

1    **2.7 EXHIBIT 7: COST ALLOCATION**

2

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1 **COST ALLOCATION OVERVIEW**

2 **Introduction and Background**

3 On September 29, 2006, the OEB issued its directions on Cost Allocation Methodology for Electricity  
4 Distributors (the "Directions"). On November 15, 2006, the Board issued the Cost Allocation Information  
5 Filing Guidelines for Electricity Distributors ("the Guidelines"), the Cost Allocation Model (the "Model") and  
6 User Instructions (the "Instructions") for the Model. WHESC prepared a cost allocation information filing  
7 consistent with WHESC's understanding of the Directions, the Guidelines, the Model and the Instructions.  
8 WHESC submitted this filing to the OEB on February 27, 2007.

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

13 In WHESC's 2009 Cost of Service Application (EB-2008-0247), the results of the original cost allocation  
14 study filed on February 27, 2007 were updated in two ways, incorporating an increase in PILs cost, and  
15 adjusting for the loss of two customers from its Large Use class. The result of this updated study was  
16 used as a basis for WHESC to propose reallocations of distribution costs across customer classes to  
17 address the issue of cross-subsidization. The reallocations were based on the objective of moving the  
18 revenue to cost ratios over a two year period to be within the Board's acceptable range as outlined in the  
19 "Report on Application of Cost Allocation for Electricity Distributors" (the Cost Allocation Report") issued  
20 by the OEB on November 28, 2007.

21 On September 2, 2010, the Board began a proceeding, EB-2010-0219, with the mandate to review and  
22 revise the existing Cost Allocation policy as needed. On March 31, 2011, the Report of the Board was  
23 released in relation to EB-2010-0219 ("the March Report"). In the letter accompanying the report, the  
24 Board indicated that a Working Group would be formed to revise the original Cost Allocation Model to  
25 address the revisions highlighted in the March Report. On August 5, 2011, the Board released the new  
26 Cost Allocation model and instructed 2012 Cost of Service filers to use the revised model in their  
27 applications. On June 28, 2012, the Board released a revised Cost Allocation model to be used by 2013  
28 Cost of Service filers in their applications. The revised version was essentially the same as the previous  
29 version but was updated to address the impact on revenue requirement from the adjustment resulting  
30 from the amortization of Account 1575 (IFRS-CGAAP Transitional PP&E Amounts).

1 In the March Report, the Board stated that “default weighting factors should now be utilized only in  
2 exceptional circumstances”. Distributors are therefore now expected to develop their own weighting  
3 factors.

4 In WHESC’s 2013 EDR COS Application (EB-2012-0173), the 2013 cost allocation model was used and  
5 updated to reflect 2013 test year costs, customer numbers and demand values. The 2013 demand  
6 values were based on the weather normalized load forecast used to design rates. WHESC developed  
7 weighting factors based on discussions with staff experienced in the subject area.

8 In this application, WHESC has used the 2017 cost allocation model released by the OEB on July 21,  
9 2016. The model reflects 2017 test year costs, customer numbers and demand values. The 2017  
10 demand values were based on the weather normalized load forecast used to design rates. WHESC  
11 reviewed the various weighting factors used in the 2013 study and has made changes as outlined below.

12 **WEIGHTING FACTORS**

13 **Weighting Factor for Services (Account 1855)**

14 For WHESC, the Residential and General Service < 50 kW classes are the only two classes that have  
15 services assets in account 1855 which results in the factors below:

16 **Table 7-1 Weighting Factors for Services**

Rate Class	Factor
Residential	1
General Service < 50 kW	1
General Service > 50 kW	0
Street Lights	0
Sentinel Lights	0
Unmetered Scattered Load	0

17

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

19 The billing and collection weighting factors are consistent with the billing and collection weighting factors  
20 used in the 2013 cost allocation study.

1

**Table 7-2 Weighting Factors for Billing and Collection**

Rate Class	Factor
Residential	1
General Service < 50 kW	1
General Service > 50 kW	5
Street Lights	10
Sentinel Lights	1
Unmetered Scattered Load	1

2

3 **Installation Cost per Meter (Sheet I7.1)**

4 The installation cost for meters reflects the average cost of installation for all meters in the rate class.  
 5 Balances in Account 1860 between classes has been rolled forward from the 2012 Smart Meter Rate  
 6 Application with additions by class estimated from 2012 to 2017.

