

Exhibit 7:

Cost Allocation

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1 LIST OF ATTACHMENTS

2 7-A. Cost Allocation Model Tabs I6.1, I6.2, I-8, O-1 and O-2

3

1 **7.1 OVERVIEW**

2 On September 29, 2006, the Ontario Energy Board (“the “Board”) issued its directions on *Cost Allocation*
3 *Methodology for Electricity Distributors* (the “Directions”). On November 15, 2006, the Board issued the
4 *Cost Allocation Information Filing Guidelines for Electricity Distributors* (the “Guidelines”), the Cost
5 Allocation Model (the “Model”) and the User Instructions (the “Instructions”) for the Model. Thunder Bay
6 Hydro has prepared this Application to be consistent with Thunder Bay Hydro’s understanding of the
7 Directions, the Guidelines, the Model and the Instructions.

8
9 On March 31, 2011, the Board issued additional guidance, entitled *Review of Electricity Distribution Cost*
10 *Allocation Policy* (EB-2009-0261). For the purposes of this Application, Thunder Bay Hydro has followed
11 the cost allocation policies outlined in the Board’s March 31, 2011 Cost Allocation Report, the Board’s
12 letter dated June 12, 2015 with regard to the treatment of Street Lighting connections, and the 2016 Cost
13 Allocation Model version 3.4 (“CA Model”) issued on July 21, 2016. This was modified for the board
14 update in version 3.4A.

15

16

1 **7.2 RATE CLASSES**

2

3 **7.2.1 NEW CUSTOMER CLASS - LARGE USE**

4 Thunder Bay Hydro proposes to establish a Large Use class for a customer who is currently in the
5 General Service > 1000 kW class. The rationale for the establishment of the new Large Use class is that
6 this customer has had a consecutive twelve month kW reading greater than 5,000 kW.

7 **7.2.2 ELIMINATION OF CUSTOMER CLASS**

8 Thunder Bay Hydro does not propose to eliminate any customer class.

9 **7.2.3 UNMETERED LOADS**

10 Thunder Bay Hydro plans to communicate with unmetered load customers, including Street Lighting
11 customers, to assist them in understanding the regulatory context in which distributors operate and how it
12 affects unmetered load customers, with the filing of this application. The rationale for the timing of the
13 communication is to provide the customers with as accurate results as possible while still providing them
14 with the ability to become involved in the review process of the application should they so choose.

15 With regards to the Street Lighting customers, the distribution rates for these customers are proposed to
16 be reduced below the current level. As a result, Thunder Bay Hydro expects these customers not to be
17 involved in the review process of the application.

18 **7.2.4 STAND BY RATES**

19 Thunder Bay Hydro currently does not have stand by rates and it not proposing to establish stand by
20 rates in this Application.

21 **7.2.5 MICRO FIT**

22 Thunder Bay Hydro is not proposing to include microFIT as a separate class in the cost allocation model
23 in 2017. Thunder Bay Hydro understands that the cost allocation model will produce a calculation of unit
24 costs which the Board will use to update the uniform microFIT rate at a future date.

25 **7.2.6 EMBEDDED DISTRIBUTOR CLASS**

26 Thunder Bay Hydro confirms that it is not a host utility or an embedded distributor and no partially
27 embedded distributor status exists. Accordingly, Thunder Bay Hydro is not required to complete Board
28 Appendix 2-Q.

29

7.3 COST ALLOCATION STUDY

7.3.1 OVERVIEW

In this application, Thunder Bay Hydro has used the 2017 Cost Allocation Model version 3.4 released by the Board on July 21, 2016. This was modified for the board update in version 3.4A. A live copy of this model has been filed with this Application. The model reflects 2017 test year costs, customer numbers and demand values. The 2017 demand values were based on the weather normalized load forecast used to design rates.

On September 2, 2010, the Board began a proceeding, EB-2010-0219, with the mandate to review and revise the existing Cost Allocation policy as needed. On March 31, 2011, a Board report was released in relation to EB-2010-0219. In the letter accompanying report, the Board indicated that a Working Group would be formed to revise the original Cost Allocation Model to the March 31, 2011 report, the Board stated that “default weighting factors should now be utilized only in exceptional circumstances”. Distributors are therefore now expected to develop their own weighting factors.

7.3.2 CLASS REVENUE REQUIREMENTS

The following discussion outlines the detail associated with determining the class revenue requirements.

Thunder Bay Hydro has developed weighting factors as outlined below based on discussions with staff experienced in the subject area.

TABLE 7-1: SERVICES WEIGHTING FACTORS - 1855

Line No.	Rate Class	Factor
1	Residential	1.0
2	General Service < 50 kW	5.8
3	General Service > 50 to 999 kW	8.6
4	General Service > 1000 kW	8.6
5	Large Use	8.6
6	Street Lighting	0.0
7	Sentinel Lighting	0.0
8	Unmetered Scattered Load	0.0

1 **TABLE 7-2: BILLING & COLLECTING WEIGHTING FACTORS**

Line No.	Rate Class	Factor
1	Residential	1.0
2	General Service < 50 kW	0.6
3	General Service > 50 to 999 kW	4.9
4	General Service > 1000 kW	26.9
5	Large Use	26.9
6	Street Lighting	26.9
7	Sentinel Lighting	0.2
8	Unmetered Scattered Load	0.2

 3 **TABLE 7-3: METER CAPITAL INSTALLATION COSTS**

Line No.	Rate Class	Installation Cost per Meter
1	Smart Meters Residential	\$220
2	Smart Meters - GS < 50 kW	\$354
3	Demand without IT (usually three-phase)	\$900
4	Demand with IT	\$2,200
5	Demand with IT and Interval Capability - Secondary	\$2,300
6	Demand with IT and Interval Capability - Primary	\$20,000

 5 **TABLE 7-4: METER READING WEIGHTING FACTORS**

Line No.	Rate Class	Factor
1	Residential	1.0
2	General Service < 50 kW	1.0
3	General Service > 50 to 999 kW	11.5
4	General Service > 1000 kW	0.5
5	Large Use	0.5

7 The data used in the updated cost allocation study is consistent with Thunder Bay Hydro's cost data that
 8 supports the proposed 2017 revenue requirement outlined in this Application. Consistent with the
 9 Guidelines, Thunder Bay Hydro's assets were broken out into primary and secondary distribution
 10 functions using current information on the distribution system. The breakout of assets, capital
 11 contributions, depreciation, accumulated depreciation, customer data and load data by primary, line
 12 transformer and secondary categories, were developed from the best data available to Thunder Bay
 13 Hydro, its engineering records, and its customer and financial information systems. An Excel version of
 14 the updated cost allocation study has been included with the filed Application. In addition, Appendix 7-A
 15 outlines Input Sheets I-6.1, I-6.2, & I-8 and Output Sheets O-1 & O-2 (first page only).

1 Capital contributions, depreciation and accumulated depreciation by USoA are consistent with the
 2 information provided in the 2017 continuity statement shown in Exhibit 2. The rate class customer data
 3 used in the updated cost allocation study is consistent with the 2017 customer forecast outlined in Exhibit
 4 3.

5 Except for the Large Use class, the load profiles for all other rate class are the same as those used in the
 6 original information filing but have been scaled to match the 2017 load forecast. In a letter, dated June 12,
 7 2015, the Board stated that it expected distributors to be mindful of material changes to load profiles and
 8 to propose updates in their respective cost of service applications when warranted. Thunder Bay Hydro is
 9 not aware of any reason for the load profiles to have materially changed between the classes. As a result,
 10 Thunder Bay Hydro has not updated its load profiles at this time. However, Thunder Bay Hydro confirms
 11 that it intends to put plans in place to update its load profiles the next time a cost allocation model is filed.

