$12,483,010	\$10,055,209	\$871,096	\$1,261,912	\$226,982	\$41,824	\$25,987
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$276,002	\$222,323	\$19,260	\$27,901	\$5,019	\$925	\$575
1920	Computer Equipment - Hardware	gp	\$921,534	\$742,306	\$64,307	\$93,158	\$16,757	\$3,088	\$1,918
1925	Computer Software	gp	\$1,695,877	\$1,366,049	\$118,343	\$171,437	\$30,837	\$5,682	\$3,530
1930	Transportation Equipment	gp	\$2,010,759	\$1,619,689	\$140,316	\$203,268	\$36,562	\$6,737	\$4,186
1935	Stores Equipment	gp	\$153,992	\$124,042	\$10,746	\$15,567	\$2,800	\$516	\$321
1940	Tools, Shop and Garage Equipment	gp	\$647,358	\$521,454	\$45,174	\$65,442	\$11,771	\$2,169	\$1,348
1945	Measurement and Testing Equipment	gp	\$268,897	\$216,600	\$18,764	\$27,183	\$4,889	\$901	\$560
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$1,808,796	\$1,457,006	\$126,222	\$182,852	\$32,890	\$6,060	\$3,766
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$36,377,079)	(\$30,357,966)	(\$2,159,782)	(\$2,779,785)	(\$866,263)	(\$134,301)	(\$78,981)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	(\$11,957,216)	(\$9,530,173)	(\$943,652)	(\$1,254,642)	(\$168,237)	(\$37,263)	(\$23,250)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$2,438,035)	(\$1,914,851)	(\$187,752)	(\$288,166)	(\$34,773)	(\$7,576)	(\$4,917)
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4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4086	SSS Admin Charge	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$329,900)	(\$268,977)	(\$23,799)	(\$31,049)	(\$3,652)	(\$1,561)	(\$862)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$82,700)	(\$70,392)	(\$9,246)	(\$2,666)	\$0	(\$83)	(\$314)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$176,700)	(\$150,143)	(\$12,016)	(\$10,130)	(\$3,371)	(\$681)	(\$358)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$1,275,688)	(\$1,083,961)	(\$86,748)	(\$73,135)	(\$24,338)	(\$4,919)	(\$2,586)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$201,861	\$171,807	\$13,693	\$11,301	\$3,869	\$782	\$409
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$1,153,700)	(\$981,930)	(\$78,261)	(\$64,590)	(\$22,113)	(\$4,468)	(\$2,339)
4380	Expenses of Non-Utility Operations	mi	\$1,043,700	\$886,839	\$70,972	\$59,835	\$19,912	\$4,025	\$2,116
4390	Miscellaneous Non-Operating Income	mi	(\$169,700)	(\$144,195)	(\$11,540)	(\$9,729)	(\$3,238)	(\$654)	(\$344)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$30,482,210	\$19,273,783	\$3,638,267	\$7,398,957	\$85,350	\$11,524	\$74,330
4708	Charges-WMS	cop	\$1,588,512	\$1,004,410	\$189,600	\$385,580	\$4,448	\$601	\$3,874
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$1,481,171	\$936,539	\$176,788	\$359,525	\$4,147	\$560	\$3,612
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$1,065,600	\$673,775	\$127,187	\$258,653	\$2,984	\$403	\$2,598
4730	Rural Rate Assistance Expense	cop	\$179,466	\$113,476	\$21,421	\$43,562	\$503	\$68	\$438

4750	Charges-LV	cop	\$720,406	\$455,510	\$85,986	\$174,864	\$2,017	\$272	\$1,757
4751	Charges-Smart Metering Entity	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$268,400	\$218,612	\$17,796	\$25,148	\$5,262	\$990	\$592
5010	Load Dispatching	di	\$20,700	\$16,860	\$1,372	\$1,940	\$406	\$76	\$46
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$10,800	\$7,062	\$1,138	\$2,555	\$35	\$0	\$10
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$4,000	\$2,616	\$421	\$946	\$13	\$0	\$4
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$160,800	\$131,153	\$10,553	\$14,479	\$3,468	\$726	\$420
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$8,400	\$6,851	\$551	\$756	\$181	\$38	\$22
5030	Overhead Subtransmission Feeders - Operation	di	\$2,600	\$1,781	\$237	\$572	\$7	\$0	\$3
5035	Overhead Distribution Transformers- Operation	di	\$800	\$652	\$61	\$77	\$3	\$4	\$2
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$95,600	\$78,002	\$5,652	\$8,219	\$3,066	\$411	\$249
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$117,900	\$96,197	\$6,970	\$10,137	\$3,781	\$507	\$308
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$379,300	\$311,220	\$52,491	\$15,588	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$141,300	\$112,437	\$6,983	\$451	\$19,984	\$990	\$454
5075	Customer Premises - Materials and Expenses	cu	\$121,200	\$96,443	\$5,990	\$387	\$17,142	\$850	\$390
5085	Miscellaneous Distribution Expense	di	\$682,600	\$555,979	\$45,259	\$63,957	\$13,382	\$2,518	\$1,505
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$11,600	\$9,461	\$761	\$1,045	\$250	\$52	\$30
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$15,300	\$12,462	\$1,014	\$1,434	\$300	\$56	\$34
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$61,100	\$39,953	\$6,437	\$14,456	\$196	\$0	\$58
5120	Maintenance of Poles, Towers and Fixtures	di	\$21,100	\$17,212	\$1,337	\$1,870	\$532	\$94	\$55
5125	Maintenance of Overhead Conductors and Devices	di	\$137,900	\$112,460	\$9,374	\$12,620	\$2,452	\$633	\$360
5130	Maintenance of Overhead Services	di	\$64,500	\$60,096	\$2,397	\$869	\$1,137	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$167,600	\$136,699	\$11,000	\$15,092	\$3,615	\$757	\$438
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$12,500	\$10,190	\$936	\$1,198	\$83	\$60	\$33
5155	Maintenance of Underground Services	di	\$127,700	\$118,982	\$4,745	\$1,721	\$2,252	\$0	\$0
5160	Maintenance of Line Transformers	di	\$79,900	\$65,139	\$6,114	\$7,728	\$320	\$390	\$209
5175	Maintenance of Meters	cu	\$30,300	\$24,862	\$4,193	\$1,245	\$0	\$0	\$0
5305	Supervision	cu	\$141,800	\$132,982	\$7,278	\$398	\$24	\$767	\$352
5310	Meter Reading Expense	cu	\$20,400	\$3,604	\$2,238	\$14,558	\$0	\$0	\$0
5315	Customer Billing	cu	\$501,700	\$470,501	\$25,750	\$1,407	\$86	\$2,712	\$1,244

5320	Collecting	cu	\$400,300	\$375,406	\$20,546	\$1,123	\$69	\$2,164	\$992
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$84,200	\$71,197	\$7,428	\$5,574	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$181,300	\$170,025	\$9,305	\$509	\$31	\$980	\$449
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$9,400	\$8,000	\$638	\$526	\$180	\$36	\$19
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$1,000	\$806	\$70	\$101	\$18	\$3	\$2
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$2,200	\$1,872	\$149	\$123	\$42	\$9	\$4
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$275,500	\$234,482	\$18,688	\$15,424	\$5,280	\$1,067	\$558
5610	Management Salaries and Expenses	ad	\$387,800	\$330,062	\$26,306	\$21,711	\$7,433	\$1,502	\$786
5615	General Administrative Salaries and Expenses	ad	\$1,689,500	\$1,437,957	\$114,607	\$94,586	\$32,382	\$6,543	\$3,425
5620	Office Supplies and Expenses	ad	\$218,800	\$186,224	\$14,842	\$12,249	\$4,194	\$847	\$444
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$190,700	\$162,307	\$12,936	\$10,676	\$3,655	\$739	\$387
5635	Property Insurance	ad	\$52,600	\$42,370	\$3,671	\$5,317	\$956	\$176	\$110
5640	Injuries and Damages	ad	\$63,200	\$53,790	\$4,287	\$3,538	\$1,211	\$245	\$128
5645	Employee Pensions and Benefits	ad	\$19,500	\$16,597	\$1,323	\$1,092	\$374	\$76	\$40
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$73,700	\$62,727	\$4,999	\$4,126	\$1,413	\$285	\$149
5660	General Advertising Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	ad	\$143,300	\$121,965	\$9,721	\$8,023	\$2,747	\$555	\$290
5670	Rent	ad	\$800	\$681	\$54	\$45	\$15	\$3	\$2
5675	Maintenance of General Plant	ad	\$421,700	\$358,915	\$28,606	\$23,609	\$8,083	\$1,633	\$855
5680	Electrical Safety Authority Fees	ad	\$10,600	\$9,022	\$719	\$593	\$203	\$41	\$21
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$3,675,101	\$2,965,545	\$269,228	\$358,370	\$62,787	\$11,861	\$7,309
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$1,350,921	\$1,061,023	\$104,034	\$159,673	\$19,268	\$4,198	\$2,724
6105	Taxes Other Than Income Taxes	ad	\$129,000	\$101,318	\$9,934	\$15,247	\$1,840	\$401	\$260
6110	Income Taxes	Input	\$209,226	\$164,328	\$16,112	\$24,730	\$2,984	\$650	\$422

6205-1	Sub-account LEAP Funding	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$107,211,672	\$79,543,125	\$9,576,766	\$16,389,607	\$1,225,621	\$244,728	\$231,825
\$107,211,672						