7

**Table 7-3 Installation Cost per Meter**

Rate Class	Installation Cost per Meter
Residential	\$117.18
General Service < 50 kW	\$311.04
General Service > 50 kW	\$371.72

8

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

10 Account 5310 Meter Reading costs for the most part are comprised of labor and vehicle costs (\$21,489)  
 11 related to approximately 125 non-interval meters in the GS>50 class which are read manually on a  
 12 monthly basis for both kW and kWh. In addition, phone line charges (\$5,712) relating to interval accounts  
 13 in the GS>50 class are also included. The balance of charges is related to meter monitoring at the TS  
 14 Station (\$7,344) and is distributed between all three user classifications.

15

**Table 7-4 Weighting Factors for Meter Reading**

Rate Class	Meter Reading Factors
Residential	1
General Service < 50 kW	4
General Service > 50 kW	885

1 **SUMMARY OF RESULTS AND PROPOSED CHANGES**

2 The data used in the updated cost allocation study is consistent with WHESC's cost data that supports  
 3 the proposed 2017 revenue requirement outlined in this application. Consistent with the Guidelines,  
 4 WHESC's assets were broken out into primary and secondary distribution functions using breakout  
 5 percentages consistent with the original cost allocation informational filing. The breakout of assets,  
 6 capital contributions, depreciation, accumulated depreciation, customer data and load data by primary,  
 7 line transformer and secondary categories were developed from the best data available to WHESC, its  
 8 engineering records, and its customer and financial information systems. An Excel version of the updated  
 9 cost allocation study has been included with the filed application material. In addition, Appendix 7-A  
 10 outlines Input Sheets I-6 & I-8 and Output Sheets O-1 & O-2 (first page only).

11 Capital contributions, depreciation and accumulated depreciation by USoA are consistent with the  
 12 information provided in the 2017 continuity statement shown in Exhibit 2. The rate class customer data  
 13 used in the updated cost allocation study is consistent with the 2017 customer forecast outlined in Exhibit  
 14 3.

15 The load profiles for each rate class are the same as those used in the original information filing but have  
 16 been scaled to match the 2017 load forecast. In a letter dated June 12, 2015, the OEB stated that it  
 17 expected distributors to be mindful of material changes to load profiles and to propose updates in their  
 18 respective cost of service applications when warranted. WHESC is not aware of any reason for the load  
 19 profiles to have materially changed between the classes. As a result, WHESC has not updated its load  
 20 profiles at this time. However, WHESC confirms that it intends to put plans in place to update its load  
 21 profiles the next time a cost allocation model is filed.

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

23 **Table 7-5 Load Profiling Scaling Factors**

Rate Class	2004 Weather Normal Values used Information Filing (kWh)	2017 Weather Normal Values (kWh)	Scaling Factor
Residential	167,248,797	161,051,510	96.3%
General Service < 50 kW	52,453,242	54,658,680	104.2%
General Service > 50 kW	153,816,809	128,665,764	83.6%
Street Lights	4,909,294	1,282,067	26.1%
Sentinel Lights	1,038,737	753,964	72.6%
Unmetered Scattered Load	1,242,958	944,313	76.0%
Total	380,709,837	347,356,298	91.2%

1 The allocated cost by rate class for the 2013 Cost of Service filing and 2017 updated study are provided  
 2 in the following Table 7-6.

3 **Table 7-6: Allocated Cost**  
 4 **(Consistent with RRWF, Tab 11 Cost Allocation, Allocated Costs)**  
 5

Rate Class	2013 Board Approved Cost Allocation Study	%	Cost Allocated in the 2017 Study	%
Residential	\$5,998,831	64.6%	\$7,207,012	67.8%
General Service < 50 kW	\$1,118,010	12.0%	\$1,328,102	12.5%
General Service > 50 kW	\$1,806,382	19.4%	\$1,949,754	18.3%
Street Lights	\$187,006	2.0%	\$62,193	0.6%
Sentinel Lights	\$39,282	0.4%	\$53,961	0.5%
Unmetered Scattered Load	\$38,984	0.4%	\$35,313	0.3%
Large Use	\$101,544	1.1%		0.0%
<b>Total</b>	<b>\$9,290,040</b>	<b>100.0%</b>	<b>\$10,636,334</b>	<b>100.0%</b>

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

14 In the March Board Report, the Board established what it considered to be the appropriate ranges of  
 15 revenue to cost ratios which are summarized in Table 7-7 below. In addition, Table 7-7 provides  
 16 WHESC's revenue to cost ratios from the 2013 application, the updated 2017 cost allocation study and  
 17 the proposed 2018 and 2019 ratios.