12 With regards to the Large Use class, since this is a new rate class the demand data entered in Input
 13 Sheet I-8 is based on the 2015 actual monthly billed kW for the customer in the this class.

14 The following Table 7-5 outlines the scaling factors used by rate class:

15 **TABLE 7-5: LOAD PROFILING SCALING FACTORS**

Line No.	Rate Class	2004 Weather Normal Values used Information Filing (kWh)	2017 Weather Normal Values (kWh)	Scaling Factor
1	Residential	372,479,625	336,152,125	90.2%
2	General Service < 50 kW	153,816,648	140,123,695	91.1%
3	General Service > 50 to 999	317,593,204	264,244,674	83.2%
4	General Service > 1000 kW	215,763,048	133,371,195	61.8%
5	Street Lighting	11,236,344	8,166,036	72.7%
6	Sentinel Lighting	139,956	112,765	80.6%
7	Unmetered Scattered Load	3,121,626	2,203,935	70.6%
8	Total	1,074,150,451	884,374,425	82.3%

16
 17 The allocated cost by rate class for the 2013 Cost of Service filing and 2017 updated study are provided
 18 in the following Table 7-6, which is consistent with Revenue Requirement Work Form ("RRWF"), Tab 11
 19 Cost Allocation, Allocated Costs.

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1 **TABLE 7-6: ALLOCATED COST**

Line No.	Rate Class	2013 Board Approved Cost Allocation Study	%	Cost Allocated in the 2017 Study	%
1	Residential	\$12,047,813	57.4%	\$14,894,648	59.0%
2	General Service < 50 kW	\$3,302,779	15.7%	\$4,011,090	15.9%
3	General Service > 50 to 999	\$3,845,189	18.3%	\$4,182,956	16.6%
4	General Service > 1000 kW	\$1,146,210	5.5%	\$1,434,811	5.7%
5	Large Use	\$231,124	1.1%	\$326,356	1.3%
6	Street Lighting	\$346,427	1.7%	\$305,540	1.2%
7	Sentinel Lighting	\$16,422	0.1%	\$21,398	0.1%
8	Unmetered Scattered Load	\$52,649	0.3%	\$66,726	0.3%
9	Total	\$20,988,612	100.0%	\$25,243,526	100.0%

 2
 3
 4 **7.3.3 REVENUE TO COST RATIOS**

 5 The results of a cost allocation study are typically presented in the form of revenue to cost ratios. The
 6 ratio is shown by rate classification and is the percentage of distribution revenue collected by rate
 7 classification compared to the costs allocated to the classification. The percentage identifies the rate
 8 classifications that are being subsidized and those that are over-contributing. A percentage of less than
 9 100% means the rate classification is under-contributing and is being subsidized by other classes of
 10 customers. A percentage of greater than 100% indicates the rate classification is over-contributing and is
 11 subsidizing other classes of customers.

 12 In the March 31, 2011 Cost Allocation Report, the Board established what it considered to be the
 13 appropriate ranges of revenue to cost ratios which are summarized in Table 7-7 below. In addition, Table
 14 7-7 provides Thunder Bay Hydro's revenue to cost ratios from the 2013 Application, the updated 2017
 15 cost allocation study and the proposed 2018 and 2019 ratios.

 16
 17
 18
 19
 20
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 22

1 **TABLE 7-7: REVENUE COST RATIOS**

Line No.	Rate Class	2013 Board Approved	2017 Updated Cost Allocation Study	2017 Proposed Ratios	2018 & 2019 Proposed Ratios	Board Targets Min to Max	
1	Residential	100.2%	99.6%	99.6%	99.6%	85.0%	115.0%
2	General Service < 50 kW	103.4%	109.4%	109.4%	109.4%	80.0%	120.0%
3	General Service > 50 to 999	87.1%	84.6%	84.9%	84.9%	80.0%	120.0%
4	General Service > 1000 kW	120.0%	120.9%	120.0%	120.0%	80.0%	120.0%
5	Large Use	0.0%	63.6%	85.0%	85.0%	85.0%	115.0%
6	Street Lighting	120.0%	142.5%	120.0%	120.0%	80.0%	120.0%
7	Sentinel Lighting	105.0%	98.3%	98.3%	98.3%	80.0%	120.0%
8	Unmetered Scattered Load	120.0%	115.3%	115.3%	115.3%	80.0%	120.0%

2
3
4 The 2017 cost allocation study indicates the revenue to cost ratios for General Service > 1000 kW and
5 Street Lighting classes are outside the Board's range. For 2017, it is proposed the General Service >
6 1000 kW and Street Lighting ratios be brought within the Board's range The General Service < 50 to 999
7 kW and Large Use classes are adjusted upward to a common ratio in order to maintain revenue
8 neutrality.

9 The following Table 7-8 provides information on calculated class revenue, which is consistent with RRWF,
10 Tab 11 Cost Allocation, Calculated Class Revenues. The resulting 2017 proposed base revenue will be
11 the amount used in Exhibit 8 to design the proposed distribution charges in this application.

 12 **TABLE 7-8 : CALCULATED CLASS REVENUE**

Line No.	Rate Class	2017 Base Revenue at Existing Rates	2017 Proposed Base Revenue Allocated at Existing Rates Proportion	2017 Proposed Base Revenue	Miscellaneous Revenue
1	Residential	\$11,579,677	\$14,008,168	\$14,008,168	\$833,974
2	General Service < 50 kW	\$3,484,024	\$4,214,694	\$4,214,694	\$172,612
3	General Service > 50 to 999	\$2,801,141	\$3,388,597	\$3,400,688	\$149,625
4	General Service > 1000 kW	\$1,385,257	\$1,675,774	\$1,662,384	\$59,389
5	Large Use	\$161,968	\$195,936	\$265,843	\$11,560
6	Street Lighting	\$347,131	\$419,931	\$351,323	\$15,325
7	Sentinel Lighting	\$15,994	\$19,348	\$19,348	\$1,677
8	Unmetered Scattered Load	\$60,862	\$73,626	\$73,626	\$3,288
9	Total	\$19,836,054	\$23,996,075	\$23,996,075	\$1,247,451

 13
14

ATTACHMENT 7 – A

Cost Allocation Model

Tabs I6.1, I6.2, I-8, O1 and O2

2017 Cost Allocation Model

EB-2016-0105

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	921,109,210
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Total kW from Load Forecast	1,136,726
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Deficiency/sufficiency (RRWF 8. cell F51)	- 4,160,021
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Miscellaneous Revenue (RRWF 5. cell F48)	1,247,451
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		1	2	3	5	6	7	8	9	
	ID	Total	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Billing Data										
Forecast kWh	CEN	921,109,210	336,152,125	140,123,695	264,244,674	133,371,195	36,734,784	8,166,036	112,765	2,203,935
Forecast kW	CDEM	1,136,726			660,386	378,529	74,268	23,236	308	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		544,091			100,379	369,444	74,268			
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	921,109,210	336,152,125	140,123,695	264,244,674	133,371,195	36,734,784	8,166,036	112,765	2,203,935
Existing Monthly Charge			\$15.24	\$27.14	\$204.24	\$2,922.18	\$2,922.18	\$1.16	\$6.96	\$7.05
Existing Distribution kWh Rate			\$0.0097	\$0.0140						\$0.0103
Existing Distribution kW Rate					\$2.5993	\$2.3087	\$2.3087	\$7.0017	\$5.5838	
Existing TOA Rate					\$0.60	\$0.60	\$0.60			
Additional Charges										
Distribution Revenue from Rates		\$20,162,508	\$11,579,677	\$3,484,024	\$2,861,369	\$1,606,924	\$206,528	\$347,131	\$15,994	\$60,862
Transformer Ownership Allowance		\$326,454	\$0	\$0	\$60,227	\$221,666	\$44,561	\$0	\$0	\$0
Net Class Revenue	CREV	\$19,836,054	\$11,579,677	\$3,484,024	\$2,801,141	\$1,385,257	\$161,968	\$347,131	\$15,994	\$60,862

