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# 1 Cost Allocation Study Requirements

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## 2 Ex.7/Tab 1/Sch.1 - Overview of Cost Allocation

3 InnPower Corporation has prepared and is filing a cost allocation informational filing consistent  
4 with its understanding of the Directions and Policies in the Board’s reports of November 28,  
5 2007 Application of Cost Allocation for Electricity Distributors, and March 31, 2011 Review of  
6 Electricity Distribution Cost Allocation Policy (EB-2010-0219) (the “Cost Allocation Reports”) and  
7 all subsequent updates.

8 The main objectives of the original informational filing in 2006 were to provide information on  
9 any apparent cross-subsidization among a distributor’s rate classifications and to support future  
10 rate applications. As part of its 2013 Cost of Service Rate Application, InnPower Corporation  
11 updated the cost allocation revenue to cost ratios with 2013 base revenue requirement  
12 information. The revenue to cost ratios from the 2013 application and Settlement are presented  
13 below. No further adjustments were required in the 2014-2016 timeframe.

14 *Table 7.1: Previously Approved Ratios (2013 COS)*

Customer Class Name	2013 Approved Revenue to Cost Ratio
Residential	97.7%
General Service < 50 kW	111.8%
General Service > 50 to 4999 kW	120.0%
Sentinel Lights	97.7%
Street Lighting	97.7%
Unmetered Scattered Load	120.0%

15  
16 The Cost Allocation Study for each year 2017 through 2021 allocates the specific year’s costs  
17 (i.e., the forecast revenue requirement) to the various customer classes using allocators that are  
18 based on the forecast class loads (kW and kWh) by class, customer counts, etc.

19 InnPower Corporation has used the 2016 OEB-approved Cost Allocation Model for each of the  
20 five years in this Custom IR application and followed the instructions and guidelines issued by  
21 the OEB to enter the data into this model.

1 *Table 7.2: Summary of Proposed Cost Allocation Ratios 2017 – 2021*

Customer Class	Target Range %	5 Year Proposed Cost Ratios - %					5 Year Average	
		2013	2017	2018	2019	2020		2021
Residential	85 - 115	97.7%	99.62	99.93	99.50	99.73	99.91	99.74
GS < 50	80 - 120	111.8%	104.52	101.00	105.00	105.00	104.00	103.90
GS > 50 to 4999 kW	80 - 120	120.0%	95.00	95.22	98.31	97.59	95.98	96.42
Street Lighting	70 - 120	97.7%	120.00	119.16	107.42	102.00	106.21	110.96
Sentinel Lighting	80 - 120	97.7%	99.83	105.14	106.24	104.98	104.07	104.05
USL	80 - 120	120.0%	100.58	104.39	120.00	120.00	120.00	112.99

2  
 3 InnPower Corporation populated the information on Sheet I3, Trial Balance Data with the annual  
 4 forecasted data, Target Net Income, PILs, Deemed interest on long term debt, and the targeted  
 5 Revenue Requirement and Rate Base.

6 On Sheet I4, Break-out of Assets, InnPower Corporation used the same break-out percentages  
 7 for each year of the Custom IR application.

8 In Sheet I5.1, Miscellaneous data, InnPower Corporation updated the Structure KM for each  
 9 year of the Custom IR. The Deemed Equity Component of Rate Base (40%), Working Capital  
 10 Allowance (7.5%), and Portion of Pole Leasing Revenue from Secondary (8%) remained  
 11 constant over the five year Custom IR period.

12 As instructed by the Board, in Sheet I5.2, Weighting Factors, InnPower Corporation has used  
 13 LDC specific factors rather than continue to use OEB approved default factors. The utility has  
 14 applied Services costs across all classes except Sentinel Lighting and Unmetered Scattered  
 15 Load where no services costs are incurred. Billing & Collecting weightings for each customer  
 16 classification have been set. A review of the allocation of the costs to the customer classes on  
 17 worksheet "O4 Summary by Class & Accounts" in the Cost Allocation Model based on the  
 18 weightings is reasonable in the opinion of InnPower Corporation. There is, therefore, no  
 19 compelling reason to adjust the weighting factors in any of the subsequent years in this Custom  
 20 IR application.

21 These weightings are provided below and have been used for the Test Years of 2017 - 2021:

22

1 *Table 7.3: Weighting Factors*

**EB-2016-0086 2017 TEST**  
**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

2

3 **Proposed Services Weighting Factors**

4 In determining the Services Weighting Factors, InnPower Corporation analyzed 2014-2015  
 5 actual layouts to determine costs, rate class and primary/secondary connections charged to  
 6 Account 1855.

7 *Table 7.4: Summary of Costs for Account 1885*

Total - Primary		Total - Secondary		Grand Total
%	\$	%	\$	\$
4.84%	\$26,388.89	32.81%	\$178,747.41	<b>\$205,136.30</b>
12.21%	\$66,501.63	34.26%	\$186,603.68	<b>\$253,105.31</b>
0.00%	\$0.00	11.60%	\$63,165.87	<b>\$63,165.87</b>
0.00%	\$0.00	4.28%	\$23,317.55	<b>\$23,317.55</b>
<b>17.05%</b>	<b>\$92,890.52</b>	<b>82.95%</b>	<b>\$451,834.51</b>	<b>\$544,725.03</b>

8

9 The next step was to determine the average cost per connection by rate class based on the  
 10 overall number of layouts. The Residential Rate was assigned a weight factor of 1. The  
 11 remaining weight factors were then determined by dividing the residential average connection  
 12 costs into the rate class specific average connection costs.

13 *Table 7.5: Services Weight Factor Determination*

Rate Class	Total	Primary	Secondary	Avg \$/Conn	Weight Factor
Residential	89	5	84	\$ 2,304.90	1
GS<50	45	7	38	\$ 5,624.56	2.44
GS>50	4	0	4	\$ 15,791.47	6.85
Street Lights	5	0	5	\$ 4,663.51	0.10
<b>Total</b>	<b>143</b>	<b>12</b>	<b>131</b>		

14

15

1 **Proposed Billing and Collecting Weighting Factors**

2 In determining the Billing and Collecting Weighting Factors, InnPower Corporation used the  
 3 same methodology as the Services Weighting Factors utilizing the costs for Billing and  
 4 Collecting allocated to the appropriate rate classes. For example, collection costs are not  
 5 equally applied to all rate classes.

6

7 *Table 7.6: Billing and Collecting Weight Factors*

Rate Class	% of total		Weight Factor
	Costs	Cost per Bill	
Residential	0.931547	5.26	1.0000
GS<50	0.054979	4.64	0.8812
GS>50	0.003399	3.93	0.7457
Street Lighting	0.000322	3.44	0.6544
Sentinel Lights	0.006690	3.44	0.6544
USL	0.003063	0.00	0.6544

8

9

10 Sheet I6.1 Revenue has been populated with the specific forecast data for each of the five years  
 11 in this Custom IR.

12 The existing rates are updated for each year of the five year period based on the results of each  
 13 preceding year, resulting in updated Distribution Revenue for each test year.

14 Sheet I6.2 has been updated with the required Bad Debt and Late Payment revenue data as  
 15 well as customer/connection number information devices.

16 While Bad Debt data is assumed to remain constant over the five year period, a slight upward  
 17 adjustment has been made to the Late Payment 3 Year Average as a result of the increase in  
 18 customers.

19 The number of customers is adjusted each year based on information obtained during the  
 20 preparation of the Load Forecast.

1 InnPower Corporation updated the capital cost meter information on Sheet I7.1 by adjusting the  
2 number of meters based on the customer forecast. The cost per meter installed has remained  
3 constant on this worksheet since any changes to the cost of each meter would not likely impact  
4 the allocation of account 1860 in a material way.

5 The meter reading factors Sheet I7.2 do not change over the five year Custom IR period. The  
6 number of units has been adjusted to reflect the updated customer information for the Load  
7 Forecast study.

8 The data entered on sheet I8 reflects the findings of the 2004 hour by hour load data being  
9 scaled to be consistent with the load forecast for each year of the Custom IR period and the  
10 inspection of the scaled data to identify the system peaks and class specific peaks.

11 No Direct Allocations were entered on Sheet I9.

12 In accordance with the Filing Requirements InnPower Corporation has provided, for each year  
13 of the five year Custom IR period, copies of input sheets I-6 and I-8, and output sheets O-1 and  
14 O-2 (first page only) below.

15



1 *Table 7.7: 2017 Input Sheet I6.1 Revenue*

2

**EB-2016-0086 2017 TEST**  
**Sheet I6.1 Revenue Worksheet -**

Total kWhs from Load Forecast	20,319
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Total kWhs from Load Forecast	239,587,667
-------------------------------	-------------

Deficiency/sufficiency (RRWF 8. cell F51)	- 3,449,787	Cell F52 not F51
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Miscellaneous Revenue (RRWF 5. cell F48)	1,352,854
--	-----------

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Forecast kWh	CEN	239,587,667	149,932,101	32,368,433	55,988,819	669,627	98,320	530,367
Forecast kW	CDEM	159,423			157,261	1,889	273	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		37,593			37,593			
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	239,587,667	149,932,101	32,368,433	55,988,819	669,627	98,320	530,367
Existing Monthly Charge			\$24.85	\$34.33	\$151.60	\$5.72	\$11.20	\$10.57
Existing Distribution kWh Rate			\$0.0139	\$0.0083				\$0.0177
Existing Distribution kW Rate					\$3.1132	\$39.5544	\$51.0173	
Existing TOA Rate			\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
Additional Charges								
Distribution Revenue from Rates		\$8,493,108	\$6,834,382	\$702,040	\$619,657	\$282,679	\$35,576	\$18,774
Transformer Ownership Allowance		\$22,556	\$0	\$0	\$22,556	\$0	\$0	\$0
Net Class Revenue	CREV	\$8,470,552	\$6,834,382	\$702,040	\$597,101	\$282,679	\$35,576	\$18,774

3

4

1 Table 7.8: 2017 Input Sheet I8 Demand Data

2

**EB-2016-0086 2017 TEST**  
**Sheet I8 Demand Data Worksheet -**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>12 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

<b>Non-co-incident Peak</b>	<b>Indicator</b>
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>CO-INCIDENT PEAK</b>							
<b>1 CP</b>							
Transformation CP TCP1	47,573	34,067	5,010	8,438	-	-	59
Bulk Delivery CP BCP1	47,573	34,067	5,010	8,438	-	-	59
Total Sytem CP DCP1	47,573	34,067	5,010	8,438	-	-	59
<b>4 CP</b>							
Transformation CP TCP4	184,686	135,163	18,335	30,368	502	74	244
Bulk Delivery CP BCP4	184,686	135,163	18,335	30,368	502	74	244
Total Sytem CP DCP4	184,686	135,163	18,335	30,368	502	74	244
<b>12 CP</b>							
Transformation CP TCP12	474,935	323,688	54,851	94,710	837	124	725
Bulk Delivery CP BCP12	474,935	323,688	54,851	94,710	837	124	725
Total Sytem CP DCP12	474,935	323,688	54,851	94,710	837	124	725
<b>NON CO INCIDENT PEAK</b>							
<b>1 NCP</b>							
Classification NCP from							
Load Data Provider DNCP1	52,777	36,185	6,038	10,297	170	25	63
Primary NCP PNCP1	52,777	36,185	6,038	10,297	170	25	63
Line Transformer NCP LTNCP1	52,777	36,185	6,038	10,297	170	25	63
Secondary NCP SNCP1	41,287	34,448	1,509	5,148	102	16	63
<b>4 NCP</b>							
Classification NCP from							
Load Data Provider DNCP4	199,113	137,135	22,179	38,772	680	99	247
Primary NCP PNCP4	199,113	137,135	22,179	38,772	680	99	247
Line Transformer NCP LTNCP4	199,113	137,135	22,179	38,772	680	99	247
Secondary NCP SNCP4	156,205	130,553	5,545	19,386	408	66	247
<b>12 NCP</b>							
Classification NCP from							
Load Data Provider DNCP12	503,258	329,844	60,268	110,104	2,021	297	725
Primary NCP PNCP12	503,258	329,844	60,268	110,104	2,021	297	725
Line Transformer NCP LTNCP12	503,258	329,844	60,268	110,104	2,021	297	725
Secondary NCP SNCP12	386,265	314,011	15,067	55,052	1,213	198	725