Grouping by Allocator		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
1815	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
1820	\$	75,900 \$	49,631 \$	7,996 \$	17,957 \$	244 \$	- \$	72
1830	\$	21,100 \$	17,212 \$	1,337 \$	1,870 \$	532 \$	94 \$	55
1835	\$	137,900 \$	112,460 \$	9,374 \$	12,620 \$	2,452 \$	633 \$	360
1840	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
1845	\$	12,500 \$	10,190 \$	936 \$	1,198 \$	83 \$	60 \$	33
1850	\$	80,700 \$	65,791 \$	6,176 \$	7,805 \$	323 \$	394 \$	211
1855	\$	192,200 \$	179,078 \$	7,142 \$	2,590 \$	3,389 \$	- \$	-
1860	\$	30,300 \$	24,862 \$	4,193 \$	1,245 \$	- \$	- \$	-
1815-1855	\$	987,000 \$	803,913 \$	65,442 \$	92,479 \$	19,350 \$	3,641 \$	2,176
1830 & 1835	\$	351,000 \$	285,945 \$	23,103 \$	31,945 \$	7,521 \$	1,573 \$	912
1840 & 1845	\$	213,500 \$	174,200 \$	12,622 \$	18,356 \$	6,847 \$	918 \$	557
BCP	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
BDHA	\$	84,200 \$	71,197 \$	7,428 \$	5,574 \$	- \$	- \$	-
Break Out	-\$	44,659,194 -\$	36,922,593 -\$	2,834,206 -\$	3,676,057 -\$	971,712 -\$	159,704 -\$	94,921
CCA	\$	262,500 \$	208,880 \$	12,973 \$	838 \$	37,126 \$	1,840 \$	844
CDMPP	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
CEN	\$	2,763,804 \$	1,747,543 \$	329,880 \$	670,859 \$	7,739 \$	1,045 \$	6,739
CEN EWMP	\$	32,970,594 \$	20,847,179 \$	3,935,273 \$	8,002,964 \$	92,317 \$	12,464 \$	80,398
CREV	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
CWCS	\$	8,761,885 \$	8,163,684 \$	325,598 \$	118,087 \$	154,516 \$	- \$	-
CWMC	\$	3,165,836 \$	2,597,608 \$	438,119 \$	130,108 \$	- \$	- \$	-
CWMR	\$	20,400 \$	3,604 \$	2,238 \$	14,558 \$	- \$	- \$	-
CWNB	\$	1,225,100 \$	1,148,914 \$	62,879 \$	3,436 \$	211 \$	6,623 \$	3,037
DCP	\$	1,444,039 \$	992,934 \$	147,122 \$	298,666 \$	2,547 \$	346 \$	2,424
LPHA	-\$	82,700 -\$	70,392 -\$	9,246 -\$	2,666 \$	- -\$	83 -\$	314

LTNCP	\$	13,474,449	\$	10,985,170	\$	1,031,152	\$	1,303,182	\$	53,971	\$	65,719	\$	35,255
NFA	-\$	2,322,314	-\$	1,913,508	-\$	166,065	-\$	191,128	-\$	38,040	-\$	8,680	-\$	4,894
NFA ECC	\$	21,335,321	\$	17,185,848	\$	1,488,832	\$	2,156,796	\$	387,946	\$	71,483	\$	44,416
O&M	\$	3,506,700	\$	2,984,601	\$	237,876	\$	196,322	\$	67,212	\$	13,580	\$	7,108
PNCP	\$	50,412,482	\$	39,378,040	\$	4,164,111	\$	6,368,755	\$	193,468	\$	193,957	\$	114,151
SNCP	\$	13,033,170	\$	10,656,368	\$	283,784	\$	816,133	\$	1,203,150	\$	39,949	\$	33,785
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	107,498,372	\$	79,788,359	\$	9,596,071	\$	16,404,492	\$	1,231,192	\$	245,852	\$	232,406

2016 Cost Allocation Model


EB-2016-0086

Sheet 05 Details of Allocators by Class and Account Worksheet -

Uniform System of Accounts - Detail Accounts

[illegible]

[illegible]

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
1	<div><div></div><div>Ontario Energy Board</div></div> <div>2016 Cost Allocation Model</div>																
2																	
3																	
4																	
5	Sheet O6 Composite Allocator Detail Worksheet -																
6																	
7																	
8	<div>Details:</div> <div>Output Sheet Details How Various Composite Allocators are Derived</div>																
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24	Composite allocators																
25	Rate Base																
26																	
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28																	
29	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV	\$721,710	\$106,935	\$217,084	\$1,851	\$251	\$1,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	1805	Total	\$1,049,593	\$721,710	\$106,935	\$217,084	\$1,851	\$251	\$1,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,049,593
32																	
33	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV	\$271,225	\$40,187	\$81,582	\$696	\$94	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	1806	Total	\$394,446	\$271,225	\$40,187	\$81,582	\$696	\$94	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$394,446
36																	
37	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	1808	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40																	
41	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44																	
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46																	
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$10,634,626	\$6,954,004	\$1,120,330	\$2,516,030	\$34,166	\$0	\$10,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,634,626
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217,033	\$137,229	\$25,904	\$52,681	\$608	\$82	\$529	\$217,033
50	1820	Total	\$10,634,626	\$6,954,004	\$1,120,330	\$2,516,030	\$34,166	\$0	\$10,097	\$217,033	\$137,229	\$25,904	\$52,681	\$608	\$82	\$529	\$10,851,659
51																	
52	1815 & 1820	Total	\$10,634,626	\$6,954,004	\$1,120,330	\$2,516,030	\$34,166	\$0	\$10,097	\$217,033	\$137,229	\$25,904	\$52,681	\$608	\$82	\$529	\$10,851,659
53																	
54	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57																	
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary	\$3,201,706	\$515,813	\$1,158,410	\$15,730	\$0	\$4,649	\$7,344,463	\$6,776,087	\$420,844	\$27,182	\$33,292	\$59,686	\$27,372	\$7,344,463	\$7,344,463
60	1830-5	Poles, Towers and Fixtures - Secondary	\$1,253,268	\$52,995	\$238,030	\$0	\$0	\$1,910	\$2,319,304	\$1,907,303	\$31,173	\$4,027	\$356,842	\$11,849	\$8,110	\$2,319,304	\$2,319,304
61	1830	Total	\$6,442,511	\$4,454,974	\$568,808	\$1,396,440	\$15,730	\$0	\$6,559	\$9,663,767	\$8,683,390	\$452,017	\$31,209	\$390,134	\$71,535	\$35,482	\$16,106,278
62																	
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary	\$3,406,866	\$548,866	\$1,232,639	\$16,738	\$0	\$4,946	\$7,815,083	\$7,210,287	\$447,811	\$28,924	\$35,425	\$63,511	\$29,126	\$7,815,083	\$7,815,083
65	1835-5	Overhead Conductors and Devices - Secondary	\$780,552	\$33,006	\$148,248	\$0	\$0	\$1,190	\$1,444,494	\$1,187,894	\$19,415	\$2,508	\$222,246	\$7,379	\$5,051	\$1,444,494	\$1,444,494
66	1835	Total	\$6,173,052	\$4,187,418	\$581,871	\$1,380,888	\$16,738	\$0	\$6,136	\$9,259,577	\$8,398,181	\$467,226	\$31,432	\$257,671	\$70,890	\$34,177	\$15,432,629
67																	
68	1830 & 1835	Total	\$12,615,563	\$8,642,392	\$1,150,679	\$2,777,328	\$32,469	\$0	\$12,695	\$18,923,344	\$17,081,572	\$919,243	\$62,640	\$647,805	\$142,425	\$69,659	\$31,538,907