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Sheet 16.2 Customer Data Worksheet -

		1	2	3	5	6	7	8	9	
	ID	Total	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$141,028	\$110,810	\$11,780	\$18,438	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$297,000	\$208,765	\$51,224	\$31,089	\$5,501		\$21	\$400	\$0
Number of Bills	CNB	334,610	274,493	53,205	6,235	232	12	36	161	236
Number of Devices	CDEV							13,250	171	451
Number of Connections (Unmetered)	CCON	2,983						2,361	171	451
Total Number of Customers	CCA	50,652	45,489	4,674	467	21	1			
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	51,907	45,489	4,674	467	21	1	1,255		
Line Transformer Customer Base	CCLT	51,851	45,489	4,674	429	4		1,255		
Secondary Customer Base	CCS	50,609	45,489	4,674	442	4				
Weighted - Services	CWCS	76,435	45,489	27,110	3,802	34	-	-	-	-
Weighted Meter -Capital	CWMC	13,541,360	10,007,547	1,655,112	1,438,700	420,000	20,000	-	-	-
Weighted Meter Reading	CWMR	55,551	45,489	4,674	5,377	10	0	-	-	-
Weighted Bills	CWNB	345,137	274,493	32,664	30,387	6,238	323	968	26	38

Bad Debt Data

Historic Year:	2012	143,839	106,022	12,151	25,666					
Historic Year:	2013	150,630	109,543	11,440	29,647					
Historic Year:	2014	128,616	116,866	11,750	-	-	-	-	-	-
Three-year average		141,028	110,810	11,780	18,438	-	-	-	-	-

Street Lighting Adjustment Factors

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

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	45,489	284,582	45,489	284,582
Street Light	13,250	7,850	13,250	7,850

Street Lighting Adjustment Factors	
Primary	10.5592
Line Transformer	10.5592

2017 Cost Allocation Model

EB-2016-0105

Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

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

Customer Classes	Total	1	2	3	5	6	7	8	9	
		Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	
CO-INCIDENT PEAK										
1 CP										
Transformation CP	TCP1	159,229	60,147	26,348	47,067	18,914	6,520	-	-	234
Bulk Delivery CP	BCP1	159,229	60,147	26,348	47,067	18,914	6,520	-	-	234
Total Sytem CP	DCP1	159,229	60,147	26,348	47,067	18,914	6,520	-	-	234
4 CP										
Transformation CP	TCP4	617,358	249,140	92,787	169,683	75,212	25,604	3,869	53	1,009
Bulk Delivery CP	BCP4	617,358	249,140	92,787	169,683	75,212	25,604	3,869	53	1,009
Total Sytem CP	DCP4	617,358	249,140	92,787	169,683	75,212	25,604	3,869	53	1,009
12 CP										
Transformation CP	TCP12	1,630,561	614,330	265,687	447,753	218,506	74,268	7,043	97	2,878
Bulk Delivery CP	BCP12	1,630,561	614,330	265,687	447,753	218,506	74,268	7,043	97	2,878
Total Sytem CP	DCP12	1,630,561	614,330	265,687	447,753	218,506	74,268	7,043	97	2,878
NON CO INCIDENT PEAK										
1 NCP										
Classification NCP from										
Load Data Provider	DNCP1	189,375	73,517	30,558	47,937	28,493	6,520	2,018	28	304
Primary NCP	PNCP1	189,375	73,517	30,558	47,937	28,493	6,520	2,018	28	304
Line Transformer NCP	LTNCP1	147,760	73,517	30,558	40,650	684	-	2,018	28	304
Secondary NCP	SNCP1	152,480	73,517	30,558	45,371	684	-	2,018	28	304
4 NCP										
Classification NCP from										
Load Data Provider	DNCP4	725,241	284,582	118,161	178,088	109,672	25,604	7,850	108	1,176
Primary NCP	PNCP4	725,241	284,582	118,161	178,088	109,672	25,604	7,850	108	1,176
Line Transformer NCP	LTNCP4	565,528	284,582	118,161	151,019	2,632	-	7,850	108	1,176
Secondary NCP	SNCP4	583,066	284,582	118,161	168,557	2,632	-	7,850	108	1,176
12 NCP										
Classification NCP from										
Load Data Provider	DNCP12	1,898,023	694,629	319,332	477,629	305,483	74,268	22,997	318	3,367
Primary NCP	PNCP12	1,898,023	694,629	319,332	477,629	305,483	74,268	22,997	318	3,367
Line Transformer NCP	LTNCP12	1,453,004	694,629	319,332	405,030	7,332	-	22,997	318	3,367
Secondary NCP	SNCP12	1,500,040	694,629	319,332	452,066	7,332	-	22,997	318	3,367



2017 Cost Allocation Model

EB-2016-0105

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	5	6	7	8	9
		Total	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Rate Base										
Assets										
crev	Distribution Revenue at Existing Rates	\$19,836,054	\$11,579,677	\$3,484,024	\$2,801,141	\$1,385,257	\$161,968	\$347,131	\$15,994	\$60,862
mi	Miscellaneous Revenue (mi)	\$1,247,451	\$833,974	\$172,612	\$149,625	\$59,389	\$11,560	\$15,325	\$1,677	\$3,288
		Miscellaneous Revenue Input equals Output								
Total Revenue at Existing Rates		\$21,083,505	\$12,413,651	\$3,656,636	\$2,950,767	\$1,444,647	\$173,528	\$362,456	\$17,671	\$64,150
Factor required to recover deficiency (1 + D)		1.2097								
Distribution Revenue at Status Quo Rates		\$23,996,075	\$14,008,168	\$4,214,694	\$3,388,597	\$1,675,774	\$195,936	\$419,931	\$19,348	\$73,626
Miscellaneous Revenue (mi)		\$1,247,451	\$833,974	\$172,612	\$149,625	\$59,389	\$11,560	\$15,325	\$1,677	\$3,288
Total Revenue at Status Quo Rates		\$25,243,526	\$14,842,143	\$4,387,306	\$3,538,222	\$1,735,163	\$207,496	\$435,257	\$21,025	\$76,915
Expenses										
di	Distribution Costs (di)	\$7,738,126	\$4,168,575	\$1,365,634	\$1,415,334	\$523,555	\$126,150	\$107,638	\$7,488	\$23,753
cu	Customer Related Costs (cu)	\$2,539,490	\$2,008,617	\$243,912	\$235,728	\$42,687	\$2,173	\$5,869	\$185	\$319
ad	General and Administration (ad)	\$5,458,955	\$3,279,010	\$855,388	\$877,843	\$301,037	\$68,251	\$60,491	\$4,094	\$12,842
dep	Depreciation and Amortization (dep)	\$3,587,236	\$2,105,451	\$580,400	\$598,858	\$201,248	\$42,930	\$45,038	\$3,264	\$10,048
INPUT	PILs (INPUT)	\$403,572	\$227,224	\$65,840	\$71,937	\$24,971	\$5,921	\$5,897	\$434	\$1,347
INT	Interest	\$1,391,750	\$783,601	\$227,053	\$248,080	\$86,115	\$20,419	\$20,338	\$1,497	\$4,646
Total Expenses		\$21,119,131	\$12,572,478	\$3,338,227	\$3,447,780	\$1,179,613	\$265,844	\$245,271	\$16,962	\$52,956