3

4

1 **Table 7.9: 2017 Input Sheet I8 Demand Data**  
 2

**EB-2016-0086 2017 TEST**  
**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		Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Assets</b>								
crev	Distribution Revenue at Existing Rates	\$8,470,552	\$6,834,382	\$702,040	\$597,101	\$282,679	\$35,576	\$18,774
mi	Miscellaneous Revenue (mi)	\$1,352,854	\$1,130,231	\$103,294	\$87,081	\$22,941	\$6,168	\$3,139
		Miscellaneous Revenue Input equals Output						
<b>Total Revenue at Existing Rates</b>		<b>\$9,823,406</b>	<b>\$7,964,613</b>	<b>\$805,334</b>	<b>\$684,182</b>	<b>\$305,620</b>	<b>\$41,744</b>	<b>\$21,913</b>
Factor required to recover deficiency (1 + D)		1.4073						
Distribution Revenue at Status Quo Rates		\$11,920,340	\$9,617,810	\$987,959	\$840,282	\$397,806	\$50,065	\$26,420
Miscellaneous Revenue (mi)		\$1,352,854	\$1,130,231	\$103,294	\$87,081	\$22,941	\$6,168	\$3,139
<b>Total Revenue at Status Quo Rates</b>		<b>\$13,273,194</b>	<b>\$10,748,040</b>	<b>\$1,091,253</b>	<b>\$927,362</b>	<b>\$420,747</b>	<b>\$56,233</b>	<b>\$29,559</b>
<b>Expenses</b>								
di	Distribution Costs (di)	\$1,884,009	\$1,535,708	\$135,843	\$163,549	\$36,450	\$8,143	\$4,316
cu	Customer Related Costs (cu)	\$1,771,631	\$1,551,437	\$131,231	\$38,915	\$37,385	\$8,676	\$3,988
ad	General and Administration (ad)	\$3,331,382	\$2,803,318	\$245,301	\$193,634	\$66,370	\$15,205	\$7,553
dep	Depreciation and Amortization (dep)	\$2,850,366	\$2,278,648	\$236,049	\$271,731	\$46,809	\$11,082	\$6,047
INPUT	PILs (INPUT)	\$146,434	\$114,578	\$12,601	\$16,335	\$2,037	\$564	\$319
INT	Interest	\$1,172,798	\$917,661	\$100,923	\$130,831	\$16,315	\$4,513	\$2,555
<b>Total Expenses</b>		<b>\$11,156,621</b>	<b>\$9,201,351</b>	<b>\$861,948</b>	<b>\$814,995</b>	<b>\$205,366</b>	<b>\$48,182</b>	<b>\$24,778</b>
<b>Direct Allocation</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NI	Allocated Net Income (NI)	\$2,116,573	\$1,656,122	\$182,138	\$236,113	\$29,443	\$8,145	\$4,611
<b>Revenue Requirement (includes NI)</b>		<b>\$13,273,194</b>	<b>\$10,857,473</b>	<b>\$1,044,086</b>	<b>\$1,051,108</b>	<b>\$234,809</b>	<b>\$56,327</b>	<b>\$29,390</b>
		Revenue Requirement Input equals Output						
<b>Rate Base Calculation</b>								
<b>Net Assets</b>								
dp	Distribution Plant - Gross	\$61,419,803	\$48,988,334	\$4,917,014	\$6,081,155	\$1,051,932	\$246,078	\$135,290
gp	General Plant - Gross	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$323,079	\$75,049	\$41,296
accum dep	Accumulated Depreciation	(\$6,660,594)	(\$5,270,255)	(\$587,603)	(\$672,432)	(\$91,655)	(\$24,881)	(\$13,768)
co	Capital Contribution	(\$18,749,765)	(\$15,585,177)	(\$1,211,851)	(\$1,357,290)	(\$469,130)	(\$83,137)	(\$43,180)
<b>Total Net Plant</b>		<b>\$54,637,034</b>	<b>\$42,988,622</b>	<b>\$4,597,280</b>	<b>\$5,904,158</b>	<b>\$814,227</b>	<b>\$213,108</b>	<b>\$119,638</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>								
Cost of Power (COP)		\$32,227,960	\$20,168,007	\$4,354,016	\$7,531,295	\$90,074	\$13,225	\$71,342
OM&A Expenses		\$6,987,022	\$5,890,463	\$512,375	\$396,098	\$140,206	\$32,024	\$15,857
Directly Allocated Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$39,214,982</b>	<b>\$26,058,470</b>	<b>\$4,866,391</b>	<b>\$7,927,393</b>	<b>\$230,280</b>	<b>\$45,249</b>	<b>\$87,199</b>
<b>Working Capital</b>		<b>\$2,941,124</b>	<b>\$1,954,385</b>	<b>\$364,979</b>	<b>\$594,554</b>	<b>\$17,271</b>	<b>\$3,394</b>	<b>\$6,540</b>
<b>Total Rate Base</b>		<b>\$57,578,158</b>	<b>\$44,943,007</b>	<b>\$4,962,260</b>	<b>\$6,498,713</b>	<b>\$831,498</b>	<b>\$216,502</b>	<b>\$126,178</b>
		Rate Base Input equals Output						
<b>Equity Component of Rate Base</b>		<b>\$23,031,263</b>	<b>\$17,977,203</b>	<b>\$1,984,904</b>	<b>\$2,599,485</b>	<b>\$332,599</b>	<b>\$86,601</b>	<b>\$50,471</b>
<b>Net Income on Allocated Assets</b>		<b>\$2,116,573</b>	<b>\$1,546,690</b>	<b>\$229,305</b>	<b>\$112,367</b>	<b>\$215,381</b>	<b>\$8,050</b>	<b>\$4,781</b>
<b>Net Income on Direct Allocation Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>		<b>\$2,116,573</b>	<b>\$1,546,690</b>	<b>\$229,305</b>	<b>\$112,367</b>	<b>\$215,381</b>	<b>\$8,050</b>	<b>\$4,781</b>
<b>RATIOS ANALYSIS</b>								
<b>REVENUE TO EXPENSES STATUS QUO%</b>		<b>100.00%</b>	<b>98.99%</b>	<b>104.52%</b>	<b>88.23%</b>	<b>179.19%</b>	<b>99.83%</b>	<b>100.58%</b>
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>		<b>(\$3,449,787)</b>	<b>(\$2,892,860)</b>	<b>(\$238,752)</b>	<b>(\$366,926)</b>	<b>\$70,811</b>	<b>(\$14,584)</b>	<b>(\$7,476)</b>
		Deficiency Input equals Output						
<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>		<b>\$0</b>	<b>(\$109,433)</b>	<b>\$47,167</b>	<b>(\$123,746)</b>	<b>\$185,937</b>	<b>(\$95)</b>	<b>\$169</b>
<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>		<b>9.19%</b>	<b>8.60%</b>	<b>11.55%</b>	<b>4.32%</b>	<b>64.76%</b>	<b>9.30%</b>	<b>9.47%</b>

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1 *Table 7.10: 2017 Output Sheet O2 Fixed Charge*  
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**EB-2016-0086 2017 TEST**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

**Summary**

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.57	\$11.77	\$48.30	\$1.03	\$3.76	\$3.70
Customer Unit Cost per month - Directly Related	\$13.95	\$20.79	\$88.81	\$1.95	\$7.16	\$7.12
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$39.12	\$42.39	\$136.66	\$6.07	\$29.13	\$26.59
Existing Approved Fixed Charge	\$24.85	\$34.33	\$151.60	\$5.72	\$11.20	\$10.57

**Information to be Used to Allocate PILs, ROD, ROE and A&G**

	1	2	3	7	8	9	
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
General Plant - Gross Assets	\$18,627,590	\$14,855,720	\$1,479,720	\$1,852,726	\$323,079	\$75,049	\$41,296
General Plant - Accumulated Depreciation	(\$2,845,860)	(\$2,269,606)	(\$226,067)	(\$283,053)	(\$49,359)	(\$11,466)	(\$6,309)
General Plant - Net Fixed Assets	\$15,781,730	\$12,586,113	\$1,253,654	\$1,569,673	\$273,720	\$63,583	\$34,987
General Plant - Depreciation	\$1,012,025	\$807,101	\$80,392	\$100,657	\$17,553	\$4,077	\$2,244
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$38,855,304</b>	<b>\$30,402,509</b>	<b>\$3,343,627</b>	<b>\$4,334,485</b>	<b>\$540,507</b>	<b>\$149,525</b>	<b>\$84,651</b>
<b>Total Administration and General Expense</b>	<b>\$3,331,382</b>	<b>\$2,803,318</b>	<b>\$245,301</b>	<b>\$193,634</b>	<b>\$66,370</b>	<b>\$15,205</b>	<b>\$7,553</b>
<b>Total O&amp;M</b>	<b>\$3,655,640</b>	<b>\$3,087,145</b>	<b>\$267,074</b>	<b>\$202,464</b>	<b>\$73,835</b>	<b>\$16,819</b>	<b>\$8,304</b>

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1 **Table 7.11: 2018 Input Sheet I6.1 Revenue**

**EB-2016-0086**  
**Sheet I6.1 Revenue Worksheet -**

Total kWhs from Load Forecast	242,792,568
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Total kW from Load Forecast	165,523
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Deficiency/sufficiency ( RRWF 8. cell F51)	- 518,953
--	-----------

Miscellaneous Revenue (RRWF 5. cell F48)	1,602,344
--	-----------

		1	2	3	7	8	9	
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Forecast kWh	CEN	242,792,568	152,052,309	31,245,332	58,150,841	681,779	96,006	566,301
Forecast kW	CDEM	165,523			163,334	1,923	267	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		39,045			39,045			
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	242,792,568	152,052,309	31,245,332	58,150,841	681,779	96,006	566,301
Existing Monthly Charge			\$40.37	\$48.31	\$231.42	\$5.24	\$15.76	\$14.87
Existing Distribution kWh Rate			\$0.0131	\$0.0117				\$0.0249
Existing Distribution kW Rate					\$4.6768	\$36.2173	\$71.7950	
Existing TOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$12,368,434	\$10,074,806	\$990,493	\$962,429	\$264,345	\$49,225	\$27,136
Transformer Ownership Allowance		\$23,427	\$0	\$0	\$23,427	\$0	\$0	\$0
Net Class Revenue	CREV	\$12,345,007	\$10,074,806	\$990,493	\$939,002	\$264,345	\$49,225	\$27,136

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1 *Table 7.12: 2018 Input Sheet I8 Demand Data*

**EB-2016-0086**  
**Sheet I8 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	2	3	7	8	9	
		Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load	
<b>CO-INCIDENT PEAK</b>								
<b>1 CP</b>								
Transformation CP	TCP1	48,211	34,549	4,836	8,763	-	-	63
Bulk Delivery CP	BCP1	48,211	34,549	4,836	8,763	-	-	63
Total Sytem CP	DCP1	48,211	34,549	4,836	8,763	-	-	63
<b>4 CP</b>								
Transformation CP	TCP4	187,157	137,074	17,699	31,541	511	72	261
Bulk Delivery CP	BCP4	187,157	137,074	17,699	31,541	511	72	261
Total Sytem CP	DCP4	187,157	137,074	17,699	31,541	511	72	261
<b>12 CP</b>								
Transformation CP	TCP12	481,327	328,265	52,948	98,367	852	121	774
Bulk Delivery CP	BCP12	481,327	328,265	52,948	98,367	852	121	774
Total Sytem CP	DCP12	481,327	328,265	52,948	98,367	852	121	774
<b>NON CO INCIDENT PEAK</b>								
<b>1 NCP</b>								
Classification NCP from								
Load Data Provider	DNCP1	53,484	36,697	5,828	10,695	173	24	67
Primary NCP	PNCP1	53,484	36,697	5,828	10,695	173	24	67
Line Transformer NCP	LTNCP1	53,484	36,697	5,828	10,695	173	24	67
Secondary NCP	SNCP1	41,927	34,935	1,457	5,347	104	16	67
<b>4 NCP</b>								
Classification NCP from								
Load Data Provider	DNCP4	201,807	139,075	21,410	40,270	692	97	264
Primary NCP	PNCP4	201,807	139,075	21,410	40,270	692	97	264
Line Transformer NCP	LTNCP4	201,807	139,075	21,410	40,270	692	97	264
Secondary NCP	SNCP4	158,630	132,399	5,352	20,135	415	64	264
<b>12 NCP</b>								
Classification NCP from								
Load Data Provider	DNCP12	510,162	334,508	58,177	114,356	2,058	290	774
Primary NCP	PNCP12	510,162	334,508	58,177	114,356	2,058	290	774
Line Transformer NCP	LTNCP12	510,162	334,508	58,177	114,356	2,058	290	774
Secondary NCP	SNCP12	392,375	318,452	14,544	57,178	1,235	193	774