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
69																	
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$945,016	\$152,248	\$341,917	\$4,643	\$0	\$1,372	\$2,167,794	\$2,000,032	\$124,217	\$8,023	\$9,826	\$17,617	\$8,079	\$2,167,794
72	1840-5	Underground Conduit - Secondary		\$2,082,484	\$88,058	\$395,521	\$0	\$0	\$3,174	\$3,853,855	\$3,169,257	\$51,798	\$6,691	\$592,944	\$19,688	\$13,476	\$3,853,855
73	1840	Total	\$4,014,432	\$3,027,500	\$240,306	\$737,437	\$4,643	\$0	\$4,546	\$6,021,649	\$5,169,289	\$176,015	\$14,714	\$602,771	\$37,305	\$21,555	\$10,036,081
74																	
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$2,850,740	\$459,271	\$1,031,427	\$14,006	\$0	\$4,139	\$6,539,374	\$6,033,303	\$374,712	\$24,202	\$29,642	\$53,143	\$24,372	\$6,539,374
77	1845-5	Underground Conductors and Devices - Secondary		\$109,288	\$4,621	\$20,757	\$0	\$0	\$167	\$202,249	\$166,321	\$2,718	\$351	\$31,117	\$1,033	\$707	\$202,249
78	1845	Total	\$4,494,415	\$2,960,028	\$463,892	\$1,052,184	\$14,006	\$0	\$4,306	\$6,741,623	\$6,199,624	\$377,430	\$24,553	\$60,760	\$54,177	\$25,079	\$11,236,038
79																	
80	1840 & 1845	Total	\$8,508,847	\$5,987,528	\$704,197	\$1,789,621	\$18,649	\$0	\$8,852	\$12,763,271	\$11,368,913	\$553,445	\$39,268	\$663,530	\$91,482	\$46,634	\$21,272,119
81																	
82	1850	Line Transformers	\$5,389,779	\$3,524,227	\$567,773	\$1,275,347	\$17,315	\$0	\$5,117	\$8,084,669	\$7,460,943	\$463,379	\$27,834	\$36,656	\$65,719	\$30,138	\$13,474,449
83																	
84	1815- 1850	Total	\$37,148,816	\$25,108,150	\$3,542,980	\$8,358,327	\$102,598	\$0	\$36,761	\$39,988,318	\$36,048,656	\$1,961,972	\$182,423	\$1,348,599	\$299,707	\$146,961	\$77,137,134
85																	
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,761,885	\$8,163,684	\$325,598	\$118,087	\$154,516	\$0	\$0	\$8,761,885
87																	
88	1815- 1855	Total	\$37,148,816	\$25,108,150	\$3,542,980	\$8,358,327	\$102,598	\$0	\$36,761	\$48,750,202	\$44,212,340	\$2,287,570	\$300,510	\$1,503,115	\$299,707	\$146,961	\$85,899,018
89																	
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,786,536	\$2,286,388	\$385,628	\$114,520	\$0	\$0	\$0	\$2,786,536
91																	
92	1815-1860	Total	\$37,148,816	\$25,108,150	\$3,542,980	\$8,358,327	\$102,598	\$0	\$36,761	\$51,536,738	\$46,498,728	\$2,673,198	\$415,030	\$1,503,115	\$299,707	\$146,961	\$88,685,554
93																	
94	1565-1860	Total	\$38,592,855	\$26,101,085	\$3,690,102	\$8,656,993	\$105,145	\$346	\$39,185	\$51,536,738	\$46,498,728	\$2,673,198	\$415,030	\$1,503,115	\$299,707	\$146,961	\$90,129,593
95																	
96																	
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$53,752,514	\$42,241,847	\$4,203,517	\$6,292,238	\$741,997	\$165,752	\$107,164								
98		GFA - Distribution plant (exclude credit for contributed capital)	\$90,129,593	\$72,599,813	\$6,363,299	\$9,072,023	\$1,608,259	\$300,053	\$186,145								
99																	
100		Accum Depreciation - NFA	(\$6,253,808)	(\$4,936,011)	(\$545,654)	(\$678,083)	(\$64,530)	(\$18,155)	(\$11,376)								
101		Accum Depreciation - NFA ECC	(\$9,571,326)	(\$7,709,196)	(\$741,742)	(\$928,357)	(\$143,445)	(\$30,147)	(\$18,439)								
102	NFA	Net Fixed Assets	\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$677,467	\$147,597	\$95,788								
103	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$80,558,267	\$64,890,617	\$5,621,557	\$8,143,666	\$1,464,815	\$269,906	\$167,706								
104																	
105	1830-4	Primary Poles Demand and Customer	\$12,240,771	\$9,977,793	\$936,657	\$1,185,592	\$49,022	\$59,686	\$32,021								
106	1830-5	Secondary Poles Demand and Customer	\$3,865,507	\$3,160,571	\$84,168	\$242,057	\$356,842	\$11,849	\$10,020								
107	POLE																
108																	
109	PP&E		\$47,498,706	\$37,305,836	\$3,657,863	\$5,614,155	\$677,467	\$147,597	\$95,788								
110																	
111																	
112																	
113																	
114	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite allocator.														
115																	
116	Accounts																
117	5005	Operation Supervision and Engineering	\$107,360	\$72,563	\$10,239	\$24,156	\$297	\$0	\$106	\$161,040	\$146,050	\$7,557	\$993	\$4,965	\$990	\$485	
118	5010	Load Dispatching	\$8,280	\$5,596	\$790	\$1,863	\$23	\$0	\$8	\$12,420	\$11,264	\$583	\$77	\$383	\$76	\$37	
119	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
120	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
121	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122	5016	Distribution Station Equipment - Operation Labour	\$10,800	\$7,062	\$1,138	\$2,555	\$35	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,000	\$2,616	\$421	\$946	\$13	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$64,320	\$44,063	\$5,867	\$14,160	\$166	\$0	\$65	\$96,480	\$87,090	\$4,687	\$319	\$3,303	\$726	\$355	
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$3,360	\$2,302	\$306	\$740	\$9	\$0	\$3	\$5,040	\$4,549	\$245	\$17	\$173	\$38	\$19	
126	5030	Overhead Subtransmission Feeders - Operation	\$2,600	\$1,781	\$237	\$572	\$7	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
127	5035	Overhead Distribution Transformers- Operation	\$320	\$209	\$34	\$76	\$1	\$0	\$0	\$480	\$443	\$28	\$2	\$2	\$4	\$2	
128	5040	Underground Distribution Lines and Feeders - Operation Labour	\$38,240	\$26,909	\$3,165	\$8,043	\$84	\$0	\$40	\$57,360	\$51,094	\$2,487	\$176	\$2,982	\$411	\$210	
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$47,160	\$33,186	\$3,903	\$9,919	\$103	\$0	\$49	\$70,740	\$63,012	\$3,067	\$218	\$3,678	\$507	\$258	
130	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
131	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
132	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379,300	\$311,220	\$52,491	\$15,588	\$0	\$0	\$0	
133	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141,300	\$112,437	\$6,983	\$451	\$19,984	\$990	\$454	
134	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,200	\$96,443	\$5,990	\$387	\$17,142	\$850	\$390	
135	5085	Miscellaneous Distribution Expense	\$273,040	\$184,542	\$26,041	\$61,433	\$754	\$0	\$270	\$409,560	\$371,437	\$19,218	\$2,525	\$12,628	\$2,518	\$1,235	
136	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
137	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$4,640	\$3,179	\$423	\$1,022	\$12	\$0	\$5	\$6,960	\$6,283	\$338	\$23	\$238	\$52	\$26	
138	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
139	5105	Maintenance Supervision and Engineering	\$6,120	\$4,136	\$584	\$1,377	\$17	\$0	\$6	\$9,180	\$8,325	\$431	\$57	\$283	\$56	\$28	
140	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
141	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
142	5114	Maintenance of Distribution Station Equipment	\$61,100	\$39,953	\$6,437	\$14,456	\$196	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
143	5120	Maintenance of Poles, Towers and Fixtures	\$8,440	\$5,836	\$745	\$1,829	\$21	\$0	\$9	\$12,660	\$11,376	\$592	\$41	\$511	\$94	\$46	
144	5125	Maintenance of Overhead Conductors and Devices	\$55,160	\$37,417	\$5,199	\$12,339	\$150	\$0	\$55	\$82,740	\$75,043	\$4,175	\$281	\$2,302	\$633	\$305	
145	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,500	\$60,096	\$2,397	\$869	\$1,137	\$0	\$0	
146	5135	Overhead Distribution Lines and Feeders - Right of Way	\$67,040	\$45,926	\$6,115	\$14,759	\$173	\$0	\$67	\$100,560	\$90,773	\$4,885	\$333	\$3,442	\$757	\$370	
147	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
148	5150	Maintenance of Underground Conductors and Devices	\$5,000	\$3,293	\$516	\$1,171	\$16	\$0	\$5	\$7,500	\$6,897	\$420	\$27	\$68	\$60	\$28	
149	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,700	\$118,982	\$4,745	\$1,721	\$2,252	\$0	\$0	
150	5160	Maintenance of Line Transformers	\$31,960	\$20,898	\$3,367	\$7,562	\$103	\$0	\$30	\$47,940	\$44,241	\$2,748	\$165	\$217	\$390	\$179	
151	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,300	\$24,862	\$4,193	\$1,245	\$0	\$0	\$0	
152	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141,800	\$132,982	\$7,278	\$398	\$24	\$767	\$352	
153	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,400	\$3,604	\$2,238	\$14,558	\$0	\$0	\$0	
154	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$501,700	\$470,501	\$25,750	\$1,407	\$86	\$2,712	\$1,244	
155	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,300	\$375,406	\$20,546	\$1,123	\$69	\$2,164	\$992	
156	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
157	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
158	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,200	\$71,197	\$7,428	\$5,574	\$0	\$0	\$0	
159	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181,300	\$170,025	\$9,305	\$509	\$31	\$980	\$449	
160																	
161	O&M DC	Total (not including directly allocated amounts)	\$798,940	\$541,467	\$75,526	\$178,977	\$2,176	\$0	\$793	\$3,274,660	\$2,925,631	\$200,805	\$49,083	\$75,902	\$15,776	\$7,464	
162		Total Directly Allocated Demand + Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
163	O&M	Total Demand and Customer	\$4,073,600	\$3,467,098	\$276,331	\$228,060	\$78,078	\$15,776	\$8,257								
164																	
165																	
166	Accounts																
167	4705	Power Purchased	\$30,482,210	\$19,273,783	\$3,638,267	\$7,398,957	\$85,350	\$11,524	\$74,330	\$30,482,210							
168	4708	Charges-WMS	\$1,588,512	\$1,004,410	\$189,600	\$385,580	\$4,448	\$601	\$3,874	\$1,588,512							
169	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
170	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
171	4714	Charges-NW	\$1,481,171	\$936,539	\$176,788	\$359,525	\$4,147	\$560	\$3,612	\$1,481,171							
172	4716	Charges-CN	\$1,065,600	\$673,775	\$127,187	\$258,653	\$2,984	\$403	\$2,598	\$1,065,600							
173	4730	Rural Rate Assistance Expense	\$179,466	\$113,476	\$21,421	\$43,562	\$503	\$68	\$438	\$179,466							
174	4750	Charges-LV	\$720,406	\$455,510	\$85,986	\$174,864	\$2,017	\$272	\$1,757	\$720,406							
	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
175																	
176	4751	Charges-Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
177	COP	Cost of Power	\$35,517,366	\$22,457,492	\$4,239,248	\$8,621,142	\$99,448	\$13,427	\$86,608	\$35,517,366							
178																	
179	Accounts																
180	5005	Operation Supervision and Engineering	\$268,400	\$218,612	\$17,796	\$25,148	\$5,262	\$990	\$592	\$268,400							
181	5010	Load Dispatching	\$20,700	\$16,860	\$1,372	\$1,940	\$406	\$76	\$46	\$20,700							
182	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
183																	
	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
184																	
	5016	Distribution Station Equipment - Operation Labour	\$10,800	\$7,062	\$1,138	\$2,555	\$35	\$0	\$10	\$10,800							
185																	
	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,000	\$2,616	\$421	\$946	\$13	\$0	\$4	\$4,000							
186																	
	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$160,800	\$131,153	\$10,553	\$14,479	\$3,468	\$726	\$420	\$160,800							
187																	
	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$8,400	\$6,851	\$551	\$756	\$181	\$38	\$22	\$8,400							
188																	
	5030	Overhead Subtransmission Feeders - Operation	\$2,600	\$1,781	\$237	\$572	\$7	\$0	\$3	\$2,600							
189																	
	5035	Overhead Distribution Transformers- Operation	\$800	\$652	\$61	\$77	\$3	\$4	\$2	\$800							
190																	
	5040	Underground Distribution Lines and Feeders - Operation Labour	\$95,600	\$78,002	\$5,652	\$8,219	\$3,066	\$411	\$249	\$95,600							
191																	
	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$117,900	\$96,197	\$6,970	\$10,137	\$3,781	\$507	\$308	\$117,900							
192																	
	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
193																	