	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$4,124,396	\$2,322,170	\$672,864	\$735,176	\$255,199	\$60,512	\$60,270	\$4,436	\$13,770
	Revenue Requirement (includes NI)	\$25,243,526	\$14,894,648	\$4,011,090	\$4,182,956	\$1,434,811	\$326,356	\$305,540	\$21,398	\$66,726
		Revenue Requirement Input equals Output								
	Rate Base Calculation									
	<u>Net Assets</u>									
dp	Distribution Plant - Gross	\$211,014,163	\$119,070,718	\$36,961,038	\$36,393,872	\$12,029,680	\$2,805,560	\$2,896,595	\$208,277	\$648,422
gp	General Plant - Gross	\$19,968,954	\$11,308,451	\$3,299,273	\$3,510,493	\$1,192,014	\$280,043	\$290,895	\$21,467	\$66,318
accum dep	Accumulated Depreciation	(\$104,299,243)	(\$58,538,724)	(\$19,266,556)	(\$17,708,067)	(\$5,725,698)	(\$1,328,653)	(\$1,343,426)	(\$93,574)	(\$294,545)
co	Capital Contribution	(\$24,562,183)	(\$14,322,647)	(\$4,320,705)	(\$4,008,010)	(\$1,190,490)	(\$262,596)	(\$352,039)	(\$26,333)	(\$79,363)
	Total Net Plant	\$102,121,691	\$57,517,798	\$16,673,051	\$18,188,287	\$6,305,507	\$1,494,353	\$1,492,024	\$109,838	\$340,833
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$118,613,157	\$43,512,972	\$18,013,709	\$33,897,220	\$17,106,903	\$4,711,790	\$1,067,991	\$15,953	\$286,619
	OM&A Expenses	\$15,736,572	\$9,456,202	\$2,464,934	\$2,528,905	\$867,279	\$196,573	\$173,998	\$11,767	\$36,915
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$134,349,729	\$52,969,174	\$20,478,643	\$36,426,124	\$17,974,181	\$4,908,364	\$1,241,989	\$27,720	\$323,533
	Working Capital	\$10,076,230	\$3,972,688	\$1,535,898	\$2,731,959	\$1,348,064	\$368,127	\$93,149	\$2,079	\$24,265
	Total Rate Base	\$112,197,921	\$61,490,486	\$18,208,949	\$20,920,246	\$7,653,570	\$1,862,481	\$1,585,173	\$111,917	\$365,098

	Rate Base Input equals Output								
Equity Component of Rate Base	\$44,879,168	\$24,596,194	\$7,283,580	\$8,368,099	\$3,061,428	\$744,992	\$634,069	\$44,767	\$146,039
Net Income on Allocated Assets	\$4,124,396	\$2,269,664	\$1,049,079	\$90,442	\$555,550	(\$58,349)	\$189,986	\$4,063	\$23,958
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$4,124,396	\$2,269,664	\$1,049,079	\$90,442	\$555,550	(\$58,349)	\$189,986	\$4,063	\$23,958
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%	100.00%	99.65%	109.38%	84.59%	120.93%	63.58%	142.45%	98.26%	115.27%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$4,160,021)	(\$2,480,997)	(\$354,455)	(\$1,232,189)	\$9,835	(\$152,829)	\$56,916	(\$3,727)	(\$2,575)
	Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$52,505)	\$376,215	(\$644,734)	\$300,352	(\$118,861)	\$129,716	(\$373)	\$10,189
RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	9.23%	14.40%	1.08%	18.15%	-7.83%	29.96%	9.08%	16.41%

2017 Cost Allocation Model

EB-2016-0105

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	6	7	8	9
	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$4.09	\$4.70	\$46.50	\$238.56	\$244.19	\$0.19	-\$0.17	\$0.04
Customer Unit Cost per month - Directly Related	\$5.97	\$6.97	\$67.67	\$333.04	\$344.45	\$0.30	-\$0.13	\$0.07
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.24	\$26.79	\$99.13	\$369.57	\$513.30	\$5.62	\$10.14	\$7.78
Existing Approved Fixed Charge	\$15.24	\$27.14	\$204.24	\$2,922.18	\$2,922.18	\$1.16	\$6.96	\$7.05

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

Total	1	2	3	5	6	7	8	9	
	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	
General Plant - Gross Assets	\$19,968,954	\$11,308,451	\$3,299,273	\$3,510,493	\$1,192,014	\$290,043	\$290,895	\$21,467	\$66,318
General Plant - Accumulated Depreciation	(\$13,867,639)	(\$7,853,266)	(\$2,291,213)	(\$2,437,897)	(\$827,806)	(\$194,478)	(\$202,015)	(\$14,908)	(\$46,055)
General Plant - Net Fixed Assets	\$6,101,316	\$3,455,185	\$1,008,060	\$1,072,596	\$364,208	\$85,564	\$88,880	\$6,559	\$20,263
General Plant - Depreciation	\$397,378	\$225,036	\$65,655	\$69,858	\$23,721	\$5,573	\$5,789	\$427	\$1,320
Total Net Fixed Assets Excluding General Plant	\$96,020,375	\$54,062,613	\$15,664,991	\$17,115,691	\$5,941,298	\$1,408,789	\$1,403,144	\$103,279	\$320,570
Total Administration and General Expense	\$5,458,955	\$3,279,010	\$855,388	\$877,843	\$301,037	\$68,251	\$60,491	\$4,094	\$12,842
Total O&M	\$10,277,616	\$6,177,192	\$1,609,546	\$1,651,062	\$566,242	\$128,323	\$113,507	\$7,673	\$24,073

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	8	9
			Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
1860	Distribution Plant									
	Meters	\$10,428,929	\$7,707,350	\$1,274,691	\$1,108,020	\$323,465	\$15,403	\$0	\$0	\$0
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$6,134,790)	(\$4,533,829)	(\$749,834)	(\$651,790)	(\$190,277)	(\$9,061)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$4,294,139	\$3,173,522	\$524,857	\$456,230	\$133,187	\$6,342	\$0	\$0	\$0
	Misc Revenue									
4082	Retail Services Revenues	(\$23,100)	(\$13,881)	(\$3,618)	(\$3,712)	(\$1,273)	(\$289)	(\$255)	(\$17)	(\$54)
4084	Service Transaction Requests (STR) Revenues	(\$400)	(\$240)	(\$63)	(\$64)	(\$22)	(\$5)	(\$4)	(\$0)	(\$1)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$16,549)	(\$9,657)	(\$2,549)	(\$2,683)	(\$913)	(\$207)	(\$183)	(\$12)	(\$39)
4225	Late Payment Charges	(\$380,777)	(\$267,653)	(\$65,673)	(\$39,859)	(\$7,053)	\$0	(\$27)	(\$513)	\$0
	Sub-total	(\$420,846)	(\$291,731)	(\$71,949)	(\$46,298)	(\$9,261)	(\$501)	(\$470)	(\$543)	(\$94)
	Operation									
5065	Meter Expense	\$229,947	\$169,939	\$28,106	\$24,431	\$7,132	\$340	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$1,123	\$952	\$98	\$10	\$0	\$0	\$49	\$4	\$9
5075	Customer Premises - Materials and Expenses	\$11,845	\$10,131	\$1,041	\$104	\$5	\$0	\$526	\$38	\$100
	Sub-total	\$243,015	\$181,022	\$29,244	\$24,544	\$7,137	\$340	\$575	\$42	\$110
	Maintenance									
5175	Maintenance of Meters	\$45,036	\$33,283	\$5,505	\$4,785	\$1,397	\$67	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$217,154	\$177,819	\$18,272	\$21,020	\$41	\$2	\$0	\$0	\$0
5315	Customer Billing	\$1,363,794	\$1,100,547	\$130,961	\$121,232	\$25,011	\$1,294	\$3,881	\$105	\$154
5320	Collecting	\$503,555	\$400,486	\$47,656	\$44,334	\$9,101	\$471	\$1,412	\$38	\$56
5325	Collecting - Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$2,104,493	\$1,678,852	\$196,889	\$187,187	\$34,153	\$1,766	\$5,293	\$143	\$209
	Total Operation, Maintenance and Billing	\$2,392,544	\$1,893,157	\$231,638	\$216,516	\$42,687	\$2,173	\$5,869	\$185	\$319
	Amortization Expense - Meters	\$602,228	\$445,068	\$73,608	\$63,984	\$18,679	\$889	\$0	\$0	\$0
	Allocated PILs	\$16,967	\$12,537	\$2,073	\$1,804	\$527	\$25	\$0	\$0	\$0
	Allocated Debt Return	\$58,511	\$43,235	\$7,148	\$6,223	\$1,619	\$87	\$0	\$0	\$0
	Allocated Equity Return	\$173,394	\$128,125	\$21,181	\$18,441	\$5,390	\$257	\$0	\$0	\$0
	Total	\$2,822,798	\$2,230,391	\$263,698	\$260,671	\$59,842	\$2,930	\$5,399	(\$358)	\$225