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1 **Table 7.13: 2018 Output Sheet O1 Revenue**  
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**EB-2016-0086**  
**Sheet O1 Revenue to Cost Summary Worksheet -**

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

**Class Revenue, Cost Analysis, and Return on Rate Base**

		Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Rate Base</b>								
<b>Assets</b>								
crev	Distribution Revenue at Existing Rates	\$12,345,007	\$10,074,806	\$990,493	\$939,002	\$264,345	\$49,225	\$27,136
mi	Miscellaneous Revenue (mi)	\$1,602,344	\$1,345,516	\$119,401	\$99,832	\$27,067	\$6,747	\$3,779
		<b>Miscellaneous Revenue Input equals Output</b>						
<b>Total Revenue at Existing Rates</b>		<b>\$13,947,350</b>	<b>\$11,420,322</b>	<b>\$1,109,894</b>	<b>\$1,038,834</b>	<b>\$291,413</b>	<b>\$55,972</b>	<b>\$30,916</b>
Factor required to recover deficiency (1 + D)		1.0420						
Distribution Revenue at Status Quo Rates		\$12,863,960	\$10,498,325	\$1,032,131	\$978,475	\$275,458	\$51,294	\$28,277
Miscellaneous Revenue (mi)		\$1,602,344	\$1,345,516	\$119,401	\$99,832	\$27,067	\$6,747	\$3,779
<b>Total Revenue at Status Quo Rates</b>		<b>\$14,466,303</b>	<b>\$11,843,841</b>	<b>\$1,151,532</b>	<b>\$1,078,307</b>	<b>\$302,525</b>	<b>\$58,042</b>	<b>\$32,056</b>
<b>Expenses</b>								
di	Distribution Costs (di)	\$2,019,100	\$1,647,544	\$139,606	\$179,768	\$39,969	\$7,736	\$4,476
cu	Customer Related Costs (cu)	\$1,950,800	\$1,714,721	\$143,853	\$41,581	\$37,676	\$8,888	\$4,080
ad	General and Administration (ad)	\$3,517,200	\$2,968,209	\$252,743	\$206,034	\$68,039	\$14,599	\$7,575
dep	Depreciation and Amortization (dep)	\$3,254,557	\$2,608,847	\$256,410	\$316,009	\$55,275	\$11,291	\$6,725
INPUT	PIUs (INPUT)	\$178,363	\$139,444	\$14,726	\$20,673	\$2,536	\$608	\$376
INT	Interest	\$1,264,398	\$988,505	\$104,391	\$146,552	\$17,974	\$4,310	\$2,667
<b>Total Expenses</b>		<b>\$12,184,418</b>	<b>\$10,067,270</b>	<b>\$911,729</b>	<b>\$910,617</b>	<b>\$221,470</b>	<b>\$47,432</b>	<b>\$25,900</b>
<b>Direct Allocation</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NI	Allocated Net Income (NI)	\$2,281,885	\$1,783,975	\$188,396	\$264,485	\$32,438	\$7,779	\$4,813
<b>Revenue Requirement (includes NI)</b>		<b>\$14,466,303</b>	<b>\$11,851,246</b>	<b>\$1,100,125</b>	<b>\$1,175,102</b>	<b>\$253,908</b>	<b>\$55,211</b>	<b>\$30,712</b>
		<b>Revenue Requirement Input equals Output</b>						
<b>Rate Base Calculation</b>								
<b>Net Assets</b>								
dp	Distribution Plant - Gross	\$74,837,666	\$59,869,619	\$5,692,066	\$7,520,527	\$1,327,299	\$267,592	\$160,562
gp	General Plant - Gross	\$20,089,236	\$16,070,021	\$1,513,186	\$2,028,269	\$362,118	\$72,231	\$43,410
accum dep	Accumulated Depreciation	(\$9,200,495)	(\$7,292,665)	(\$776,149)	(\$952,392)	(\$129,752)	(\$30,958)	(\$18,580)
co	Capital Contribution	(\$26,726,013)	(\$22,232,224)	(\$1,673,031)	(\$1,995,488)	(\$660,362)	(\$104,774)	(\$60,135)
<b>Total Net Plant</b>		<b>\$59,000,394</b>	<b>\$46,414,751</b>	<b>\$4,756,072</b>	<b>\$6,600,916</b>	<b>\$899,303</b>	<b>\$204,093</b>	<b>\$125,257</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
COP	Cost of Power (COP)	\$33,510,688	\$20,986,546	\$4,312,540	\$8,026,089	\$94,100	\$13,251	\$78,162
	OM&A Expenses	\$7,487,100	\$6,330,474	\$536,202	\$427,383	\$145,685	\$31,223	\$16,132
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$40,997,788</b>	<b>\$27,317,021</b>	<b>\$4,848,742</b>	<b>\$8,453,472</b>	<b>\$239,785</b>	<b>\$44,474</b>	<b>\$94,294</b>
<b>Working Capital</b>		<b>\$3,074,834</b>	<b>\$2,048,777</b>	<b>\$363,656</b>	<b>\$634,010</b>	<b>\$17,984</b>	<b>\$3,336</b>	<b>\$7,072</b>
<b>Total Rate Base</b>		<b>\$62,075,228</b>	<b>\$48,463,527</b>	<b>\$5,119,728</b>	<b>\$7,234,927</b>	<b>\$917,287</b>	<b>\$207,429</b>	<b>\$132,329</b>
		<b>Rate Base Input equals Output</b>						
<b>Equity Component of Rate Base</b>		<b>\$24,830,091</b>	<b>\$19,385,411</b>	<b>\$2,047,891</b>	<b>\$2,893,971</b>	<b>\$366,915</b>	<b>\$82,972</b>	<b>\$52,932</b>
<b>Net Income on Allocated Assets</b>		<b>\$2,281,885</b>	<b>\$1,776,571</b>	<b>\$239,803</b>	<b>\$167,690</b>	<b>\$81,055</b>	<b>\$10,610</b>	<b>\$6,157</b>
<b>Net Income on Direct Allocation Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>		<b>\$2,281,885</b>	<b>\$1,776,571</b>	<b>\$239,803</b>	<b>\$167,690</b>	<b>\$81,055</b>	<b>\$10,610</b>	<b>\$6,157</b>
<b>RATIOS ANALYSIS</b>								
<b>REVENUE TO EXPENSES STATUS QUO%</b>		<b>100.00%</b>	<b>99.94%</b>	<b>104.67%</b>	<b>91.76%</b>	<b>119.15%</b>	<b>105.13%</b>	<b>104.38%</b>
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>		<b>(\$518,953)</b>	<b>(\$430,924)</b>	<b>\$9,770</b>	<b>(\$136,268)</b>	<b>\$37,505</b>	<b>\$762</b>	<b>\$203</b>
		<b>Deficiency Input equals Output</b>						
<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>		<b>\$0</b>	<b>(\$7,405)</b>	<b>\$51,408</b>	<b>(\$96,795)</b>	<b>\$48,617</b>	<b>\$2,831</b>	<b>\$1,344</b>
<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>		<b>9.19%</b>	<b>9.16%</b>	<b>11.71%</b>	<b>5.79%</b>	<b>22.09%</b>	<b>12.79%</b>	<b>11.63%</b>

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1 **Table 7.14: 2018 Output O2 Fixed Charge**

**EB-2016-0086**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

**Summary**

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.70	\$12.16	\$54.35	\$1.01	\$3.65	\$3.35
Customer Unit Cost per month - Directly Related	\$13.98	\$21.21	\$96.02	\$1.90	\$6.90	\$6.62
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$40.62	\$43.85	\$146.33	\$6.41	\$28.87	\$27.08
Existing Approved Fixed Charge	\$40.37	\$48.31	\$231.42	\$5.24	\$15.76	\$14.87

**Information to be Used to Allocate PILs, ROD, ROE and A&G**

	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$20,089,236	\$16,070,021	\$1,513,186	\$2,028,269	\$362,118	\$72,231	\$43,410
General Plant - Accumulated Depreciation	(\$4,189,448)	(\$3,351,273)	(\$315,563)	(\$422,979)	(\$75,517)	(\$15,063)	(\$9,053)
General Plant - Net Fixed Assets	\$15,899,788	\$12,718,748	\$1,197,624	\$1,605,290	\$286,602	\$57,168	\$34,357
General Plant - Depreciation	\$1,087,614	\$870,017	\$81,923	\$109,809	\$19,605	\$3,911	\$2,350
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$43,100,606</b>	<b>\$33,696,003</b>	<b>\$3,558,449</b>	<b>\$4,995,626</b>	<b>\$612,702</b>	<b>\$146,925</b>	<b>\$90,901</b>
<b>Total Administration and General Expense</b>	<b>\$3,517,200</b>	<b>\$2,968,209</b>	<b>\$252,743</b>	<b>\$206,034</b>	<b>\$68,039</b>	<b>\$14,599</b>	<b>\$7,575</b>
<b>Total O&amp;M</b>	<b>\$3,969,900</b>	<b>\$3,362,265</b>	<b>\$283,459</b>	<b>\$221,350</b>	<b>\$77,645</b>	<b>\$16,624</b>	<b>\$8,557</b>

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1 **Table 7.15: 2019 Input Sheet I6 Revenue**

**EB-2016-0086**  
**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
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Miscellaneous Revenue (RRWF 5, cell F48)	1,942,827
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			1	2	3	7	8	9
		ID	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
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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1 *Table 7.16: 2019 Input Sheet I8 Demand*

**EB-2016-0086**  
**Sheet I8 Demand Data Worksheet -**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>12 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

<b>Non-co-incident Peak</b>	<b>Indicator</b>
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

<b>Customer Classes</b>	<b>Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>9</b>
		<b>Residential</b>	<b>GS &lt;50</b>	<b>GS&gt;50-Regular</b>	<b>Street Light</b>	<b>Sentinel</b>	<b>Unmetered Scattered Load</b>
<b>CO-INCIDENT PEAK</b>							
<b>1 CP</b>							
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
<b>4 CP</b>							
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
<b>12 CP</b>							
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
<b>NON_CO_INCIDENT PEAK</b>							
<b>1 NCP</b>							
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
<b>4 NCP</b>							
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
<b>12 NCP</b>							
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

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1 *Table 7.17: 2019 Output Sheet O1 Revenue*

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**EB-2016-0086**  
**Sheet O1 Revenue to Cost Summary Worksheet -**

