



## Exhibit 7:

## **COST ALLOCATION**



7.1 Overview

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## **OVERVIEW OF COST ALLOCATION**

- 3 For the purposes of this Application, ETPL has followed the cost allocation policies outlined in
- 4 the Board's March 31, 2011 Cost Allocation Report, the Board's letter dated June 12, 2015
- 5 with regard to the treatment of Street Lighting connections, and the 2016 Cost Allocation
- 6 Model version 3.3 ("CA Model") issued on July 16, 2015.
- 7 7.2 Rate Classes
- 8 7.2.1 CHANGES TO RATE CLASSES
- 9 New Customer Classes
- 10 ETPL is not proposing any additional new rate classes.
- 11 7.2.2 UNMETERED LOADS
- 12 ETPL communicates with unmetered load customers, including Street Lighting customers, to
- assist them in understanding the regulator context in which distributors operate and how it
- 14 affects unmetered load customers. This communication takes place on an on-going basis and
- is not driven by the rate application process but rather regular business practice.
- 16 7.2.3 STANDBY RATES
- 17 Currently, ETPL does not employ a Standby Rate Class in its Tariff sheet. As part of this
- application ETPL wishes to include the rate charge in order to ensure that it is kept whole with
- 19 respect to its transmission network and connection fees that will be charged to ETPL by Hydro
- 20 One for all embedded generation (Gross Load Billing). ETPL currently has one customer to
- whom this situation applies however we believe that as the generation technology advances
- and reduces in cost it will become more and more prevalent throughout the province.



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1 ETPL has reviewed the information provided by the Board's Load Displacement Generation 2 Working Group, and understands that the associated consultation on developing a standby 3 rate policy (EB-2013-0004) remains ongoing. 4 For this Application, ETPL proposes that it is appropriate to set a standby charge that is equal 5 to the variable charge proposed for the GS>1,000 to 4,999 kW rate class (the rate class where 6 the single customer with generation will reside). This treatment is consistent with a recent 7 decision under similar circumstances in Horizon Utility's 2015 Cost of Service filing (EB-2014-8 0002) and Entegrus' 2016 Cost of Service Filing (EB-2015-0061). ETPL similarly believes this 9 treatment is appropriate as it allows for further promotion of generation in the scope of the 10 Green Energy initiatives, without causing a rate disincentive to the customer, and ensuring 11 that remaining customers do not pick up the cost incurred for Gross Load Billing through 12 Deferral and Variance accounts. 13 ETPL has not included the Standby rate class in the CA Model but rather aimed to include 14 the costs of standby in the GS>1,000 to 4,999 rate class. ETPL requests the proposed 15 Standby rate be approved on a final basis. 16 Although ETPL is currently unaware of any further approved load displacement generation 17 investments (beyond the aforementioned customer) in its service territory, the opportunity 18 exists for additional such technologies to be developed and implemented in upcoming years. As 19 proposed in Exhibit 8, ETPL seeks to also establish a Standby rate for the Large Use rate class. 20 Consistent with the Standby rate proposed above for the GS>1,000 to 4,999 kW rate class, ETPL

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### 7.2.4 HOST DISTRIBUTOR

proposed for the same class.

ETPL became a Host Distributor on January 1, 2007 when Hydro One Networks Inc. ("HONI") became virtually embedded to Erie Thames Distribution system at various points throughout

proposes that the Standby rate for the Large Use rate class be equal to the variable charge



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- 1 its service territory. Hydro One deregistered multiple wholesale points in ETPL's service
- 2 territory causing Hydro One to become Embedded within 4 of the communities which ETPL
- 3 services. ETPL began billing these situations through a retail point of supply and ETPL maintains
- 4 the metering and billing of the usage that flow into Hydro One's service territory through
- 5 ETPL's assets.
- 6 ETPL does have some capital costs invested in its Embedded Distributor rate class, specifically
- 7 metering in order to accurately measure and bill its embedded distributor customers. Also it is
- 8 important to note that in each situation where HONI is embedded within ETPL, ETPL's assets
- 9 are utilized to deliver electricity to HONI's customer base. Accordingly, ETPL has treated its
- 10 Embedded Distributor class in the same manner as any other rate class.
- 11 7.2.5 MICROFIT
- 12 ETPL is not proposing to include MicroFIT as a separate class in the cost allocation model in
- 13 2016. ETPL understands that the CA Model will produce a calculation of unit costs which the
- Board will use to update the uniform MicroFIT rate at a future date.
- 15 7.3 Cost Allocation Study
- 16 7.3.1 OVERVIEW
- 17 For the purposes of this Application, ETPL has followed the cost allocation policies outlined in
- 18 the March 31, 2011 Cost Allocation Report and used the 2017 Cost Allocation Model version 3.5
- 19 ("CA Model") issued on July 14, 2017.
- A completed copy of the CA Model has been filed in Live Excel format.
- 21 A PDF copy of Tabs I2, I6.1, I6.2, O1 and O2 have been included in Attachment 7-A
- of this Exhibit. Each input tab is discussed in detail below.
- 23 7.3.2 TAB I2: LDC CLASS



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- 1 As noted above, ETPL proposes the following rate classes in this Application:
- Residential
- General Service < 50 kW to 999 kW("GS<50")</li>
- General Service > 1,000 kW to 4,999 kW ("GS>1,000")
- Large Use > 5MW
- Street Light
- Sentinel
- Unmetered Scattered Load ("USL")
- Embedded Distributor
- 10 For more information about these rate classes and potential bill impacts, please see Exhibit 8.
- 11 7.3.3 TAB I3: TB DATA
- 12 ETPL utilized its Service Revenue Requirement as calculated in Exhibit 6 and its Rate Base as
- 13 calculated in Exhibit 2.
- Table 7-1 and Table 7-2 below summarize ETPL's 2016 proposed Rate Base and 2016 Proposed
- 15 Revenue Requirement included in the CA Model.
- 16 TABLE 7-1: ETPL 2018 PROPOSED RATE BASE



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## **Rate Base**

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Particulars	_	Initial Application
Gross Fixed Assets (average)	(2)	\$57,798,956
Accumulated Depreciation (average)	(2)	(\$22,656,141)
Net Fixed Assets (average)	(2)	\$35,142,814
Allowance for Working Capital	(1)	\$5,153,240
Total Rate Base		\$40,296,054

## 2 TABLE 7-2: ETPL 2018 Proposed Revenue Requirement

Particulars	Application
OM&A Expenses	\$6,468,593
Amortization/Depreciation Property Taxes	\$1,842,780 \$ -
Income Taxes (Grossed up)	\$190,7 <b>7</b> 7
Other Expenses	\$ -
Return	
Deemed Interest Expense	\$867,816
Return on Deemed Equity	\$1,415,197
Service Revenue Requirement	
(before Revenues)	\$10,785,163
Revenue Offsets	\$494,448
Base Revenue Requirement	\$10,290,716
(excluding Tranformer Owership Allowance credit adjustment)	
Distribution revenue	\$10,290,716
Other revenue	\$494,448
Total revenue	\$10,785,164



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### 1 7.3.4 TAB I4: BO ASSETS

- 2 For the 2016 CA Model, ETPL followed a consistent approach with its previous cost allocation
- 3 filing from COS Application (EB-2012-0121), in terms of breaking out assets, capital
- 4 contributions, depreciation, accumulated depreciation and primary and secondary assets.
- 5 These inputs were based on the best data available to ETPL, including engineering records, and
- 6 data from ETPL's customer and financial information systems.
- 7 ETPL does not own any assets used for the transmission or distribution of voltages > 50 kV,
- 8 therefore ETPL has not allocated any assets to these classes.
- 9 ETPL has ensured all detailed input items are balanced within the model.

## 10 7.3.5 TAB I5.1 MISC. DATA

- 11 ETPL's Geographic Information System (GIS) records assess the combined ETPL service territory
- 12 as having 345 kms of road that have distribution assets associated with them. ETPL confirms
- that the 345 km utilized in this Application is the best representation of this input (as per cell
- 14 D15 of this Tab).
- 15 Consistent with Exhibit 6 and the calculation of ETPL's Revenue Requirement, ETPL has utilized
- 16 the Board directed 40% for the "Deemed Equity Component of Rate Base" in cell D17 of this
- 17 Tab.
- 18 ETPL has utilized a Working Capital Allowance factor of 7.5% in cell D19 of this Tab, which is
- 19 consistent with the deemed amount for utilities that have not undertaken a lead lag study.
- 20 To determine the allocator for "Portion of pole leasing revenue from Secondary", ETPL
- 21 identified the number of poles carrying only secondary services and the total number of
- distribution poles. ETPL then divided the secondary only poles by the total to determine the



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- 1 allocation factor. ETPL has 2,809 poles carrying only secondary services, of a total of 8,511
- distribution poles. This results in a 33% factor, as entered into cell D21 of this Tab.

## 3 7.3.6 TAB I5.2 WEIGHTING FACTORS

## SERVICES

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To calculate the Services weighting factors, ETPL calculated the average cost to service a typical customer for each rate class. This cost included only amounts that would be recorded in Account 1855 and excludes transformers and metering. Once these average costs were calculated, ETPL assigned the value of 1 to the Residential class and then calculated the associated weighting factor for each rate class based on comparative effort level. The results of this analysis are presented in Table 7-3 below and have been input into Line 12 of this Tab.



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### TABLE 7-3: SERVICE WEIGHTING FACTORS

	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
seart Weighting Factor for Services Account 1855	1.0	2.0	10.0	10.0	30.0	1.0	0.1	1.0	1.0

**BILLING AND COLLECTING** 

To calculate the billing and collecting weighting factors, ETPL calculated the estimated cost related to each rate class. To do this, ETPL first allocated the billing and collecting costs to one of two groups, 1) low volume (Residential and GS<50 kW) and 2) high volume (GS>50-4,999 kW and Large Use). ETPL then used these allocated costs divided by the number of bills issued to determine a total cost per bill. ETPL then assigned a weighting factor of 1 to the Residential/GS<50 classes and determined the associated relative weighting factors for the larger rate classes. ETPL assigned a weighting factor of 1 to the Street Lighting, Sentinel Lighting, USL and Embedded Distributor rate classes based on the rational that they do not require any more or any less work than the Residential or GS<50 rate classes. The results of this analysis are presented in Table 7-4 below and input in Line 15 of this Tab.

TABLE 7-4: BILLING & COLLECTING WEIGHTING FACTORS

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					Custo	mers, 2018	B Forecas	it		
		Res	GS<50	GS>50	GS > 1000	Large Use	Strt Lgt	Sent Lgt	USL	Embedde
		17,119	2,018	155	4	1	8	238	130	4
	2018 Budget				Relative Co		) Per Cus	tomer		
Utilismart	133,609	1.0	1.0	3.0	3.0	3.0				
Canada Post Corp	163,575	1.0	1.0	1.0	1.0	1.0	1.0		1.0	1.0
Billing Department	666,714	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Collections Department	186,805	1.0	1.0	1.0	1.0	1.0				1.0
Totals	1,150,703									
	2,250,700									
				А	llocated Co	st				
<b>Total Weighted Customers</b>	Res	GS<50	GS>50	S > 100	Large Use	Strt Lgt	Sent Lgt	USL	Embedded	Ė
19,617	6.81	6.81	20.43	20.43	20.43	-	-	-	-	
19,439	8.41	8.41	8.41	8.41	8.41	8.41	-	8.41	8.41	
19,677	33.88	33.88	33.88	33.88	33.88	33.88	33.88	33.88	33.88	
19,301	9.68	9.68	9.68	9.68	9.68	-	-	-	9.68	
	-	-	-	-	-	-	-	-	-	
Identified Cost per Customer	58.79	58.79	72.41	72.41	72.41	42.30	33.88	42.30	51.98	
identined cost per customer	38.73	36.73	72.41	72.41	72.41	42.30	33.00	42.30	31.38	
WEIGHTING FACTORS	1.00	1.00	1.23	1.23	1.23	0.72	0.58	0.72	0.88	
The total Billing and Collecting bare more general in nature. The factor set out here. The budgets here reflect the be	ese more genera	l costs wi	ll be allo	cated in	the Cost Al					

## 7.3.7 TAB I6.1 REVENUE

## **LOAD FORECAST**

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Consistent with Exhibit 3, ETPL has entered its weather normalized 2018 Load Forecast in lines 25 and 26. This load forecast includes all estimated CDM savings as discussed in Exhibit 3. Table 7-5 below summarized the results included in the CA Model.

TABLE 7-5: ADJUSTED 2018 LOAD FORECAST





Customer Class
Input the name of each customer class.
Residential
General Service < 50 kW
General Service > 50 to 999 kW
General Service > 1,000 to 4,999 kW
Large Use
Unmetered Scattered Load
Sentinel Lighting
Street Lighting
Embedded Distributor

Initial Application								
Customer / Connections	kWh	kW/kVA (1)						
Test Year average or mid-year	Annual	Annual						
17,119	132,507,178	-						
2,018	48,252,843	-						
153	86,975,191	262,052						
6	74,898,209	160,936						
1	96,934,403	168,201						
130	517,597	-						
238	221,514	574						
6,070	1,985,669	5,449						
4	16,296,711	34,856						

To forecast the applicable 2016 demand (kW) associated with customers receiving the Transformer Ownership Allowance ("TA") credit, ETPL utilized the associated 2016 demand (kW) as a basis. ETPL calculated the demand (kW) in 2016 that received a TA credit as a percentage of the total 2016 kW by rate class, and then applied this percentage to the 2018 Load Forecast. The results of this calculation have been entered into Line 27 of this Tab. ETPL notes that it does not have any customers who receive the TA on a consumption (kWh) basis, and therefore Line 28 of this Tab is left blank.

TABLE 7-6: PERCENTAGE OF 2016 KW WITH TA

Rate Class	2016 kW	2016 kW/ TA	Percentage	2018 Load Forecast	2018 kW/TA
GS>50 to 999 kW	308,209	49,313	16%	262,052	41,928
GS>1,000 to 4,999 kW	114,163	114,163	100%	160,936	160,936
Large Use	166,236	166,236	100%	168,201	168,201

As of August 2017, ETPL has no Wholesale Market Participants and therefore the results entered in Line 29 of this Tab remain unchanged from Line 25.



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### 1 EXISTING RATES

- 2 ETPL has input its existing fixed and variable rates in lines 33 through 36 of tab I6.1 Revenue.
- 3 There are no additional charges required to be input into line 37. Table 7-7 below details the
- 4 rates by class entered into the cost allocation model.

## 5 TABLE 7-7: Current Distribution Rates

	Fixed Charge	_	ariable Charge	 ansformer llowance
Residential	\$ 23.22	\$	0.0094	
GS<50 kW	\$ 22.29	\$	0.1450	
GS>50 to 999 kW	\$ 127.91	\$	3.1024	\$ 0.60
GS>1,000 to 4,999 kW	\$ 2,537.23	\$	4.2161	\$ 0.60
Large Use	\$ 10,362.66	\$	1.9046	\$ 0.60
Street Light	\$ 4.04	23	35048	
Sentinel	\$ 5.59	\$	15.6727	
Unmetered Load	\$ 3.20	\$	0.1142	
Embedded Distributor	\$ 2,361.50	\$	4.0623	

- 7 ETPL's approved TA is \$0.60/kW, which is consistent across all applicable rate zones. ETPL has
- 8 entered this rate in Line 36 of this Tab for the applicable rate classes.
- 9 ETPL does not have any additional charges to include in Line 37, accordingly this line has been
- 10 left blank.

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## 11 7.3.8 TAB 16.2: CUSTOMER DATA

## BAD DEBT AND LATE PAYMENT AVERAGES

- 13 ETPL has populated the historical bad debt for 2014 to 2016 by rate class in Lines 38 to 40 of
- 14 this Tab. ETPL has calculated the historical late payment average for the same period by rate
- 15 class and entered the result in Line 15 of this Tab.



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### NUMBER OF BILLS & CONNECTIONS

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- 3 ETPL calculated the total number of bills issued for 2016 by rate class based on data from
- 4 ETPL's customer information system, and has included the results in Line 17.
- 5 ETPL has entered the 2018 forecasted number of devices and number of connections for
- 6 Street Lighting, Sentinel Lighting and USL rate classes in Line 18 and 19 of this Tab

### 7 Customer Base

- 8 ETPL has entered the forecasted number of customers in Line 21 based on the 2018 Load
- 9 Forecast for the Residential, GS<50 to 999 kW, GS>1,000-4,999 kW and Large Use rate classes.
- 10 ETPL currently maintains 9 municipal street lighting customers and has entered this value in cell
- 11 J21 of this Tab. ETPL has not entered any customers for Sentinel Lighting or USL, since these
- 12 connections usually form part of another metered account above. ETPL has entered 4
- 13 customers in the Embedded Distributor rate class which coincide with each individual account
- that must be maintained on behalf of HONI.
- 15 ETPL does not have any bulk customers and therefore has left Line 22 of this Tab blank.
- 16 All of ETPL's customers are considered to be Primary customers and therefore Line 23 of this Tab
- 17 has the same result as Line 21 except for Street Lighting rate class.
- 18 To calculate the number of line transformer customers, ETPL utilized the 2018 Load Forecast by
- 19 rate class less the number of 2016 customers receiving the TA by rate class. As of 2016, ETPL had
- 20 25 GS>50-999 kW customers, 4 GS>1,000 to 4,999 kW customers and 1 Large Use customer
- 21 receiving the TA. ETPL does not expect the number of customers receiving TA to change
- 22 significantly from the 2016 Actual to the 2018 forecast.
- 23 Similar to above, to calculate the number of Secondary customers, ETPL utilized the 2018 load
- 24 forecast by rate class less the number of 2016 customers who utilized the Secondary system.
- 25 ETPL does not expect the number of customers to change significantly from the 2016 Actual to
- 26 the 2018 forecast.