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	8	9	
			Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	
1860	Distribution Plant										
	Meters	\$10,428,929	\$7,707,350	\$1,274,691	\$1,108,020	\$323,465	\$15,403	\$0	\$0	\$0	CWMC
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant - Meters only	(\$6,134,790)	(\$4,533,829)	(\$749,834)	(\$651,790)	(\$190,277)	(\$9,061)	\$0	\$0	\$0	
	Meter Net Fixed Assets	\$4,294,139	\$3,173,522	\$524,857	\$456,230	\$133,187	\$6,342	\$0	\$0	\$0	
	Allocated General Plant Net Fixed Assets	\$273,738	\$202,822	\$33,775	\$28,591	\$8,165	\$385	\$0	\$0	\$0	
	Meter Net Fixed Assets Including General Plant	\$4,567,877	\$3,376,344	\$558,633	\$484,821	\$141,352	\$6,727	\$0	\$0	\$0	
	Misc Revenue										
4082	Retail Services Revenues	(\$23,100)	(\$13,881)	(\$3,618)	(\$3,712)	(\$1,273)	(\$289)	(\$255)	(\$17)	(\$54)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$400)	(\$240)	(\$63)	(\$64)	(\$22)	(\$5)	(\$4)	(\$0)	(\$1)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	(\$16,569)	(\$9,957)	(\$2,595)	(\$2,663)	(\$913)	(\$207)	(\$183)	(\$12)	(\$39)	NFA
4225	Late Payment Charges	(\$380,777)	(\$267,653)	(\$65,673)	(\$39,859)	(\$7,053)	\$0	(\$27)	(\$513)	\$0	LPHA
	Sub-total	(\$420,846)	(\$291,731)	(\$71,949)	(\$46,298)	(\$9,261)	(\$501)	(\$470)	(\$543)	(\$94)	
	Operation										
5065	Meter Expense	\$229,947	\$169,939	\$28,106	\$24,431	\$7,132	\$340	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$1,123	\$952	\$98	\$10	\$0	\$0	\$49	\$4	\$9	CCA
5075	Customer Premises - Materials and Expenses	\$11,945	\$10,131	\$1,041	\$104	\$5	\$0	\$526	\$38	\$100	CCA
	Sub-total	\$243,015	\$181,022	\$29,244	\$24,544	\$7,137	\$340	\$575	\$42	\$110	
	Maintenance										
5175	Maintenance of Meters	\$45,036	\$33,283	\$5,505	\$4,785	\$1,397	\$67	\$0	\$0	\$0	1860
	Billing and Collection										
5310	Meter Reading Expense	\$217,154	\$177,819	\$18,272	\$21,020	\$41	\$2	\$0	\$0	\$0	CWNR
5315	Customer Billing	\$1,383,784	\$1,100,547	\$130,961	\$121,832	\$25,011	\$1,294	\$3,881	\$105	\$154	CWNB
5320	Collecting	\$503,555	\$400,486	\$47,656	\$44,334	\$9,101	\$471	\$1,412	\$38	\$56	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	Sub-total	\$2,104,493	\$1,678,852	\$196,889	\$187,187	\$34,153	\$1,766	\$5,293	\$143	\$209	
	Total Operation, Maintenance and Billing	\$2,392,544	\$1,893,157	\$231,638	\$216,516	\$42,687	\$2,173	\$5,869	\$185	\$319	
	Amortization Expense - Meters	\$602,228	\$445,068	\$73,608	\$63,984	\$18,679	\$889	\$0	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$17,829	\$13,210	\$2,200	\$1,862	\$532	\$25	\$0	\$0	\$0	
	Admin and General	\$1,270,404	\$1,004,936	\$123,103	\$115,118	\$22,694	\$1,156	\$3,128	\$98	\$170	
	Allocated PILs	\$18,048	\$13,338	\$2,206	\$1,918	\$560	\$27	\$0	\$0	\$0	
	Allocated Debt Return	\$62,241	\$45,998	\$7,607	\$6,613	\$1,930	\$92	\$0	\$0	\$0	
	Allocated Equity Return	\$184,448	\$136,313	\$22,544	\$19,597	\$5,721	\$272	\$0	\$0	\$0	
	Total	\$4,126,895	\$3,260,290	\$390,957	\$379,310	\$83,542	\$4,133	\$8,526	(\$260)	\$396	

Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	5	6	7	8	9		
			Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load		
Distribution Plant												
1565	Conservation and Demand Management											CDMPP
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#/NA
	Poles, Towers and Fixtures - Subtransmission Bulk											BCP
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$15,769,337	\$13,655,891	\$1,403,208	\$140,228	\$6,275	\$300	\$376,704	\$51,314	\$135,417		PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$2,567,101	\$2,178,951	\$223,898	\$21,177	\$187	\$0	\$113,094	\$8,188	\$21,607		SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#/NA
	Overhead Conductors and Devices -											BCP
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$11,449,504	\$9,915,013	\$1,018,815	\$101,814	\$4,556	\$218	\$273,510	\$37,257	\$98,321		PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$5,869,364	\$4,981,905	\$511,914	\$48,419	\$428	\$0	\$258,575	\$18,720	\$49,402		SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#/NA
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1840-4	Underground Conduit - Primary	\$2,991,841	\$2,590,867	\$266,224	\$26,605	\$1,191	\$57	\$71,470	\$9,736	\$25,692		PNCP
1840-5	Underground Conduit - Secondary	\$3,326,725	\$2,823,718	\$290,150	\$27,444	\$242	\$0	\$146,559	\$10,611	\$28,001		SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#/NA
	Underground Conductors and Devices - Bulk											BCP
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary	\$4,105,336	\$3,555,128	\$365,306	\$36,506	\$1,634	\$78	\$98,070	\$13,359	\$35,254		PNCP
1845-5	Underground Conductors and Devices - Secondary	\$4,564,856	\$3,874,641	\$398,138	\$37,658	\$333	\$0	\$201,105	\$14,560	\$38,422		SNCP
1850	Line Transformers	\$13,481,811	\$11,687,404	\$1,200,936	\$110,251	\$1,003	\$0	\$322,403	\$43,917	\$115,897		LTNCP
1855	Services	\$22,953,494	\$13,660,359	\$8,141,267	\$1,141,787	\$10,082	\$0	\$0	\$0	\$0	\$0	CWCS
1860	Meters	\$10,428,929	\$7,707,350	\$1,274,691	\$1,108,020	\$323,465	\$15,403	\$0	\$0	\$0	\$0	CWMC
												0
Sub-total		\$97,508,299	\$76,631,228	\$15,094,546	\$2,799,909	\$349,395	\$16,056	\$1,861,490	\$207,660	\$548,014		
Accumulated Amortization												
Accum. Amortization of Electric Utility Plant -Line												
	Transformers, Services and Meters	(\$56,172,185)	(\$42,930,610)	(\$9,888,696)	(\$1,808,492)	(\$205,634)	(\$9,366)	(\$948,330)	(\$104,715)	(\$276,342)		
	Customer Related Net Fixed Assets	\$41,336,114	\$33,700,618	\$5,205,851	\$991,417	\$143,761	\$6,690	\$913,161	\$102,945	\$271,672		
	Allocated General Plant Net Fixed Assets	\$2,641,737	\$2,153,834	\$335,002	\$62,130	\$8,813	\$406	\$57,843	\$6,538	\$17,172		
	Customer Related NFA Including General Plant	\$43,977,851	\$35,854,451	\$5,540,853	\$1,053,546	\$152,573	\$7,096	\$971,003	\$109,483	\$288,844		
Misc Revenue												
4082	Retail Services Revenues	(\$23,100)	(\$13,881)	(\$3,618)	(\$3,712)	(\$1,273)	(\$289)	(\$255)	(\$17)	(\$54)		CWNB
4084	Service Transaction Requests (STR) Revenues	(\$400)	(\$240)	(\$63)	(\$64)	(\$22)	(\$5)	(\$4)	(\$0)	(\$1)		CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	(\$16,569)	(\$9,957)	(\$2,595)	(\$2,663)	(\$913)	(\$207)	(\$183)	(\$12)	(\$39)		NFA
4225	Late Payment Charges	(\$380,777)	(\$267,653)	(\$65,673)	(\$39,859)	(\$7,053)	\$0	(\$27)	(\$513)	\$0	\$0	LPHA
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total		(\$420,846)	(\$291,731)	(\$71,949)	(\$46,298)	(\$9,261)	(\$501)	(\$470)	(\$543)	(\$94)		