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

**Class Revenue, Cost Analysis, and Return on Rate Base**

		Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Rate Base</b>								
<b>Assets</b>								
crev	Distribution Revenue at Existing Rates	\$13,578,206	\$11,181,394	\$988,661	\$1,047,225	\$281,404	\$50,434	\$29,089
mi	Miscellaneous Revenue (mi)	\$1,942,827	\$1,640,952	\$136,943	\$120,163	\$32,930	\$7,560	\$4,278
	<b>Miscellaneous Revenue Input equals Output</b>							
	<b>Total Revenue at Existing Rates</b>	<b>\$15,521,033</b>	<b>\$12,822,346</b>	<b>\$1,125,604</b>	<b>\$1,167,388</b>	<b>\$314,334</b>	<b>\$57,994</b>	<b>\$33,367</b>
	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
	<b>Total Revenue at Status Quo Rates</b>	<b>\$15,436,183</b>	<b>\$12,752,474</b>	<b>\$1,119,426</b>	<b>\$1,160,844</b>	<b>\$312,576</b>	<b>\$57,679</b>	<b>\$33,185</b>
	<b>Expenses</b>							
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	\$358,370	\$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
	<b>Total Expenses</b>	<b>\$12,998,148</b>	<b>\$10,787,089</b>	<b>\$917,257</b>	<b>\$987,821</b>	<b>\$233,144</b>	<b>\$46,645</b>	<b>\$26,193</b>
	<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NI	Allocated Net Income (NI)	\$2,438,035	\$1,914,851	\$187,752	\$288,166	\$34,773	\$7,576	\$4,917
	<b>Revenue Requirement (includes NI)</b>	<b>\$15,436,183</b>	<b>\$12,701,939</b>	<b>\$1,105,009</b>	<b>\$1,275,987</b>	<b>\$267,918</b>	<b>\$54,221</b>	<b>\$31,109</b>
	<b>Revenue Requirement Input equals Output</b>							
	<b>Rate Base Calculation</b>							
	<b>Net Assets</b>							
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)	(\$30,357,968)	(\$2,159,782)	(\$2,779,785)	(\$866,263)	(\$134,301)	(\$78,981)
	<b>Total Net Plant</b>	<b>\$63,077,019</b>	<b>\$49,854,347</b>	<b>\$4,744,957</b>	<b>\$7,188,973</b>	<b>\$960,732</b>	<b>\$199,791</b>	<b>\$128,219</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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
	<b>Subtotal</b>	<b>\$43,280,266</b>	<b>\$29,053,684</b>	<b>\$4,767,130</b>	<b>\$9,066,190</b>	<b>\$247,553</b>	<b>\$43,363</b>	<b>\$102,345</b>
	<b>Working Capital</b>	<b>\$3,246,020</b>	<b>\$2,179,026</b>	<b>\$357,535</b>	<b>\$679,964</b>	<b>\$18,566</b>	<b>\$3,252</b>	<b>\$7,676</b>
	<b>Total Rate Base</b>	<b>\$66,323,039</b>	<b>\$52,033,374</b>	<b>\$5,102,492</b>	<b>\$7,868,937</b>	<b>\$979,298</b>	<b>\$203,044</b>	<b>\$135,895</b>
	<b>Rate Base Input equals Output</b>							
	<b>Equity Component of Rate Base</b>	<b>\$26,529,216</b>	<b>\$20,813,349</b>	<b>\$2,040,997</b>	<b>\$3,147,575</b>	<b>\$391,719</b>	<b>\$81,217</b>	<b>\$54,358</b>
	<b>Net Income on Allocated Assets</b>	<b>\$2,438,035</b>	<b>\$1,965,386</b>	<b>\$202,169</b>	<b>\$173,023</b>	<b>\$79,432</b>	<b>\$11,034</b>	<b>\$6,992</b>
	<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Net Income</b>	<b>\$2,438,035</b>	<b>\$1,965,386</b>	<b>\$202,169</b>	<b>\$173,023</b>	<b>\$79,432</b>	<b>\$11,034</b>	<b>\$6,992</b>
	<b>RATIOS ANALYSIS</b>							
	<b>REVENUE TO EXPENSES STATUS QUO%</b>	<b>100.00%</b>	<b>100.40%</b>	<b>101.30%</b>	<b>90.98%</b>	<b>116.67%</b>	<b>106.38%</b>	<b>106.67%</b>
	<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>	<b>\$84,850</b>	<b>\$120,407</b>	<b>\$20,595</b>	<b>(\$108,599)</b>	<b>\$46,417</b>	<b>\$3,773</b>	<b>\$2,257</b>
	<b>Deficiency Input equals Output</b>							
	<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>	<b>(\$0)</b>	<b>\$50,535</b>	<b>\$14,416</b>	<b>(\$115,143)</b>	<b>\$44,658</b>	<b>\$3,458</b>	<b>\$2,076</b>
	<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>	<b>9.19%</b>	<b>9.44%</b>	<b>9.91%</b>	<b>5.50%</b>	<b>20.28%</b>	<b>13.59%</b>	<b>12.86%</b>

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1 **Table 7.18: 2019 Output Sheet O2 Fixed Charge**

**EB-2016-0086**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

**Summary**

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.49	\$11.76	\$53.83	\$0.98	\$3.52	\$3.20
Customer Unit Cost per month - Directly Related	\$13.66	\$20.55	\$95.41	\$1.86	\$6.72	\$6.43
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$40.37	\$43.07	\$147.04	\$6.61	\$28.71	\$26.81
Existing Approved Fixed Charge	\$47.26	\$48.37	\$251.17	\$5.46	\$16.43	\$15.50

**Information to be Used to Allocate PILs, ROD, ROE and A&G**

	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
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
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$47,498,706</b>	<b>\$37,305,836</b>	<b>\$3,657,863</b>	<b>\$5,614,155</b>	<b>\$677,467</b>	<b>\$147,597</b>	<b>\$95,788</b>
<b>Total Administration and General Expense</b>	<b>\$3,689,300</b>	<b>\$3,129,094</b>	<b>\$251,550</b>	<b>\$216,988</b>	<b>\$70,027</b>	<b>\$14,161</b>	<b>\$7,480</b>
<b>Total O&amp;M</b>	<b>\$4,073,600</b>	<b>\$3,467,098</b>	<b>\$276,331</b>	<b>\$228,060</b>	<b>\$78,078</b>	<b>\$15,776</b>	<b>\$8,257</b>

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1 **Table 7.19: 2020 Input Sheet I6 Revenue**

**EB-2016-0086**  
**Sheet I6.1 Revenue Worksheet -**

Total kWhs from Load Forecast	23,549
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Total kW from Load Forecast	252,905,442
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Deficiency/sufficiency ( RRWF 8. cell F51)	195,033	208,627	13,594,1167
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Miscellaneous Revenue (RRWF 5. cell F48)	2,286,537
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			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Forecast kWh	CEN	252,905,442	160,929,748	27,991,553	62,540,635	706,615	91,498	645,392
Forecast kW	CDEM	177,911			175,664	1,993	254	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		41,992			41,992			
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	252,905,442	160,929,748	27,991,553	62,540,635	706,615	91,498	645,392
Existing Monthly Charge			\$51.42	\$50.07	\$272.04	\$4.94	\$16.30	\$17.61
Existing Distribution kWh Rate			\$0.0000	\$0.0121				\$0.0295
Existing Distribution kW Rate					\$5.4725	\$34.1867	\$74.2470	
Existing TOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$14,206,544	\$11,647,552	\$1,020,747	\$1,194,723	\$260,284	\$49,193	\$34,045
Transformer Ownership Allowance		\$25,195	\$0	\$0	\$25,195	\$0	\$0	\$0
Net Class Revenue	CREV	\$14,181,349	\$11,647,552	\$1,020,747	\$1,169,527	\$260,284	\$49,193	\$34,045

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1 **Table 7.20: 2020 Input Sheet I8 Demand Data**

**EB-2016-0086**  
**Sheet I8 Demand Data Worksheet -**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>4 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

<b>Non-co-incident Peak</b>	<b>Indicator</b>
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>CO-INCIDENT PEAK</b>							
<b>1 CP</b>							
Transformation CP TCP1	50,470	38,839	3,545	7,813	176	23	73
Bulk Delivery CP BCP1	50,470	38,839	3,545	7,813	176	23	73
Total Sytem CP DCP1	50,470	38,839	3,545	7,813	176	23	73
<b>4 CP</b>							
Transformation CP TCP4	195,750	145,077	15,856	33,922	530	69	297
Bulk Delivery CP BCP4	195,750	145,077	15,856	33,922	530	69	297
Total Sytem CP DCP4	195,750	145,077	15,856	33,922	530	69	297
<b>12 CP</b>							
Transformation CP TCP12	502,538	347,431	47,434	105,793	884	115	882
Bulk Delivery CP BCP12	502,538	347,431	47,434	105,793	884	115	882
Total Sytem CP DCP12	502,538	347,431	47,434	105,793	884	115	882
<b>NON CO_INCIDENT PEAK</b>							
<b>1 NCP</b>							
Classification NCP from							
Load Data Provider DNCP1	55,841	38,839	5,221	11,502	179	23	76
Primary NCP PNCP1	55,841	38,839	5,221	11,502	179	23	76
Line Transformer NCP LTNCP1	55,841	38,839	5,221	11,502	179	23	76
Secondary NCP SNCP1	44,231	36,975	1,305	5,751	108	15	76
<b>4 NCP</b>							
Classification NCP from							
Load Data Provider DNCP4	210,794	147,194	19,180	43,310	717	92	301
Primary NCP PNCP4	210,794	147,194	19,180	43,310	717	92	301
Line Transformer NCP LTNCP4	210,794	147,194	19,180	43,310	717	92	301
Secondary NCP SNCP4	167,372	140,129	4,795	21,655	430	61	301
<b>12 NCP</b>							
Classification NCP from							
Load Data Provider DNCP12	532,436	354,038	52,118	122,988	2,133	276	882
Primary NCP PNCP12	532,436	354,038	52,118	122,988	2,133	276	882
Line Transformer NCP LTNCP12	532,436	354,038	52,118	122,988	2,133	276	882
Secondary NCP SNCP12	413,914	337,044	13,030	61,494	1,280	184	882

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1 **Table 7.21: 2020 Output Sheet O1 Revenue**

**EB-2016-0086**  
**Sheet O1 Revenue to Cost Summary Worksheet -**

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

**Class Revenue, Cost Analysis, and Return on Rate**

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>R</b>							
<b>at</b>							
<b>e</b>							
<b>B</b>							
<b>as</b>							
<b>e</b>							
<b>A</b>							
<b>ss</b>							
<b>et</b>							
<b>s</b>							
<b>re</b>	Distribution Revenue at Existing Rates	\$14,181,349	\$11,647,552	\$1,020,747	\$1,169,527	\$260,284	\$34,045
<b>mi</b>	Miscellaneous Revenue (mi)	\$2,286,537	\$1,939,995	\$153,370	\$141,356	\$38,764	\$4,756
	<b>Miscellaneous Revenue Input equals Output</b>						
	<b>Total Revenue at Existing Rates</b>	<b>\$16,467,886</b>	<b>\$13,587,547</b>	<b>\$1,174,117</b>	<b>\$1,310,883</b>	<b>\$299,049</b>	<b>\$38,801</b>
	Factor required to recover deficiency (1 + D)	0.9862					
	Distribution Revenue at Status Quo Rates	\$13,986,316	\$11,487,366	\$1,006,709	\$1,153,443	\$256,705	\$33,577
	Miscellaneous Revenue (mi)	\$2,286,537	\$1,939,995	\$153,370	\$141,356	\$38,764	\$4,756
	<b>Total Revenue at Status Quo Rates</b>	<b>\$16,272,853</b>	<b>\$13,427,361</b>	<b>\$1,160,078</b>	<b>\$1,294,799</b>	<b>\$295,469</b>	<b>\$38,333</b>
	<b>Expenses</b>						
<b>di</b>	Distribution Costs (di)	\$2,125,900	\$1,748,725	\$129,322	\$195,064	\$41,476	\$4,328
<b>cu</b>	Customer Related Costs (cu)	\$2,054,100	\$1,822,389	\$141,532	\$41,076	\$37,260	\$3,721
<b>ad</b>	General and Administration (ad)	\$3,785,700	\$3,223,871	\$246,064	\$224,139	\$70,751	\$7,302
<b>dep</b>	Depreciation and Amortization (dep)	\$4,073,356	\$3,312,090	\$277,003	\$393,280	\$70,572	\$7,913
<b>IPU</b>	PILs (INPUT)	\$244,203	\$193,733	\$17,269	\$28,390	\$3,607	\$722
<b>INT</b>	Interest	\$1,422,457	\$1,128,471	\$100,592	\$165,367	\$21,008	\$2,811
	<b>Total Expenses</b>	<b>\$13,705,716</b>	<b>\$11,429,279</b>	<b>\$911,782</b>	<b>\$1,047,315</b>	<b>\$244,673</b>	<b>\$26,557</b>
	<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$2,567,137	\$2,036,576	\$181,540	\$298,442	\$37,913	\$5,072
	<b>Revenue Requirement (includes NI)</b>	<b>\$16,272,853</b>	<b>\$13,465,855</b>	<b>\$1,093,322</b>	<b>\$1,345,757</b>	<b>\$282,586</b>	<b>\$31,629</b>
	<b>Revenue Requirement Input equals Output</b>						
	<b>Rate Base Calculation</b>						
	<b>Net Assets</b>						
<b>dp</b>	Distribution Plant - Gross	\$105,371,499	\$85,577,319	\$6,881,632	\$10,459,560	\$1,906,691	\$212,441
<b>gp</b>	General Plant - Gross	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$45,047
<b>am</b>	Accumulated Depreciation	(\$14,833,184)	(\$11,894,627)	(\$1,094,122)	(\$1,563,106)	(\$209,768)	(\$28,074)
<b>co</b>	Capital Contribution	(\$46,219,773)	(\$38,663,540)	(\$2,607,008)	(\$3,621,372)	(\$1,069,623)	(\$97,229)
	<b>Total Net Plant</b>	<b>\$66,453,829</b>	<b>\$53,003,668</b>	<b>\$4,605,083</b>	<b>\$7,476,037</b>	<b>\$1,036,736</b>	<b>\$132,185</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COI</b>	Cost of Power (COP)	\$37,117,414	\$23,618,694	\$4,108,152	\$9,178,714	\$103,706	\$94,720
	OM&A Expenses	\$7,965,700	\$6,794,985	\$516,918	\$460,278	\$149,486	\$15,351
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$45,083,114</b>	<b>\$30,413,678</b>	<b>\$4,625,070</b>	<b>\$9,638,992</b>	<b>\$253,192</b>	<b>\$110,071</b>
	<b>Working Capital</b>	<b>\$3,381,234</b>	<b>\$2,281,026</b>	<b>\$346,880</b>	<b>\$722,924</b>	<b>\$18,989</b>	<b>\$8,255</b>
	<b>Total Rate Base</b>	<b>\$69,835,063</b>	<b>\$55,284,694</b>	<b>\$4,951,964</b>	<b>\$8,198,961</b>	<b>\$1,055,725</b>	<b>\$203,278</b>
	<b>Rate Base Input equals Output</b>						
	<b>Equity Component of Rate Base</b>	<b>\$27,934,025</b>	<b>\$22,113,878</b>	<b>\$1,980,785</b>	<b>\$3,279,584</b>	<b>\$422,290</b>	<b>\$56,176</b>
	<b>Net Income on Allocated Assets</b>	<b>\$2,567,137</b>	<b>\$1,998,082</b>	<b>\$248,296</b>	<b>\$247,483</b>	<b>\$50,796</b>	<b>\$11,776</b>
	<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Net Income</b>	<b>\$2,567,137</b>	<b>\$1,998,082</b>	<b>\$248,296</b>	<b>\$247,483</b>	<b>\$50,796</b>	<b>\$11,776</b>
	<b>RATIOS ANALYSIS</b>						
	<b>REVENUE TO EXPENSES STATUS QUO%</b>	<b>100.00%</b>	<b>99.71%</b>	<b>106.11%</b>	<b>96.21%</b>	<b>104.56%</b>	<b>121.19%</b>
	<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>	<b>\$195,033</b>	<b>\$121,692</b>	<b>\$80,795</b>	<b>(\$34,874)</b>	<b>\$16,463</b>	<b>\$7,172</b>
	<b>Deficiency Input equals Output</b>						
	<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>	<b>\$0</b>	<b>(\$38,494)</b>	<b>\$66,757</b>	<b>(\$50,958)</b>	<b>\$12,883</b>	<b>\$6,703</b>
	<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>	<b>9.19%</b>	<b>9.04%</b>	<b>12.54%</b>	<b>7.55%</b>	<b>12.03%</b>	<b>20.96%</b>