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### 1 7.3.9 TAB 17.1 METER CAPITAL

- 2 The purpose of this tab is to determine a weighting factor of Account 1860, Account 5065 and
- 3 Account 5175. ETPL has entered the estimated installed cost per meter for each meter type
- 4 utilized by ETPL in column D of the CA Model. ETPL has entered the customer meters installed
- 5 for each rate class based on the 2018 Forecasted customer counts.
- 6 7.3.10 TAB 17.2 METER READING
- 7 The purpose of this tab is to derive the weighting factors for Account 5310 Meter Reading
- 8 Expense. ETPL has forecasted the 2018 meter reading expense at approximately \$26k. This
- 9 relates to a third party service that provides meter reads and rereads as necessary. This cost,
- which is less than half of the materialiaty threshold, has been allocated to the Residential,
- 11 GS<50 and GS>50 customers equally since it cannot be specifically identified.

## 12 7.3.11 TAB 18 DEMAND

Pursuant to the updated filing requirements specifically the OEB letter dated June 12, 2015 ETPL has updated its load profiles in order to ensure that they are more relevant and not based upon 2004 data and consumption patterns. In order to accomplish the ETPL utilized the services of Elenchus, a third party independent consultant. The description of the methodology undertaken and a synopsis of the results that underpin the demand data input into the cost allocation model are included as Attachment 7-F.

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Customer Classes		Total	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
CO-INCIDEN	NT PEAK										
1 CP											
Transformation CP	TCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955
Bulk Delivery CP	BCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955
Total Sytem CP	DCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955
4 CP											
Transformation CP	TCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068
Bulk Delivery CP	BCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068
Total Sytem CP	DCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068
12 CP											
Transformation CP	TCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034
Bulk Delivery CP	BCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034



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NON CO INCIDER	NT PFAK	1 1									
1 NCP											
Classification NCP from											
Load Data Provider	DNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54	65	3,273
Primary NCP	PNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54	65	3,273
Line Transformer NCP	LTNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54	65	3,273
Secondary NCP	SNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54	65	3,273
4 NCP											
Classification NCP from											
Load Data Provider	DNCP4	357,825	130,356	40,189	63,320	54,498	54,779	1,935	215	249	12,284
Primary NCP	PNCP4	357,825	130,356	40,189	63,320	54,498	54,779	1,935	215	249	12,284
Line Transformer NCP	LTNCP4	357,825	130,356	40,189	63,320	54,498	54,779	1,935	215	249	12,284
Secondary NCP	SNCP4	357,825	130,356	40,189	63,320	54,498	54,779	1,935	215	249	12,284
12 NCP											
Classification NCP from											
Load Data Provider	DNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	34,252
Primary NCP	PNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	34,252
Line Transformer NCP	LTNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	34,252
Cocondon, NCD	SNCD12	070 510	220,280	100,000	170 425	152.040	160 720	E 440	602	707	24.252

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## 7.3.12 TAB 19 DIRECTION ALLOCATION

- 5 ETPL has not directly allocated any costs to specific rate classes due to the fact that there are no
- 6 costs that could or should only be borne by specific rate classes.



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## **REVENUE TO COST RATIOS**

- 2 The following section details the steps taken to allocate revenue requirement for ETPL in order
- 3 to determine rate design. Table 7-12 details the difference between allocated costs from the last
- 4 approved COS application to the results on Tab O1 Revenue to Cost/RR row 40.

TABLE 7-12: 2012 VS 2018 ALLOCATED COSTS

Name of Customer Class (3)		Allocated from	%	Α	llocated Class	%	
	Prev	rious Studv <sup>(1)</sup>		Reve	nue Requirement		
From Sheet 10. Load Forecast					(1)		
					(7A)		
Residential	\$	5,636,524	62.03%	\$	7,517,832	69.71%	
General Service < 50 kW	\$	1,142,520	12.57%	\$	1,306,422	12.11%	
General Service > 50 to 999 kW	\$	862,571	9.49%	\$	646,436	5.99%	
General Service > 1,000 to 4,999 kW	\$	526,241	5.79%	\$	440,338	4.08%	
Large Use	\$	307,549	3.38%	\$	448,198	4.16%	
Unmetered Scattered Load	\$	70,762	0.78%	\$	37,264	0.35%	
Sentinel Lighting	\$	30,337	0.33%	\$	50,323	0.47%	
Street Lighting	\$	344,523	3.79%	\$	234,510	2.17%	
Embedded Distributor	\$	166,009	1.83%	\$	103,839	0.96%	

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Table 7-13 below provides information on calculated rate class revenue, consistent with Tab 11 Cost Allocation from the RRWF. Column 7B represents the proposed 2018 Load Forecast multiplied by the 2017 Approved Rates. Column 7C represents the amounts from Column 7B adjusted to reflect ETPL's revenue deficiency by using the factor from the CA Model in Tab O1 cell C 22. ETPL's factor from the proposed cost allocation is 1.016885. Column 7D represents the revenue by class using the proposed 2018 revenue to cost ratios discussed in Section 7.4. Column 7E represents the Other Revenue allocated to each rate class per the CA Model.

TABLE 7-13: CALCULATED CLASS REVENUE

rent approved rates		roved rates X (1+d)	LF X	•	Miscellaneous Revenues (7E)		
(10)		(10)		(10)		(12)	
\$ 6,015,606	\$	6,114,201	\$	6,729,756	\$	374,708	
\$ 1,239,441	\$	1,259,755	\$	1,506,192	\$	50,595	
\$ 1,050,903	\$	1,068,127	\$	667,782	\$	20,875	
\$ 703,748	\$	715,282	\$	492,800	\$	14,642	
\$ 343,787	\$	349,422	\$	455,979	\$	14,725	
\$ 64,102	\$	65,152	\$	42,039	\$	814	
\$ 24,961	\$	25,370	\$	54,862	\$	1,339	
\$ 422,351	\$	429,274	\$	235,684	\$	13,420	
\$ 254,948	\$	259,126	\$	105,621	\$	3,330	
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 6,015,606 \$ 1,239,441 \$ 1,050,903 \$ 703,748 \$ 343,787 \$ 64,102 \$ 24,961 \$ 422,351	current approved rates (7B)  \$ 6,015,606	current approved rates X (1+d) (7B) (7C)  \$ 6,015,606	current approved rates X (1+d) (7B) (7C)  \$ 6,015,606	current approved rates     approved rates X (1+d) (7C)       (7B)     (7C)       \$ 6,015,606     \$ 6,114,201       \$ 1,239,441     \$ 1,259,755       \$ 1,050,903     \$ 1,068,127       \$ 703,748     \$ 715,282       \$ 343,787     \$ 349,422       \$ 64,102     \$ 65,152       \$ 24,961     \$ 25,370       \$ 422,351     \$ 429,274	current approved rates     approved rates X (1+d) (7C)       (7B)     (7C)       \$ 6,015,606     \$ 6,114,201       \$ 1,239,441     \$ 1,259,755       \$ 1,050,903     \$ 1,068,127       \$ 703,748     \$ 715,282       \$ 343,787     \$ 349,422       \$ 64,102     \$ 65,152       \$ 24,961     \$ 25,370       \$ 422,351     \$ 429,274	

The results of a cost allocation study are typically presented in the form of Revenue to Cost ("RTC") ratios. The ratio is shown by rate classification and is the percentage of Distribution Revenue collected by rate class, as compared to the costs allocated to the class. The percentage identifies which rate classes are being subsidized and those that are overcontributing. A percentage of less than 100% means the rate classification is undercontributing and is being subsidized by other classes of customers. A percentage of greater than 100% indicates that the rate classification is over-contributing and is subsidizing other classes of customers.



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The range of acceptable ratios was published in the Board's letter dated March 31, 2011. Further to this, the Board's letter dated June 12, 2015 with regard to the treatment of Street Lighting connections narrowed the RTC ratio for the street lighting rate class from 70% - 120% to 80% - 120%, as consistent with the views expressed in the Report of the Board: Review of Cost Allocation for Unmetered Loads. The RTC ranges proposed by ETPL are within these ranges.

Table 7-14 below is consistent Tab 11 Cost Allocation in the RRWF and shows the previously approved RTC ratios, the Status Quo RTC ratios and the proposed RTC ratios entered by ETPL. The RTC ratios reflected in the "Status Quo" column represent the ratios calculated by the CA Model based on the current rate structure and assigned costs. The RTC ratios reflected in the "Proposed" column reflect the ratios ETPL has calculated in order to ensure all rate classes are within the Board Approved ranges and while balancing ETPL's distribution Revenue Requirement.

TABLE 7-14: REVENUE TO COST RATIOS

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range	
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)		
	2012				
	%	%	%	%	
Residential	62.03%	86.31%	94.50%	85 - 115	
General Service < 50 kW	12.57%	100.30%	119.16%	80 - 120	
General Service > 50 to 999 kW	9.49%	168.46%	106.53%	80 - 120	
General Service > 1,000 to 4,999 kW	5.79%	165.76%	115.24%	80 - 120	
Large Use	3.38%	81.25%	105.02%	85 - 115	
Unmetered Scattered Load	0.78%	177.02%	115.00%	80 - 120	
Sentinel Lighting	0.33%	53.08%	111.68%	80 - 120	
Street Lighting	3.79%	188.77%	106.22%	80 - 120	
Embedded Distributor	1.83%	252.75%	104.92%	80 - 120	

To determine the proposed RTC ratios, ETPL used the industry common methodology by first moving all rate classes outside the Board approved range to the upper or lower limit. ETPL moved Street Lighting down to its 120% limit, Unmetered Scattered Load down to its 120% limit and moved Embedded Distribution to 100%. ETPL then moved Large Use up to its minimum of



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- 1 85%. As such, ETPL then moved its highest RTC ratio down until it resulted in revenue
- 2 neutrality. This resulted in General Service < 50 kW, Unmetered Scattered Load and Street
- 3 Lighting having the same RTC ratio at 105.1%
- 4 Consistent with Board Appendix 2-P, Table 7-16 below shows the proposed annual RTC ratios
- 5 by rate class.

## TABLE 7-16: PROPOSED 2018-2020 RTC

Name of Customer Class	Propos	Policy Range		
	Test Year	Price Cap IR	Period	
	2018	2019	2020	
Residential	94.50%	94.50%	94.50%	85 - 115
General Service < 50 kW	119.16%	119.16%	119.16%	80 - 120
General Service > 50 to 999 kW	106.53%	106.53%	106.53%	80 - 120
General Service > 1,000 to 4,999 kW	115.24%	115.24%	115.24%	80 - 120
Large Use	105.02%	105.02%	105.02%	85 - 115
Unmetered Scattered Load	115.00%	115.00%	115.00%	80 - 120
Sentinel Lighting	111.68%	111.68%	111.68%	80 - 120
Street Lighting	106.22%	106.22%	106.22%	80 - 120
Embedded Distributor	104.92%	104.92%	104.92%	80 - 120
	•	•		

6

7





Exhibit 7: Cost Allocation

## Tab 3 (of 3): Exhibit 7 Appendices



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## Attachment 1 (of 6):

7-A Cost Allocation Model



## **Sheet I1** Utility Information Sheet

Version

Name of LDC:	Erie Thame Power
Application EB Number:	EB-2017-0038
Date of Application:	
Contact Information:	
Contact information.	
Name:	Graig Pettit
Title:	Director - Regulatory Finance and Customer Relations
Phone Number:	519-485-1820
E-Mail Address:	gpettit@eriethamespower.com

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## **Energy Board**

## **2018 Cost Allocation Model**

## EB-2017-0038 Sheet I2 Class Selection -

out identification of this Run in C15 and C17 out your proposed rate classes. asses have been entered, Click the "Update" button in cell E41

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

Please provide summary identification of this Run

	Utility's Class Definition	Current
Residential		YES
GS <50		YES
GS>50-Regular	GS >50 to 999 kW	YES
GS> 50-TOU		NO
GS >50-Intermediate	GS > 1,000 to 4,999 kW	YES
Large Use >5MW		YES
Street Light		YES
Sentinel		YES
Unmetered Scattered Load		YES
Embedded Distributor		YES
Back-up/Standby Power		NO
Rate Class 1		NO
Rate class 2		NO
Rate class 3		NO
Rate class 4		NO
Rate class 5		NO
Rate class 6		NO
Rate class 7		NO
Rate class 8		NO
Rate class 9		NO



## EB-2017-0038

## **Sheet I3 Trial Balance Data**

## **Comparisons with RRWF**

## **RRWF Reference:**

9. cell F23	Return on Deemed Equity	\$1,415,197	
9. cell F19	Income Taxes (Grossed up)	\$190,777	
9. cell F22	Deemed Interest Expense	\$867,816	
9. cell F25	Service Revenue Requirement	\$10,785,163	From this Sheet
	Revenue Requirement to be Used in this model (\$)	\$10,785,163	\$10,785,163
4. cell G19	Rate Base (\$)	\$40,296,054	
	Rate Base to be Used in this model (\$)	\$40,296,054	\$40,296,054

## <u>Uniform System of Accounts - Detail Accounts</u>

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
	Cash				
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments				
1100	Customer Accounts Receivable				
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues				
1130	Accumulated Provision for Uncollectible Accounts				
	Credit				
1140	Interest and Dividends Receivable				
1150	Rents Receivable				
1170	Notes Receivable				
1180	Prepayments				
1190	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				



### EB-2017-0038

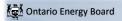
### Sheet I4 Break Out Worksheet -

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

\*\*Please see Instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15 \$35,142,814

		BALANCE SHEET ITEMS									EXPENSE ITEMS				
RATE BA	ASE AND DISTRIBUTION ASSETS										5705	5710	5715	5720	
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments	
1565	Conservation and Demand	\$0		-											
	Management Land	\$178,544		(\$178,544)		\$0 \$0		s -			\$0 \$0				
1805-1	Land Station >50 kV	\$110,044		\$0		\$0		s -			\$0				
	Land Station <50 kV	A45.070	100.00%	\$178,544	178,544	\$0		\$ -		178,544	\$0				
1806 1806-1	Land Rights Land Rights Station >50 kV	\$45,679		(\$45,679) \$0	-	\$0 \$0		\$ - \$ -		_	\$0 \$0				
1806-2	Land Rights Station <50 kV		100.00%	\$45,679	45,679	\$0		s -		45,679	\$0				
	Buildings and Fixtures	\$1,008,806		(\$1,008,806)	•	\$0		\$ -			\$0				
	Buildings and Fixtures > 50 kV Buildings and Fixtures < 50 KV		100.00%	\$0 \$1,008,806	1,008,806	\$0 \$0		\$ - \$ (104,863		903,943	\$11,391				
1810	Leasehold Improvements	\$0		\$0	-	\$0		\$ -			\$0				
1810-1	Leasehold Improvements >50 kV			\$0		\$0		s -		-	\$0				
1810-2	Leasehold Improvements <50 kV Transformer Station Equipment -		100.00%	\$0	-	\$0		\$ -		-	\$0				
1815	Normally Primary above 50 kV	\$0		\$0	-	\$0		s -		-	\$0				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$566,197		(\$566,197)	-	\$0		s -		-	\$0				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0		\$0		s -		-	\$0				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)			\$0		so		s -		-					
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		100.00%	\$566,197	566,197	\$0		\$ (226,145		340,052	\$9,728				
1825	Storage Battery Equipment	\$0		\$0	-	\$0		\$ -			\$0				
1825-1	Storage Battery Equipment > 50 kV			\$0	-	\$0		e		-	\$0				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-	\$0				-	\$0				
1830	Poles, Towers and Fixtures	\$9,460,163		(\$9,460,163)	-	\$0									
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-	\$0		s -		-	\$0				
1830-4	Poles, Towers and Fixtures - Primary		67.00%	\$6,338,309	6,338,309	\$0		\$ (2,082,012	)	4,256,296	\$121,714				
1830-5	Poles, Towers and Fixtures - Secondary		33.00%	\$3,121,854	3,121,854	\$0		\$ (1,025,469	)	2,096,385	\$59,949				
1835	Overhead Conductors and Devices	\$15,878,256		(\$15,878,256)	-	\$0									
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-	\$0		\$ -		-	\$0				
1835-4	Overhead Conductors and Devices - Primary		69.00%	\$10,955,997	10,955,997	\$0		\$ (5,475,152	)	5,480,845	\$177,935				
1835-5	Overhead Conductors and Devices - Secondary		31.00%	\$4,922,259	4,922,259	\$0		\$ (2,402,933		2,519,327	\$79,942				
1840	Underground Conduit Underground Conduit - Bulk	\$3,307,522		(\$3,307,522)	-	\$0									
1840-3	Delivery			\$0	-	\$0		s -		-	\$0				
1840-4	Underground Conduit - Primary		22.00%	\$727,655	727,655	(\$614,119)	\$105,244	\$ (148,180	)	70,600	\$7,536				
1840-5	Underground Conduit - Secondary Underground Conductors and		78.00%	\$2,579,867	2,579,867	(\$1,535,165)	\$263,087	\$ (525,366		782,423	\$36,169				
	Devices Underground Conductors and	\$7,921,861		(\$7,921,861)	-	\$0	\$0								
1845-3	Devices - Bulk Delivery Underground Conductors and		0.1	\$0		\$0	\$0	s -		-	\$0				
1845-4 1845-5	Devices - Primary Underground Conductors and		34.00% 66.00%	\$2,693,433 \$5,228,429	2,693,433 5,228,429	(\$2,369,093)	\$406,001	\$ (506,057	)	- 661,225	\$29,686				
	Devices - Secondary		00.00%			(\$5,922,223)	\$1,014,914	\$ (982,345			\$38,147				
	Line Transformers	\$9,871,406		\$0	9,871,406	\$0		\$ (1,883,068		7,988,338	\$240,079				
	Services	\$7,563,825		\$0	7,563,825	\$0		\$ (1,897,798	)	5,666,027	\$112,071				
1860	Meters	\$5,745,100		\$0	5,745,100	\$0		\$ (2,656,936	)	3,088,164	\$361,164				