Operating and Maintenance											
5005	Operation Supervision and Engineering	\$188,086	\$147,716	\$29,832	\$4,379	\$447	\$109	\$3,987	\$442	\$1,173	1815-1855
5010	Load Dispatching	\$382,443	\$300,357	\$60,659	\$8,904	\$910	\$222	\$8,107	\$900	\$2,385	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$61,777	\$53,247	\$5,471	\$540	\$20	\$1	\$1,771	\$200	\$528	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$261,196	\$225,128	\$23,133	\$2,283	\$84	\$4	\$7,486	\$846	\$2,232	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$81,162	\$70,360	\$7,230	\$664	\$6	\$0	\$1,941	\$264	\$698	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$9,711	\$8,322	\$855	\$83	\$2	\$0	\$335	\$31	\$83	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$8,014	\$6,867	\$706	\$69	\$2	\$0	\$277	\$26	\$68	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$60,756	\$52,669	\$5,412	\$497	\$5	\$0	\$1,453	\$198	\$522	1850
5065	Meter Expense	\$229,947	\$169,939	\$28,106	\$24,431	\$7,132	\$340	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$1,123	\$952	\$98	\$10	\$0	\$0	\$49	\$4	\$9	CCA
5075	Customer Premises - Materials and Expenses	\$11,945	\$10,131	\$1,041	\$104	\$5	\$0	\$526	\$38	\$100	CCA
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$461,555	\$362,489	\$73,207	\$10,745	\$1,098	\$268	\$9,783	\$1,086	\$2,879	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$103,822	\$89,658	\$9,213	\$914	\$37	\$2	\$2,773	\$337	\$889	1830
5125	Maintenance of Overhead Conductors and Devices	\$528,380	\$454,489	\$46,701	\$4,583	\$152	\$7	\$16,233	\$1,708	\$4,507	1835
5130	Maintenance of Overhead Services	\$369,047	\$219,632	\$130,896	\$18,358	\$162	\$0	\$0	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$355,295	\$306,233	\$31,467	\$3,105	\$114	\$5	\$10,183	\$1,151	\$3,037	1830 & 1835
5145	Maintenance of Underground Conduit	\$8,544	\$7,322	\$752	\$73	\$2	\$0	\$295	\$28	\$73	1840
5150	Maintenance of Underground Conductors and Devices	\$30,176	\$25,859	\$2,657	\$258	\$7	\$0	\$1,041	\$97	\$256	1845
5155	Maintenance of Underground Services	\$175,511	\$104,452	\$62,251	\$8,731	\$77	\$0	\$0	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$46,141	\$40,000	\$4,110	\$377	\$3	\$0	\$1,103	\$150	\$397	1850
5175	Maintenance of Meters	\$45,036	\$33,283	\$5,505	\$4,785	\$1,397	\$67	\$0	\$0	\$0	1860
Sub-total		\$3,419,668	\$2,689,104	\$529,301	\$93,892	\$11,661	\$1,025	\$67,343	\$7,505	\$19,837	
Billing and Collection											
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5310	Meter Reading Expense	\$217,154	\$177,819	\$18,272	\$21,020	\$41	\$2	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$1,383,784	\$1,100,547	\$130,961	\$121,832	\$25,011	\$1,294	\$3,881	\$105	\$154	CWNB
5320	Collecting	\$503,555	\$400,486	\$47,656	\$44,334	\$9,101	\$471	\$1,412	\$38	\$56	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5335	Bad Debt Expense	\$146,946	\$115,460	\$12,275	\$19,211	\$0	\$0	\$0	\$0	\$0	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total		\$2,251,439	\$1,794,312	\$209,163	\$206,398	\$34,153	\$1,766	\$5,293	\$143	\$209	
Sub Total Operating, Maintenance and Billing		\$5,671,107	\$4,483,416	\$738,464	\$300,290	\$45,814	\$2,792	\$72,636	\$7,648	\$20,046	
Amortization Expense - Customer Related		\$1,702,623	\$1,327,504	\$225,874	\$89,031	\$22,832	\$1,958	\$25,046	\$2,837	\$7,541	
Amortization Expense - General Plant assigned to Meters		\$172,056	\$140,279	\$21,819	\$4,046	\$574	\$26	\$3,767	\$426	\$1,118	
Admin and General		\$3,011,351	\$2,379,911	\$392,455	\$159,659	\$24,357	\$1,485	\$38,710	\$4,081	\$10,694	
Allocated PLs		\$173,735	\$141,643	\$21,880	\$4,167	\$604	\$28	\$3,838	\$433	\$1,142	
Allocated Debt Return		\$599,139	\$488,468	\$75,455	\$14,370	\$2,084	\$97	\$13,236	\$1,492	\$3,938	
Allocated Equity Return		\$1,775,524	\$1,447,554	\$223,609	\$42,585	\$6,175	\$287	\$39,223	\$4,422	\$11,669	
PLCC Adjustment for Line Transformer		\$281,775	\$245,063	\$25,188	\$2,311	\$21	\$0	\$6,761	\$0	\$2,431	
PLCC Adjustment for Primary Costs		\$702,860	\$610,524	\$62,753	\$6,274	\$288	\$14	\$16,950	\$0	\$6,057	
PLCC Adjustment for Secondary Costs		\$454,867	\$395,510	\$37,083	\$3,626	\$167	\$0	\$13,003	\$0	\$5,478	
Total		\$11,245,186	\$8,865,947	\$1,502,581	\$555,640	\$92,704	\$6,160	\$159,272	\$20,795	\$42,088	