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1 *Table 7.22: 2020 Output Sheet O2 Fixed Charge*

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**EB-2016-0086**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

<b>Summary</b>	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.33	\$11.42	\$53.42	\$0.96	\$3.42	\$3.09
Customer Unit Cost per month - Directly Related	\$13.30	\$19.85	\$94.20	\$1.82	\$6.54	\$6.23
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$40.36	\$42.50	\$147.03	\$6.82	\$28.79	\$26.77
Existing Approved Fixed Charge	\$51.42	\$50.07	\$272.04	\$4.94	\$16.30	\$17.61

  

<b>Information to be Used to Allocate PILs, ROD, ROE and A&amp;G</b>	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$22,135,287	\$17,984,516	\$1,424,582	\$2,200,955	\$409,436	\$70,750	\$45,047
General Plant - Accumulated Depreciation	(\$7,302,363)	(\$5,933,036)	(\$469,965)	(\$726,088)	(\$135,072)	(\$23,340)	(\$14,861)
General Plant - Net Fixed Assets	\$14,832,924	\$12,051,480	\$954,617	\$1,474,867	\$274,364	\$47,410	\$30,186
General Plant - Depreciation	\$1,165,609	\$947,036	\$75,016	\$115,899	\$21,560	\$3,726	\$2,372
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$51,620,905</b>	<b>\$40,952,188</b>	<b>\$3,650,466</b>	<b>\$6,001,170</b>	<b>\$762,372</b>	<b>\$152,710</b>	<b>\$101,999</b>
<b>Total Administration and General Expense</b>	<b>\$3,785,700</b>	<b>\$3,223,871</b>	<b>\$246,064</b>	<b>\$224,139</b>	<b>\$70,751</b>	<b>\$13,573</b>	<b>\$7,302</b>
<b>Total O&amp;M</b>	<b>\$4,180,000</b>	<b>\$3,571,114</b>	<b>\$270,854</b>	<b>\$236,140</b>	<b>\$78,735</b>	<b>\$15,108</b>	<b>\$8,049</b>

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1 **Table 7.22: 2021 Input Sheet I6.1 Revenue**

**EB-2016-0086**  
**Sheet I6.1 Revenue Worksheet -**

Total kWhs from Load Forecast	24,624
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Total kW from Load Forecast	256,522,979
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Deficiency/sufficiency ( RRWF 8. cell F51)	166,588
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Miscellaneous Revenue (RRWF 5. cell F48)	2,645,975
--	-----------

		1	2	3	7	8	9	
ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
<b>Billing Data</b>								
Forecast kWh	CEN	256,522,979	163,557,480	26,587,055	64,881,031	719,275	89,302	688,837
Forecast kW	CDEM	184,514			182,237	2,029	248	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		43,564			43,564			
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	256,522,979	163,557,480	26,587,055	64,881,031	719,275	89,302	688,837
Existing Monthly Charge			\$50.72	\$48.79	\$272.59	\$4.74	\$15.93	\$17.18
Existing Distribution kWh Rate			\$0.0000	\$0.0118				\$0.0288
Existing Distribution kW Rate					\$5.4834	\$32.7668	\$72.5705	
Existing TOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$14,647,527	\$12,083,047	\$995,030	\$1,233,155	\$254,794	\$47,257	\$34,243
Transformer Ownership Allowance		\$26,138	\$0	\$0	\$26,138	\$0	\$0	\$0
Net Class Revenue	CREV	\$14,621,388	\$12,083,047	\$995,030	\$1,207,017	\$254,794	\$47,257	\$34,243

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1 **Table 7.23: 2021 Input Sheet I8 Demand Data**

**EB-2016-0086**  
**Sheet I8 Demand Data Worksheet -**

This is an input sheet for demand allocators.

<b>CP TEST RESULTS</b>	<b>4 CP</b>
<b>NCP TEST RESULTS</b>	<b>4 NCP</b>

<b>Co-incident Peak</b>	<b>Indicator</b>
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

<b>Non-co-incident Peak</b>	<b>Indicator</b>
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>CO-INCIDENT PEAK</b>							
<b>1 CP</b>							
Transformation CP TCP1	51,226	39,474	3,367	8,105	180	22	78
Bulk Delivery CP BCP1	51,226	39,474	3,367	8,105	180	22	78
Total Sytem CP DCP1	51,226	39,474	3,367	8,105	180	22	78
<b>4 CP</b>							
Transformation CP TCP4	198,620	147,446	15,060	35,191	539	67	317
Bulk Delivery CP BCP4	198,620	147,446	15,060	35,191	539	67	317
Total Sytem CP DCP4	198,620	147,446	15,060	35,191	539	67	317
<b>12 CP</b>							
Transformation CP TCP12	509,863	353,104	45,054	109,752	899	112	941
Bulk Delivery CP BCP12	509,863	353,104	45,054	109,752	899	112	941
Total Sytem CP DCP12	509,863	353,104	45,054	109,752	899	112	941
<b>NON CO_INCIDENT PEAK</b>							
<b>1 NCP</b>							
Classification NCP from Load Data Provider DNCP1	56,652	39,474	4,959	11,932	182	22	81
Primary NCP PNCP1	56,652	39,474	4,959	11,932	182	22	81
Line Transformer NCP LTNCP1	56,652	39,474	4,959	11,932	182	22	81
Secondary NCP SNCP1	44,991	37,579	1,240	5,966	109	15	81
<b>4 NCP</b>							
Classification NCP from Load Data Provider DNCP4	213,887	149,598	18,218	44,930	730	90	321
Primary NCP PNCP4	213,887	149,598	18,218	44,930	730	90	321
Line Transformer NCP LTNCP4	213,887	149,598	18,218	44,930	730	90	321
Secondary NCP SNCP4	170,256	142,417	4,554	22,465	438	60	321
<b>12 NCP</b>							
Classification NCP from Load Data Provider DNCP12	540,295	359,819	49,503	127,591	2,171	269	941
Primary NCP PNCP12	540,295	359,819	49,503	127,591	2,171	269	941
Line Transformer NCP LTNCP12	540,295	359,819	49,503	127,591	2,171	269	941
Secondary NCP SNCP12	421,143	342,548	12,376	63,795	1,303	180	941

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1 **Table 2.24: 2021 Output Sheet O1 Revenue**

**EB-2016-0086**  
**Sheet O1 Revenue to Cost Summary Worksheet -**

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

**Class Revenue, Cost Analysis, and Return on Rate Base**

		Total	1	2	3	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Rate Base</b>								
<b>Assets</b>								
<b>crev</b>	Distribution Revenue at Existing Rates	\$14,621,388	\$12,083,047	\$995,030	\$1,207,017	\$254,794	\$47,257	\$34,243
<b>mi</b>	Miscellaneous Revenue (mi)	\$2,645,975	\$2,251,712	\$170,406	\$164,757	\$44,838	\$9,014	\$5,249
		<b>Miscellaneous Revenue Input equals Output</b>						
<b>Total Revenue at Existing Rates</b>		<b>\$17,267,364</b>	<b>\$14,334,759</b>	<b>\$1,165,435</b>	<b>\$1,371,774</b>	<b>\$299,632</b>	<b>\$56,271</b>	<b>\$39,492</b>
Factor required to recover deficiency (1 + D)		0.9886						
Distribution Revenue at Status Quo Rates		\$14,454,800	\$11,945,380	\$983,693	\$1,193,265	\$251,891	\$46,719	\$33,853
Miscellaneous Revenue (mi)		\$2,645,975	\$2,251,712	\$170,406	\$164,757	\$44,838	\$9,014	\$5,249
<b>Total Revenue at Status Quo Rates</b>		<b>\$17,100,775</b>	<b>\$14,197,092</b>	<b>\$1,154,098</b>	<b>\$1,358,022</b>	<b>\$296,729</b>	<b>\$55,733</b>	<b>\$39,102</b>
<b>Expenses</b>								
<b>di</b>	Distribution Costs (di)	\$2,181,500	\$1,797,261	\$126,025	\$204,903	\$42,265	\$6,723	\$4,324
<b>cu</b>	Customer Related Costs (cu)	\$2,107,900	\$1,876,344	\$141,687	\$41,045	\$37,391	\$7,845	\$3,589
<b>ad</b>	General and Administration (ad)	\$3,884,700	\$3,316,737	\$242,844	\$233,145	\$71,688	\$13,096	\$7,191
<b>dep</b>	Depreciation and Amortization (dep)	\$4,476,550	\$3,655,927	\$286,767	\$433,880	\$78,334	\$13,088	\$8,553
<b>INPUT</b>	PILs (INPUT)	\$274,756	\$219,131	\$18,166	\$31,974	\$4,171	\$776	\$537
<b>INT</b>	Interest	\$1,488,693	\$1,187,304	\$98,430	\$173,244	\$22,599	\$4,205	\$2,911
<b>Total Expenses</b>		<b>\$14,414,100</b>	<b>\$12,052,703</b>	<b>\$913,918</b>	<b>\$1,118,191</b>	<b>\$256,449</b>	<b>\$45,733</b>	<b>\$27,106</b>
<b>Direct Allocation</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$2,686,676	\$2,142,752	\$177,639	\$312,656	\$40,786	\$7,589	\$5,254
<b>Revenue Requirement (includes NI)</b>		<b>\$17,100,775</b>	<b>\$14,195,455</b>	<b>\$1,091,556</b>	<b>\$1,430,847</b>	<b>\$297,234</b>	<b>\$53,323</b>	<b>\$32,360</b>
		<b>Revenue Requirement Input equals Output</b>						
<b>Rate Base Calculation</b>								
<b>Net Assets</b>								
<b>dp</b>	Distribution Plant - Gross	\$120,998,142	\$98,704,153	\$7,434,271	\$12,044,573	\$2,209,736	\$365,488	\$239,920
<b>gp</b>	General Plant - Gross	\$22,861,089	\$18,661,271	\$1,381,035	\$2,275,419	\$427,764	\$69,796	\$45,805
<b>accum dep</b>	Accumulated Depreciation	(\$17,782,506)	(\$14,301,997)	(\$1,242,837)	(\$1,902,988)	(\$252,359)	(\$49,250)	(\$33,076)
<b>co</b>	Capital Contribution	(\$56,557,520)	(\$47,357,823)	(\$3,055,389)	(\$4,561,131)	(\$1,280,670)	(\$186,480)	(\$116,026)
<b>Total Net Plant</b>		<b>\$69,519,204</b>	<b>\$55,705,604</b>	<b>\$4,517,080</b>	<b>\$7,855,873</b>	<b>\$1,104,472</b>	<b>\$199,554</b>	<b>\$136,623</b>
<b>Directly Allocated Net Fixed Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>	Cost of Power (COP)	\$39,395,629	\$25,118,412	\$4,083,119	\$9,964,133	\$110,463	\$13,715	\$105,788
	OM&A Expenses	\$8,174,100	\$6,990,341	\$510,555	\$479,093	\$151,344	\$27,663	\$15,104
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>		<b>\$47,569,729</b>	<b>\$32,108,753</b>	<b>\$4,593,673</b>	<b>\$10,443,225</b>	<b>\$261,807</b>	<b>\$41,378</b>	<b>\$120,893</b>
<b>Working Capital</b>		<b>\$3,567,730</b>	<b>\$2,408,156</b>	<b>\$344,526</b>	<b>\$783,242</b>	<b>\$19,636</b>	<b>\$3,103</b>	<b>\$9,067</b>
<b>Total Rate Base</b>		<b>\$73,086,934</b>	<b>\$58,113,760</b>	<b>\$4,861,605</b>	<b>\$8,639,115</b>	<b>\$1,124,107</b>	<b>\$202,657</b>	<b>\$145,690</b>
		<b>Rate Base Input equals Output</b>						
<b>Equity Component of Rate Base</b>		<b>\$29,234,774</b>	<b>\$23,245,504</b>	<b>\$1,944,642</b>	<b>\$3,455,646</b>	<b>\$449,643</b>	<b>\$81,063</b>	<b>\$58,276</b>
<b>Net Income on Allocated Assets</b>		<b>\$2,686,676</b>	<b>\$2,144,389</b>	<b>\$240,181</b>	<b>\$239,831</b>	<b>\$40,280</b>	<b>\$9,999</b>	<b>\$11,995</b>
<b>Net Income on Direct Allocation Assets</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>		<b>\$2,686,676</b>	<b>\$2,144,389</b>	<b>\$240,181</b>	<b>\$239,831</b>	<b>\$40,280</b>	<b>\$9,999</b>	<b>\$11,995</b>
<b>RATIOS ANALYSIS</b>								
<b>REVENUE TO EXPENSES STATUS QUO%</b>		<b>100.00%</b>	<b>100.01%</b>	<b>105.73%</b>	<b>94.91%</b>	<b>99.83%</b>	<b>104.52%</b>	<b>120.83%</b>
<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>		<b>\$166,588</b>	<b>\$139,305</b>	<b>\$73,879</b>	<b>(\$59,073)</b>	<b>\$2,397</b>	<b>\$2,949</b>	<b>\$7,131</b>
		<b>Deficiency Input equals Output</b>						
<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>		<b>\$0</b>	<b>\$1,637</b>	<b>\$62,542</b>	<b>(\$72,825)</b>	<b>(\$506)</b>	<b>\$2,410</b>	<b>\$6,741</b>
<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>		<b>9.19%</b>	<b>9.22%</b>	<b>12.35%</b>	<b>6.94%</b>	<b>8.96%</b>	<b>12.34%</b>	<b>20.58%</b>