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS
194	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
195	5065	Meter Expense	\$379,300	\$311,220	\$52,491	\$15,588	\$0	\$0	\$0	\$379,300							
196	5070	Customer Premises - Operation Labour	\$141,300	\$112,437	\$6,983	\$451	\$19,984	\$990	\$454	\$141,300							
197	5075	Customer Premises - Materials and Expenses	\$121,200	\$96,443	\$5,990	\$387	\$17,142	\$850	\$390	\$121,200							
198	5085	Miscellaneous Distribution Expense	\$682,600	\$555,979	\$45,259	\$63,957	\$13,382	\$2,518	\$1,505	\$682,600							
199	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,600	\$9,461	\$761	\$1,045	\$250	\$52	\$30	\$11,600							
201	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
202	5105	Maintenance Supervision and Engineering	\$15,300	\$12,462	\$1,014	\$1,434	\$300	\$56	\$34	\$15,300							
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
204	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
205	5114	Maintenance of Distribution Station Equipment	\$61,100	\$39,953	\$6,437	\$14,456	\$196	\$0	\$58	\$61,100							
206	5120	Maintenance of Poles, Towers and Fixtures	\$21,100	\$17,212	\$1,337	\$1,870	\$532	\$94	\$55	\$21,100							
207	5125	Maintenance of Overhead Conductors and Devices	\$137,900	\$112,460	\$9,374	\$12,620	\$2,452	\$633	\$360	\$137,900							
208	5130	Maintenance of Overhead Services	\$64,500	\$60,096	\$2,397	\$869	\$1,137	\$0	\$0	\$64,500							
209	5135	Overhead Distribution Lines and Feeders - Right of Way	\$167,600	\$136,699	\$11,000	\$15,092	\$3,615	\$757	\$438	\$167,600							
210	5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
211	5150	Maintenance of Underground Conductors and Devices	\$12,500	\$10,190	\$936	\$1,198	\$83	\$60	\$33	\$12,500							
212	5155	Maintenance of Underground Services	\$127,700	\$118,982	\$4,745	\$1,721	\$2,252	\$0	\$0	\$127,700							
213	5160	Maintenance of Line Transformers	\$79,900	\$65,139	\$6,114	\$7,728	\$320	\$390	\$209	\$79,900							
214	5175	Maintenance of Meters	\$30,300	\$24,862	\$4,193	\$1,245	\$0	\$0	\$0	\$30,300							
215	5305	Supervision	\$141,800	\$132,982	\$7,278	\$398	\$24	\$767	\$352	\$141,800							
216	5310	Meter Reading Expense	\$20,400	\$3,604	\$2,238	\$14,558	\$0	\$0	\$0	\$20,400							
217	5315	Customer Billing	\$501,700	\$470,501	\$25,750	\$1,407	\$86	\$2,712	\$1,244	\$501,700							
218	5320	Collecting	\$400,300	\$375,406	\$20,546	\$1,123	\$69	\$2,164	\$992	\$400,300							
219	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
220	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
221	5335	Bad Debt Expense	\$84,200	\$71,197	\$7,428	\$5,574	\$0	\$0	\$0	\$84,200							
222	5340	Miscellaneous Customer Accounts Expenses	\$181,300	\$170,025	\$9,305	\$509	\$31	\$980	\$449	\$181,300							
223	5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
224	5410	Community Relations - Sundry	\$9,400	\$8,000	\$638	\$526	\$180	\$36	\$19	\$9,400							
225	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
226	5420	Community Safety Program	\$1,000	\$806	\$70	\$101	\$18	\$3	\$2	\$1,000							
227	5425	Miscellaneous Customer Service and Informational Expenses	\$2,200	\$1,872	\$149	\$123	\$42	\$9	\$4	\$2,200							
228	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
229	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
230	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
231	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
232	5605	Executive Salaries and Expenses	\$275,500	\$234,482	\$18,688	\$15,424	\$5,280	\$1,067	\$558	\$275,500							
233	5610	Management Salaries and Expenses	\$387,800	\$330,062	\$26,306	\$21,711	\$7,433	\$1,502	\$786	\$387,800							
234	5615	General Administrative Salaries and Expenses	\$1,689,500	\$1,437,957	\$114,607	\$94,586	\$32,382	\$6,543	\$3,425	\$1,689,500							
235	5620	Office Supplies and Expenses	\$218,800	\$186,224	\$14,842	\$12,249	\$4,194	\$847	\$444	\$218,800							
236	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
237	5630	Outside Services Employed	\$190,700	\$162,307	\$12,936	\$10,676	\$3,655	\$739	\$387	\$190,700							
238	5635	Property Insurance	\$52,600	\$42,370	\$3,671	\$5,317	\$956	\$176	\$110	\$52,600							
239	5640	Injuries and Damages	\$63,200	\$53,790	\$4,287	\$3,538	\$1,211	\$245	\$128	\$63,200							
240	5645	Employee Pensions and Benefits	\$19,500	\$16,597	\$1,323	\$1,092	\$374	\$76	\$40	\$19,500							
241	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
242	5655	Regulatory Expenses	\$73,700	\$62,727	\$4,999	\$4,126	\$1,413	\$285	\$149	\$73,700							
243	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
244	5665	Miscellaneous General Expenses	\$143,300	\$121,965	\$9,721	\$8,023	\$2,747	\$555	\$290	\$143,300							
245	5670	Rent	\$800	\$681	\$54	\$45	\$15	\$3	\$2	\$800							
246	5675	Maintenance of General Plant	\$421,700	\$358,915	\$28,606	\$23,609	\$8,083	\$1,633	\$855	\$421,700							
247	5680	Electrical Safety Authority Fees	\$10,600	\$9,022	\$719	\$593	\$203	\$41	\$21	\$10,600							
248	6105	Taxes Other Than Income Taxes	\$129,000	\$101,318	\$9,934	\$15,247	\$1,840	\$401	\$260	\$129,000							
249	6205-1	Sub-Account LEAP Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
250	6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
251	6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
252	6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							
253																	
254	OM&A Expenses		\$7,762,900	\$6,596,192	\$527,882	\$445,047	\$148,105	\$29,936	\$15,737	\$7,762,900							
255																	
256																	
257																	
258																	
259	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)		Demand Allocators								Customer Allocators						
Demand Total			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total	
260																	
261																	
262	1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	J	K	L	X	Y	Z	AA	AE	AF	AG	AS	
264		1820	\$ 75,900	\$ 49,631	\$ 7,996	\$ 17,957	\$ 244	\$ -	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
265		1830	\$ 8,440	\$ 5,836	\$ 745	\$ 1,829	\$ 21	\$ -	\$ 9	\$ 12,660	\$ 11,376	\$ 592	\$ 41	\$ 511	\$ 94	\$ 46	\$ -	
266		1835	\$ 55,160	\$ 37,417	\$ 5,199	\$ 12,339	\$ 150	\$ -	\$ 55	\$ 82,740	\$ 75,043	\$ 4,175	\$ 281	\$ 2,302	\$ 633	\$ 305	\$ -	
267		1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
268		1845	\$ 5,000	\$ 3,293	\$ 516	\$ 1,171	\$ 16	\$ -	\$ 5	\$ 7,500	\$ 6,897	\$ 420	\$ 27	\$ 68	\$ 60	\$ 28	\$ -	
269		1850	\$ 32,280	\$ 21,107	\$ 3,400	\$ 7,638	\$ 104	\$ -	\$ 31	\$ 48,420	\$ 44,684	\$ 2,775	\$ 167	\$ 220	\$ 394	\$ 181	\$ -	
270		1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,200	\$ 179,078	\$ 7,142	\$ 2,590	\$ 3,389	\$ -	\$ -	\$ -	
271		1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,300	\$ 24,862	\$ 4,193	\$ 1,245	\$ -	\$ -	\$ -	\$ -	
272		1815-1855	\$ 394,800	\$ 266,838	\$ 37,653	\$ 88,828	\$ 1,090	\$ -	\$ 391	\$ 592,200	\$ 537,076	\$ 27,789	\$ 3,650	\$ 18,259	\$ 3,641	\$ 1,785	\$ -	
273		1830 & 1835	\$ 141,960	\$ 97,251	\$ 12,948	\$ 31,253	\$ 365	\$ -	\$ 143	\$ 209,040	\$ 188,695	\$ 10,155	\$ 692	\$ 7,156	\$ 1,573	\$ 770	\$ -	
274		1840 & 1845	\$ 85,400	\$ 60,094	\$ 7,068	\$ 17,962	\$ 187	\$ -	\$ 89	\$ 128,100	\$ 114,105	\$ 5,555	\$ 394	\$ 6,660	\$ 918	\$ 468	\$ -	
275		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
276		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,200	\$ 71,197	\$ 7,428	\$ 5,574	\$ -	\$ -	\$ -	\$ -	
277		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
278		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,500	\$ 208,880	\$ 12,973	\$ 838	\$ 37,126	\$ 1,840	\$ 844	\$ -	
279		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
281		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
282		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
283		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
284		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,300	\$ 311,220	\$ 52,491	\$ 15,588	\$ -	\$ -	\$ -	\$ -	
285		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,400	\$ 3,604	\$ 2,238	\$ 14,558	\$ -	\$ -	\$ -	\$ -	
286		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,100	\$ 1,148,914	\$ 62,879	\$ 3,436	\$ 211	\$ 6,623	\$ 3,037	\$ -	
287		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
288		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
289		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
291		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
292		O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
293		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
294		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
295		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
296																		
297		Total	\$ 798,940	\$ 541,467	\$ 75,526	\$ 178,977	\$ 2,176	\$ -	\$ 793	\$ 3,274,660	\$ 2,925,631	\$ 200,805	\$ 49,083	\$ 75,902	\$ 15,776	\$ 7,464	\$ -	
298																		
299																		
300			Demand Allocators								Customer Allocators							
	Grouping of OM&A (lines 168 - 240)		Demand Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Customer Total		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Total
301																		
302		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303		1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304		1820	\$ 75,900	\$ 49,631	\$ 7,996	\$ 17,957	\$ 244	\$ -	\$ 72	\$ 75,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305		1830	\$ 21,100	\$ 17,212	\$ 1,337	\$ 1,870	\$ 532	\$ 94	\$ 55	\$ 21,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306		1835	\$ 137,900	\$ 112,460	\$ 9,374	\$ 12,620	\$ 2,452	\$ 633	\$ 360	\$ 137,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307		1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
308		1845	\$ 12,500	\$ 10,190	\$ 936	\$ 1,198	\$ 83	\$ 60	\$ 33	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309		1850	\$ 80,700	\$ 65,791	\$ 6,176	\$ 7,805	\$ 323	\$ 394	\$ 211	\$ 80,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310		1855	\$ 192,200	\$ 179,078	\$ 7,142	\$ 2,590	\$ 3,389	\$ -	\$ -	\$ 192,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311		1860	\$ 30,300	\$ 24,862	\$ 4,193	\$ 1,245	\$ -	\$ -	\$ -	\$ 30,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312		1815-1855	\$ 987,000	\$ 803,913	\$ 65,442	\$ 92,479	\$ 19,350	\$ 3,641	\$ 2,176	\$ 987,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313		1830 & 1835	\$ 351,000	\$ 285,945	\$ 23,103	\$ 31,945	\$ 7,521	\$ 1,573	\$ 912	\$ 351,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
314		1840 & 1845	\$ 213,500	\$ 174,200	\$ 12,622	\$ 18,356	\$ 6,847	\$ 918	\$ 557	\$ 213,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
315		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
316		BDHA	\$ 84,200	\$ 71,197	\$ 7,428	\$ 5,574	\$ -	\$ -	\$ -	\$ 84,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
317		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318		CCA	\$ 262,500	\$ 208,880	\$ 12,973	\$ 838	\$ 37,126	\$ 1,840	\$ 844	\$ 262,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
319		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324		CWMC	\$ 379,300	\$ 311,220	\$ 52,491	\$ 15,588	\$ -	\$ -	\$ -	\$ 379,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325		CWMR	\$ 20,400	\$ 3,604	\$ 2,238	\$ 14,558	\$ -	\$ -	\$ -	\$ 20,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
326		CWNB	\$ 1,225,100	\$ 1,148,914	\$ 62,879	\$ 3,436	\$ 211	\$ 6,623	\$ 3,037	\$ 1,225,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
327		DCP	\$ -	\$ -	\$ -	\$ -	\$ -											