### EB-2017-0038

### Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
\*\*Please see Instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue	
Requirement Work Form, Rate Base sheet,	\$35,142,814
cell G15	

RATE BASE AND DISTRIBUTION ASSETS BALANCE SHEET ITEMS								EXPENSE ITEMS						
RAIL D	ASE AND DISTRIBUTION ASSETS											5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
	Total	\$61,547,360		\$0	\$61,547,360	(\$10,440,600)	\$1,789,246	(\$19,916,324)	\$0	32,979,681	\$1,285,511	\$0	\$0	\$0
	SUB TOTAL from I3	\$61,547,360												

5720



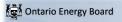
### EB-2017-0038

### Sheet I4 Break Out Worksheet -

Instructions:
This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.
\*\*Please see Instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15 \$35,142,814

				<u> </u>	BALA	NCE SHEET IT	EMS	·	·			EXPENSE ITEMS			
KAIEBA	ASE AND DISTRIBUTION ASSETS											5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Acc Depr	set net of cumulated eciation and entributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net	Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$0								\$	-	\$0			
	Land Rights	\$0			-					\$	-	\$0			
	Buildings and Fixtures	\$0			-					\$	-	\$0			
1910	Leasehold Improvements	\$523,146			523,146			\$ (48,917)		\$	474,230	\$8,686			
1915	Office Furniture and Equipment	\$97,709			97,709			\$ (85,131)		\$	12,579	\$4,111			
1920	Computer Equipment - Hardware	\$327,815			327,815			\$ (261,432)		\$	66,384	\$38,501			
1925	Computer Software	\$1,525,552			1,525,552			\$ (1,328,048)		\$	197,504	\$150,721			
1930	Transportation Equipment	\$3,198,163			3.198.163			s (2.144.315)		\$	1.053.848	\$202.671			
1935	Stores Equipment	\$0			-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$	-	\$0			
1940	Tools, Shop and Garage Equipment	\$288,783			288,783			\$ (200,896)		\$	87,887	\$20,180			
1945	Measurement and Testing Equipment	\$31,082			31,082			\$ (19,636)		\$	11,446	\$3,885			
1950	Power Operated Equipment	\$224,659			224,659			\$ (95,423)		\$	129,236	\$27,665			
1955	Communication Equipment	\$31,915			31,915			\$ (7,979)		\$	23,937	\$3,192			
1960	Miscellaneous Equipment	\$0								\$		\$0			
1970	Load Management Controls - Customer Premises	\$0			_					\$		\$0			
1975	Load Management Controls - Utility Premises	\$0								\$		\$0			
	System Supervisory Equipment	\$607,299			607,299			\$ (337,285)		\$	270,014	\$97,657			
	Other Tangible Property	\$0			-					\$	-	\$0			
2005	Property Under Capital Leases	\$0			-					\$	-	\$0			
2010	Electric Plant Purchased or Sold	(\$163,929)			- 163,929			\$ -		-\$	163,929	\$0			
	Total	\$6.692.196		\$0	\$6,692,196	\$0	SO.	(\$4,529,062)	\$0		\$2.163.134	\$557.268	\$0	\$0	\$0
				\$0	φυ,092,190	ŞU	\$0	(φ+,529,062)	ŞU	+	92,103,134	\$337,200	φU	\$0	\$0
	SUB TOTAL from I3 I3 Directly Allocated	\$6,692,196 \$0													
	Grand Total	\$68,239,556		\$0	\$68,239,556	(\$10,440,600)	\$1,789,246	(\$24 445 387)	\$0		\$35,142,815	\$1.842.780	\$0	\$0	\$0



### EB-2017-0038

### Sheet I4 Break Out Worksheet -

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

\*\*Please see Instructions tab for detailed instructions\*\*

Enter Net Fixed Assets from the Revenue	
Requirement Work Form, Rate Base sheet,	\$35,142,814
cell G15	

DATE DA	SE AND DISTRIBUTION ASSETS				BALA	NCE SHEET ITI	EMS					EXPENS	E ITEMS	
KAIE DA	ISE AND DISTRIBUTION ASSETS										5705	5710	5715	5720
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be F	Prorated													
1995	Contributed Capital - 1995	(\$10,440,600)				\$10,440,600	Balanced							
2105	Accumulated Depreciation - 2105	(\$22,656,141)						\$22,656,141	Balanced					
2120	Accumulated Depreciation - 2120	\$0							\$0	Balanced				
	Total	(\$33,096,741)								•				
	Net Assets	\$35,142,815	Net Fixed Assets Match											
Amortizati	on Expenses													
	Amortization Expense - Property, Plant, and Equipment	\$1,842,780									(\$1,842,780)	Balanced		
	Amortization of Limited Term Electric Plant	\$0										\$0	Balanced	
	Amortization of Intangibles and Other Electric Plant	\$0											\$0	Balanced
	Amortization of Electric Plant Acquisition Adjustments	\$0												\$0

\$0 Balanced

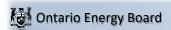


# **2018 Cost Allocation**

## EB-2017-0038

## Sheet I5.1 Miscellaneous Data Worksheet -

Structure KM (kMs of Roads in Service Area that have distribution line)	345
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	33%



## EB-2017-0038

## **Sheet 15.2 Weighting Factors Worksheet** -

	1	2	3	5	6	7	8	9	10	11
	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
Insert Weighting Factor for Services Account 1855	1.0	2.0	10.0	10.0	30.0	1.0	0.1	1.0	1.0	
Insert Weighting Factor for Billing and Collecting	1.0	1.0	1.2	1.2	1.2	0.7	0.6	0.7	0.9	



### EB-2017-0038

### Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 458,589,315

Total kWs from Load Forecast 632,068

Deficiency/sufficiency ( RRWF 8. cell F51)

Miscellaneous Revenue (RRWF 5. cell F48)

		Ī	1	2	3	4	5	6	7	8	9	10	11
	ID	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
Billing Data													
Forecast kWh	CEN	458,589,315	132,507,178	48,252,843	86,975,191		74,898,209	96,934,403	1,985,669	221,514	517,597	16,296,711	
Forecast kW	CDEM	632,068			262,052		160,936	168,201	5,449	574	-	34,856	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		371,065			41,928		160,936	168,201	·			·	
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	458,589,315	132,507,178	48,252,843	86,975,191	-	74,898,209	96,934,403	1,985,669	221,514	517,597	16,296,711	-
Existing Monthly Charge Existing Distribution kWh Rate			\$23.22 \$0.0094	\$22.29 \$0.0145	\$127.91		\$2,537.23	\$10,362.66	\$4.04	\$5.59	\$3.20 \$0.1142	\$2,361.50	
Existing Distribution kW Rate			,		\$3.1024		\$4.2161		\$23.5048	\$15.6727	, ,	\$4.0623	
Existing TOA Rate Additional Charges					\$0.60		\$0.60	\$0.60					
Distribution Revenue from Rates		\$10,317,328	\$6,015,606	\$1,239,441	\$1,050,903	\$0	\$800,309	\$444,708	\$422,351	\$24,961	\$64,102	\$254,948	\$0
Transformer Ownership Allowance		\$222,639	\$0	\$0	\$25,157	\$0	\$96,562		\$0	\$0		\$0	\$0
Net Class Revenue	CREV	\$10,119,845	\$6,015,606	\$1,239,441	\$1,050,903	\$0	\$703,748	\$343,787	\$422,351	\$24,961	\$64,102	\$254,948	\$0
						•							
<u>.                                    </u>								l l					



### EB-2017-0038

## **Sheet I6.2 Customer Data Worksheet** -

		ı	4	•	•		-		7			40	11
	ID	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	10 Embedded Distributor	Back- up/Standby Power
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$28,289	\$25,164	\$2,853	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$121,698	\$108,254	\$12,273	\$1,170								
Number of Bills	CNB	236,124	205,428	24,216	1,860		48	12	96	2,856	1,560	48	
Number of Devices	CDEV	·	17,119	2,018	155		4	1	6,070	238	130	4	
Number of Connections (Unmetered)	CCON	3,909							3,541	238	130		
Total Number of Customers	CCA	19,677	17,119	2,018	155		4	1	8	238	130	4	
Bulk Customer Base	CCB	-											
Primary Customer Base	CCP	19,884	17,119	2,018	155		4	1	215	238	130	4	
Line Transformer Customer Base	CCLT	19,854	17,119	2,018	130				215	238	130	4	
Secondary Customer Base	ccs	19,668	17,119	2,018	155		4			238	130	4	
Weighted - Services	cwcs	26,444	17,119	4,036	1,550	-	40	-	3,541	24	130	4	-
Weighted Meter -Capital	CWMC	3,948,905	2,875,992	970,658	74,555	-	8,400	2,100	-	-	-	17,200	-
Weighted Meter Reading	CWMR	326,076	205,428	24,216	91,140	-	2,352	588	-	-	-	2,352	-
Weighted Bills	CWNB	234,889	205,428	24,216	2,291	-	59	15	69	1,646	1,122	42	-

## **Bad Debt Data**

Historic Year:	2014	27,450	24,418	2,768	264					
Historic Year:	2015	28,280	25,156	2,852	272					
Historic Year:	2016	29,136	25,917	2,938	281					
Three-year average		28,289	25,164	2,853	272				-	-



EB-2017-003

theet I7.1 Meter Capital Worksheet

					GS <50			GS >50 to 999 k			GS> 50-TOU			GS > 1,000 to 4,99	9 KW		Large Use >5MV	•		Street Light			Sentinel		Uni	metered Scattere	d Load		Embedded Distribute			Back-up/Standby Pow			TOTA
	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weight Metering
Allocation Percentage Weighted Factor			72.83%			25%			2%			0%			0%			0%			0%			0%			0%		+	0%	$\vdash$	_	0%		
Cost Relative to Residential Average Cost			1.00			2.86			2.86			-			12.50			12.50			-			-			-			25.60			-		Ī
Total	17119	2875992	168	2018	970658	8 481	155	745	5 481		0	0 -		4 84	00 2100		1 210	0 2100	-	0	0 -	-	0	0 -	0	•	0 -		4 17200	0 4300	,	0 0		19301	
Cost per Meter (Installed)																																			
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ral		0			0	0			0			0			0			0			0			0			0		4	a		4 0		0	
		0			0	0			0			0		_	0		-	0			0	-	-	0			0		. 0			- 0		0	<b>—</b>
		0			9	9			0			0			0			0			0			0			0		4 9	<u></u> '		4 9			
168	17,119	2875992			0	0			0			0			0			0			0			0			0		4 - 8	<del>,                                    </del>	<del></del>	4 0		17,119	_
481		0		2.018	970658	8	150	749	6			0			0			0			0			0			0			0	1	0		2.173	
2,100		0			0	0			0			0		4 84	00		1 210	0			0			0			0		0			0		5	
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EB-2017-0038

Shoot 17.2 Meter Reading Workshoot

### Weighting Factors based

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		i i					-						-						•						•			•						-			_
Description				Residential			GS <50			GS >50 to 999 kW			GS> 50-TOU		GS :	> 1,000 to 4,999 kV	v		Large Use >5M	w		Street Light			Sentinel		Unmetere	ed Scattered Load	E	mbedded Distribute	w	Baci	k-up/Standby Power			TOTAL	
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Facto	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units V	Weighted Factor	Weighted Average Costs	Units	Weighted Facto	or Average Costs	Units	Weighted Facto	or Average Costs	Units	eighted Factor	Weighted Average Costs	Units Weig	ghted Factor Weighted Average Cos	ts Units	Weighted Factor	Weighted Average Costs	Units V	Weighted Factor Ave	Weighted verage Costs	Units Wel	ighted Factor Averag	ighted age Costs
		on Percentage			63.00%			7.43%			27.95%			0.00%			0.72%			0.18%			0.00%			0.00%		0.00%			0.72%			0.00%		100	00.00%
	Cost Relativ	ive to Residential erage Cost			1.00			1.00			49.00			0.00			49.00			49.00			0.00			0.00		0.00			49.00			0.00		19	98.00
		Total	205,421	205,428	1.00	24,216	24,21	1.00	1,860	91,140	49.00	-		0	48	2,352	49.00	12		88 49.00		•				0	•	- •	48	2,352	49.00			•	231,612	326,076	19
		Factor																																			
Residential - Urban - Outside Residential - Urban - Outside		1.00		0			0			0			0			0			0			0			0			0		0				+			
with other services		1.00		0			0			0			0			0			0			0			0			0		0			0				
Residential - Urban - Inside Residential - Urban - Inside -		2.00		0			0			0			0			0			0			0			0			0		0							
with other services		1.00		0			0			0			0			0			0			0			0			0		0			0		100		
Residential - Rural - Outside Residential - Rural - Outside		3.00		0			0			0			0			0			0			0			0			0		0			0				_
Residential - Rural - Outside with other services		2.00		0			0			0			0			0			0			0			0			0		0			0				
Smart Meter		1.00	205,428	205,428		24,216	24,216			0			0			0			0			0			0			0		0			0		229,644	229,644	_
Smart Meter with Demand 3S - Walking		1.00 3.00		0			0			0			0			0			0			0			0			0		0				$\longrightarrow$			
3S - Walking - with other		-																										0								•	
services		3.00		0			0			0			0			0			0			0			0			0		0			0		-		
3S - Vehicle with other services TOU Read		3.00		0			0			0			0			0			0			0			0			0		0			0				
3S - Vehicle with other services				0			0			0			0			0			0			0			0			0		0			0				
LDC Specific 3 LDC Specific 4				0			0			0			0			0			0			0			0			0		0			0				_
				0			0						0			0			0			0			0			0					0				_
nterval LDC Specific 5	1	49.00		0					1,860	91,140					48	2,352		12	588			0			0			0	48	2,352				+	1,958		_
DC Specific 6	l									0			, i			ů.									ů.			0		0			i i		1	1.0	



## EB-2017-0038

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

		_																			
			1	2	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Customer Classes		Total	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
		OD						Obsels 40D and	Ohaala 10D aaal	Obsals 40D and			1		1						
		CP Sanity Check	Check 4 CP	Check 4CP	Pass	Pass	Check 4CP	Check 4CP and 12CP	Check 4CP and 12CP	Check 4CP and 12CP	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
CO-INCIDENT I	PEAK	Samily Check	CHECK 4 CF	CHECK 401	F 433	rass	CHECK 4CF	1201	1201	1201	F 433	газэ	F 433	F 433	1 433	1 033	F 433	rass	rass	1 033	F 433
00 11101521111																					
1 CP																					
Transformation CP	TCP1	79,969	29,072	8,204		13,043	12,945			58	2,955										
Bulk Delivery CP	BCP1 DCP1	79,969	29,072 29,072	8,204 8,204	13,692 13,692	13,043	12,945 12,945			58 58	2,955 2,955										
Total Sytem CP	DOPT	79,969	29,072	8,∠04	13,092	13,043	12,945			58	2,955										
4 CP																					
Transformation CP	TCP4	315,047	119,712	32,954		44,241	52,419		54		11,068										
Bulk Delivery CP	BCP4	315,047	119,712	32,954	53,880	44,241	52,419		54	235	11,068										
Total Sytem CP	DCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068										
12 CP																					
Transformation CP	TCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
Bulk Delivery CP	BCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
NON CO_INCIDEN	NT PEAK																				
		NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP		Samily Check	rass	газэ	Газэ	rass	F 433	rass	газэ	rass	rass	газэ	r ass	Fass	rass	rass	rass	Fass	газэ	rass	Газэ
Classification NCP from																					
Load Data Provider	DNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54	65	3,273										
Primary NCP	PNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54		3,273										
Line Transformer NCP	LTNCP1	94,027 94,027	34,863	10,510	16,785	14,163	13,831		54		3,273										
Secondary NCP	SNCP1	94,027	34,863	10,510	16,785	14,163	13,831	484	54	65	3,273										
4 NCP																					
Classification NCP from																					
Load Data Provider	DNCP4	357,825	130,356	40,189	63,320	54,498	54,779		215	249	12,284										
Primary NCP Line Transformer NCP	PNCP4 LTNCP4	357,825 357,825	130,356 130,356	40,189 40,189	63,320 63,320	54,498 54,498	54,779 54,779		215 215	249 249	12,284 12,284										
Secondary NCP	SNCP4	357,825	130,356	40,189		54,498	54,779		215	249	12,284										
Coolinally 1101	C. 101 1	557,520	130,000	40,100	30,020	07,700	04,110	1,000	210	240	12,204										
12 NCP																					
Classification NCP from	<b></b>																				
Load Data Provider	DNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	34,252										
Primary NCP Line Transformer NCP	PNCP12 LTNCP12	970,510 970,510	330,289 330,289	106,090 106,090	179,435 179,435	152,948 152,948	160,739 160,739		602 602		34,252 34,252										
	CHOPIC	970,510	330,289	106,090	179,435	152,948	160,739		602	707	34,252										
Secondary NCP	SNCP12	970.510	33U.289 I	106 090 T	1/9 435	157 948 1	100 7.39	2 448	huz	/(1/	34 252										