**Table 7-7 Revenue to Cost Ratios –**  
**(Consistent with RRWF, Tab 11 Cost Allocation, Proposed & Rebalancing**  
**Revenue to Cost Ratios)**

Rate Class	2013 Board Approved	2017 Updated Cost Allocation Study	2017 Proposed Ratios	2018 & 2019 Proposed Ratios	Board Targets	
					Min	Max
Residential	106.5%	104.8%	104.8%	104.8%	85.0%	115.0%
General Service < 50 kW	96.1%	95.8%	95.8%	95.8%	80.0%	120.0%
General Service > 50 kW	80.0%	76.8%	84.7%	84.7%	80.0%	120.0%
Street Lights	89.3%	367.7%	120.0%	120.0%	80.0%	120.0%
Sentinel Lights	106.5%	67.7%	84.7%	84.7%	80.0%	120.0%
Unmetered Scattered Load	106.5%	146.7%	120.0%	120.0%	80.0%	120.0%

The 2017 cost allocation study indicates the revenue to cost ratios for Street Lighting and Unmetered Scattered Load are outside the Board's range. For 2017, it is proposed these ratios be brought within the Board's range and General Service > 50 kW and Sentinel Lights be adjusted upward to a common ratio in order to maintain revenue neutrality.

The following Table 7-8 provides information on calculated class revenue. The resulting 2017 proposed base revenue will be the amount used in Exhibit 8 to design the proposed distribution charges in this application.

**Table 7-8 Calculated Class Revenue –**  
**(Consistent with RRWF, Tab 11 Cost Allocation, Calculated Class Revenues)**

Rate Class	2017 Base Revenue at Existing Rates	2017 Proposed Base Revenue Allocated at Existing Rates Proportion	2017 Proposed Base Revenue	Miscellaneous Revenue
Residential	\$6,428,017	\$7,178,370	\$7,178,370	\$371,305
General Service < 50 kW	\$1,085,244	\$1,211,926	\$1,211,926	\$60,516
General Service > 50 kW	\$1,269,875	\$1,418,110	\$1,572,415	\$79,089
Street Lights	\$193,395	\$215,971	\$61,897	\$12,734
Sentinel Lights	\$29,141	\$32,543	\$41,723	\$3,983
Unmetered Scattered Load	\$44,204	\$49,365	\$39,952	\$2,423
Total	\$9,049,877	\$10,106,284	\$10,106,284	\$530,050

1 **Embedded Distributor Class**

2 WHESC does not have an Embedded Distributor customer.

3 **Unmetered Loads**

4 WHESC communicates with unmetered load customers, including street lighting customers, to assist  
5 them in understanding the regulatory context in which distributors operate and how it affects unmetered  
6 load customers. This communication takes place on an on-going basis and is not driven by the rate  
7 application process, but regular business practice. WHESC has undertaken a review of its Unmetered  
8 Scattered Load class and a nominal number of connections remain in the class. Through a project to  
9 retrofit the street lights throughout Welland, WHESC worked closely with the City of Welland on all  
10 aspects of the project including the connection count and rate implications.

11 **microFIT Class**

12 WHESC is not proposing to include microFIT as a separate class in the cost allocation model in 2017. It  
13 is WHESC's understanding that the cost allocation model will produce a calculation of unit costs which  
14 the Board will use to update the uniform microFIT rate at a future date.

15 The current OEB approved service charge for this customer class is \$5.40 per month. However, WHESC  
16 believes that its variable costs related to this class exceed the current Board approved amount. The  
17 monthly charge from WHESC's service provider to supply the hourly generation data for the IESO  
18 monthly invoice input is currently \$10.00 per month. As a result, WHESC is requesting approval in this  
19 application to charge the microfit service classification a monthly service charge of \$11.25 per month.  
20 The composition is based on the following variable costs:

21	Monthly Service Provider Costs	\$10.00
22	Standard Supply Service –Administration Charge	\$ 0.25
23	Postage/Cheque & Banking	<u>\$ 1.00</u>
24	Total Monthly Service Charge	\$11.25

25 **New Customer Class**

26 WHESC is not proposing to include a new customer class.

27 **Eliminated Customer Class**

28 Welland Hydro is proposing to eliminate the Large Use class since there are no longer any customers in  
29 that class.



1

## APPENDIX 7-A

2

- Input Sheets I-6 & I-8

3

- Output Sheets O-1 & O-2 (first page only).