[illegible]

[illegible]

[illegible]

		A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
504	1955		Communication Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
505	1960		Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
506	1970		Load Management Controls - Customer Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
507	1975		Load Management Controls - Utility Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
508	1980		System Supervisory Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	1990		Other Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	2005		Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
511	2010		Electric Plant Purchased or Sold	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	\$0
512	Sub - Total			\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513																												
514	TOTAL - 5715			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515																												
516																												
517	Categorization and Allocation of Accum. Amortization of Electric Utility Plant- Property, Plant & Equipment - 5720																											
518																												
519																												
520							Demand Allocation						Customer Allocation						A & G Allocation									
521							1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	1	2	3	7	8	9	Sub -total	
522	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	Sub -total	
523	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
524	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
525	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
526	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
527	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
528	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
529	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
530	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
533	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
534	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
535	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
536	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
539	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
541	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
543	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
544	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
545	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
546	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
549	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
550	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
551	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
553	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
554	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												

	A	B	C	D	E	F	G	H	I	M	N	O	AA	AB	AC	AD	AH	AI	AJ	AV	AW	AX	AY	BC	BD	BE	BQ
606	1820	Distribution Station Equipment - Normally Primary below 50 kV					68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
607	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
608	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
609	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.23%	11.94%	24.27%	0.28%	0.04%	0.24%	100.00%							
610	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
611	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
612	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
613	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
614	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
615	1830-4	Poles, Towers and Fixtures - Primary	100%	40%	60%	100%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%	100.00%	92.26%	5.73%	0.37%	0.45%	0.81%	0.37%	100.00%							
616	1830-5	Poles, Towers and Fixtures - Secondary	100%	40%	60%	100%	81.05%	3.43%	15.39%	0.00%	0.00%	0.12%	100.00%	82.24%	1.34%	0.17%	15.39%	0.51%	0.35%	100.00%							
617	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
618	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
619	1835-4	Overhead Conductors and Devices - Primary	100%	40%	60%	100%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%	100.00%	92.26%	5.73%	0.37%	0.45%	0.81%	0.37%	100.00%							
620	1835-5	Overhead Conductors and Devices - Secondary	100%	40%	60%	100%	81.05%	3.43%	15.39%	0.00%	0.00%	0.12%	100.00%	82.24%	1.34%	0.17%	15.39%	0.51%	0.35%	100.00%							
621	1840	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
622	1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
623	1840-4	Underground Conduit - Primary	100%	40%	60%	100%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%	100.00%	92.26%	5.73%	0.37%	0.45%	0.81%	0.37%	100.00%							
624	1840-5	Underground Conduit - Secondary	100%	40%	60%	100%	81.05%	3.43%	15.39%	0.00%	0.00%	0.12%	100.00%	82.24%	1.34%	0.17%	15.39%	0.51%	0.35%	100.00%							
625	1845	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
626	1845-3	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
627	1845-4	Underground Conductors and Devices - Primary	100%	40%	60%	100%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%	100.00%	92.26%	5.73%	0.37%	0.45%	0.81%	0.37%	100.00%							
628	1845-5	Underground Conductors and Devices - Secondary	100%	40%	60%	100%	81.05%	3.43%	15.39%	0.00%	0.00%	0.12%	100.00%	82.24%	1.34%	0.17%	15.39%	0.51%	0.35%	100.00%							
629	1850	Line Transformers	100%	40%	60%	100%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%	100.00%	92.29%	5.73%	0.34%	0.45%	0.81%	0.37%	100.00%							
630	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	93.17%	3.72%	1.35%	1.76%	0.00%	0.00%	100.00%							
631	1860	Meters	100%										0.00%	82.05%	13.84%	4.11%	0.00%	0.00%	0.00%	100.00%							
632																											
633		General Plant																									
634	1905	Land	100%																		81%	7%	10%	2%	0%	0%	100%
635	1906	Land Rights	100%																		81%	7%	10%	2%	0%	0%	100%
636	1908	Buildings and Fixtures	100%																		81%	7%	10%	2%	0%	0%	100%
637	1910	Leasehold Improvements	100%																		81%	7%	10%	2%	0%	0%	100%
638	1915	Office Furniture and Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
639	1920	Computer Equipment - Hardware	100%																		81%	7%	10%	2%	0%	0%	100%
640	1925	Computer Software	100%																		81%	7%	10%	2%	0%	0%	100%
641	1930	Transportation Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
642	1935	Stores Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
643	1940	Tools, Shop and Garage Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
644	1945	Measurement and Testing Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
645	1950	Power Operated Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
646	1955	Communication Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
647	1960	Miscellaneous Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
648	1970	Load Management Controls - Customer Premises	100%																		81%	7%	10%	2%	0%	0%	100%
649	1975																										
649		Load Management Controls - Utility Premises	100%																		81%	7%	10%	2%	0%	0%	100%
650	1980	System Supervisory Equipment	100%																		81%	7%	10%	2%	0%	0%	100%
651	1990	Other Tangible Property	100%																		81%	7%	10%	2%	0%	0%	100%
652	2005	Property Under Capital Leases	100%																		81%	7%	10%	2%	0%	0%	100%
653	2010	Electric Plant Purchased or Sold	100%																		81%	7%	10%	2%	0%	0%	100%