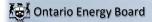
## EB-2017-0038

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	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Rate Base Assets		Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
crev	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$10,119,845 \$494,448	\$6,015,606 \$377,708	\$1,239,441 \$50,936	\$1,050,903 \$20,870	\$0 \$0	\$703,748 \$14,615	\$343,787 \$14,699	\$422,351 \$10,077	\$24,961 \$1,381	\$64,102 \$837	\$254,948 \$3,325	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
	Total Revenue at Existing Rates	Mi: \$10,614,293		nue Input equals C	-	\$0	\$718,363	\$358,486	£422,420	£2C 2.42	¢c4.020	\$258,272	\$0	\$0	\$0	60	¢ο	\$0	\$0	\$0	\$0	***
	Factor required to recover deficiency (1 + D)	1.016885	\$6,393,314	\$1,290,377	\$1,071,773	\$0	\$710,303	<b>\$336,466</b>	\$432,428	\$26,342	\$64,938	\$236,21 <b>2</b>	\$0	\$0	<u> </u>	\$0	\$0	20	7		)	1 20
	Distribution Revenue at Status Quo Rates Miscellaneous Revenue (mi)	\$10,290,716 \$494,448	\$6,117,177 \$377,708	\$1,260,368 \$50,936	\$1,068,647 \$20,870	\$0 \$0	\$715,630 \$14,615	\$349,592 \$14,699	\$429,483 \$10,077	\$25,383 \$1,381	\$65,184 \$837	\$259,252 \$3,325	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total Revenue at Status Quo Rates	\$10,785,163	\$6,494,885	\$1,311,304	\$1,089,517	\$0	\$730,245	\$364,291	\$439,559	\$26,764	\$66,021	\$262,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
di cu ad dep	Expenses Distribution Costs (di) Customer Related Costs (cu) General and Administration (ad) Depreciation and Amortization (dep)	\$354,837 \$1,093,659 \$5,020,098 \$1,842,780	\$190,409 \$949,674 \$3,944,106 \$1,057,620	\$43,255 \$119,734 \$565,186 \$261,488	\$38,454 \$11,114 \$173,883 \$170,440		\$26,732 \$361 \$95,734 \$128,968	\$27,562 \$90 \$97,701 \$130,252	\$20,243 \$299 \$71,888 \$53,447	\$997 \$7,128 \$28,099 \$5,739	\$1,088 \$4,860 \$20,571 \$4,089	\$6,097 \$399 \$22,928 \$30,736	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
INPUT	PILs (INPUT)	\$190,777	\$106,040	\$24,428	\$19,501	\$0	\$14,562	\$14,875	\$6,840	\$644	\$513	\$3,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT	Interest Total Expenses	\$867,816	\$482,360 \$6,730,300	\$111,122	\$88,705	\$0 <b>\$0</b>	\$66,242	\$67,663	\$31,116	\$2,930	\$2,333	\$15,345	\$0	\$0	\$0 <b>\$0</b>	\$0	\$0	\$0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0	\$0
	Total Expenses	\$9,369,966	\$6,730,209	\$1,125,212	\$502,097	\$0	\$332,600	\$338,144	\$183,834	\$45,537	\$33,454	\$78,879	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	)
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$1,415,197	\$786,613	\$181,212	\$144,656	\$0	,	\$110,342	\$50,743	\$4,777	\$3,805	\$25,024	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Revenue Requirement (includes NI)	\$10,785,163 Revenue R	\$7,516,822 equirement Input	\$1,306,424 equals Output	\$646,754	\$0	\$440,624	\$448,486	\$234,577	\$50,315	\$37,258	\$103,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Rate Base Calculation	\$10,290,716																				
dp	Net Assets Distribution Plant - Gross	\$61,547,3 <b>60</b>	\$33,700,631	\$7 <sub>,</sub> 711,076	\$6,416,632	\$0	\$4,958,809	\$5 <sub>,</sub> 031,406	\$2,207,275	\$218,951	\$157,909	\$1,144,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
gp	General Plant - Gross  Accumulated Depreciation	\$6,692,196 (\$22,656,141)	\$3,640,991 (\$12,621,536)	\$824,404 (\$2,953,251)	\$707,707 (\$2,279,734)	\$0 \$0	\$544,661 (\$1,759,070)	\$553,987 (\$1,779,132)	\$253,587 (\$719,673)	\$23,874 (\$78,904)	\$17,623 (\$55,869)	\$125,363 (\$408,972)	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
CO	Capital Contribution	(\$10,440,600)	(\$5,212,019)	(\$1,092,793)	(\$1,244,787)	\$0 \$0	(\$1,050,946)	(\$1,055,792)	(\$476,716)	(\$44,872)	(\$25,305)	(\$237,370)	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Net Plant	\$35,142,815	\$19,508,066	\$4,489,436	\$3,599,818	\$0	\$2,693,453	\$2,750,469	\$1,264,474	\$119,049	\$94,359	\$623,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	<b>\$0</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP) OM&A Expenses Directly Allocated Expenses	\$62,241,271 \$6,468,593 \$0	\$17,984,316 \$5,084,188 \$0	\$6,549,037 \$728,174 \$0	\$11,804,563 \$223,451 \$0	\$0 \$0 \$0	\$10,165,435 \$122,827 \$0	\$13,156,260 \$125,354 \$0	\$269,502 \$92,431 \$0	\$30,065 \$36,224 \$0	\$70,250 \$26,519 \$0	\$2,211,844 \$29,424 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
	Subtotal	\$68,709,864	\$23,068,504	\$7,277,211	\$12,028,014	\$0	\$10,288,262	\$13,281,615	\$361,932	\$66,289	\$96,769	\$2,241,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Working Capital	\$5,153,240	\$1,730,138	\$545,791	\$902,101	\$0	\$771,620	\$996,121	\$27,145	\$4,972	\$7,258	\$168,095	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Rate Base	\$40,296,055	\$21,238,204	\$5,035,227	\$4,501,919	\$0	\$3,465,073	\$3,746,590	\$1,291,619	\$124,021	\$101,616	\$791,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Rate	Base Input equals	s Output																		
	Equity Component of Rate Base	\$16,118,422	\$8,495,282	\$2,014,091	\$1,800,768	\$0	\$1,386,029	\$1,498,636	\$516,648	\$49,608	\$40,646	\$316,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income on Allocated Assets	\$1,415,197	(\$235,323)	\$186,092	\$587,420	\$0	\$397,646	\$26,146	\$255,725	(\$18,774)	\$32,567	\$183,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$1,415,197	(\$235,323)	\$186,092	\$587,420	\$0	\$397,646	\$26,146	\$255,725	(\$18,774)	\$32,567	\$183,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RATIOS ANALYSIS																					
	REVENUE TO EXPENSES STATUS QUO%	100.00%	86.40%	100.37%	168.46%	0.00%	165.73%	81.23%	187.38%	53.19%	177.20%	252.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.009	% 0.00%	0.00%	6 0.00%	6 0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$170,870)	(\$1,123,508)	(\$16,047)	\$425,019	\$0	\$277,738	(\$90,000)	\$197,851	(\$23,972)	\$27,680	\$154,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	Defic \$0	iency Input equal: (\$1,021,936)	\$4,880	\$442,763	\$0	\$289,621	(\$84,196)	\$204,982	(\$23,551)	\$28,762	\$158,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.78%	-2.77%	9.24%	32.62%	0.00%	28.69%	1.74%	49.50%	-37.84%	80.12%	58.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6 0.00%	% 0.00%	0.00%	6 0.00%	6 0.00%
	METONIA ON EGOTT COMPONENT OF KATE BASE	0.78%	-2.11%	9.24%	32.02%	0.00%	20.09%	1.74%	49.50%	-31.84%	00.12%	36.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.009	0.00%	0.00%	0.00%	0.009



#### EB-2017-0038

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

<u>Summary</u>		Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	up/Standby Power
Customer Unit Cost per month - Avoided Cost	•	\$5.80	\$9.96	\$10.49	0	\$24.66	-\$1.41	\$0.00	\$2.45	\$3.06	\$58.71	0
Customer Unit Cost per month - Directly Related		\$21.62	\$27.37	\$31.67	0	\$54.39	\$28.30	\$0.02	\$11.09	\$13.84	\$94.43	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment		\$30.47	\$39.89	\$74.58	0	\$142.95	\$281.00	\$5.26	\$17.55	\$21.52	\$67.63	0
Existing Approved Fixed Charge		\$23.22	\$22.29	\$127.91	\$0.00	\$2,537.23	\$10,362.66	\$4.04	\$5.59	\$3.20	\$2,361.50	\$0.00
		1	2	3	4	5	6	7	8	9	10	11
Information to be Used to Allocate PILs, ROD, ROE and A&G	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets General Plant - Depreciation Total Net Fixed Assets Excluding General Plant Total Administration and General Expense Total O&M	\$6,692,196 (\$4,529,062) \$2,163,134 \$557,268 \$32,979,681 \$5,020,098	\$3,640,991 (\$2,464,105) \$1,176,886 \$303,190 \$18,331,180 \$3,944,106	\$824,404 (\$557,930) \$266,474 \$68,649 \$4,222,963 \$565,186	\$707,707 (\$478,953) \$228,754 \$58,932 \$3,371,064 \$173,883 \$49,539	\$0 \$0 \$0 \$0 \$0 \$0	\$544,661 (\$368,609) \$176,052 \$45,355 \$2,517,401 \$95,734	\$553,987 (\$374,920) \$179,066 \$46,131 \$2,571,403 \$97,701	\$253,587 (\$171,620) \$81,968 \$21,117 \$1,182,506 \$71,888	\$23,874 (\$16,157) \$7,717 \$1,988 \$111,332 \$28,099	\$17,623 (\$11,927) \$5,696 \$1,468 \$88,662 \$20,571	\$125,363 (\$84,841) \$40,521 \$10,439 \$583,169 \$22,928	\$0 \$0 \$0 \$0 \$0
. 0	ψ1,741,004	Ç.,100, <del>1</del> 21	ψ10Z,004	Ψ+3,000	• •	Ψ21,010	Ψ21,001	Ψ20,000	ψ0,120	Ψ0,040	ψ0,43 <u>Σ</u>	Ψ

### Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

			1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
1860	<u>Distribution Plant</u> Meters	\$5,745,100	\$4,184,163	\$1,412,171	\$108,467	\$0	\$12,221	\$3,055	\$0	\$0	\$0	\$25,024	\$0
	<u>Accumulated Amortization</u> Accum. Amortization of Electric Utility Plant - Meters only Meter Net Fixed Assets	(\$2,656,936) \$3,088,164	(\$1,935,049) \$2,249,113	(\$653,086) \$759,084	(\$50,163) \$58,304	\$0 <b>\$0</b>	(\$5,652) \$6,569	(\$1,413) \$1,642	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	(\$11,573) \$13,451	\$0 \$0

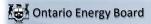
Misc Revenue



#### EB-2017-0038

Sheet O2 Month!	y Fixed Charge Min.	& Max. Worksheet -
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	Queer of monthly river on	ar Se with O	Mar. WALL	oneer -									
4082	Retail Services Revenues	(\$14,727)	(\$11,575)	(\$1,658)	(\$509)	\$0	(\$280)	(\$285)	(\$210)	(\$82)	(\$60)	(\$67)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$6,252)	(\$4,914)	(\$704)	(\$216)	\$0	(\$119)	(\$121)	(\$89)	(\$35)	(\$26)	(\$28)	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	(\$406)	(\$319)	(\$46)	(\$14)	\$0	(\$8)	(\$8)	(\$6)	(\$2)	(\$2)	(\$2)	\$0
4225	Late Payment Charges	(\$156,628)	(\$139,324)	(\$15,796)	(\$1,508)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	, ,				, , , , , , , , , , , , , , , , , , ,		•						
	Sub-total	(\$178,013)	(\$156,132)	(\$18,203)	(\$2,247)	\$0	(\$406)	(\$414)	(\$306)	(\$120)	(\$88)	(\$97)	\$0
	Operation												
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	•							•		•	•		
	Sub-total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Maintenance												
5175	Maintenance Maintenance of Meters	\$49,355	\$35,945	\$12,132	\$932	\$0	\$105	\$26	\$0	\$0	\$0	\$215	\$0
3173	Maintenance of Meters	φ49,333	φ30,940	\$12,132	φ932	ΦΟ	\$105	φ20	φυ	φυ	ΦΟ	φ213	φυ
	Billing and Collection												
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$830,289	\$726,150	\$85,599	\$8,098	\$0	\$209	\$52	\$244	\$5,819	\$3,968	\$150	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$186,805	\$163,375	\$19,259	\$1,822	\$0	\$47	\$12	\$55	\$1,309	\$893	\$34	\$0
	Collection Charges	ψ100,000	ψ100,070	ψ10,200	ψ1,022	ų,	<b>V</b>	Ψ.Σ	φου	ψ1,000	Ψοσο	ψ0.	
	Sub-total Sub-total	\$1,017,095	\$889,526	\$104,858	\$9,920	\$0	\$256	\$64	\$299	\$7,128	\$4,860	\$184	\$0
	Total Operation, Maintenance and Billing	\$1,066,449	\$925,471	\$116,989	\$10,852	\$0	\$361	\$90	\$299	\$7,128	\$4,860	\$399	\$0
	Total Operation, Maintenance and Billing	\$1,000,449	\$925,47 I	\$110,909	\$10,002	φU	\$30 I	\$90	\$Z99	φ/,120	\$4,000	<b></b>	φU
	Amortization Expense - Meters	\$361,164	\$263,036	\$88,776	\$6,819	\$0	\$768	\$192	\$0	\$0	\$0	\$1,573	\$0
	Allocated PILs	\$16,789	\$12,226	\$4,130	\$316	\$0	\$36	\$9	\$0	\$0	\$0	\$73	\$0
	Allocated Debt Return	\$76,370	\$55,612	\$18,789	\$1,437	\$0	\$162	\$40	\$0	\$0	\$0	\$331	\$0
	Allocated Equity Return	\$124,541	\$90,690	\$30,640	\$2,343	\$0	\$263	\$66	\$0 \$0	\$0	\$0	\$540	\$0
	Anouted Equity Notalli	\$124,041	ψ55,000	455,040	ψ <u>=</u> ,5+0	ΨΟ	<b>\$200</b>	ψ00	ΨΟ	ΨΟ	ΨΟ	Ψ3-10	ΨΟ
	Total	\$1,467,301	\$1,190,902	\$241,121	\$19,519	\$0	\$1,184	(\$17)	(\$6)	\$7,008	\$4,773	\$2,818	\$0