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
<u>Distribution Plant</u>									
CWMC	\$ 10,428,929	\$ 7,707,350	\$ 1,274,691	\$ 1,108,020	\$ 323,465	\$ 15,403	\$ -	\$ -	\$ -
<u>Accumulated Amortization</u>									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (6,134,790)	\$ (4,533,829)	\$ (749,834)	\$ (651,790)	\$ (190,277)	\$ (9,061)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 4,294,139	\$ 3,173,522	\$ 524,857	\$ 456,230	\$ 133,187	\$ 6,342	\$ -	\$ -	\$ -
<u>Misc Revenue</u>									
CWNB	\$ (23,500)	\$ (14,121)	\$ (3,681)	\$ (3,777)	\$ (1,295)	\$ (294)	\$ (260)	\$ (18)	\$ (55)
NFA	\$ (16,569)	\$ (9,957)	\$ (2,595)	\$ (2,663)	\$ (913)	\$ (207)	\$ (183)	\$ (12)	\$ (39)
LPHA	\$ (380,777)	\$ (267,653)	\$ (65,673)	\$ (39,859)	\$ (7,053)	\$ -	\$ (27)	\$ (513)	\$ -
<i>Sub-total</i>	\$ (420,846)	\$ (291,731)	\$ (71,949)	\$ (46,298)	\$ (9,261)	\$ (501)	\$ (470)	\$ (543)	\$ (94)
<u>Operation</u>									
CWMC	\$ 229,947	\$ 169,939	\$ 28,106	\$ 24,431	\$ 7,132	\$ 340	\$ -	\$ -	\$ -
CCA	\$ 13,068	\$ 11,083	\$ 1,139	\$ 114	\$ 5	\$ 0	\$ 575	\$ 42	\$ 110
<i>Sub-total</i>	\$ 243,015	\$ 181,022	\$ 29,244	\$ 24,544	\$ 7,137	\$ 340	\$ 575	\$ 42	\$ 110
<u>Maintenance</u>									
1860	\$ 45,036	\$ 33,283	\$ 5,505	\$ 4,785	\$ 1,397	\$ 67	\$ -	\$ -	\$ -
<u>Billing and Collection</u>									
CWMR	\$ 217,154	\$ 177,819	\$ 18,272	\$ 21,020	\$ 41	\$ 2	\$ -	\$ -	\$ -
CWNB	\$ 1,887,339	\$ 1,501,033	\$ 178,617	\$ 166,167	\$ 34,113	\$ 1,764	\$ 5,293	\$ 143	\$ 209
<i>Sub-total</i>	\$ 2,104,493	\$ 1,678,852	\$ 196,889	\$ 187,187	\$ 34,153	\$ 1,766	\$ 5,293	\$ 143	\$ 209
Total Operation, Maintenance and Billing	\$ 2,392,544	\$ 1,893,157	\$ 231,638	\$ 216,516	\$ 42,687	\$ 2,173	\$ 5,869	\$ 185	\$ 319
Amortization Expense - Meters	\$ 602,228	\$ 445,068	\$ 73,608	\$ 63,984	\$ 18,679	\$ 889	\$ -	\$ -	\$ -
Allocated PILs	\$ 16,967	\$ 12,537	\$ 2,073	\$ 1,804	\$ 527	\$ 25	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 58,511	\$ 43,235	\$ 7,148	\$ 6,223	\$ 1,819	\$ 87	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 173,394	\$ 128,125	\$ 21,181	\$ 18,441	\$ 5,390	\$ 257	\$ -	\$ -	\$ -
Total	\$ 2,822,798	\$ 2,230,391	\$ 263,698	\$ 260,671	\$ 59,842	\$ 2,930	\$ 5,399	\$ (358)	\$ 225

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
<u>Distribution Plant</u>									
CWMC	\$ 10,428,929	\$ 7,707,350	\$ 1,274,691	\$ 1,108,020	\$ 323,465	\$ 15,403	\$ -	\$ -	\$ -
<u>Accumulated Amortization</u>									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (6,134,790)	\$ (4,533,829)	\$ (749,834)	\$ (651,790)	\$ (190,277)	\$ (9,061)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 4,294,139	\$ 3,173,522	\$ 524,857	\$ 456,230	\$ 133,187	\$ 6,342	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 273,738	\$ 202,822	\$ 33,775	\$ 28,591	\$ 8,165	\$ 385	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 4,567,877	\$ 3,376,344	\$ 558,633	\$ 484,821	\$ 141,352	\$ 6,727	\$ -	\$ -	\$ -
<u>Misc Revenue</u>									
CWNB	\$ (23,500)	\$ (14,121)	\$ (3,681)	\$ (3,777)	\$ (1,295)	\$ (294)	\$ (260)	\$ (18)	\$ (55)
NFA	\$ (16,569)	\$ (9,957)	\$ (2,595)	\$ (2,663)	\$ (913)	\$ (207)	\$ (183)	\$ (12)	\$ (39)
LPHA	\$ (380,777)	\$ (267,653)	\$ (65,673)	\$ (39,859)	\$ (7,053)	\$ -	\$ (27)	\$ (513)	\$ -
Sub-total	\$ (420,846)	\$ (291,731)	\$ (71,949)	\$ (46,298)	\$ (9,261)	\$ (501)	\$ (470)	\$ (543)	\$ (94)
<u>Operation</u>									
CWMC	\$ 229,947	\$ 169,939	\$ 28,106	\$ 24,431	\$ 7,132	\$ 340	\$ -	\$ -	\$ -
CCA	\$ 13,068	\$ 11,083	\$ 1,139	\$ 114	\$ 5	\$ 0	\$ 575	\$ 42	\$ 110
Sub-total	\$ 243,015	\$ 181,022	\$ 29,244	\$ 24,544	\$ 7,137	\$ 340	\$ 575	\$ 42	\$ 110
<u>Maintenance</u>									
1860	\$ 45,036	\$ 33,283	\$ 5,505	\$ 4,785	\$ 1,397	\$ 67	\$ -	\$ -	\$ -
<u>Billing and Collection</u>									
CWMR	\$ 217,154	\$ 177,819	\$ 18,272	\$ 21,020	\$ 41	\$ 2	\$ -	\$ -	\$ -
CWNB	\$ 1,887,339	\$ 1,501,033	\$ 178,617	\$ 166,167	\$ 34,113	\$ 1,764	\$ 5,293	\$ 143	\$ 209
Sub-total	\$ 2,104,493	\$ 1,678,852	\$ 196,889	\$ 187,187	\$ 34,153	\$ 1,766	\$ 5,293	\$ 143	\$ 209
Total Operation, Maintenance and Billing	\$ 2,392,544	\$ 1,893,157	\$ 231,638	\$ 216,516	\$ 42,687	\$ 2,173	\$ 5,869	\$ 185	\$ 319
Amortization Expense - Meters	\$ 602,228	\$ 445,068	\$ 73,608	\$ 63,984	\$ 18,679	\$ 889	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 17,829	\$ 13,210	\$ 2,200	\$ 1,862	\$ 532	\$ 25	\$ -	\$ -	\$ -
Admin and General	\$ 1,270,404	\$ 1,004,936	\$ 123,103	\$ 115,118	\$ 22,694	\$ 1,156	\$ 3,128	\$ 98	\$ 170
Allocated PILs	\$ 18,048	\$ 13,338	\$ 2,206	\$ 1,918	\$ 560	\$ 27	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 62,241	\$ 45,998	\$ 7,607	\$ 6,613	\$ 1,930	\$ 92	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 184,448	\$ 136,313	\$ 22,544	\$ 19,597	\$ 5,721	\$ 272	\$ -	\$ -	\$ -
Total	\$ 4,126,895	\$ 3,260,290	\$ 390,957	\$ 379,310	\$ 83,542	\$ 4,133	\$ 8,526	\$ (260)	\$ 396

Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	General Service > 50 to 999 kW	General Service > 1000 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant										
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 34,316,018	\$ 29,716,899	\$ 3,053,552	\$ 305,152	\$ 13,656	\$ 653	\$ 819,755	\$ 111,665	\$ 294,684
	SNCP	\$ 16,328,047	\$ 13,859,215	\$ 1,424,100	\$ 134,699	\$ 1,189	\$ -	\$ 719,332	\$ 52,078	\$ 137,433
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 13,481,811	\$ 11,687,404	\$ 1,200,936	\$ 110,251	\$ 1,003	\$ -	\$ 322,403	\$ 43,917	\$ 115,897
	CWCS	\$ 22,953,494	\$ 13,660,359	\$ 8,141,267	\$ 1,141,787	\$ 10,082	\$ -	\$ -	\$ -	\$ -
	CWMC	\$ 10,428,929	\$ 7,707,350	\$ 1,274,691	\$ 1,108,020	\$ 323,465	\$ 15,403	\$ -	\$ -	\$ -
	Sub-total	\$ 97,508,299	\$ 76,631,228	\$ 15,094,546	\$ 2,799,909	\$ 349,395	\$ 16,056	\$ 1,861,490	\$ 207,660	\$ 548,014
Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (56,172,185)	\$ (42,930,610)	\$ (9,888,696)	\$ (1,808,492)	\$ (205,634)	\$ (9,366)	\$ (948,330)	\$ (104,715)	\$ (276,342)
	Customer Related Net Fixed Assets	\$ 41,336,114	\$ 33,700,618	\$ 5,205,851	\$ 991,417	\$ 143,761	\$ 6,690	\$ 913,161	\$ 102,945	\$ 271,672
	Allocated General Plant Net Fixed Assets	\$ 2,641,737	\$ 2,153,834	\$ 335,002	\$ 62,130	\$ 8,813	\$ 406	\$ 57,843	\$ 6,538	\$ 17,172
	Customer Related NFA Including General Plant	\$ 43,977,851	\$ 35,854,451	\$ 5,540,853	\$ 1,053,546	\$ 152,573	\$ 7,096	\$ 971,003	\$ 109,483	\$ 288,844
Misc Revenue										
	CWNB	\$ (23,500)	\$ (14,121)	\$ (3,681)	\$ (3,777)	\$ (1,295)	\$ (294)	\$ (260)	\$ (18)	\$ (55)
	NFA	\$ (16,569)	\$ (9,957)	\$ (2,595)	\$ (2,663)	\$ (913)	\$ (207)	\$ (183)	\$ (12)	\$ (39)
	LPHA	\$ (380,777)	\$ (267,653)	\$ (65,673)	\$ (39,859)	\$ (7,053)	\$ -	\$ (27)	\$ (513)	\$ -
	Sub-total	\$ (420,846)	\$ (291,731)	\$ (71,949)	\$ (46,298)	\$ (9,261)	\$ (501)	\$ (470)	\$ (543)	\$ (94)
Operating and Maintenance										
	1815-1855	\$ 1,032,084	\$ 810,561	\$ 163,698	\$ 24,028	\$ 2,455	\$ 600	\$ 21,877	\$ 2,428	\$ 6,437
	1830 & 1835	\$ 678,268	\$ 584,608	\$ 60,071	\$ 5,928	\$ 218	\$ 10	\$ 19,439	\$ 2,197	\$ 5,797
	1850	\$ 188,059	\$ 163,028	\$ 16,752	\$ 1,538	\$ 14	\$ -	\$ 4,497	\$ 613	\$ 1,617
	1840 & 1845	\$ 17,725	\$ 15,189	\$ 1,561	\$ 152	\$ 4	\$ 0	\$ 612	\$ 57	\$ 151
	CWMC	\$ 229,947	\$ 169,939	\$ 28,106	\$ 24,431	\$ 7,132	\$ 340	\$ -	\$ -	\$ -
	CCA	\$ 13,068	\$ 11,083	\$ 1,139	\$ 114	\$ 5	\$ 0	\$ 575	\$ 42	\$ 110
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 103,822	\$ 89,658	\$ 9,213	\$ 914	\$ 37	\$ 2	\$ 2,773	\$ 337	\$ 889
	1835	\$ 528,380	\$ 454,489	\$ 46,701	\$ 4,583	\$ 152	\$ 7	\$ 16,233	\$ 1,708	\$ 4,507
	1855	\$ 544,558	\$ 324,084	\$ 193,147	\$ 27,088	\$ 239	\$ -	\$ -	\$ -	\$ -
	1840	\$ 8,544	\$ 7,322	\$ 752	\$ 73	\$ 2	\$ 0	\$ 295	\$ 28	\$ 73
	1845	\$ 30,176	\$ 25,859	\$ 2,657	\$ 258	\$ 7	\$ 0	\$ 1,041	\$ 97	\$ 256
	1860	\$ 45,036	\$ 33,283	\$ 5,505	\$ 4,785	\$ 1,397	\$ 67	\$ -	\$ -	\$ -
	Sub-total	\$ 3,419,668	\$ 2,689,104	\$ 529,301	\$ 93,892	\$ 11,661	\$ 1,025	\$ 67,343	\$ 7,505	\$ 19,837
Billing and Collection										
	CWNB	\$ 1,887,339	\$ 1,501,033	\$ 178,617	\$ 166,167	\$ 34,113	\$ 1,764	\$ 5,293	\$ 143	\$ 209
	CWMR	\$ 217,154	\$ 177,819	\$ 18,272	\$ 21,020	\$ 41	\$ 2	\$ -	\$ -	\$ -
	BDHA	\$ 146,946	\$ 115,460	\$ 12,275	\$ 19,211	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ 2,251,439	\$ 1,794,312	\$ 209,163	\$ 206,398	\$ 34,153	\$ 1,766	\$ 5,293	\$ 143	\$ 209
	Sub Total Operating, Maintenance and Billing	\$ 5,671,107	\$ 4,483,416	\$ 738,464	\$ 300,290	\$ 45,814	\$ 2,792	\$ 72,636	\$ 7,648	\$ 20,046
	Amortization Expense - Customer Related	\$ 1,702,623	\$ 1,327,504	\$ 225,874	\$ 89,031	\$ 22,832	\$ 1,958	\$ 25,046	\$ 2,837	\$ 7,541
	Amortization Expense - General Plant assigned to Meters	\$ 172,056	\$ 140,279	\$ 21,819	\$ 4,046	\$ 574	\$ 26	\$ 3,767	\$ 426	\$ 1,118
	Admin and General	\$ 3,011,351	\$ 2,379,911	\$ 392,455	\$ 159,659	\$ 24,357	\$ 1,485	\$ 38,710	\$ 4,081	\$ 10,694
	Allocated PILs	\$ 173,735	\$ 141,643	\$ 21,880	\$ 4,167	\$ 604	\$ 28	\$ 3,838	\$ 433	\$ 1,142
	Allocated Debt Return	\$ 599,139	\$ 488,468	\$ 75,455	\$ 14,370	\$ 2,084	\$ 97	\$ 13,236	\$ 1,492	\$ 3,938
	Allocated Equity Return	\$ 1,775,524	\$ 1,447,554	\$ 223,609	\$ 42,585	\$ 6,175	\$ 287	\$ 39,223	\$ 4,422	\$ 11,669
	PLCC Adjustment for Line Transformer	\$ 281,775	\$ 245,063	\$ 25,188	\$ 2,311	\$ 21	\$ -	\$ 6,761	\$ -	\$ 2,431
	PLCC Adjustment for Primary Costs	\$ 702,860	\$ 610,524	\$ 62,753	\$ 6,274	\$ 288	\$ 14	\$ 16,950	\$ -	\$ 6,057
	PLCC Adjustment for Secondary Costs	\$ 454,867	\$ 395,510	\$ 37,083	\$ 3,626	\$ 167	\$ -	\$ 13,003	\$ -	\$ 5,478
	Total	\$ 11,245,186	\$ 8,865,947	\$ 1,502,581	\$ 555,640	\$ 92,704	\$ 6,160	\$ 159,272	\$ 20,795	\$ 42,088