2016 Cost Allocation Model

EB-2016-0086
Sheet E1 Categorization Worksheet -

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

Density of Utility

Density	Number of Customers	kM of Lines
24	19237	793


Deemed Customer Cost Component based on Survey Results
**Customer
Component**

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

Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%

1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	Operation			
4751	Charges - Smart Metering Entity		CCS	100%
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers - Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	60%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	60%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	60%
5145	Maintenance of Underground Conduit	1840 D	1840 C	60%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	60%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%

	A	B	C	D	E	F	J	K	L
1	 Ontario Energy Board <h1>2016 Cost Allocation Model</h1>								
2									
3									
4	EB-2016-0086								
5	Sheet E2 Allocator Worksheet -								
6									
7	<div> Details: The worksheet below details how allocators are derived. </div>								
8									
9									
10									
11									
12									
13									
14									
				1	2	3	7	8	9
	Explanation	ID and Factors	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
15									
16									
17	Demand Allocators								
18									
19	1 cp								
20	Transformation CP	TCP1	100.00%	76.64%	7.59%	15.23%	0.35%	0.05%	0.14%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	76.64%	7.59%	15.23%	0.35%	0.05%	0.14%
22	Distribution CP (Total System)	DCP1	100.00%	76.64%	7.59%	15.23%	0.35%	0.05%	0.14%
23									
24	4 cp								
25	Transformation CP	TCP4	100.00%	73.76%	8.75%	17.04%	0.27%	0.04%	0.15%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	73.76%	8.75%	17.04%	0.27%	0.04%	0.15%
27	Distribution CP (Total System)	DCP4	100.00%	73.76%	8.75%	17.04%	0.27%	0.04%	0.15%
28									
29	12 cp								
30	Transformation CP	TCP12	100.00%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%
32	Distribution CP (Total System)	DCP12	100.00%	68.76%	10.19%	20.68%	0.18%	0.02%	0.17%
33									
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP (Total System)	DNCP1	100.00%	69.44%	10.13%	20.31%	0.00%	0.04%	0.08%
37	Primary NCP	PNCP1	100.00%	65.32%	10.80%	23.49%	0.30%	0.00%	0.09%
38	Line Transformer NCP	LTNCP1	100.00%	65.32%	10.80%	23.49%	0.30%	0.00%	0.09%
39	Secondary NCP	SNCP1	100.00%	81.06%	3.52%	15.30%	0.00%	0.00%	0.12%
40									
41	4 NCP								
42	Distribution NCP (Total System)	DNCP4	100.00%	69.74%	9.86%	20.27%	0.00%	0.05%	0.08%
43	Primary NCP	PNCP4	100.00%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%
44	Line Transformer NCP	LTNCP4	100.00%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%
45	Secondary NCP	SNCP4	100.00%	81.05%	3.43%	15.39%	0.00%	0.00%	0.12%
46									
47	12 NCP								
48	Distribution NCP (Total System)	DNCP12	100.00%	66.44%	10.61%	22.80%	0.00%	0.05%	0.09%
49	Primary NCP	PNCP12	100.00%	60.41%	11.60%	27.49%	0.39%	0.00%	0.11%
50	Line Transformer NCP	LTNCP12	100.00%	60.41%	11.60%	27.49%	0.39%	0.00%	0.11%
51	Secondary NCP	SNCP12	100.00%	77.45%	3.90%	18.50%	0.00%	0.00%	0.15%
52									
53	Demand Allocators - Composite								
54									
55	DEMAND 1815-1855	1815-1855 D	100.00%	67.59%	9.54%	22.50%	0.28%	0.00%	0.10%
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%

	A	B	C	D	E	F	J	K	L
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%
60	DEMAND 1830	1830 D	100.00%	69.15%	8.83%	21.68%	0.24%	0.00%	0.10%
61	DEMAND 1835	1835 D	100.00%	67.83%	9.43%	22.37%	0.27%	0.00%	0.10%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	68.51%	9.12%	22.02%	0.26%	0.00%	0.10%
63	DEMAND 1840	1840 D	100.00%	75.42%	5.99%	18.37%	0.12%	0.00%	0.11%
64	DEMAND 1845	1845 D	100.00%	65.86%	10.32%	23.41%	0.31%	0.00%	0.10%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	100.00%	70.37%	8.28%	21.03%	0.22%	0.00%	0.10%
66	DEMAND 1850	1850 D	100.00%	65.39%	10.53%	23.66%	0.32%	0.00%	0.09%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69									
70	CUSTOMER ALLOCATORS								
71									
72	Billing Data								
73	kWh	CEN	100.00%	63.23%	11.94%	24.27%	0.28%	0.04%	0.24%
74	kW	CDEM	100.00%	0.00%	0.00%	98.70%	1.14%	0.15%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	63.23%	11.94%	24.27%	0.28%	0.04%	0.24%
76									
77	Dollar Billed	CREV	100.00%	82.35%	7.28%	7.71%	2.07%	0.37%	0.21%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	84.56%	8.82%	6.62%	0.00%	0.00%	0.00%
	Late Payment 3 Year Historical Average								
79		LPHA	100.00%	85.12%	11.18%	3.22%	0.00%	0.10%	0.38%
80									
81	Number of Bills	CNB	100.00%	92.66%	5.75%	0.37%	0.03%	0.82%	0.37%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	97.78%	0.00%	2.22%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
85									
86	Total Number of Customer	CCA	100.00%	79.57%	4.94%	0.32%	14.14%	0.70%	0.32%
87	Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	97.78%	0.00%	2.22%
88	Primary Feeder Customer Base	CCP	100.00%	92.26%	5.73%	0.37%	0.45%	0.81%	0.37%
89	Line Transformer Customer Base	CCLT	100.00%	92.29%	5.73%	0.34%	0.45%	0.81%	0.37%
90	Secondary Feeder Customer Base	CCS	100.00%	82.24%	1.34%	0.17%	15.39%	0.51%	0.35%
91									
92	Weighted - Services	CWCS	100.00%	93.17%	3.72%	1.35%	1.76%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	82.05%	13.84%	4.11%	0.00%	0.00%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	17.67%	10.97%	71.36%	0.00%	0.00%	0.00%
95	Weighted Bills	CWNB	100.00%	93.78%	5.13%	0.28%	0.02%	0.54%	0.25%
96									
	CUSTOMER ALLOCATORS -								
97	Composite								
98									
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	90.69%	4.69%	0.62%	3.08%	0.61%	0.30%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	63.23%	11.94%	24.27%	0.28%	0.04%	0.24%
		1815 & 1820							
103	CUSTOMER 1815 & 1820	C	100.00%	63.23%	11.94%	24.27%	0.28%	0.04%	0.24%
104	CUSTOMER 1830	1830 C	100.00%	89.86%	4.68%	0.32%	4.04%	0.74%	0.37%
105	CUSTOMER 1835	1835 C	100.00%	90.70%	5.05%	0.34%	2.78%	0.77%	0.37%
		1830 & 1835							
106	CUSTOMER 1830 & 1835	C	100.00%	90.27%	4.86%	0.33%	3.42%	0.75%	0.37%
107	CUSTOMER 1840	1840 C	100.00%	85.85%	2.92%	0.24%	10.01%	0.62%	0.36%
108	CUSTOMER 1845	1845 C	100.00%	91.96%	5.60%	0.36%	0.90%	0.80%	0.37%
		1840 & 1845							
109	CUSTOMER 1840 & 1845	C	100.00%	89.08%	4.34%	0.31%	5.20%	0.72%	0.37%
110	CUSTOMER 1850	1850 C	100.00%	92.29%	5.73%	0.34%	0.45%	0.81%	0.37%
111	CUSTOMER 1855	1855 C	100.00%	93.17%	3.72%	1.35%	1.76%	0.00%	0.00%
112	CUSTOMER 1860	1860 C	100.00%	82.05%	13.84%	4.11%	0.00%	0.00%	0.00%
113									
114	Composite Allocators								
115	Net Fixed Assets	NFA	100.00%	78.54%	7.70%	11.82%	1.43%	0.31%	0.20%
	Net Fixed Assets Excluding Capital								
116	Contribution	NFA ECC	100.00%	80.55%	6.98%	10.11%	1.82%	0.34%	0.21%
117	5005-5340	O&M	100.00%	85.11%	6.78%	5.60%	1.92%	0.39%	0.20%
118	Account Setup	Acct	100.00%	85.11%	6.78%	5.60%	1.92%	0.39%	0.20%
119	Access to Poles	POLE	100.00%	81.53%	7.21%	9.41%	1.11%	0.47%	0.26%
120	5005-6225	OM&A	100.00%	84.97%	6.80%	5.73%	1.91%	0.39%	0.20%

E2 Allocators



Ontario Energy Board

2016 Cost Allocation Model

EB-2016-0086

Sheet E3 Demand Allocator Worksheet -

Instructions:

Input sheet for Demand Allocators.