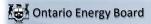
#### EB-2017-0038

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

### Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

			1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
1860	Distribution Plant Meters Accumulated Amortization	\$5,745,100	\$4,184,163	\$1,412,171	\$108,467	\$0	\$12,221	\$3,055	\$0	\$0	\$0	\$25,024	\$0
	Accum. Amortization of Electric Utility Plant - Meters												
	only Meter Net Fixed Assets	(\$2,656,936)	(\$1,935,049)	(\$653,086)	(\$50,163) \$58,304	\$0 \$0	(\$5,652) \$6,569	(\$1,413)	\$0 \$0	\$0 \$0	\$0 \$0	(\$11,573)	\$0 \$0
	Allocated General Plant Net Fixed Assets	\$3,088,164 \$197,760	\$2,249,113 \$144,396	\$759,084 \$47,899	\$58,304 \$3,956	\$0 \$0	\$6,569 \$459	\$1,642 \$114	\$0 \$0	\$0 \$0	\$0 \$0	\$13,451 \$935	
	Meter Net Fixed Assets Including General Plant	<b>\$107,700</b>	<b>\$111,000</b>	<b>\$11,000</b>	ψ0,000	Ų.	<b>\$100</b>	<b>V</b>	Ų.	Ų.	Ų.	φοσο	<del>\$</del> 0
	•	\$3,285,924	\$2,393,510	\$806,983	\$62,261	\$0	\$7,028	\$1,757	\$0	\$0	\$0	\$14,386	\$0
	Misc Revenue Retail Services Revenues	(\$14.727)	(\$11,575)	(\$1,658)	(\$509)	\$0	(\$280)	(\$285)	(\$210)	(\$82)	(\$60)	(\$67)	\$0
	Service Transaction Requests (STR) Revenues	(\$6,252)	(\$4,914)	(\$704)	(\$216)	\$0 \$0	(\$200)	(\$205)	(\$210) (\$89)	(\$35)		(\$28)	
	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4220	Other Electric Revenues	(\$406)	(\$319)	(\$46)	(\$14)	\$0	(\$8)	(\$8)	(\$6)	(\$2)		(\$2)	\$0
4225	Late Payment Charges	(\$156,628)	(\$139,324)	(\$15,796)	(\$1,508)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	(\$178,013)	(\$156,132)	(\$18,203)	(\$2,247)	\$0	(\$406)	(\$414)	(\$306)	(\$120)	(\$88)	(\$97)	\$0
	Operation	•	•	•	••	•	••	••	••	**	•	**	••
	Meter Expense Customer Premises - Operation Labour	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Customer Premises - Operation Labour  Customer Premises - Materials and Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Sub-total	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0	
	Maintenance												
5175	Maintenance of Meters	\$49,355	\$35,945	\$12,132	\$932	\$0	\$105	\$26	\$0	\$0	\$0	\$215	\$0
	Billing and Collection Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Customer Billing	\$830,289	\$726,150	\$85,599	\$8,098	\$0 \$0	\$209	\$52	\$244	\$5,819	\$3,968	\$150	
	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Collection Charges	\$186,805 \$1.017.095	\$163,375 \$889.526	\$19,259 \$104.858	\$1,822 \$9.920	\$0 \$0	\$47 \$256	\$12 \$64	\$55 \$299	\$1,309 \$7,128	\$893 \$4.860	\$34 \$184	
	Sub-total	\$1,017,095	\$009,020	\$104,050	\$9,920	ŞU	\$200	<b>\$</b> 04	\$299	\$7,120	\$4,000	\$104	\$0
	Total Operation, Maintenance and Billing	\$1,066,449	\$925,471	\$116,989	\$10,852	\$0	\$361	\$90	\$299	\$7,128	\$4,860	\$399	9 \$0
	Amortization Expense - Meters	\$361,164	\$263,036	\$88,776	\$6,819	\$0	\$768	\$192	\$0	\$0	\$0	\$1,573	\$0
	Amortization Expense - General Plant assigned to Meters	\$50,947	\$37,199	\$12,340	\$1,019	\$0	\$118	\$29	\$0	\$0	\$0	\$241	\$0
	Admin and General	\$3,693,057	\$3,203,518	\$405,914	\$38,091	\$0	\$1,276	\$319	\$1,047	\$24,665	\$16,819	\$1,408	
	Allocated PILs	\$17,864	\$13,010	\$4,391	\$337	\$0	\$38	\$9	\$0	\$0	\$0	\$78	
	Allocated Debt Return Allocated Equity Return	\$81,261 \$132,517	\$59,182 \$96,512	\$19,974 \$32,573	\$1,534 \$2,502	\$0 \$0	\$173 \$282	\$43 \$70	\$0 \$0	\$0 \$0	\$0 \$0	\$354 \$577	\$0 \$0
	Another Equity Notain					•		, .				•	
	Total	\$5,225,246	\$4,441,796	\$662,754	\$58,907	\$0	\$2,611	\$340	\$1,041	\$31,673	\$21,591	\$4,533	3 \$0



#### EB-2017-0038

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

Scenario 3
Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

		Г	1 [	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
	Distribution Plant	•			•				•				
1565	Conservation and Demand Management												
	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	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission Bulk												
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$2,535,324	\$2,182,785	\$257,308	\$19,764	\$0	\$510	\$128	\$27,396	\$30,347		\$510	
1830-5	Poles, Towers and Fixtures - Secondary	\$1,248,741	\$921,081	\$108,578	\$8,340	\$0	\$215	\$0	\$190,513	\$12,805		\$215	
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1005.0	Overhead Conductors and Devices -	**	**	**	••		**	**	••		••		••
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1835-4	Overhead Conductors and Devices - Primary	\$4,382,399	\$3,773,024	\$444,767	\$34,162	\$0	\$882	\$220	\$47,356	\$52,455		\$882	
1835-5	Overhead Conductors and Devices - Secondary	\$1,968,904	\$1,452,277	\$171,195	\$13,149	\$0	\$339	\$0	\$300,384	\$20,191	\$11,028	\$339	
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1840-4	Underground Conduit - Primary	\$291,062	\$250,590	\$29,540	\$2,269	\$0	\$59	\$15	\$3,145	\$3,484	\$1,903	\$59	
1840-5	Underground Conduit - Secondary	\$1,031,947	\$761,171	\$89,727	\$6,892	\$0	\$178	\$0	\$157,438	\$10,582		\$178	
1845	Underground Conductors and Devices Underground Conductors and Devices - Bulk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
1845-4	Underground Conductors and Devices - Primary	\$1,077,373	\$927,564	\$109,342	\$8,398	\$0	\$217	\$54	\$11,642	\$12,896	\$7,044	\$217	\$0
1845-5	Underground Conductors and Devices - Secondary	\$2,091,371	\$1,542,610	\$181,844	\$13,967	\$0	\$360	\$0	\$319,068	\$21,446	\$11,714	\$360	\$0
1850	Line Transformers	\$3,948,562	\$3,404,649	\$401,342	\$25,855	\$0	\$0	\$0	\$42,732	\$47,334	\$25,855	\$796	\$0
1855	Services	\$7,563,825	\$4,896,646	\$1,154,440	\$443,355	\$0	\$11,441	\$0	\$1,012,805	\$6,808	\$37,185	\$1,144	
1860	Meters	\$5,721,220	\$4,184,163	\$1,412,171	\$108,467	\$0	\$12,221	\$3,055	\$0	\$0	\$0	\$1,144	\$0
	Sub-total	\$31.860.729	\$24,296,560	\$4,360,254	\$684.618	\$0	\$26,422	\$3,472	\$2.112.480	\$218.347	\$152,732	\$5.844	\$0
		70.,000,.20	, , ,	, ,,	, ,	, ,	, ,	, ,	,,,,	, .,.	, , , ,	, ., .	, .
	Accumulated Amortization Accum. Amortization of Electric Utility Plant -Line												
	Transformers, Services and Meters	(\$14,027,508)	(\$10,771,795)	(\$1,839,595)	(\$229,340)	\$0	(\$10,148)	(\$1,628)	(\$986,777)	(\$107,482)	(\$67,105)	(\$13,637	\$0
	Customer Related Net Fixed Assets	\$17,833,220	\$13,524,765	\$2,520,659	\$455,277	\$0	\$16,274	\$1,844	\$1,125,703	\$110,866		(\$7,794)	
	Allocated General Plant Net Fixed Assets	\$1,150,199	\$868,308	\$159,057	\$30,894	\$0	\$1,138	\$128	\$78,030	\$7,684	\$5,501	(\$542)	
	Customer Related NFA Including General Plant	ψ1,100,100	φ000,000	ψ100,001	ψου,σσ4	ΨΟ	ψ1,100	ψ1 <u>2</u> 0	ψ10,000	ψ1,004	ψ0,001	(4042)	φυ
	Customer Related III A moldaling Central Filant	\$18,983,420	\$14,393,073	\$2,679,716	\$486,172	\$0	\$17,412	\$1,972	\$1,203,733	\$118,550	\$91,127	(\$8,335)	\$0
	Misc Revenue												
4082	Retail Services Revenues	(\$14,727)	(\$11,575)	(\$1,658)	(\$509)	\$0	(\$280)	(\$285)	(\$210)	(\$82)	(\$60)	(\$67)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$6,252)	(\$4,914)	(\$704)	(\$216)	\$0	(\$119)	(\$121)	(\$89)	(\$35)		(\$28)	
4090	Electric Services Incidental to Energy Sales	(ψ0,202) \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
4220	Other Electric Revenues	(\$406)	(\$319)	(\$46)	(\$14)	\$0	(\$8)	(\$8)	(\$6)	(\$2)		(\$2)	
4225	Late Payment Charges	(\$156,628)	(\$139,324)	(\$15,796)	(\$1,508)	\$0	\$0	\$0	\$0	\$0		\$0	
4235	Miscellaneous Service Revenues	(\$98,162)	(\$87,317)	(\$9,900)	(\$945)	\$0	\$0	\$0	\$0	\$0		\$0	
	Sub-total	(\$276,175)	(\$243,449)	(\$28,103)	(\$3.192)	\$0	(\$406)	(\$414)	(\$306)	(\$120)	(\$88)	(\$97)	\$0



#### EB-2017-0038

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

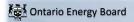
	Operating and Maintenance												
5005	Operating and Maintenance Operation Supervision and Engineering	\$8,670	\$6,583	\$976	\$222	\$0	\$35	\$39	\$687	\$71	\$50	\$8	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation	•	ų.	Ψ	ų.	40	Ψ	ų.	Ų.	Ψ	••	Ψ	Ψυ
0020	Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation	•••	Ų.	ų.	ų.	Ψ0	Ψ0	ų.	Ų.	Ψū	••	Ψ	Ψυ
0020	Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders -	•	ų.	Ψ	ų.	40	Ψ	ų.	Ų.	Ψ	••	Ψ	Ψυ
0010	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders -	**	*-	*-	**	**	**	**	**	*-	**		**
	Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$38,007	\$28,857	\$4,280	\$973	\$0	\$152	\$171	\$3,010	\$311	\$218	\$35	\$0
5090	Underground Distribution Lines and Feeders - Rental	,		, ,	• • •	•	•	·					•
	Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental												
	Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$6,883	\$5,646	\$666	\$51	\$0	\$1	\$0	\$396	\$78	\$43	\$1	\$0
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$34,475	\$22,319	\$5,262	\$2,021	\$0	\$52	\$0	\$4,616	\$31	\$169	\$5	\$0
5135	Overhead Distribution Lines and Feeders - Right of												
	Way	\$29,819	\$24,505	\$2,889	\$222	\$0	\$6	\$1	\$1,664	\$341	\$186	\$6	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and						4.				4		
	Devices	\$2,935	\$2,288	\$270	\$21	\$0	\$1	\$0	\$306	\$32	\$17	\$1	\$0
5155	Maintenance of Underground Services	\$67,129	\$43,458	\$10,246	\$3,935	\$0	\$102	\$0	\$8,989	\$60	\$330	\$10	\$0
5160	Maintenance of Line Transformers	\$5,137	\$4,429	\$522	\$34	\$0	\$0	\$0	\$56	\$62	\$34	\$1	\$0
5175	Maintenance of Meters	\$49,355	\$35,945	\$12,132	\$932	\$0	\$105	\$26	\$0	\$0	\$0	\$215	\$0
	Sub-total	\$242,411	\$174,029	\$37,242	\$8,409	\$0	\$453	\$237	\$19,724	\$986	\$1,048	\$282	\$0
		, ,	, ,	, - ,	, .,	, -	,	,	, .,	,	, ,	, .	, .
	Billing and Collection												
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$830,289	\$726,150	\$85,599	\$8,098	\$0	\$209	\$52	\$244	\$5,819	\$3,968	\$150	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$186,805	\$163,375	\$19,259	\$1,822	\$0	\$47	\$12	\$55	\$1,309	\$893	\$34	\$0
5335	Bad Debt Expense	\$27,209	\$24,203	\$2,744	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
								• • • •	****			0101	\$0
	Cub total	Ø4 044 204	PO42 720	£407.600	640 400								
	Sub-total	\$1,044,304	\$913,729	\$107,602	\$10,182	\$0	\$256	\$64	\$299	\$7,128	\$4,860	\$184	ΦU
	Sub-total  Sub Total Operating, Maintenance and Biling	\$1,044,304 \$1,286,715	\$913,729 \$1,087,758	\$107,602 \$144,844	\$10,182 \$18,592	\$0 \$0	\$256 \$709	\$64 \$301	\$299 \$20,023	\$7,128 \$8,114	\$4,860 \$5,908	\$184 \$466	\$0
	Sub Total Operating, Maintenance and Biling	\$1,286,715	\$1,087,758	\$144,844	\$18,592	\$0	\$709	\$301	\$20,023	\$8,114	\$5,908	\$466	\$0
	Sub Total Operating, Maintenance and Biling  Amortization Expense - Customer Related								·				
	Sub Total Operating, Maintenance and Biling	\$1,286,715	\$1,087,758	\$144,844	\$18,592	\$0	\$709	\$301	\$20,023	\$8,114	\$5,908	\$466	\$0



#### EB-2017-0038

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

Total	\$7,685,133	\$6,259,999	\$965,951	\$138,720	\$0	\$6,862	\$3,372	\$223,293	\$50,115	\$33,575	\$3,246	\$0
PLCC Adjustment for Secondary Costs	\$64,849	\$56,626	\$5,711	\$408	\$0	\$11	\$3	\$0	\$0	\$2,081	\$11	\$0
PLCC Adjustment for Primary Costs	\$90,095	\$78,483	\$9,238	\$716	\$0	\$19	\$5	\$1,020	\$0	\$596	\$19	\$0
PLCC Adjustment for Line Transformer	\$60,811	\$53,073	\$6,243	\$406	\$0	\$0	\$0	\$673	\$0	\$403	\$13	\$0
Allocated Equity Return	\$765,245	\$580,364	\$108,164	\$19,536	\$0	\$698	\$79	\$48,305	\$4,757	\$3,674	(\$334)	\$0
Allocated Debt Return	\$469,257	\$355,886	\$66,328	\$11,980	\$0	\$428	\$49	\$29,621	\$2,917	\$2,253	(\$205)	\$0
Allocated PILs	\$103,159	\$78,236	\$14,581	\$2,634	\$0	\$94	\$11	\$6,512	\$641	\$495	(\$45)	\$0
Admin and General	\$4,456,945	\$3,765,276	\$502,560	\$65,257	\$0	\$2,506	\$1,066	\$70,112	\$28,077	\$20,444	\$1,646	\$0



#### Sheet 02.1 Line Transformer Worksheet •

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

		1	2	3	4	5	6	7	8	9	10	11
<u>Description</u>	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
Depreciation on Acct 1850 Line Transformers	\$144,047	\$45,465	\$16,320	\$27,868	\$0	\$24,064	\$24,188	\$702	\$0	\$18	\$5,421	\$0
Depreciation on General Plant Assigned to Line Transformers	\$82,580	\$25,021	\$8,828	\$16,210	\$0	\$14,426	\$14,439	\$417	\$0	\$10	\$3,229	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$7,705	\$2,432	\$873	\$1,491	\$0	\$1,287	\$1,294	\$38	\$0	\$1	\$290	\$0
Allocation of General Expenses	\$14,883	\$4,698	\$1,686	\$2,879	\$0	\$2,486	\$2,499	\$73	\$0	\$2	\$560	\$0
Admin and General Assigned to Line Transformers	\$26,965	\$8,419	\$3,029	\$5,232	\$0	\$4,551	\$4,574	\$132	\$0	\$3	\$1,024	\$0
PILs on Line Transformers	\$27,726	\$8,751	\$3,141	\$5,364	\$0	\$4,632	\$4,656	\$135	\$0	\$4	\$1,043	\$0 \$0
Debt Return on Line Transformers	\$126,121	\$39,807	\$14,289	\$24,400	\$0	\$21,069	\$21,178	\$615	\$0	\$16	\$4,747	\$0
Equity Return on Line Transformers	\$205,673	\$64,916	\$23,302	\$39,790	\$0	\$34,359	\$34,537	\$1,003	\$0	\$26	\$7,740	\$0
Total	\$635,701	\$199,509	\$71,469	\$123,234	\$0	\$106,875	\$107,365	\$3,115	\$0	\$80	\$24,055	\$0
Line Tranformer NCP	326.225	102.966	36.960	63.112	0	54.498	54.779	1.591	0	41	12.277	0
PLCC Amount	31,601	27.390	3,229	208	0	0-,-30	04,775	344	215		12,211	0
Adjustment to Customer Related Cost for PLCC	\$60,811	\$53,073	\$6,243	\$406	\$0	\$0	\$0	\$673	\$0		\$13	\$0
••••	, , , , ,			,	•		•		•	•		
General Plant - Gross Assets	\$6,692,196	\$3.640.991	\$824.404	\$707.707	\$0	\$544.661	\$553.987	\$253.587	\$23.874	\$17.623	\$125.363	\$0
General Plant - Accumulated Depreciation	(\$4,529,062)	(\$2,464,105)	(\$557,930)	(\$478,953)	\$0	(\$368,609)	(\$374,920)	(\$171,620)	(\$16,157)		(\$84,841)	\$0
General Plant - Net Fixed Assets	\$2,163,134	\$1,176,886	\$266,474	\$228,754	\$0	\$176,052	\$179,066	\$81,968	\$7,717	\$5,696	\$40,521	\$0
Solidar Fall Hot Fixed Addition	ΨΣ,100,101	ψ1,110,000	Q200, 11 1	<b>\$220,70</b> 1	•	ψ110,002	ψ110,000	ψ01,000	Ų.,	ψ0,000	ψ10,021	
General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	\$5,922,843	\$1,869,414	\$671,040	\$1,145,847	\$0	\$989,449	\$994,560	\$28,881	\$0	\$749	\$222,904	\$0
Line Transformers - Accumulated Depreciation	(\$1,129,841)	(\$356,609)	(\$128,008)	(\$218,582)	\$0	(\$188,747)	(\$189,722)	(\$5,509)	\$0	(\$143)	(\$42,521)	\$0
Line Transformers - Accumulated Depreciation	\$4,793,003	\$1,512,805	\$543.033	\$927,265	\$0	\$800,702	\$804.838	\$23,372	\$0	\$606	\$180,383	\$0 \$0
General Plant Assigned to Line Transformers - NFA	\$320.549	\$97.124	\$34,266	\$62,922	\$0	\$55,996	\$56.047	\$1.620	\$0	\$39	\$12.534	\$0 \$0
Line Transformer Net Fixed Assets Including General Plant	\$5,113,551	\$1,609,929	\$577,299	\$990,188	\$0	\$856,698	\$860,885	\$24,992	\$0		\$192,917	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$13,005	\$4,112	\$1,476	\$2,519	\$0	\$2,176	\$2,188	\$42	\$0	\$2	\$490	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$57,011	\$18,026	\$6,471	\$11,044	\$0	\$9,540	\$9,590	\$183	\$0	\$7	\$2,149	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$70,016	\$22,139	\$7,947	\$13,563	\$0	\$11,716	\$11,778	\$225	\$0	\$9	\$2,640	\$0
Acct 1850 - Line Transformers - Gross Assets	\$5,922,843	\$1,869,414	\$671,040	\$1,145,847	\$0	\$989,449	\$994,560	\$28,881	\$0	\$749	\$222,904	\$0
Acct 1815 - 1855	\$27,863,525	\$8,810,223	\$3,162,497	\$5,397,479	\$0	\$4,662,668	\$4,687,125	\$89,497	\$0	\$3,529	\$1,050,507	\$0