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1 Table 2.25: 2021 Output Sheet O2 Fixed Charge

**EB-2016-0086**

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

**Summary**

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$7.20	\$11.15	\$53.14	\$0.94	\$3.34	\$3.00
Customer Unit Cost per month - Directly Related	\$13.03	\$19.28	\$93.34	\$1.78	\$6.40	\$6.08
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$40.45	\$42.09	\$147.41	\$7.02	\$28.96	\$26.81
Existing Approved Fixed Charge	\$50.72	\$48.79	\$272.59	\$4.74	\$15.93	\$17.18

**Information to be Used to Allocate PILs, ROD, ROE and A&G**

	1	2	3	7	8	9	
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
General Plant - Gross Assets	\$22,861,089	\$18,661,271	\$1,381,035	\$2,275,419	\$427,764	\$69,796	\$45,805
General Plant - Accumulated Depreciation	(\$8,949,539)	(\$7,305,416)	(\$540,640)	(\$890,769)	(\$167,459)	(\$27,323)	(\$17,931)
General Plant - Net Fixed Assets	\$13,911,550	\$11,355,855	\$840,394	\$1,384,650	\$260,305	\$42,472	\$27,873
General Plant - Depreciation	\$1,191,125	\$972,303	\$71,956	\$118,556	\$22,288	\$3,637	\$2,387
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$55,607,654</b>	<b>\$44,349,749</b>	<b>\$3,676,685</b>	<b>\$6,471,223</b>	<b>\$844,166</b>	<b>\$157,081</b>	<b>\$108,749</b>
<b>Total Administration and General Expense</b>	<b>\$3,884,700</b>	<b>\$3,316,737</b>	<b>\$242,844</b>	<b>\$233,145</b>	<b>\$71,688</b>	<b>\$13,096</b>	<b>\$7,191</b>
<b>Total O&amp;M</b>	<b>\$4,289,400</b>	<b>\$3,673,605</b>	<b>\$267,711</b>	<b>\$245,947</b>	<b>\$79,656</b>	<b>\$14,567</b>	<b>\$7,913</b>

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# Class Revenue Requirements

## Ex.7/Tab 2/Sch.1 - Class Revenue Analysis

The following tables are as a result of completing the Cost Allocation model and completing Appendix 2-P in the Chapter 2 Appendices for each of the test years (2017 - 2021) for InnPower Corporation in this Custom IR application.

The first table reflects the test year class revenue requirement and a comparison to the most recent cost allocation study filed with the OEB. The second table reflects revenue scenarios by rate class based on the forecast of billing quantities.

### 2017 Class Revenue Analysis

*Table 7.26: Allocated Cost for 2017*

Classes	Costs Allocated from Previous Study 2013	%	Costs Allocated in Test Year Study 2017 (Column 7A)	%
Residential	\$ 6,624,935	81.51%	\$ 10,857,473	81.80%
GS < 50 kW	\$ 579,592	7.13%	\$ 1,044,086	7.87%
GS > 50 kW - 4,999 kW	\$ 461,496	5.68%	\$ 1,051,108	7.92%
Street Lighting	\$ 396,838	4.88%	\$ 234,809	1.77%
Sentinel Lighting	\$ 48,922	0.60%	\$ 56,327	0.42%
Unmetered Scattered Load (USL)	\$ 15,862	0.20%	\$ 29,390	0.22%
<b>Total</b>	<b>\$ 8,127,645</b>	<b>100.00%</b>	<b>\$ 13,273,194</b>	<b>100.00%</b>

*Table 7.27: Calculated Class Revenues 2017*

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 6,834,382	\$ 9,617,810	\$ 9,685,595	\$ 1,130,231
GS < 50 kW	\$ 702,040	\$ 987,959	\$ 987,959	\$ 103,294
GS > 50 kW - 4,999 kW	\$ 597,101	\$ 840,282	\$ 911,472	\$ 87,081
Street Lighting	\$ 282,679	\$ 397,806	\$ 258,830	\$ 22,941
Sentinel Lighting	\$ 35,576	\$ 50,065	\$ 50,065	\$ 6,168
Unmetered Scattered Load (USL)	\$ 18,774	\$ 26,420	\$ 26,420	\$ 3,139
<b>Total</b>	<b>\$ 8,470,552</b>	<b>\$ 11,920,340</b>	<b>\$ 11,920,340</b>	<b>\$ 1,352,854</b>

1 2018 Class Revenue Analysis

2 *Table 7.28: Allocated Cost for 2018*

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 10,857,473	81.80%	\$ 11,851,246	81.92%
GS < 50 kW	\$ 1,044,086	7.87%	\$ 1,100,125	7.60%
GS > 50 kW - 4,999 kW	\$ 1,051,108	7.92%	\$ 1,175,102	8.12%
Street Lighting	\$ 234,809	1.77%	\$ 253,908	1.76%
Sentinel Lighting	\$ 56,327	0.42%	\$ 55,211	0.38%
Unmetered Scattered Load (USL)	\$ 29,390	0.22%	\$ 30,712	0.21%
<b>Total</b>	<b>\$ 13,273,194</b>	<b>100.00%</b>	<b>\$ 14,466,303</b>	<b>100.00%</b>

4 *Table 7.29: Calculated Class Revenues 2018*

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 10,073,210	\$ 10,498,019	\$ 10,498,019	\$ 1,345,516
GS < 50 kW	\$ 990,493	\$ 1,032,264	\$ 991,725	\$ 119,401
GS > 50 kW - 4,999 kW	\$ 939,002	\$ 978,601	\$ 1,019,141	\$ 99,832
Street Lighting	\$ 264,345	\$ 275,493	\$ 275,493	\$ 27,067
Sentinel Lighting	\$ 49,225	\$ 51,301	\$ 51,301	\$ 6,747
Unmetered Scattered Load (USL)	\$ 27,136	\$ 28,281	\$ 28,281	\$ 3,779
<b>Total</b>	<b>\$ 12,343,412</b>	<b>\$ 12,863,960</b>	<b>\$ 12,863,960</b>	<b>\$ 1,602,344</b>

6 2019 Class Revenue Analysis

7 *Table 7.30: Allocated Cost for 2019*

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 11,851,246	81.92%	\$ 12,701,939	82.29%
GS < 50 kW	\$ 1,100,125	7.60%	\$ 1,105,009	7.16%
GS > 50 kW - 4,999 kW	\$ 1,175,102	8.12%	\$ 1,275,987	8.27%
Street Lighting	\$ 253,908	1.76%	\$ 267,918	1.74%
Sentinel Lighting	\$ 55,211	0.38%	\$ 54,221	0.35%
Unmetered Scattered Load (USL)	\$ 30,712	0.21%	\$ 31,109	0.20%
<b>Total</b>	<b>\$ 14,466,303</b>	<b>100.00%</b>	<b>\$ 15,436,183</b>	<b>100.00%</b>

1 *Table 7.31: Calculated Class Revenues 2019*

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 11,080,089	\$ 10,997,826	\$ 10,997,826	\$ 1,640,952
GS < 50 kW	\$ 1,053,692	\$ 1,045,869	\$ 1,023,317	\$ 136,943
GS > 50 kW - 4,999 kW	\$ 1,119,219	\$ 1,110,910	\$ 1,134,237	\$ 120,163
Street Lighting	\$ 256,785	\$ 254,878	\$ 254,878	\$ 32,930
Sentinel Lighting	\$ 50,420	\$ 50,046	\$ 50,046	\$ 7,560
Unmetered Scattered Load (USL)	\$ 34,081	\$ 33,828	\$ 33,053	\$ 4,278
<b>Total</b>	<b>\$ 13,594,285</b>	<b>\$ 13,493,357</b>	<b>\$ 13,493,357</b>	<b>\$ 1,942,827</b>

3 **2020 Class Revenue Analysis**

4 *Table 7.32: Allocated Cost for 2020*

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 12,701,939	82.29%	\$ 13,465,855	82.75%
GS < 50 kW	\$ 1,105,009	7.16%	\$ 1,093,322	6.72%
GS > 50 kW - 4,999 kW	\$ 1,275,987	8.27%	\$ 1,345,757	8.27%
Street Lighting	\$ 267,918	1.74%	\$ 282,586	1.74%
Sentinel Lighting	\$ 54,221	0.35%	\$ 53,704	0.33%
Unmetered Scattered Load (USL)	\$ 31,109	0.20%	\$ 31,629	0.19%
<b>Total</b>	<b>\$ 15,436,183</b>	<b>100.00%</b>	<b>\$ 16,272,853</b>	<b>100.00%</b>

6 *Table 7.33: Calculated Class Revenues 2020*

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 11,650,032	\$ 11,489,029	\$ 11,489,029	\$ 1,939,995
GS < 50 kW	\$ 1,042,667	\$ 1,028,258	\$ 994,618	\$ 153,370
GS > 50 kW - 4,999 kW	\$ 1,150,635	\$ 1,134,734	\$ 1,171,914	\$ 141,356
Street Lighting	\$ 256,179	\$ 252,639	\$ 249,473	\$ 38,764
Sentinel Lighting	\$ 48,756	\$ 48,083	\$ 48,083	\$ 8,296
Unmetered Scattered Load (USL)	\$ 34,045	\$ 33,575	\$ 33,199	
<b>Total</b>	<b>\$ 14,182,316</b>	<b>\$ 13,986,316</b>	<b>\$ 13,986,316</b>	<b>\$ 2,281,781</b>