PLCC WATTS

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	A	B	C	D	E	I	J	K
56								
57	12NCP							
58								
59	DNCP12	521,550	344,892	55,101	118,352	2,095	283	826
60	PNCP12	521,550	344,892	55,101	118,352	2,095	283	826
61	LTNCP12	521,550	344,892	55,101	118,352	2,095	283	826
62	SNCP12	403,561	328,338	13,775	59,176	1,257	189	826
63								
64	PLCC - 12NCP							
65	DNCP12A	519,109	344,892	55,101	118,352	0	283	481
66	PNCP12A	429,289	259,337	49,788	118,009	1,675	0	481
67	LTNCP12A	429,313	259,337	49,788	118,033	1,675	0	481
68	SNCP12A	318,992	247,060	12,447	59,004	0	0	481

2016 Cost Allocation Model

EB-2016-0086

Sheet E4 Trial Balance Allocation Detail Worksheet -

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

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

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M			O&M						
1608	Franchises and Consents	Other Distribution Assets	gp							NFA ECC					
1805	Land		dp	DDCP											
1805-1	Land Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1805-2	Land Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1806	Land Rights		dp	DDCP											
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1808	Buildings and Fixtures		dp	DDCP											
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1810	Leasehold Improvements		dp	DDCP											
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12			DCP12				DCP12			DCP12
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4			PNCP4				PNCP4			PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN			CEN						
1825	Storage Battery Equipment		dp	DDCP											
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12			TCP12				TCP12			TCP12
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12			DCP12				DCP12			DCP12
1830	Poles, Towers and Fixtures		dp	DDNCP											
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP											
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12			BCP12				BCP12			BCP12
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1840	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12			BCP12				BCP12			BCP12
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP											
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12			BCP12				BCP12			BCP12
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x	PNCP4	CCP			PNCP4			PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x	SNCP4	CCS			SNCP4			SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x	LTNCP4	CCLT			LTNCP4			LTNCP4
1855	Services	Services and Meters	dp			CWCS			CWCS						
1860	Meters	Services and Meters	dp			CWMC			CWMC						
1905	Land	Land and Buildings	gp							NFA ECC					
1906	Land Rights	Land and Buildings	gp							NFA ECC					
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
	blank row														
4080	Distribution Services Revenue	Distribution Services Revenue	CREV							CREV					
4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								OM&A				
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet 01 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A				
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								OM&A				
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi												
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								OM&A				
4305	Regulatory Debits	Other Income & Deductions	mi								OM&A				
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								O&M				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								O&M				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A				
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN EWMP					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN EWMP					
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN					
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			CCS			CCS						
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C		1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C		1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 C	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 C	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 C	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet 01 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C					1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	830 & 1835	830 & 1835	830 & 1835 C	x	830 & 1835	830 & 1835 C					1830 & 1835 C	1830 & 1835 C
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C					1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					



2016 Cost Allocation Model

EB-2016-0086

Sheet E5 Reconciliation Worksheet -

Details:

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$1,049,593	\$1,049,593		\$0	\$1,049,593	\$1,049,593	\$0	\$1,049,593	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$394,446	\$394,446		\$0	\$394,446	\$394,446	\$0	\$394,446	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$10,634,626	\$10,634,626		\$0	\$10,634,626	\$10,634,626	\$0	\$10,634,626	\$0

Distribution Station Equipment - Normally											
1820-3	Primary below 50 kV (Wholesale Meters)		\$217,033	\$217,033	\$0	\$217,033	\$217,033	\$0	\$217,033	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures -										
1830-3	Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$12,240,771	\$12,240,771	\$0	\$12,240,771	\$12,240,771	\$0	\$12,240,771	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$3,865,507	\$3,865,507	\$0	\$3,865,507	\$3,865,507	\$0	\$3,865,507	\$0	\$0
1835	Overhead Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -										
1835-3	Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$13,025,139	\$13,025,139	\$0	\$13,025,139	\$13,025,139	\$0	\$13,025,139	\$0	\$0
	Overhead Conductors and Devices -										
1835-5	Secondary		\$2,407,490	\$2,407,490	\$0	\$2,407,490	\$2,407,490	\$0	\$2,407,490	\$0	\$0
1840	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary		\$3,612,989	\$3,612,989	\$0	\$3,612,989	\$3,612,989	\$0	\$3,612,989	\$0	\$0
1840-5	Underground Conduit - Secondary		\$6,423,092	\$6,423,092	\$0	\$6,423,092	\$6,423,092	\$0	\$6,423,092	\$0	\$0
1845	Underground Conductors and Devices		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk										
1845-3	Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices -										
1845-4	Primary		\$10,898,956	\$10,898,956	\$0	\$10,898,956	\$10,898,956	\$0	\$10,898,956	\$0	\$0
	Underground Conductors and Devices -										
1845-5	Secondary		\$337,081	\$337,081	\$0	\$337,081	\$337,081	\$0	\$337,081	\$0	\$0
1850	Line Transformers		\$13,474,449	\$13,474,449	\$0	\$13,474,449	\$13,474,449	\$0	\$13,474,449	\$0	\$0
1855	Services		\$8,761,885	\$8,761,885	\$0	\$8,761,885	\$8,761,885	\$0	\$8,761,885	\$0	\$0
1860	Meters		\$2,786,536	\$2,786,536	\$0	\$2,786,536	\$2,786,536	\$0	\$2,786,536	\$0	\$0
1905	Land	\$0	\$1,015,496	\$1,015,496	\$0	\$1,015,496	\$1,015,496	\$0	\$1,015,496	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$12,483,010	\$12,483,010	\$0	\$12,483,010	\$12,483,010	\$0	\$12,483,010	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$276,002	\$276,002	\$0	\$276,002	\$276,002	\$0	\$276,002	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$921,534	\$921,534	\$0	\$921,534	\$921,534	\$0	\$921,534	\$0	\$0
1925	Computer Software	\$0	\$1,695,877	\$1,695,877	\$0	\$1,695,877	\$1,695,877	\$0	\$1,695,877	\$0	\$0
1930	Transportation Equipment	\$0	\$2,010,759	\$2,010,759	\$0	\$2,010,759	\$2,010,759	\$0	\$2,010,759	\$0	\$0
1935	Stores Equipment	\$0	\$153,992	\$153,992	\$0	\$153,992	\$153,992	\$0	\$153,992	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$647,358	\$647,358	\$0	\$647,358	\$647,358	\$0	\$647,358	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$268,897	\$268,897	\$0	\$268,897	\$268,897	\$0	\$268,897	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer										
	Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975											
	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$1,808,796	\$1,808,796	\$0	\$1,808,796	\$1,808,796	\$0	\$1,808,796	\$0	\$0

1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$36,377,079)	\$0	(\$36,377,079)	\$0	(\$36,377,079)	(\$36,377,079)	\$0	(\$36,377,079)	(\$0)	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$11,957,217)		(\$11,957,217)	\$0	(\$11,957,217)	(\$11,957,217)	\$0	(\$11,957,216)	(\$0)	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$2,438,035)		(\$2,438,035)	\$0	(\$2,438,035)	(\$2,438,035)	\$0	(\$2,438,035)	\$0	\$0
blank row											
4080	Distribution Services Revenue	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4086	SSS Admin Charge	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$329,900)		(\$329,900)	\$0	(\$329,900)	(\$329,900)	\$0	(\$329,900)	\$0	\$0
4215	Other Utility Operating Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$82,700)		(\$82,700)	\$0	(\$82,700)	(\$82,700)	\$0	(\$82,700)	\$0	\$0
4235	Miscellaneous Service Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	(\$1,275,688)		(\$1,275,688)	\$0	(\$1,275,688)	(\$1,275,688)	\$0	(\$1,275,688)	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$201,861		\$201,861	\$0	\$201,861	\$201,861	\$0	\$201,861	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$1,153,700)	(\$1,153,700)	\$0	(\$1,153,700)	(\$1,153,700)	\$0	(\$1,153,700)	\$0
4380	Expenses of Non-Utility Operations	\$1,043,700	\$1,043,700	\$0	\$1,043,700	\$1,043,700	\$0	\$1,043,700	\$0
4390	Miscellaneous Non-Operating Income	(\$169,700)	(\$169,700)	\$0	(\$169,700)	(\$169,700)	\$0	(\$169,700)	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$30,482,210	\$30,482,210	\$0	\$30,482,210	\$30,482,210	\$0	\$30,482,210	\$0
4708	Charges-WMS	\$1,588,512	\$1,588,512	\$0	\$1,588,512	\$1,588,512	\$0	\$1,588,512	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$1,481,171	\$1,481,171	\$0	\$1,481,171	\$1,481,171	\$0	\$1,481,171	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$1,065,600	\$1,065,600	\$0	\$1,065,600	\$1,065,600	\$0	\$1,065,600	\$0
4730	Rural Rate Assistance Expense	\$179,466	\$179,466	\$0	\$179,466	\$179,466	\$0	\$179,466	\$0
4750	Charges-LV	\$720,406	\$720,406	\$0	\$720,406	\$720,406	\$0	\$720,406	\$0
4751	Charges - Smart Metering Entity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$268,400	\$268,400	\$0	\$268,400	\$268,400	\$0	\$268,400	\$0
5010	Load Dispatching	\$20,700	\$20,700	\$0	\$20,700	\$20,700	\$0	\$20,700	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$10,800	\$10,800	\$0	\$10,800	\$10,800	\$0	\$10,800	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$4,000	\$4,000	\$0	\$4,000	\$4,000	\$0	\$4,000	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$160,800	\$160,800	\$0	\$160,800	\$160,800	\$0	\$160,800	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$8,400	\$8,400	\$0	\$8,400	\$8,400	\$0	\$8,400	\$0
5030	Overhead Subtransmission Feeders - Operation	\$2,600	\$2,600	\$0	\$2,600	\$2,600	\$0	\$2,600	\$0
5035	Overhead Distribution Transformers- Operation	\$800	\$800	\$0	\$800	\$800	\$0	\$800	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$95,600	\$95,600	\$0	\$95,600	\$95,600	\$0	\$95,600	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$117,900	\$117,900	\$0	\$117,900	\$117,900	\$0	\$117,900	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$379,300	\$379,300	\$0	\$379,300	\$379,300	\$0	\$379,300	\$0
5070	Customer Premises - Operation Labour	\$141,300	\$141,300	\$0	\$141,300	\$141,300	\$0	\$141,300	\$0