### Sheet 02.2 Primary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

Procession of Act   State   Process   Proces				1	2	3	4	5	6	7	8	9	10	11
Projection on Act 15th Affancy Submission Conductors   \$10,000						kW		4,999 kW	-	-		Scattered Load	Distributor	Power
Perfection of Act of Market Affords production and Control of Act of Affords production of Control of Act of Affords adjusted to Proceed and Control of Act of Act of Affords adjusted to Proceed and Control of Act of Ac														
Department Florid Plant September 19   10.000		Depreciation on Acct 1840-4 Primary Underground Conduit												
		Depreciation on Acct 1845-4 Primary Underground Conductors	\$17,812	\$5,623	\$2,018		\$0	\$2,976	\$2,991	\$87	\$0	\$2	\$670	\$0
Bellevier of desired Expressed Part   152,000   152,00		Depreciation on General Plant Assigned to Primary C&P												\$0
Martin and Ground Programs Car Programs Ca														
Part														
Death Filters   1999		PILs on Primary C&P	\$34,819	\$10,992	\$3,945	\$6,733	\$0	\$5,817	\$5,848	\$170	\$0	\$4	\$1,311	\$0
Part			\$158,388		\$17,947		\$0				\$0	\$20		\$0
Princip ACP  Adjustment to Costoner Pinistand Cost for PLCC  180,856  180,8														
PLC   Public   Publ				,		, .	•	,	, .				,	
Agricultural Columns Protects Country Protects   18.00   19.														
General Pents - Notes Assess														
General Pents - Notes Assess														
General Plant - Not Freed Austes		General Plant - Gross Assets	\$6,692,196	\$3,640,991	\$824,404	\$707,707	\$0	\$544,661	\$553,987	\$253,587	\$23,874	\$17,623	\$125,363	\$0
Common   C														
Total Americans Excitating General Prises   \$15,271,081   \$10,321,181   \$4,222,863   \$5,771,084   \$6   \$2,277,083   \$5,787,083   \$51,820,089   \$25,271   \$22,222   \$2,771,084   \$6   \$2,777,083   \$7,787   \$75,889   \$20,099   \$25,871   \$22,222   \$2,771,084   \$6   \$2,771,084   \$6   \$2,771,084   \$6   \$2,771,084   \$6   \$2,771,084   \$6   \$6,771,084   \$6   \$6,771,084   \$6   \$6   \$6,771,084   \$6   \$6   \$6   \$6   \$6   \$6   \$6   \$		General Plant - Net Fixed Assets	\$2,163,134	\$1,176,886	\$266,474	\$228,754	\$0	\$176,052	\$179,066	\$81,968	\$7,717	\$5,696	\$40,521	\$0
Total Administration and General Expense		General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
State   Stat		Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
Commerce   Confession and Poles Accordances   \$1,00,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,000   \$1,		Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
Acct 1964-Primary Poles, Towers & Fitures		Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
Acct 1964-Primary Poles, Towers & Fitures		Primary Conductors and Poles Gross Assets												
Act 1843-Pinnary Overhead Conductors	1	Acct 1830-4 Primary Poles, Towers & Fixtures		\$1,200,505			\$0				\$0			\$0
Act 1444-Primary Underground Conductors   \$16,000   \$11,000   \$13,000   \$10,000   \$1		Acct 1835-4 Primary Overhead Conductors		\$2,075,116			\$0			\$32,059	\$0		\$247,431	\$0
Second														
Act 1334-5 Primary Configuration and Philips Accomplated Despotations   15,246,207   (3,245,207)														
Act 1934 Primary Poles, Towner & Fixtures (1,249,207) (3304,333) (411,552) (320,4557) (50,0071) (30		Subtotal	\$12,429,236	\$3,923,590	\$1,408,403	\$2,403,418	\$0	\$2,076,445	\$2,087,355	\$60,616	\$0	\$1,572	\$467,838	\$0
Act 153.4 Primary Overhead Conductors (\$3.25.0FF) (\$1.507.0FF) (\$1.507														
Acct 1464-6 Primary Underground Conductors (1,441-60) (1441-672) (1644-672) (		Acct 1830-4 Primary Poles, Towers & Fixtures												
Act 1446-4 Primary Underground Conductors				(\$1,037,019)							\$0			\$0
Secondary   Care   Ca		Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors			(\$44,672)		\$0 \$0	(\$65,861) (\$247.500)	(\$66,207)		\$0	(\$50)		\$0 \$0
Concest Plant Age   Conference   Concest Plant Age   Concest Pla														
Concest   Flant Assigned to Primary CAR - MEA   \$40,2564   \$121,950   \$44,0339   \$37,982   \$0   \$77,982   \$0   \$10,7324   \$37,334   \$2,035   \$0   \$49   \$15,743   \$0   \$0   \$10				10 70 70 70	10 00 0	10 7 10 17				10.7.7		0.7		
Primary C&P Net Fixed Assets including General Plant														
Acct 1819-3 Bulk Poles, Towers & Fixtures		General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant		\$121,990 \$2.022.101	\$43,039 \$725.098	\$78,982 \$1,242,906	\$0 \$0	\$70,324 \$1.075.902		\$2,035 \$31,390	\$0 \$0	\$49 \$810	\$15,743 \$242.307	\$0 \$0
Acct 1843-5 Bulk Underground Conductors														
Acct 1484-0-3 Bills Underground Conductors   S0   S0   S0   S0   S0   S0   S0   S			\$0											
Acct 1848-3 Bluik Underground Conductors  \$ 0														
Substitution   So					\$0	\$0	\$0		\$0		\$0	\$0	\$0	\$0
Acct 1845-6 Secondary Overhead Conductors														\$0
Acct 1845-6 Secondary Overhead Conductors														
Acct 1484-6 Secondary Underground Conductors \$3.147,000 \$491,031 \$176,259 \$300,754 \$0 \$20,864 \$291,377 \$0 \$0 \$10 \$197 \$50,549 \$0 \$3,040,644 \$1,		Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,873,112					\$314,457		\$0				\$0
Act 4184-5 Secondary Underground Conductors														
Substitution   Subs				\$995,137										SO SO
Operations and Maintenance   Acct 9202 Overhead Distribution Lines & Feeders - Labour   \$0.0 \$0.0 \$0.0 \$0.0 \$0.0 \$0.0 \$0.0 \$0														\$0
Acct 5920 Cverhead Distribution Lines & Feeders - Labour														
Acct 5902 Overhead Distribution Lines & Feeders - Other 150 50 50 50 50 50 50 50 50 50 50 50 50 5		Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$n	\$0	\$n	\$n	\$n	\$0	\$n	\$0	\$0	\$0	\$n	ŝn
Acct 5940 Underground Distribution Lines & Feeders - Labour   \$3   \$9   \$9   \$9   \$5   \$5   \$5   \$5   \$5		Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5990 Underground Distribution Lines & Feeders - Rental Paid 50 50 50 50 50 50 50 50 50 50 50 50 50		Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Acct 9995 Overhead Distribution Lines & Feeders - Rental Plaid \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		\$0	\$0
Acct \$150 Maintenance of Poles, Towers & Fixtures  \$10,325			\$0 \$0											
Acct \$155 Maintenance of Overhead Conductors & Devices  \$ 0		Acct 5120 Maintenance of Poles, Towers & Fixtures	\$10,325	\$3,265	\$1,172	\$2,000	\$0	\$1,728	\$1,737	\$34	\$0	\$1	\$389	\$0
Acct 5145 Maintenance of Underground Conductors & Devices \$1,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0
Acct 5196 Maintenance of Underground Conductors & Devices \$4.402 \$1,394 \$500 \$584 \$5 \$738 \$742 \$7 \$0 \$1 \$166 \$0 \$0 \$18 \$166 \$0 \$10 \$18 \$16,804 \$18,804 \$18,804 \$18,804 \$18,804 \$11,616 \$0 \$0 \$0,950 \$10,002 \$190 \$0 \$8 \$2,242 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Acct 5135 Overhead Distribution Lines & Feeders - Right of Way					\$0				\$0			\$0
Total   SS9.456   S18,891   S6,749   S11,516   S0   S9.950   S10,002   S190   S0   S8   S2,242   S0														
Canceral Exponences					****			4	****				4.00	\$0
Acct 509 - Operation Supervision and Engineering 513.055 \$4,112 \$1,476 \$2.519 \$0 \$2,176 \$2,188 \$42 \$0 \$2 \$480 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						, ,,,,,,,			,					
Act 5919 - Load Dispatching         \$0 <t< td=""><th></th><th>Acct 5005 - Operation Supervision and Engineering</th><td>\$13,005</td><td>\$4 112</td><td>\$1.476</td><td>\$2.510</td><td>¢n.</td><td>\$2 176</td><td>\$2 188</td><td>\$42</td><td>¢n.</td><td>62</td><td>\$490</td><td>¢n.</td></t<>		Acct 5005 - Operation Supervision and Engineering	\$13,005	\$4 112	\$1.476	\$2.510	¢n.	\$2 176	\$2 188	\$42	¢n.	62	\$490	¢n.
Acct 596s - Miscellaneous Distribution Expense         \$57.011         \$10.026         \$6.471         \$11.044         \$0         \$9.540         \$9.990         \$163         \$0         \$7         \$2.149         \$0           Acct 516s - Maintenance Supervision and Engineering         \$0         \$1,572														
Total \$70,016 \$22,139 \$7,047 \$13,563 \$0 \$11,176 \$11,778 \$225 \$0 \$9 \$2,640 \$0  Primary Conductors and Poles Gross Assets \$12,429,236 \$3,923,590 \$1,408,403 \$2,403,418 \$0 \$2,076,445 \$2,087,355 \$60,616 \$0 \$1,572 \$467,538 \$0		Acct 5085 - Miscellaneous Distribution Expense	\$57,011	\$18,026	\$6,471	\$11,044	\$0	\$9,540	\$9,590	\$183	\$0	\$7	\$2,149	\$0
Primary Conductors and Poles Gross Assets \$12,429,238 \$3,923,590 \$1,408,403 \$2,403,418 \$0 \$2,078,445 \$2,087,355 \$60,616 \$0 \$1,572 \$467,838 \$0														
		Total	\$70,016	\$22,139	\$7,947	\$13,563	\$0	\$11,716	\$11,778	\$225	\$0	\$9	\$2,640	\$0
Acct 1815 - 1885 \$27,883,525 \$8,810,223 \$3,162,497 \$5,397,479 \$0 \$4,662,668 \$4,687,125 \$89,497 \$0 \$3,529 \$1,050,507 \$0		Primary Conductors and Poles Gross Assets	\$12,429,236	\$3,923,590	\$1,408,403	\$2,403,418	\$0	\$2,076,445	\$2,087,355	\$60,616	\$0	\$1,572	\$467,838	\$0
		Acct 1815 - 1855	\$27,863,525	\$8,810,223	\$3,162,497	\$5,397,479	\$0	\$4,662,668	\$4,687,125	\$89,497	\$0	\$3,529	\$1,050,507	\$0

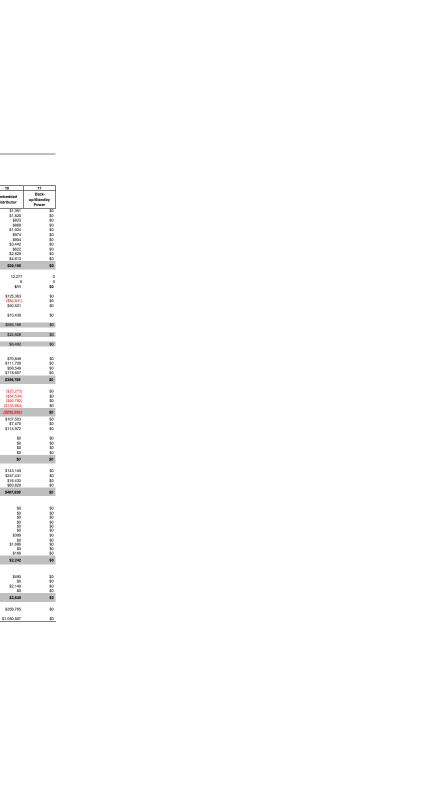


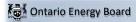
#### Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