# 2017 Cost Allocation Model

EB-2016-0110

## Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	347,356,298
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Total kW from Load Forecast	368,574
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Deficiency/sufficiency ( RRWF 8. cell F51)	1,056,407
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Miscellaneous Revenue (RRWF 5. cell F48)	530,050
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		1	2	3	7	8	9	
	ID	Residential	GS <50	GS >50 to 4999 kW	Street Light	Sentinel	Unmetered Scattered Load	
<b>Billing Data</b>								
Forecast kWh	<b>CEN</b>	347,356,298	161,051,510	54,658,680	128,665,764	1,282,067	753,964	944,313
Forecast kW	<b>CDEM</b>	368,574			362,937	3,560	2,077	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		196,219		14,750	181,469			
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	<b>CEN EWMP</b>	343,998,277	161,051,510	54,658,680	125,307,743	1,282,067	753,964	944,313



# 2017 Cost Allocation Model

EB-2016-0110

## Sheet I6.2 Customer Data Worksheet -

		1	2	3	7	8	9	
	ID	Total	Residential	GS <50	GS >50 to 4999 kW	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Bad Debt 3 Year Historical Average	BDHA	\$99,570	\$75,673	\$8,961	\$14,935	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$72,853	\$45,533	\$12,385	\$14,789		\$146	
Number of Bills	CNB	279,917	252,504	21,399	1,789	12	2,160	2,052
Number of Devices	CDEV					6,853	515	257
Number of Connections (Unmetered)	CCON	4,430				3,658	515	257
Total Number of Customers	CCA	22,974	21,042	1,783	149			
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	23,143	21,042	1,783	149	168		
Line Transformer Customer Base	CCLT	23,105	21,042	1,773	121	168		
Secondary Customer Base	CCS	22,962	21,042	1,781	139			
Weighted - Services	CWCS	22,823	21,042	1,781	-	-	-	-
Weighted Meter -Capital	CWMC	3,075,804	2,465,702	554,672	55,429	-	-	-
Weighted Meter Reading	CWMR	160,143	21,042	7,133	131,968	-	-	-
Weighted Bills	CWNB	287,182	252,504	21,399	8,947	120	2,160	2,052

### Bad Debt Data

Historic Year:	2012	86,306	65,592	7,768	12,946			
Historic Year:	2013	150,594	114,452	13,553	22,589			
Historic Year:	2014	61,809	46,975	5,563	9,271			
Three-year average		99,570	75,673	8,961	14,935	-	-	-