5075	Customer Premises - Materials and Expenses	\$121,200	\$121,200	\$0	\$121,200	\$121,200	\$0	\$121,200	\$0
5085	Miscellaneous Distribution Expense	\$682,600	\$682,600	\$0	\$682,600	\$682,600	\$0	\$682,600	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$11,600	\$11,600	\$0	\$11,600	\$11,600	\$0	\$11,600	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$15,300	\$15,300	\$0	\$15,300	\$15,300	\$0	\$15,300	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$61,100	\$61,100	\$0	\$61,100	\$61,100	\$0	\$61,100	\$0
5120									
	Maintenance of Poles, Towers and Fixtures	\$21,100	\$21,100	\$0	\$21,100	\$21,100	\$0	\$21,100	\$0
5125	Maintenance of Overhead Conductors and Devices	\$137,900	\$137,900	\$0	\$137,900	\$137,900	\$0	\$137,900	\$0
5130	Maintenance of Overhead Services	\$64,500	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$167,600	\$167,600	\$0	\$167,600	\$167,600	\$0	\$167,600	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$12,500	\$12,500	\$0	\$12,500	\$12,500	\$0	\$12,500	\$0
5155	Maintenance of Underground Services	\$127,700	\$127,700	\$0	\$127,700	\$127,700	\$0	\$127,700	\$0
5160	Maintenance of Line Transformers	\$79,900	\$79,900	\$0	\$79,900	\$79,900	\$0	\$79,900	\$0
5175	Maintenance of Meters	\$30,300	\$30,300	\$0	\$30,300	\$30,300	\$0	\$30,300	\$0
5305	Supervision	\$141,800	\$141,800	\$0	\$141,800	\$141,800	\$0	\$141,800	\$0
5310	Meter Reading Expense	\$20,400	\$20,400	\$0	\$20,400	\$20,400	\$0	\$20,400	\$0
5315	Customer Billing	\$501,700	\$501,700	\$0	\$501,700	\$501,700	\$0	\$501,700	\$0
5320	Collecting	\$400,300	\$400,300	\$0	\$400,300	\$400,300	\$0	\$400,300	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$84,200	\$84,200	\$0	\$84,200	\$84,200	\$0	\$84,200	\$0
5340									
	Miscellaneous Customer Accounts Expenses	\$181,300	\$181,300	\$0	\$181,300	\$181,300	\$0	\$181,300	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$9,400	\$9,400	\$0	\$9,400	\$9,400	\$0	\$9,400	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$2,200	\$2,200	\$0	\$2,200	\$2,200	\$0	\$2,200	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$275,500	\$275,500	\$0	\$275,500	\$275,500	\$0	\$275,500	\$0
5610	Management Salaries and Expenses	\$387,800	\$387,800	\$0	\$387,800	\$387,800	\$0	\$387,800	\$0

5615	General Administrative Salaries and Expenses	\$1,689,500	\$1,689,500		\$0	\$1,689,500	\$1,689,500	\$0	\$1,689,500	\$0
5620	Office Supplies and Expenses	\$218,800	\$218,800		\$0	\$218,800	\$218,800	\$0	\$218,800	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$190,700	\$190,700		\$0	\$190,700	\$190,700	\$0	\$190,700	\$0
5635	Property Insurance	\$52,600	\$52,600		\$0	\$52,600	\$52,600	\$0	\$52,600	\$0
5640	Injuries and Damages	\$63,200	\$63,200		\$0	\$63,200	\$63,200	\$0	\$63,200	\$0
5645	Employee Pensions and Benefits	\$19,500	\$19,500		\$0	\$19,500	\$19,500	\$0	\$19,500	\$0
5650	Franchise Requirements	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$73,700	\$73,700		\$0	\$73,700	\$73,700	\$0	\$73,700	\$0
5660	General Advertising Expenses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$143,300	\$143,300		\$0	\$143,300	\$143,300	\$0	\$143,300	\$0
5670	Rent	\$800	\$800		\$0	\$800	\$800	\$0	\$800	\$0
5675	Maintenance of General Plant	\$421,700	\$421,700		\$0	\$421,700	\$421,700	\$0	\$421,700	\$0
5680	Electrical Safety Authority Fees	\$10,600	\$10,600		\$0	\$10,600	\$10,600	\$0	\$10,600	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$3,675,101	\$3,675,101		\$0	\$3,675,101	\$3,675,101	\$0	\$3,675,101	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$1,350,921	\$1,350,921		\$0	\$1,350,921	\$1,350,921	\$0	\$1,350,921	\$0
6105	Taxes Other Than Income Taxes	\$129,000	\$129,000		\$0	\$129,000	\$129,000	\$0	\$129,000	\$0
6110	Income Taxes	\$209,226	\$209,226		\$0	\$209,226	\$209,226	\$0	\$209,226	\$0
6205-1	Sub-account LEAP funding	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total		(\$4,022,943)	\$111,411,314	\$107,388,371		\$0	\$107,388,371	\$107,388,371	\$0	\$107,388,372
				Control	\$107,388,371					

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 75,900	\$ -	\$ -	\$ 75,900	\$ 75,900	\$ -	\$ 75,900	\$ -
1830	\$ 21,100	\$ -	\$ -	\$ 21,100	\$ 21,100	\$ -	\$ 21,100	\$ -

1835	\$	137,900	\$	-	\$	-	\$	137,900	\$	137,900	\$	-	\$	137,900	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	12,500	\$	-	\$	-	\$	12,500	\$	12,500	\$	-	\$	12,500	\$	-
1850	\$	80,700	\$	-	\$	-	\$	80,700	\$	80,700	\$	-	\$	80,700	\$	-
1855	\$	192,200	\$	-	\$	-	\$	192,200	\$	192,200	\$	-	\$	192,200	\$	-
1860	\$	30,300	\$	-	\$	-	\$	30,300	\$	30,300	\$	-	\$	30,300	\$	-
1815-1855	\$	987,000	\$	-	\$	-	\$	987,000	\$	987,000	\$	-	\$	987,000	\$	-
1830 & 1835	\$	351,000	\$	-	\$	-	\$	351,000	\$	351,000	\$	-	\$	351,000	\$	-
1840 & 1845	\$	213,500	\$	-	\$	-	\$	213,500	\$	213,500	\$	-	\$	213,500	\$	-
BCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	84,200	\$	-	\$	-	\$	84,200	\$	84,200	\$	-	\$	84,200	\$	-
Break Out	\$	(44,659,194)	\$	-	\$	-	\$	(44,659,194)	\$	(44,659,194)	\$	-	\$	(44,659,194)	\$	(0)
CCA	\$	262,500	\$	-	\$	-	\$	262,500	\$	262,500	\$	-	\$	262,500	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	2,763,804	\$	-	\$	-	\$	2,763,804	\$	2,763,804	\$	-	\$	2,763,804	\$	-
CEN EWMP	\$	32,250,189	\$	-	\$	-	\$	32,250,189	\$	32,250,189	\$	-	\$	32,250,189	\$	-
CREV	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CWCS	\$	8,761,885	\$	-	\$	-	\$	8,761,885	\$	8,761,885	\$	-	\$	8,761,885	\$	-
CWMC	\$	3,165,836	\$	-	\$	-	\$	3,165,836	\$	3,165,836	\$	-	\$	3,165,836	\$	-
CWMR	\$	20,400	\$	-	\$	-	\$	20,400	\$	20,400	\$	-	\$	20,400	\$	-
CWNB	\$	1,225,100	\$	-	\$	-	\$	1,225,100	\$	1,225,100	\$	-	\$	1,225,100	\$	-
DCP	\$	1,444,039	\$	-	\$	-	\$	1,444,039	\$	1,444,039	\$	-	\$	1,444,039	\$	-
LPHA	\$	(82,700)	\$	-	\$	-	\$	(82,700)	\$	(82,700)	\$	-	\$	(82,700)	\$	-
LTNCP	\$	13,474,449	\$	-	\$	-	\$	13,474,449	\$	13,474,449	\$	-	\$	13,474,449	\$	-
NFA	\$	(2,322,314)	\$	-	\$	-	\$	(2,322,314)	\$	(2,322,314)	\$	-	\$	(2,322,314)	\$	-
NFA ECC	\$	21,335,321	\$	-	\$	-	\$	21,335,321	\$	21,335,321	\$	-	\$	21,335,321	\$	-
O&M	\$	3,506,700	\$	-	\$	-	\$	3,506,700	\$	3,506,700	\$	-	\$	3,506,700	\$	-
PNCP	\$	50,412,482	\$	-	\$	-	\$	50,412,482	\$	50,412,482	\$	-	\$	50,412,482	\$	-
SNCP	\$	13,033,170	\$	-	\$	-	\$	13,033,170	\$	13,033,170	\$	-	\$	13,033,170	\$	-
TCP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	106,777,965	\$	-	\$	-	\$	106,777,965	\$	106,777,965	\$	-	\$	106,777,966	\$	(0)



Ontario Energy Board

2015 Cost Allocation Model

Sheet E5 Reconciliation Worksheet -

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have two saving options. The 2014 Filing Requirements request that a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

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

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: **Click on the Option 2 Button**
- Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**