		1 1	2	3	4	5	6	7	8	9	10	11
				GS >50 to 999		GS > 1.000 to	Large Use			Unmetered	Embedded	Back-
Description	Total	Residential	GS <50	kW	GS> 50-TOU	4,999 kW	>5MW	Street Light	Sentinel	Scattered Load	Distributor	up/Standby Power
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$35,969	\$11,410	\$4,096	\$6,989	\$0	\$6,038	\$6,070	\$0	\$0	\$5	\$1,361	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors Depreciation on Acct 1840-5 Secondary Underground Conduit	\$79,942 \$36,169	\$38,802 \$17,556	\$8,242 \$3,729	\$9,534 \$4,314	\$0 \$0	\$8,058 \$3,646	\$8,095 \$3,662	\$4,879 \$2,207	\$328 \$148	\$185 \$84	\$1,820 \$823	\$0 \$0
Depreciation on Acct 1840-6 Secondary Underground Conduit  Depreciation on Acct 1845-6 Secondary Underground Conductors	\$38,147	\$18,516	\$3,933	\$4,549	S0	\$3,845	\$3,863	\$2,328	\$156	\$88	\$868	\$0 \$0
Depreciation on General Plant Assigned to Secondary C&P	\$48,959	\$14,912	\$5,261	\$9,655	\$0	\$8,596	\$8,605	\$0	\$0	\$6	\$1,924	\$0
Secondary C&P Operations and Maintenance Allocation of General Expenses	\$25,764 \$23,901	\$8,173 \$7.582	\$2,934 \$2,722	\$5,006 \$4,644	\$0 \$0	\$4,325 \$4.012	\$4,348 \$4,034	\$0 \$0	\$0 \$0	\$3 \$3	\$974 \$904	\$0 \$0
Allocation of General Expenses Admin and General Assigned to Primary C&P	\$23,901 \$90,157	\$7,582 \$28,290	\$2,722 \$10 179	\$4,644 \$17,572	\$0	\$4,012 \$15,292	\$4,034 \$15,371	\$0 \$0	\$0	\$3 \$11	\$904 \$3.442	\$0 \$0
PILs on Secondary C&P	\$16,441	\$5,215	\$1,872	\$3,195	\$0	\$2,760	\$2,775	\$0	\$0	\$2	\$622	\$0
Debt Return on Secondary C&P	\$74,787	\$23,724	\$8,516	\$14,532	\$0	\$12,555	\$12,622	\$0	\$0	\$10	\$2,829	\$0
Equity Return on Secondary C&P	\$121,960	\$38,688	\$13,887	\$23,699	\$0	\$20,475	\$20,583	\$0	\$0	\$15	\$4,613	\$0
Total	Error - Please Re	\$212,867	\$65,370	\$103,689	\$0	\$89,603	\$90,027	\$9,414	\$633	\$413	\$20,180	\$0
Secondary NCP	324,588	102,966	36,960	63,072	0	54,492	54,779	0	0	41	12,277	0
PLCC Amount	31,649 \$64,849	27,390 \$56,626	3,229 \$5,711	248 \$408	0 \$0	6 \$11	2 \$3	344 \$0	215 \$0	208 \$2.081	6 \$11	0 \$0
Adjustment to Customer Related Cost for PLCC	\$64,849	\$56,626	\$5,711	\$408	\$0	\$11	\$3	\$0	\$0	\$2,081	\$11	\$0
General Plant - Gross Assets	\$6,692,196	\$3,640,991	\$824,404	\$707,707	\$0	\$544,661	\$553,987	\$253,587	\$23,874	\$17,623	\$125,363	\$0
General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	(\$4,529,062) \$2,163,134	(\$2,464,105) \$1,176,886	(\$557,930) \$266,474	(\$478,953) \$228,754	\$0 \$0	(\$368,609) \$176,052	(\$374,920) \$179,066	(\$171,620) \$81,968	(\$16,157) \$7,717	(\$11,927) \$5.696	(\$84,841) \$40,521	\$0 \$0
	44,144,141											
General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
Secondary Conductors and Poles Gross Plant	1											
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,873,112	\$594,188	\$213,288	\$363,973	\$0	\$314,457	\$316,118	\$0	\$0	\$238	\$70,849	\$0
Acct 1835-5 Secondary Overhead Conductors	\$2,953,356 \$1,547,920	\$936,863	\$336,294	\$573,881 \$300,784	\$0 \$0	\$495,807	\$498,427 \$261,237	\$0	\$0	\$375 \$197	\$111,709	\$0 \$0
Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$1,547,920	\$491,031 \$995.137	\$176,259 \$357,212	\$300,784	\$0 \$0	\$259,864 \$526.647	\$201,237 \$529,429	\$0 \$0	\$0 \$0	\$399	\$58,549 \$118.657	\$0 \$0
Subtotal	\$9,511,445	\$3,017,219	\$1,083,054	\$1,848,215	SO.	\$1,596,774	\$1,605,211	\$0	\$0	\$1,209	\$359,765	\$0
Secondary Conductors and Poles Accumulated Depreciation	93,011,440	\$3,017,215	\$1,000,004	\$1,040,210		\$1,030,114	91,000,211		\$0	<b>\$1,203</b>	400,700	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$615,281)	(\$195,179)	(\$70,061)	(\$119,558)	\$0	(\$103,293)	(\$103,839)	\$0	\$0	(\$78)	(\$23,273)	\$0
Acct 1835-5 Secondary Overhead Conductors	(\$1,441,760)	(\$457,355)	(\$164,171)	(\$280,155)	\$0	(\$242.042)	(\$243,320)	\$0	\$0	(\$183)	(\$54,534)	50
Acct 1840-5 Secondary Underground Conduit	(\$1,078,467) (\$3,533,792)	(\$342,111)	(\$122,803) (\$402,387)	(\$209,562) (\$686,668)	\$0	(\$181,052) (\$593,250)	(\$182,009) (\$596,385)	\$0 \$0	\$0 \$0	(\$137) (\$449)	(\$40,792) (\$133,664)	\$0
Acct 1845-5 Secondary Underground Conductors Subtotal	(\$6,669,300)	(\$1,120,989) (\$2,115,634)	(\$402,387)	(\$1,295,944)	\$0 \$0	(\$1,119,637)	(\$1,125,553)	\$0	\$0	(\$449)	(\$252,262)	\$0 \$0
	\$2,842,146	(\$2,175,634) \$901.585		(\$1,295,944) \$552,271			\$479.658		\$0 \$0		\$107.503	
Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA	\$2,842,146 \$190,044	\$901,585 \$57,883	\$323,631 \$20,421	\$552,271 \$37,476	\$0 \$0	\$477,137 \$33,368	\$479,658 \$33,402	\$0 \$0	\$0	\$361 \$23	\$107,503 \$7,470	\$0 \$0
Secondary C&P Net Fixed Assets Including General Plant	\$3,032,189	\$959,468	\$344,052	\$589,747	\$0	\$510,505	\$513,060	\$0	\$0	\$384	\$114,972	\$0
Acct 1830-3 Bulk Poles. Towers & Fixtures	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SO.	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors Subtotal	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 <b>\$0</b>
Subtotal	30	\$0	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,802,985	\$1,200,505	\$430,930	\$735,376	\$0	\$635,332	\$638,670	\$18,547	\$0	\$481	\$143,145	\$0
Acct 1835-4 Primary Overhead Conductors	\$6,573,598 \$436,593	\$2,075,116 \$137.821	\$744,879	\$1,271,124	\$0	\$1,098,194	\$1,103,964	\$32,059	\$0	\$831	\$247,431	\$0
Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$1,616,060	\$137,821 \$510,148	\$49,472 \$183,122	\$84,423 \$312,494	\$0 \$0	\$72,938 \$269,981	\$73,321 \$271,400	\$2,129 \$7.881	\$0 \$0	\$55 \$204	\$16,433 \$60,829	\$0 \$0
Subtotal	\$12,429,236	\$3,923,590	\$1,408,403	\$2,403,418	\$0	\$2,076,445	\$2,087,355	\$60,616	\$0	\$1,572	\$467,838	\$0
Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0 \$0	\$0 \$0	0.2	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	90	sn.	50
Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other	\$0 \$0	\$0 \$0	\$0 \$0	\$0 sn	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 sn	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	SO SO	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0 \$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles. Towers & Fixtures	\$0 \$10,325	\$0 \$3.265	\$0 \$1,172	\$0 \$2.000	\$0 \$0	\$0 \$1.728	\$0 \$1,737	\$0 \$34	\$0 \$0	\$0 \$1	\$0 \$389	\$0 \$0
Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices	\$0	\$3,205 \$0 \$14,142	\$1,172 \$0 \$5.076	\$2,000 \$0 \$8,663	\$0 \$0	90	\$0	\$0	\$0	\$0 \$6	SO.	\$0 \$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$44,729 \$0	\$14,142 \$0	\$5,076 \$0	\$8,663	\$0 \$0	\$7,484 \$0	\$7,523 \$0	\$149	\$0 \$0	\$6 \$0	\$1,686	\$0
Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$0 \$4,402	\$0 \$1,394	\$0 \$500	\$0 \$854	\$0	\$0 \$738	\$0 \$742	\$0 \$7	\$0	\$0 \$1	\$0 \$166	\$0 \$0
Total	\$59,456	\$18,801	\$6,749	\$11,516	\$0	\$9,950	\$10,002	\$190	\$0	\$8	\$2,242	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$13,005	\$4,112	\$1,476	\$2,519	\$0	\$2,176	\$2,188	\$42	\$0	\$2	\$490	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$57,011 \$0	\$18,026 \$0	\$6,471 \$0	\$11,044 \$0	\$0 \$0	\$9,540 \$0	\$9,590	\$183 \$0	\$0 \$0	\$7 \$0	\$2,149 \$0	\$0 \$0
Total	\$70,016	\$22,139	\$7,947	\$13,563	\$0 \$0	\$11,716	\$11,778	\$225	S0 S0	\$9	\$2,640	\$0
Secondary Conductors and Poles Gross Assets	\$9,511,445	\$3,017,219	\$1,083,054	\$1,848,215	\$0	\$1,596,774	\$1,605,211	\$0	\$0	\$1,209	\$359,765	\$0
Acct 1815 - 1855	\$27,863,525	\$8,810,223	\$3,162,497	\$5,397,479	\$0	\$4,662,668	\$4,687,125	\$89,497	\$0	\$3,529	\$1,050,507	\$0





#### EB-2017-0038

#### **Sheet 03.1 Line Transformers Unit Cost Worksheet** -

	ſ	1	2	3	4	5	6	7	8	9	10	11
<u>Description</u>	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
Depreciation on Acct 1850 Line Transformers	\$240,079	\$128,269	\$26,081	\$28,497	\$0	\$24,064	\$24,188	\$1,742	\$1,151	\$647	\$5,441	\$0
Depreciation on General Plant Assigned to Line Transformers	\$135,454	\$70,591	\$14,107	\$16,576	\$0	\$14,426	\$14,439	\$1,035	\$684	\$356	\$3,240	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$12,842	\$6,861	\$1,395	\$1,524	\$0	\$1,287	\$1,294	\$93	\$62	\$35	\$291	\$0
Allocation of General Expenses	\$21,343	\$10,440	\$2,295	\$2,844	\$0	\$2,469	\$2,480	\$127	\$83	\$47	\$558	\$0
Admin and General Assigned to Line Transformers	\$44,754	\$23,751	\$4,841	\$5,351	\$0	\$4,551	\$4,574	\$326	\$213	\$120	\$1,028	\$0
PILs on Line Transformers	\$46,210	\$24,689	\$5,020	\$5,485	\$0	\$4,632	\$4,656	\$335	\$222	\$125	\$1,047	\$0
Debt Return on Line Transformers	\$210,202	\$112,306	\$22,835	\$24,950	\$0	\$21,069	\$21,178	\$1,525	\$1,008	\$566	\$4,763	\$0
Equity Return on Line Transformers	\$342,789	\$183,144	\$37,239	\$40,688	\$0	\$34,359	\$34,537	\$2,487	\$1,644	\$924	\$7,768	\$0
Total	\$1,053,675	\$560,051	\$113,813	\$125,914	\$0	\$106,858	\$107,346	\$7,670	\$5,066	\$2,820	\$24,137	\$0
Billed kW without Line Transformer Allowance		0	0	220,124	0	0	0	5.449	574	0	34.856	0
Billed kWh without Line Transformer Allowance		132,507,178	48,252,843	86,975,191	0	74,898,209		1,985,669	221,514		16,296,711	ő
Line Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.5720	\$0.0000	\$0.0000		\$1.4077	\$8.8254			\$0.0000
Line Transformation Unit Cost (\$/kWh)		\$0.0042	\$0.0024	\$0.0014	\$0.0000	\$0.0014	\$0.0011	\$0.0039	\$0.0229	\$0.0054	\$0.0015	\$0.0000
General Plant - Gross Assets	\$6,692,196	\$3,640,991	\$824,404	\$707,707	\$0	\$544,661	\$553,987	\$253,587	\$23,874	\$17,623	\$125,363	\$0
General Plant - Accumulated Depreciation	(\$4,529,062)	(\$2,464,105)	(\$557,930)	(\$478,953)	\$0	(\$368,609)	(\$374,920)	(\$171,620)	(\$16,157)	(\$11,927)	(\$84,841)	\$0
General Plant - Net Fixed Assets	\$2,163,134	\$1,176,886	\$266,474	\$228,754	\$0	\$176,052	\$179,066	\$81,968	\$7,717	\$5,696	\$40,521	\$0
General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	\$9,871,406	\$5,274,063	\$1,072,383	\$1,171,701	\$0	\$989,449	\$994,560	\$71,613	\$47,334	\$26,603	\$223,699	\$0
Line Transformers - Accumulated Depreciation	(\$1,883,068)	(\$1,006,080)	(\$204,568)	(\$223,514)	\$0	(\$188,747)		(\$13,661)	(\$9,029)	(\$5,075)	(\$42,673)	\$0
Line Transformers - Net Fixed Assets	\$7,988,338	\$4,267,984	\$867,815	\$948,188	\$0	\$800,702	\$804,838	\$57,952	\$38,304	\$21,529	\$181,026	\$0
General Plant Assigned to Line Transformers - NFA	\$525,789	\$274,010	\$54,760	\$64,342	\$0	\$55,996	\$56,047	\$4,017	\$2,655	\$1,383	\$12,579	\$0
Line Transformer Net Fixed Assets Including General Plant	\$8,514,127	\$4,541,994	\$922,575	\$1,012,530	\$0	\$856,698	\$860,885	\$61,969	\$40,959	\$22,912	\$193,605	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0
Acct 5010 - Load Dispatching	\$0 \$05.010	\$0	\$0 \$10.751	\$0 \$12.017	\$0 \$0	\$0 \$0.603	\$0 \$0.761	\$0 \$3.103	\$0 \$311	\$0 \$335	\$0	\$0 \$0
Acct 5085 - Miscellaneous Distribution Expense	\$95,019	\$46,883	\$10,751	\$12,017	\$0 \$0	\$9,692	\$9,761	\$3,193		\$225 \$0	\$2,185 \$0	
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0			\$0
Total	\$116,694	\$57,578	\$13,204	\$14,758	\$0	\$11,903	\$11,988	\$3,921	\$382	\$277	\$2,683	\$0
Acct 1850 - Line Transformers - Gross Assets	\$9,871,406	\$5,274,063	\$1,072,383	\$1,171,701	\$0	\$989,449	\$994,560	\$71,613	\$47,334	\$26,603	\$223,699	\$0
Acct 1815 - 1855	\$54,569,230	\$29,086,220	\$6,170,156	\$6,081,014	\$0	\$4,769,342	\$4,807,222	\$2,204,429	\$218,621	\$156,900	\$1,075,327	\$0

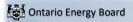
#### Sheet 03.2 Substation Transformers Unit Cost Worksheet -