# 2017 Cost Allocation Model

EB-2016-0110

## 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

Rate Base		1	2	3	7	8	9	
Assets	Total	Residential	GS <50	GS >50 to 4999 kW	Street Light	Sentinel	Unmetered Scattered Load	
crev	Distribution Revenue at Existing Rates	\$9,049,877	\$6,428,017	\$1,085,244	\$1,269,875	\$193,395	\$29,141	\$44,204
mi	Miscellaneous Revenue (mi)	\$530,050	\$371,305	\$60,516	\$79,089	\$12,734	\$3,983	\$2,423
	Miscellaneous Revenue Input equals Output							
	<b>Total Revenue at Existing Rates</b>	<b>\$9,579,927</b>	<b>\$6,799,322</b>	<b>\$1,145,760</b>	<b>\$1,348,964</b>	<b>\$206,129</b>	<b>\$33,124</b>	<b>\$46,628</b>
	Factor required to recover deficiency (1 + D)	1.1167						
	Distribution Revenue at Status Quo Rates	\$10,106,284	\$7,178,370	\$1,211,928	\$1,418,110	\$215,971	\$32,543	\$49,365
	Miscellaneous Revenue (mi)	\$530,050	\$371,305	\$60,516	\$79,089	\$12,734	\$3,983	\$2,423
	<b>Total Revenue at Status Quo Rates</b>	<b>\$10,636,334</b>	<b>\$7,549,675</b>	<b>\$1,272,443</b>	<b>\$1,497,199</b>	<b>\$228,705</b>	<b>\$36,526</b>	<b>\$51,788</b>
	<b>Expenses</b>							
di	Distribution Costs (di)	\$2,995,390	\$1,881,637	\$386,229	\$682,107	\$23,284	\$14,353	\$7,780
cu	Customer Related Costs (cu)	\$1,936,786	\$1,638,582	\$187,397	\$89,747	\$583	\$10,500	\$9,975
ad	General and Administration (ad)	\$2,067,731	\$1,475,389	\$240,565	\$323,897	\$10,018	\$10,421	\$7,441
dep	Depreciation and Amortization (dep)	\$1,429,600	\$885,451	\$206,370	\$317,221	\$10,154	\$6,746	\$3,658
INPUT	PiLs (INPUT)	\$100,775	\$60,550	\$14,044	\$24,512	\$829	\$545	\$295
INT	Interest	\$874,137	\$525,218	\$121,818	\$212,623	\$7,191	\$4,730	\$2,558
	<b>Total Expenses</b>	<b>\$9,404,419</b>	<b>\$6,466,826</b>	<b>\$1,156,424</b>	<b>\$1,650,106</b>	<b>\$52,059</b>	<b>\$47,295</b>	<b>\$31,706</b>
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,231,915	\$740,186	\$171,678	\$299,648	\$10,134	\$6,666	\$3,605
	Revenue Requirement (includes NI)	\$10,636,334	\$7,207,012	\$1,328,102	\$1,949,754	\$62,193	\$53,961	\$35,313
	Revenue Requirement Input equals Output							
	<b>Rate Base Calculation</b>							
	<b>Net Assets</b>							
dp	Distribution Plant - Gross	\$53,864,445	\$32,036,829	\$7,547,309	\$13,386,364	\$442,355	\$293,090	\$158,497
gp	General Plant - Gross	\$7,836,688	\$4,707,436	\$1,091,675	\$1,907,476	\$64,467	\$42,604	\$23,032
accum dep	Accumulated Depreciation (dep)	(\$31,617,646)	(\$18,673,621)	(\$4,448,360)	(\$7,971,125)	(\$259,347)	(\$172,101)	(\$93,093)
co	Capital Contribution	(\$589,181)	(\$349,748)	(\$80,535)	(\$148,033)	(\$4,855)	(\$3,920)	(\$2,089)
	<b>Total Net Plant</b>	<b>\$29,494,306</b>	<b>\$17,720,896</b>	<b>\$4,110,088</b>	<b>\$7,174,681</b>	<b>\$242,620</b>	<b>\$159,673</b>	<b>\$86,347</b>
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$46,574,530	\$21,849,204	\$7,372,980	\$16,916,099	\$201,506	\$105,578	\$129,164
	OM&A Expenses	\$6,999,907	\$4,995,608	\$814,192	\$1,095,750	\$33,885	\$35,274	\$25,197
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$53,574,437</b>	<b>\$28,844,811</b>	<b>\$8,187,172</b>	<b>\$18,011,849</b>	<b>\$235,391</b>	<b>\$140,852</b>	<b>\$154,361</b>
	Working Capital	\$4,018,083	\$2,013,361	\$614,038	\$1,350,889	\$17,654	\$10,564	\$11,577
	<b>Total Rate Base</b>	<b>\$33,512,388</b>	<b>\$19,734,257</b>	<b>\$4,724,126</b>	<b>\$8,525,570</b>	<b>\$280,275</b>	<b>\$170,237</b>	<b>\$97,924</b>
	Rate Base Input equals Output							
	Equity Component of Rate Base	\$13,404,955	\$7,893,703	\$1,889,650	\$3,410,228	\$104,110	\$68,095	\$39,170
	Net Income on Allocated Assets	\$1,231,915	\$1,082,849	\$116,018	(\$152,908)	\$176,646	(\$10,769)	\$20,080
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Net Income</b>	<b>\$1,231,915</b>	<b>\$1,082,849</b>	<b>\$116,018</b>	<b>(\$152,908)</b>	<b>\$176,646</b>	<b>(\$10,769)</b>	<b>\$20,080</b>

# 2017 Cost Allocation Model

EB-2016-0110

## 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**

Rate Base  
Assets

	1	2	3	7	8	9	
Total	Residential	GS <50	GS >50 to 4999 kW	Street Light	Sentinel	Unmetered Scattered Load	
<b>RATIOS ANALYSIS</b>							
REVENUE TO EXPENSES STATUS QUO%	100.00%	104.75%	95.81%	76.79%	367.73%	67.69%	146.65%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$1,056,407)	(\$407,690)	(\$182,342)	(\$500,790)	\$143,937	(\$20,836)	\$11,315
	Deficiency Input equals Output						
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$342,663	(\$55,658)	(\$452,556)	\$166,512	(\$17,435)	\$16,475
RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	13.72%	6.14%	-4.48%	169.67%	-15.81%	51.26%

# 2017 Cost Allocation Model

EB-2016-0110

## 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 to 4999 kW	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$6.84	\$10.25	\$33.68	\$0.01	\$1.62	\$3.14
Customer Unit Cost per month - Directly Related	\$9.49	\$14.03	\$50.77	\$0.02	\$2.32	\$4.46
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$17.17	\$21.91	\$69.59	\$0.97	\$8.66	\$8.49
Existing Approved Fixed Charge	\$18.76	\$29.23	\$281.42	\$1.99	\$2.69	\$11.93