8

1 **2021 Class Revenue Analysis**

2 *Table 7.34: Allocated Cost for 2021*

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 13,465,855	82.75%	\$ 14,195,455	83.01%
GS < 50 kW	\$ 1,093,322	6.72%	\$ 1,091,556	6.38%
GS > 50 kW - 4,999 kW	\$ 1,345,757	8.27%	\$ 1,430,847	8.37%
Street Lighting	\$ 282,586	1.74%	\$ 297,234	1.74%
Sentinel Lighting	\$ 53,704	0.33%	\$ 53,323	0.31%
Unmetered Scattered Load (USL)	\$ 31,629	0.19%	\$ 32,360	0.19%
<b>Total</b>	<b>\$ 16,272,853</b>	<b>100.00%</b>	<b>\$ 17,100,775</b>	<b>100.00%</b>

4 *Table 7.35: Calculated Class Revenues 2021*

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 12,065,816	\$ 11,930,571	\$ 11,930,571	\$ 2,251,712
GS < 50 kW	\$ 1,022,113	\$ 1,010,656	\$ 964,813	\$ 170,406
GS > 50 kW - 4,999 kW	\$ 1,175,561	\$ 1,162,385	\$ 1,208,503	\$ 164,757
Street Lighting	\$ 273,922	\$ 270,852	\$ 270,852	\$ 44,838
Sentinel Lighting	\$ 47,005	\$ 46,478	\$ 46,478	\$ 9,014
Unmetered Scattered Load (USL)	\$ 34,243	\$ 33,859	\$ 33,583	\$ 5,249
<b>Total</b>	<b>\$ 14,618,660</b>	<b>\$ 14,454,800</b>	<b>\$ 14,454,800</b>	<b>\$ 2,645,975</b>

6



# 1 Revenue-to-Cost Ratios

## 2 Ex.7/Tab 3/Sch.1 - Cost Allocation Results and Analysis

3 The following tables are as a result of completing the Cost Allocation model and completing  
 4 Appendix 2-P in the Chapter 2 Appendices for each of the test years (2017 - 2021) for InnPower  
 5 Corporation in this Custom IR application.

6 The first table presented in this Tab reflects the rebalancing for a specific test year class  
 7 revenue requirement. The second table reflects the proposed future test year rebalancing  
 8 throughout the 5 year Custom IR application.

### 9 2017 Revenue to Cost Ratios

10 *Table 7.36: Rebalancing Revenue to Cost (R/C) Ratios 2017*

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios 2017	Policy Range
	Most Recent Year: 2013	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	97.60	98.99	99.62	85 - 115
GS < 50 kW	120.00	104.52	104.52	80 - 120
GS > 50 kW - 4,999 kW	120.00	88.23	95.00	80 - 120
Street Lighting	97.60	179.19	120.00	80 - 120
Sentinel Lighting	97.60	99.83	99.83	80 - 120
Unmetered Scattered Load (USL)	120.00	100.58	100.58	80 - 120

12 *Table 7.37: Proposed Revenue to Cost Ratios 2017*

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2017	2018	2019	
	%	%	%	%
Residential	99.62	99.93	99.50	85 - 115
GS < 50 kW	104.52	101.00	105.00	80 - 120
GS > 50 kW - 4,999 kW	95.00	95.22	98.31	80 - 120
Street Lighting	120.00	119.16	107.42	80 - 120
Sentinel Lighting	99.83	105.14	106.24	80 - 120
Unmetered Scattered Load (USL)	100.58	104.39	120.00	80 - 120

13

1 **2018 Revenue to Cost Ratios**

2 *Table 7.38: Rebalancing Revenue to Cost (R/C) Ratios 2018*

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios 2018	Policy Range
	Most Recent Year: 2017	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.62	99.93	99.93	85 - 115
GS < 50 kW	104.52	104.69	101.00	80 - 120
GS > 50 kW - 4,999 kW	95.00	91.77	95.22	80 - 120
Street Lighting	120.00	119.16	119.16	80 - 120
Sentinel Lighting	99.83	105.14	105.14	80 - 120
Unmetered Scattered Load (USL)	100.58	104.39	104.39	80 - 120

4 *Table 7.39: Proposed Revenue to Cost Ratios 2018*

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2018	2019	2020	
	%	%	%	%
Residential	99.93	99.50	99.73	85 - 115
GS < 50 kW	101.00	105.00	105.00	80 - 120
GS > 50 kW - 4,999 kW	95.22	98.31	97.59	80 - 120
Street Lighting	119.16	107.42	102.00	80 - 120
Sentinel Lighting	105.14	106.24	104.98	80 - 120
Unmetered Scattered Load (USL)	104.39	120.00	120.00	80 - 120

6 **2019 Revenue to Cost Ratios**

7 *Table 7.40: Rebalancing Revenue to Cost (R/C) Ratios 2019*

Class	Previously Approved Ratios	Status Quo Ratios	2019 Proposed Ratios	Policy Range
	Most Recent Year: 2018	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.93	99.50	99.50	85 - 115
GS < 50 kW	101.00	107.04	105.00	80 - 120
GS > 50 kW - 4,999 kW	95.22	96.48	98.31	80 - 120
Street Lighting	119.16	107.42	107.42	80 - 120
Sentinel Lighting	105.14	106.24	106.24	80 - 120
Unmetered Scattered Load (USL)	104.39	122.49	120.00	80 - 120

9 *Table 7.41: Proposed Revenue to Cost Ratios 2019*

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2019	2020	2021	
	%	%	%	%
Residential	99.50	99.73	99.91	85 - 115
GS < 50 kW	105.00	105.00	104.00	80 - 120
GS > 50 kW - 4,999 kW	98.31	97.59	95.98	80 - 120
Street Lighting	107.42	102.00	106.21	80 - 120
Sentinel Lighting	106.24	104.98	104.07	80 - 120
Unmetered Scattered Load (USL)	120.00	120.00	120.00	80 - 120

10

1 **2020 Revenue to Cost Ratios**

2 *Table 7.42: Rebalancing Revenue to Cost (R/C) Ratios 2020*

Class	Previously Approved Ratios	Status Quo Ratios	2020 Proposed Ratios	Policy Range
	Most Recent Year: 2019	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.50	99.73	99.73	85 - 115
GS < 50 kW	105.00	108.08	105.00	80 - 120
GS > 50 kW - 4,999 kW	98.31	94.82	97.59	80 - 120
Street Lighting	107.42	103.12	102.00	80 - 120
Sentinel Lighting	106.24	104.98	104.98	80 - 120
Unmetered Scattered Load (USL)	120.00	106.15	104.96	80 - 120

4 *Table 7.43: Proposed Revenue to Cost Ratios 2020*

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2020	2021	2022	
	%	%	%	%
Residential	99.73	99.91		85 - 115
GS < 50 kW	105.00	104.00		80 - 120
GS > 50 kW - 4,999 kW	97.59	95.98		80 - 120
Street Lighting	102.00	106.21		80 - 120
Sentinel Lighting	104.98	104.07		80 - 120
Unmetered Scattered Load (USL)	104.96	120.00		80 - 120

6 **2021 Revenue to Cost Ratios**

7 *Table 7.44: Rebalancing Revenue to Cost (R/C) Ratios 2021*

Class	Previously Approved Ratios	Status Quo Ratios	2021 Proposed Ratios	Policy Range
	Most Recent Year: 2020	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.73	99.91	99.91	85 - 115
GS < 50 kW	105.00	108.20	104.00	80 - 120
GS > 50 kW - 4,999 kW	97.59	92.75	95.98	80 - 120
Street Lighting	102.00	106.21	106.21	80 - 120
Sentinel Lighting	104.98	104.07	104.07	80 - 120
Unmetered Scattered Load (USL)	120.00	120.85	120.00	80 - 120

9 *Table 7.45: Proposed Revenue to Cost Ratios 2021*

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2021	%	%	
	%	%	%	%
Residential	99.91			85 - 115
GS < 50 kW	104.00			80 - 120
GS > 50 kW - 4,999 kW	95.98			80 - 120
Street Lighting	106.21			80 - 120
Sentinel Lighting	104.07			80 - 120
Unmetered Scattered Load (USL)	120.00			80 - 120

1 **Summary of Revenue to Cost Ratios**

2 The Revenue to Cost Ratios from InnPower Corporation’s previous COS application (EB-2012-  
 3 0139) maintained ratios within the Board approved policy ranges.

4 *Table 7.46 Summary of Proposed Revenue to Cost Ratios 2017 - 2021*

Customer Class	Target Range %	2013	5 Year Proposed Cost Ratios - %					5 Year Average
			2017	2018	2019	2020	2021	
Residential	85 - 115	97.7%	99.62	99.93	99.50	99.73	99.91	99.74
GS < 50	80 - 120	111.8%	104.52	101.00	105.00	105.00	104.00	103.90
GS > 50 to 4999 kW	80 - 120	120.0%	95.00	95.22	98.31	97.59	95.98	96.42
Street Lighting	70 - 120	97.7%	120.00	119.16	107.42	102.00	106.21	110.96
Sentinel Lighting	80 - 120	97.7%	99.83	105.14	106.24	104.98	104.07	104.05
USL	80 - 120	120.0%	100.58	104.39	120.00	120.00	120.00	112.99

5  
6

1 The proposed Revenue to Cost ratio is adjusted by changing the allocation percentage for each  
2 class. The utility reviews and assesses the bill impacts for each class before adjusting the  
3 Revenue to Cost ratios.

4 Progressing throughout the 5 year Custom IR timeframe has been able to align/balance the  
5 revenue to cost ratios closer to cost causality by rate class. The resulting rate impacts from the  
6 proposed ratios are in acceptable ranges as outlined in Exhibit 8.

7

1 List of Appendices

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2

A	Chapter 2 Appendices Tab 2-P 2017
B	Chapter 2 Appendices Tab 2-P 2018
C	Chapter 2 Appendices Tab 2-P 2019
D	Chapter 2 Appendices Tab 2-P 2020
E	Chapter 2 Appendices Tab 2-P 2021

3

4

1 APPENDIX A – 2017

**Appendix 2-P  
 Cost Allocation 2017**

**A) Allocated Costs 2017**

Classes	Costs Allocated from Previous Study 2013	%	Costs Allocated in Test Year Study 2017 (Column 7A)	%
Residential	\$ 6,624,935	81.51%	\$ 10,857,473	81.80%
GS < 50 kW	\$ 579,592	7.13%	\$ 1,044,086	7.87%
GS > 50 kW - 4,999 kW	\$ 461,496	5.68%	\$ 1,051,108	7.92%
Street Lighting	\$ 396,838	4.88%	\$ 234,809	1.77%
Sentinel Lighting	\$ 48,922	0.60%	\$ 56,327	0.42%
Unmetered Scattered Load (USL)	\$ 15,862	0.20%	\$ 29,390	0.22%
<b>Total</b>	<b>\$ 8,127,645</b>	<b>100.00%</b>	<b>\$ 13,273,194</b>	<b>100.00%</b>

**Notes:**

- 1 Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

**B) Calculated Class Revenues 2017**

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 6,834,382	\$ 9,617,810	\$ 9,685,595	\$ 1,130,231
GS < 50 kW	\$ 702,040	\$ 987,959	\$ 987,959	\$ 103,294
GS > 50 kW - 4,999 kW	\$ 597,101	\$ 840,282	\$ 911,472	\$ 87,081
Street Lighting	\$ 282,679	\$ 397,806	\$ 258,830	\$ 22,941
Sentinel Lighting	\$ 35,576	\$ 50,065	\$ 50,065	\$ 6,168
Unmetered Scattered Load (USL)	\$ 18,774	\$ 26,420	\$ 26,420	\$ 3,139
<b>Total</b>	<b>\$ 8,470,552</b>	<b>\$ 11,920,340</b>	<b>\$ 11,920,340</b>	<b>\$ 1,352,854</b>

**Notes:**

- 1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- 2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- 4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

1

**C) Rebalancing Revenue-to-Cost (R/C) Ratios 2017**

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2013	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	97.60	98.99	99.62	85 - 115
GS < 50 kW	120.00	104.52	104.52	80 - 120
GS > 50 kW - 4,999 kW	120.00	88.23	95.00	80 - 120
Street Lighting	97.60	179.19	120.00	80 - 120
Sentinel Lighting	97.60	99.83	99.83	80 - 120
Unmetered Scattered Load (USL)	120.00	100.58	100.58	80 - 120

**Notes:**

1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.

2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

**D) Proposed Revenue-to-Cost Ratios**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2017	2018	2019	
	%	%	%	%
Residential	99.62	99.93	99.50	85 - 115
GS < 50 kW	104.52	101.00	105.00	80 - 120
GS > 50 kW - 4,999 kW	95.00	95.22	98.31	80 - 120
Street Lighting	120.00	119.16	107.42	80 - 120
Sentinel Lighting	99.83	105.14	106.24	80 - 120
Unmetered Scattered Load (USL)	100.58	104.39	120.00	80 - 120

**Note:**

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model in 2016. In 2017 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2016 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

2

3



1 APPENDIX B – 2018

**Appendix 2-P  
 Cost Allocation 2018**

**A) Allocated Costs 2018**

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 10,857,473	81.80%	\$ 11,851,246	81.92%
GS < 50 kW	\$ 1,044,086	7.87%	\$ 1,100,125	7.60%
GS > 50 kW - 4,999 kW	\$ 1,051,108	7.92%	\$ 1,175,102	8.12%
Street Lighting	\$ 234,809	1.77%	\$ 253,908	1.76%
Sentinel Lighting	\$ 56,327	0.42%	\$ 55,211	0.38%
Unmetered Scattered Load (USL)	\$ 29,390	0.22%	\$ 30,712	0.21%
<b>Total</b>	<b>\$ 13,273,194</b>	<b>100.00%</b>	<b>\$ 14,466,303</b>	<b>100.00%</b>

**Notes:**

- 1 Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

**B) Calculated Class Revenues 2018**

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 10,073,210	\$ 10,498,019	\$ 10,498,019	\$ 1,345,516
GS < 50 kW	\$ 990,493	\$ 1,032,264	\$ 991,725	\$ 119,401
GS > 50 kW - 4,999 kW	\$ 939,002	\$ 978,601	\$ 1,019,141	\$ 99,832
Street Lighting	\$ 264,345	\$ 275,493	\$ 275,493	\$ 27,067
Sentinel Lighting	\$ 49,225	\$ 51,301	\$ 51,301	\$ 6,747
Unmetered Scattered Load (USL)	\$ 27,136	\$ 28,281	\$ 28,281	\$ 3,779
<b>Total</b>	<b>\$ 12,343,412</b>	<b>\$ 12,863,960</b>	<b>\$ 12,863,960</b>	<b>\$ 1,602,344</b>

**Notes:**

- 1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate
- 2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- 4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

**C) Rebalancing Revenue-to-Cost (R/C) Ratios 2018**

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2017	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.62	99.93	99.93	85 - 115
GS < 50 kW	104.52	104.69	101.00	80 - 120
GS > 50 kW - 4,999 kW	95.00	91.77	95.22	80 - 120
Street Lighting	120.00	119.16	119.16	80 - 120
Sentinel Lighting	99.83	105.14	105.14	80 - 120
Unmetered Scattered Load (USL)	100.58	104.39	104.39	80 - 120

**Notes:**

- 1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.
- 2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

**D) Proposed Revenue-to-Cost Ratios 2018**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2018	2019	2020	
	%	%	%	%
Residential	99.93	99.50	99.73	85 - 115
GS < 50 kW	101.00	105.00	105.00	80 - 120
GS > 50 kW - 4,999 kW	95.22	98.31	97.59	80 - 120
Street Lighting	119.16	107.42	102.00	80 - 120
Sentinel Lighting	105.14	106.24	104.98	80 - 120
Unmetered Scattered Load (USL)	104.39	120.00	120.00	80 - 120

**Note:**

- 1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2016. In 2017 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2016 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

1 APPENDIX C – 2019

**Appendix 2-P  
 Cost Allocation 2019**

**A) Allocated Costs 2019**

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 11,851,246	81.92%	\$ 12,701,939	82.29%
GS < 50 kW	\$ 1,100,125	7.60%	\$ 1,105,009	7.16%
GS > 50 kW - 4,999 kW	\$ 1,175,102	8.12%	\$ 1,275,987	8.27%
Street Lighting	\$ 253,908	1.76%	\$ 267,918	1.74%
Sentinel Lighting	\$ 55,211	0.38%	\$ 54,221	0.35%
Unmetered Scattered Load (USL)	\$ 30,712	0.21%	\$ 31,109	0.20%
<b>Total</b>	<b>\$ 14,466,303</b>	<b>100.00%</b>	<b>\$ 15,436,183</b>	<b>100.00%</b>

**Notes:**

- 1 Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance

**B) Calculated Class Revenues 2019**

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 11,080,089	\$ 10,997,826	\$ 10,997,826	\$ 1,640,952
GS < 50 kW	\$ 1,053,692	\$ 1,045,869	\$ 1,023,317	\$ 136,943
GS > 50 kW - 4,999 kW	\$ 1,119,219	\$ 1,110,910	\$ 1,134,237	\$ 120,163
Street Lighting	\$ 256,785	\$ 254,878	\$ 254,878	\$ 32,930
Sentinel Lighting	\$ 50,420	\$ 50,046	\$ 50,046	\$ 7,560
Unmetered Scattered Load (USL)	\$ 34,081	\$ 33,828	\$ 33,053	\$ 4,278
<b>Total</b>	<b>\$ 13,594,285</b>	<b>\$ 13,493,357</b>	<b>\$ 13,493,357</b>	<b>\$ 1,942,827</b>

**Notes:**

- 1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate
- 2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- 4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

**C) Rebalancing Revenue-to-Cost (R/C) Ratios 2019**

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2018	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.93	99.50	99.50	85 - 115
GS < 50 kW	101.00	107.04	105.00	80 - 120
GS > 50 kW - 4,999 kW	95.22	96.48	98.31	80 - 120
Street Lighting	119.16	107.42	107.42	80 - 120
Sentinel Lighting	105.14	106.24	106.24	80 - 120
Unmetered Scattered Load (USL)	104.39	122.49	120.00	80 - 120

**Notes:**

- 1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants
- 2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo

**D) Proposed Revenue-to-Cost Ratios 2019**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2019	2020	2021	
	%	%	%	%
Residential	99.50	99.73	99.91	85 - 115
GS < 50 kW	105.00	105.00	104.00	80 - 120
GS > 50 kW - 4,999 kW	98.31	97.59	95.98	80 - 120
Street Lighting	107.42	102.00	106.21	80 - 120
Sentinel Lighting	106.24	104.98	104.07	80 - 120
Unmetered Scattered Load (USL)	120.00	120.00	120.00	80 - 120

**Note:**

- 1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2016. In 2017 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2016 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

1

1 APPENDIX D – 2020

**Appendix 2-P  
 Cost Allocation 2020**

**A) Allocated Costs 2020**

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 12,701,939	82.29%	\$ 13,465,855	82.75%
GS < 50 kW	\$ 1,105,009	7.16%	\$ 1,093,322	6.72%
GS > 50 kW - 4,999 kW	\$ 1,275,987	8.27%	\$ 1,345,757	8.27%
Street Lighting	\$ 267,918	1.74%	\$ 282,586	1.74%
Sentinel Lighting	\$ 54,221	0.35%	\$ 53,704	0.33%
Unmetered Scattered Load (USL)	\$ 31,109	0.20%	\$ 31,629	0.19%
<b>Total</b>	<b>\$ 15,436,183</b>	<b>100.00%</b>	<b>\$ 16,272,853</b>	<b>100.00%</b>

**Notes:**

- 1 Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

**) Calculated Class Revenues 2020**

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 11,650,032	\$ 11,489,029	\$ 11,489,029	\$ 1,939,995
GS < 50 kW	\$ 1,042,667	\$ 1,028,258	\$ 994,618	\$ 153,370
GS > 50 kW - 4,999 kW	\$ 1,150,635	\$ 1,134,734	\$ 1,171,914	\$ 141,356
Street Lighting	\$ 256,179	\$ 252,639	\$ 249,473	\$ 38,764
Sentinel Lighting	\$ 48,756	\$ 48,083	\$ 48,083	\$ 8,296
Unmetered Scattered Load (USL)	\$ 34,045	\$ 33,575	\$ 33,199	
<b>Total</b>	<b>\$ 14,182,316</b>	<b>\$ 13,986,316</b>	<b>\$ 13,986,316</b>	<b>\$ 2,281,781</b>

**Notes:**

- 1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- 2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- 4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

**C) Rebalancing Revenue-to-Cost (R/C) Ratios 2020**

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2019	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.50	99.73	99.73	85 - 115
GS < 50 kW	105.00	108.08	105.00	80 - 120
GS > 50 kW - 4,999 kW	98.31	94.82	97.59	80 - 120
Street Lighting	107.42	103.12	102.00	80 - 120
Sentinel Lighting	106.24	104.98	104.98	80 - 120
Unmetered Scattered Load (USL)	120.00	106.15	104.96	80 - 120

**Notes:**

1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.

2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

**D) Proposed Revenue-to-Cost Ratios 2020**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2020	2021	2022	
	%	%	%	%
Residential	99.73	99.91		85 - 115
GS < 50 kW	105.00	104.00		80 - 120
GS > 50 kW - 4,999 kW	97.59	95.98		80 - 120
Street Lighting	102.00	106.21		80 - 120
Sentinel Lighting	104.98	104.07		80 - 120
Unmetered Scattered Load (USL)	104.96	120.00		80 - 120

**Note:**

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2016. In 2017 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2016 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

1 APPENDIX E – 2021

**Appendix 2-P  
 Cost Allocation 2021**

**A) Allocated Costs 2021**

Classes	Costs Allocated from Previous Study	%	Costs Allocated in Test Year Study (Column 7A)	%
Residential	\$ 13,465,855	82.75%	\$ 14,195,455	83.01%
GS < 50 kW	\$ 1,093,322	6.72%	\$ 1,091,556	6.38%
GS > 50 kW - 4,999 kW	\$ 1,345,757	8.27%	\$ 1,430,847	8.37%
Street Lighting	\$ 282,586	1.74%	\$ 297,234	1.74%
Sentinel Lighting	\$ 53,704	0.33%	\$ 53,323	0.31%
Unmetered Scattered Load (USL)	\$ 31,629	0.19%	\$ 32,360	0.19%
<b>Total</b>	<b>\$ 16,272,853</b>	<b>100.00%</b>	<b>\$ 17,100,775</b>	<b>100.00%</b>

**Notes:**

- 1 Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- 2 Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- 3 Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

**B) Calculated Class Revenues 2021**

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 12,065,816	\$ 11,930,571	\$ 11,930,571	\$ 2,251,712
GS < 50 kW	\$ 1,022,113	\$ 1,010,656	\$ 964,813	\$ 170,406
GS > 50 kW - 4,999 kW	\$ 1,175,561	\$ 1,162,385	\$ 1,208,503	\$ 164,757
Street Lighting	\$ 273,922	\$ 270,852	\$ 270,852	\$ 44,838
Sentinel Lighting	\$ 47,005	\$ 46,478	\$ 46,478	\$ 9,014
Unmetered Scattered Load (USL)	\$ 34,243	\$ 33,859	\$ 33,583	\$ 5,249
<b>Total</b>	<b>\$ 14,618,660</b>	<b>\$ 14,454,800</b>	<b>\$ 14,454,800</b>	<b>\$ 2,645,975</b>

**Notes:**

- 1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- 2 Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- 3 Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.
- 4 Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

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**C) Rebalancing Revenue-to-Cost (R/C) Ratios 2021**

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2020	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	99.73	99.91	99.91	85 - 115
GS < 50 kW	105.00	108.20	104.00	80 - 120
GS > 50 kW - 4,999 kW	97.59	92.75	95.98	80 - 120
Street Lighting	102.00	106.21	106.21	80 - 120
Sentinel Lighting	104.98	104.07	104.07	80 - 120
Unmetered Scattered Load (USL)	120.00	120.85	120.00	80 - 120

**Notes:**

- 1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.
- 2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo

**D) Proposed Revenue-to-Cost Ratios 2021**

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2017	2018	2019	
	%	%	%	%
Residential	99.91			85 - 115
GS < 50 kW	104.00			80 - 120
GS > 50 kW - 4,999 kW	95.98			80 - 120
Street Lighting	106.21			80 - 120
Sentinel Lighting	104.07			80 - 120
Unmetered Scattered Load (USL)	120.00			80 - 120

**Note:**

- 1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model in 2016. In 2017 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2016 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

1