Α	LOCATION BY RATE CLASSIFICATION												
			1	2	3	4	5	6	7	8	9	10	11
	Description	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
	Depreciation on Acct 1820-2 Distribution Station Equipment Depreciation on Acct 1822-5 Storage Battery Equipment Depreciation on Acct 1808-2 Land Station +50 kV Depreciation on Acct 1808-2 Land Station +50 kV Depreciation on Acct 1808-2 Land Station +50 kV Depreciation on Acct 1809-2 Land Station +50 kV Depreciation on Acct 1810-2 Leasehold Improvements +50 kV Depreciation on Acct 1810-2 Leasehold Improvements +50 kV Depreciation on Acct 1810-2 Leasehold Improvements -50 kV Acct 501-2 Station Buildings and Fatures Expense Acct 501-2 Station Buildings and Fatures Expense	\$0 \$0 \$0 \$0 \$11,391 \$0 \$19,404 \$0 \$0	\$0 \$0 \$0 \$0 \$3,975 \$0 \$6,511 \$0 \$0	\$0 \$0 \$0 \$0 \$1,189 \$0 \$1,915 \$0 \$0	\$0 \$0 \$0 \$0 \$2,099 \$0 \$3,633 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$1,638 \$0 \$2,922 \$0	\$0 \$0 \$0 \$0 \$2,043 \$0 \$3,630 \$0 \$0	\$0 \$0 \$0 \$0 \$26 \$0 \$46 \$0 \$46	\$0 \$0 \$0 \$0 \$3 \$0 \$5 \$0	\$0 \$0 \$0 \$0 \$9 \$0 \$15 \$0	\$0 \$0 \$0 \$0 \$409 \$0 \$726 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
J	Acct 5017 - Distributon Station Equipment - Other Acct 5114 - Maintenance of Distribution Station Equipment Allocation of General Expenses Admin and General Assigned to SubstationTransformers PILs on SubstationTransformers Debt Return on Substation Transformers	\$0 \$0 \$0 \$6,526 \$29,686	\$0 \$0 \$0 \$0 \$2,277 \$10,359	\$0 \$0 \$0 \$0 \$681 \$3.100	\$0 \$0 \$0 \$0 \$1,202 \$5,469	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$938 \$4,267	\$0 \$0 \$0 \$0 \$1,170 \$5,324	\$0 \$0 \$0 \$0 \$15 \$69	\$0 \$0 \$0 \$0 \$2 \$8	\$0 \$0 \$0 \$0 \$5 \$24	\$0 \$0 \$0 \$0 \$235 \$1.067	\$0 \$0 \$0 \$0 \$0 \$0
	Equity Return on Substation Transformers  Total	\$48,411 \$115,418	\$16,892 \$40,014	\$5,055 \$11,941	\$8,918 \$21,321	\$0 \$0	\$6,959 \$16,724	\$8,682 \$20,849	\$112 \$268	\$13 <b>\$31</b>	\$40 \$94	\$1,740 \$4,177	\$0 \$0
		******											
	Billed kW without Substation Transformer Allowance Billed kWh without Substation Transformer Allowance		132,507,178	0 48,252,843	262,052 86,975,191	0	160,936 74,898,209	96,934,403	5,449 1,985,669	574 221,514	517,597	34,856 16,296,711	0
	Substation Transformation Unit Cost (\$/kW) Substation Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0003	\$0.0000 \$0.0002	\$0.0814 \$0.0002	\$0.0000 \$0.0000	\$0.1039 \$0.0002		\$0.0492 \$0.0001	\$0.0542 \$0.0001	\$0.0000 \$0.0002	\$0.1198 \$0.0003	\$0.0000 \$0.0000
	General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$6,692,196 (\$4,529,062) \$2,163,134	\$3,640,991 (\$2,464,105) \$1,176,886	\$824,404 (\$557,930) \$266,474	\$707,707 (\$478,953) \$228,754	\$0 \$0 \$0	\$544,661 (\$368,609) \$176,052	\$553,987 (\$374,920) \$179,066	\$253,587 (\$171,620) \$81,968	\$23,874 (\$16,157) \$7,717	\$17,623 (\$11,927) \$5,696	\$125,363 (\$84,841) \$40,521	\$0 \$0 \$0
	General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
	Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
	Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
	Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
l	Substation Transformer Rate Base Gross Plant Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment Acct 1805-2 Land Station - 59 kV Acct 1806-2 Land Rights Station - 59 kV Acct 1806-2 Buildings and Fixtures < 50 KV Acct 1806-2 Buildings and Fixtures < 50 KV	\$0 \$0 \$178,544 \$45,679 \$1,008,806 \$0	\$0 \$0 \$62,300 \$15,939 \$352,009	\$0 \$0 \$18,643 \$4,770 \$105,337	\$0 \$0 \$32,892 \$8,415 \$185,844	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$25,665 \$6,566 \$145,014	\$0 \$0 \$32,020 \$8,192 \$180,917 \$0	\$0 \$0 \$412 \$105 \$2,328 \$0	\$0 \$0 \$48 \$12 \$270 \$0	\$0 \$0 \$146 \$37 \$826 \$0	\$0 \$0 \$6,418 \$1,642 \$36,260 \$0	\$0 \$0 \$0 \$0 \$0 \$0
	Subtotal	\$1,233,029	\$430,248	\$128,750	\$227,151	\$0	\$177,246	\$221,129	\$2,846	\$330	\$1,010	\$44,319	\$0
	Substation Transformers - Accumulated Depreciation Acct 1820-2 Distribution Station Equipment Acct 1822-2 Storage Battery Equipment Acct 1828-2 Description Storage Battery Equipment Acct 1810-2 Leasehold Improvement 550 kV	\$0 \$0 \$0 \$0 (\$104,863) \$0	\$0 \$0 \$0 \$0 \$0 (\$36,591) \$0	\$0 \$0 \$0 \$0 \$0 (\$10,950) \$0	\$0 \$0 \$0 \$0 \$0 (\$19,318) \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 (\$15,074)	\$0 \$0 \$0 \$0 \$0 (\$18,806) \$0	\$0 \$0 \$0 \$0 \$0 (\$242) \$0	\$0 \$0 \$0 \$0 \$0 (\$28) \$0	\$0 \$0 \$0 \$0 \$0 (\$86)	\$0 \$0 \$0 \$0 \$0 (\$3,769) \$0	\$0 \$0 \$0 \$0 \$0 \$0
	Subtotal	(\$104,863)	(\$36,591)	(\$10,950)	(\$19,318)	\$0	(\$15,074)	(\$18,806)	(\$242)	(\$28)	(\$86)	(\$3,769)	\$0
	Substation Transformers - Net Fixed Assets General Plant Assigned to SubstationTransformers - NFA Substation Transformer NFA Including General Plant	\$1,128,166 \$75,319 \$1,203,485	\$393,658 \$25,273 \$418,931	\$117,800 \$7,433 \$125,233	\$207,833 \$14,103 \$221,936	\$0 \$0 \$0	\$162,172 \$11,341 \$173,514	\$202,323 \$14,089 \$216,412	\$2,604 \$180 \$2,784	\$302 \$21 \$323	\$924 \$59 \$983	\$40,550 \$2,818 \$43,368	\$0 \$0 \$0
	General Expenses Acct 5005 - Operation Supervision and Engineering Acct 5001 - Load Dispatching Acct 5008 - Miscellaneous Distribution Expense Acct 5008 - Maintenance Supervision and Engineering	\$21,675 \$0 \$95,019 \$0	\$10,695 \$0 \$46,883 \$0	\$2,452 \$0 \$10,751 \$0	\$2,741 \$0 \$12,017 \$0	\$0 \$0 \$0 \$0	\$2,211 \$0 \$9,692 \$0	\$2,227 \$0 \$9,761 \$0	\$728 \$0 \$3,193 \$0	\$71 \$0 \$311 \$0	\$51 \$0 \$225 \$0	\$498 \$0 \$2,185 \$0	\$0 \$0 \$0 \$0
	Total	\$116,694	\$57,578	\$13,204	\$14,758	\$0	\$11,903	\$11,988	\$3,921	\$382	\$277	\$2,683	\$0
	Acct 1820-2 Distribution Station Equipment Acct 1825-2 Storage Battery Equipment	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1815 - 1855	\$54,569,230	\$29,086,220	\$6,170,156	\$6,081,014	\$0	\$4,769,342	\$4,807,222	\$2,204,429	\$218,621	\$156,900	\$1,075,327	\$0



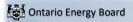
			1	2	3	4	5	6	7	8	9	10	11
	<u>Description</u>	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >6MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1	Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$121,714	\$64,969	\$13,216	\$14,501	\$0	\$12,210	\$12,267	\$882	\$583	\$328	\$2,759	\$0
	Depreciation on Acct 1835-4 Primary Overhead Conductors Depreciation on Acct 1840-4 Primary Underground Conduit	\$177,935 \$7,536	\$94,979 \$4,023	\$19,321 \$818	\$21,199 \$898	\$0 \$0	\$17,850 \$756	\$17,933 \$760	\$1,290 \$55	\$852 \$36	\$479 \$20	\$4,033 \$171	\$0 \$0
	Depreciation on Acct 1845-4 Primary Underground Conductors	\$29,686	\$15,846	\$3,223	\$3,537	\$0	\$2,978	\$2,992	\$215	\$142	\$80	\$673	\$0
	Depreciation on General Plant Assigned to Primary C&P	\$170,114	\$88,568	\$17,708	\$20,894	\$0	\$18,131	\$18,139	\$1,299	\$858	\$447	\$4,070	\$0
1	Primary C&P Operations and Maintenance Allocation of General Expenses	\$56,350 \$44,795	\$30,215 \$21,889	\$6,123 \$4.813	\$6,687 \$5,989	\$0 \$0	\$5,629 \$5,186	\$5,655 \$5,206	\$344 \$267	\$272 \$173	\$153 \$98	\$1,272 \$1,171	\$0 \$0
	Admin and General Assigned to Primary C&P	\$196,368	\$104,589	\$21,246	\$23,473	\$0	\$19,902	\$19,992	\$1,203	\$943	\$530	\$4,492	\$0
	PILs on Primary C&P	\$58,032	\$30,977 \$140,908	\$6,301	\$6,914	\$0	\$5,822	\$5,849 \$26.605	\$421	\$278 \$1,264	\$156	\$1,315 \$5,983	\$0
	Debt Return on Primary C&P Equity Return on Primary C&P	\$263,979 \$430,486	\$140,908 \$229,787	\$28,664 \$46,744	\$31,450 \$51,288	\$0 \$0	\$26,482 \$43,185	\$26,605 \$43,386	\$1,913 \$3,120	\$1,264 \$2,061	\$710 \$1,158	\$5,983 \$9,757	\$0 \$0
	Total	\$1,556,997	\$826,749	\$168,179	\$186,830	\$0	\$158,131	\$158,783	\$11,008	\$7,462	\$4,159	\$35,695	\$0
	General Plant - Gross Assets	\$6,692,196	\$3,640,991	\$824.404	\$707.707	\$0	\$544.661	\$553.987	\$253.587	\$23.874	\$17.623	\$125,363	S0
	General Plant - Gross Assets  General Plant - Accumulated Depreciation	(\$4,529,062)	(\$2,464,105)	(\$557.930)	(\$478.953)	\$0 \$0	(\$368,609)	(\$374.920)	(\$171.620)	(\$16,157)	(\$11,927)	(\$84.841)	\$0
	General Plant - Net Fixed Assets	\$2,163,134	\$1,176,886	\$266,474	\$228,754	\$0	\$176,052	\$179,066	\$81,968	\$7,717	\$5,696	\$40,521	\$0
	General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
	Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
	Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
	Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
	Primary Conductors and Poles Gross Assets	1											
1	Acct 1830-4 Primary Poles, Towers & Fixtures	\$6,338,309	\$3,383,290	\$688,239	\$755,140	\$0	\$635,842	\$638,797	\$45,943	\$30,347	\$17,057	\$143,655	\$0
	Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	\$10,955,997 \$727,655	\$5,848,139 \$388,411	\$1,189,645 \$79,012	\$1,305,286 \$86,692	\$0 \$0	\$1,099,076 \$72,996	\$1,104,185 \$73.336	\$79,415 \$5,274	\$52,455 \$3,484	\$29,483 \$1,958	\$248,313 \$16,492	\$0 \$0
	Acct 1845-4 Primary Underground Conductors	\$2,693,433	\$1,437,712	\$292,464	\$320,893	\$0	\$270,198	\$271,454	\$19,523	\$12,896	\$7,248	\$61,045	\$0
	Subtotal	\$20,715,394	\$11,057,552	\$2,249,359	\$2,468,011	\$0	\$2,078,112	\$2,087,771	\$150,156	\$99,181	\$55,746	\$469,505	\$0
	Primary Conductors and Poles Accumulated Depreciation												
	Acct 1830-4 Primary Poles, Towers & Fixtures	(\$2,082,012)	(\$1,111,346)	(\$226,073)	(\$248,049)	\$0	(\$208,862)	(\$209,833)	(\$15,092)	(\$9,968)	(\$5,603)	(\$47,188)	\$0
	Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	(\$5,475,152) (\$657,055)	(\$2,922,550) (\$350,726)	(\$594,514) (\$71,346)	(\$652,304) (\$78,281)	\$0 \$0	(\$549,252) (\$65,914)	(\$551,805) (\$66,220)	(\$39,687) (\$4,763)	(\$26,214) (\$3,146)	(\$14,734) (\$1,768)	(\$124,092) (\$14,892)	\$0 \$0
	Acct 1845-4 Primary Underground Conductors	(\$2,469,149)	(\$1,317,993)	(\$268,110)	(\$294,172)	\$0	(\$247,698)	(\$248,850)	(\$17,898)	(\$11,822)	(\$6,645)	(\$55,962)	\$0
	Subtotal	(\$10,683,369)	(\$5,702,615)	(\$1,160,042)	(\$1,272,806)	\$0	(\$1,071,726)	(\$1,076,708)	(\$77,439)	(\$51,150)	(\$28,750)	(\$242,134)	\$0
	Primary Conductor & Pools - Net Fixed Assets	\$10,032,025	\$5,354,938	\$1,089,317	\$1,195,205	\$0	\$1,006,385	\$1,011,063	\$72,717	\$48,031	\$26,997	\$227,371	\$0
	General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$660,327 \$10,692,352	\$343,794 \$5,698,732	\$68,737 \$1,158,054	\$81,104 \$1,276,309	\$0 \$0	\$70,381 \$1.076,766	\$70,408 \$1.081.471	\$5,041 \$77,758	\$3,329 \$51,361	\$1,734 \$28.731	\$15,799 \$243,170	\$0 \$0
	Primary C&P Net Fixed Assets including General Plant												
	Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1835-3 Bulk Overhead Conductors	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Acct 1835-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1830-5 Secondary Poles, Towers & Fixtures	\$3,121,854	\$1,515,269	\$321.866	\$372.313	S0	\$314.672	\$316.118	\$190.513	\$12.805	\$7.233	\$71.065	S0
	Acct 1835-5 Secondary Overhead Conductors	\$4,922,259	\$2,389,140	\$507,490	\$587,030	\$0	\$496,146	\$498,427	\$300,384	\$20,191	\$11,404	\$112,048	\$0
	Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$2,579,867 \$5,228,429	\$1,252,202 \$2,537,747	\$265,987 \$539.056	\$307,676 \$623.544	\$0 \$0	\$260,042 \$527.007	\$261,237 \$529,429	\$157,438 \$319.068	\$10,582 \$21,446	\$5,977 \$12,113	\$58,727 \$119,018	\$0 \$0
	Subtotal	\$15,852,409	\$7,694,358	\$1,634,398	\$1,890,563	\$0	\$1,597,867	\$1,605,211	\$967,403	\$65.025	\$36,726	\$360.858	\$0
			. , . ,	. , ,	. , ,		. , ,		,	,	,	,	
	Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 5025 Overhead Distribution Lines & Feeders - Cabour	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	0.2	\$0	\$0	\$0 \$0
	Acct 5040 Underground Distribution Lines & Feeders - Labour		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	Acct 5045 Underground Distribution Lines & Feeders - Other Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid Acct 5120 Maintenance of Poles Towers & Fixtures	\$0 \$17,208	\$0 \$8.911	\$0 \$1.837	\$0 \$2.051	\$0 \$0	\$0 \$1,729	\$0 \$1,737	\$0 \$430	\$0 \$78	\$0 \$44	\$0 \$391	\$0 \$0
	Acct 5120 Maintenance of Poles, Towers & Fixtures Acct 5125 Maintenance of Overhead Conductors & Devices	\$0	\$0	\$0	\$2,051	\$0 \$0	\$1,729	\$1,737	\$430 \$0	\$78 \$0	\$44 \$0	\$391	\$0 \$0
	Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$74,548	\$38,647	\$7,965	\$8,884	\$0	\$7,490	\$7,524	\$1,813	\$341	\$192	\$1,692	\$0
	Acct 5145 Maintenance of Underground Conduit Acct 5150 Maintenance of Underground Conductors & Devices	\$0 \$7.337	\$0 \$3.682	\$0 \$770	\$0 \$875	\$0 \$0	\$0 \$738	\$0 \$742	\$0 \$314	\$0 \$32	\$0 \$18	\$0 \$167	\$0 \$0
	Total	\$99,094	\$51,240	\$10,573	\$11,810	\$0	\$9,957	\$10,003	\$2,557	\$451	\$254	\$2,249	\$0
	General Expenses												
	Acct 5005 - Operation Supervision and Engineering	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0
	Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 5085 - Miscellaneous Distribution Expense Acct 5105 - Maintenance Supervision and Engineering	\$95,019 \$0	\$46,883 \$0	\$10,751 \$0	\$12,017 \$0	\$0 \$0	\$9,692 \$0	\$9,761 \$0	\$3,193 \$0	\$311 \$0	\$225 \$0	\$2,185 \$0	\$0 \$0
	Total	\$116,694	\$57,578	\$13,204	\$14,758	\$0	\$11,903	\$11,988	\$3,921	\$382	\$277	\$2,683	\$0
	Primary Conductors and Poles Gross Assets	\$20,715,394	\$11.057.552	\$2.249.359	\$2,468,011	\$0	\$2.078.112	\$2.087.771	\$150,156	\$99,181	\$55.746	\$469.505	\$0
	Acct 1815 - 1855	\$54,569,230	\$29.086.220	\$6,170,156	\$6,081,014	so	\$4,769,342	\$4.807.222	\$2,204,429	\$218.621	\$156.900	\$1.075.327	\$0
	ALCL 10 10 * 1000	\$04,009,230	\$29,000,220	\$0,170,156	\$0,061,014	\$0	\$4,709,342	\$4,801,222	\$2,204,429	\$210,621	\$100,900	\$1,075,327	\$0

Grouping of Operation and Maintenance	Total	ı	Residential	GS <50	GS >50 t	to 999 kW	GS> 50-TOL	J	GS > 1,000 to 4,999 kW	ge Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Bac Distributor	k-up/Standby Power
1830	\$ 17,208	\$	8,911	\$ 1,837	\$	2,051 \$	-	\$	1,729	\$ 1,737 \$	430	\$ 78 \$	44 \$	391 \$	
1835	\$	\$		\$ -	\$	- \$		\$		\$ - \$		\$ - S	- \$	- \$	
1840	\$	\$		\$ -	\$	- \$		\$		\$ - \$		\$ - S	- \$	- \$	
1845	\$ 7,337	\$	3,682	\$ 770	\$	875 \$		\$	738	\$ 742 \$	314	\$ 32 \$	18 \$	167 \$	
1830 & 1835	\$ 74,548	\$	38,647	\$ 7,965	\$	8,884 \$		\$	7,490	\$ 7,524 \$	1,813	\$ 341 \$	192 \$	1,692 \$	
1840 & 1845	\$	\$		\$ -	\$	- \$		\$		\$ - \$		\$ - S	- \$	- \$	
Total	\$ 99,094	\$	51,240	\$ 10,573	\$ 1	1,810 \$		\$	9,957	\$ 10,003 \$	2,557	\$ 451 \$	254 \$	2,249 \$	



#### Sheet 03.4 Secondary Cost Pool Worksheet -

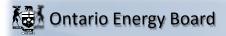
			1	2	3	4	5	6	7	8	9	10	11
_	<u>Description</u>	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
	Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures Depreciation on Acct 1835-5 Secondary Overhead Conductors Depreciation on Acct 1840-5 Secondary Underground Conduit Depreciation on Acct 1845-5 Secondary Underground Conductors	\$59,949 \$79,942 \$36,169 \$38,147	\$29,098 \$38,802 \$17,556 \$18,516	\$6,181 \$8,242 \$3,729 \$3,933	\$7,150 \$9,534 \$4,314 \$4,549	\$0 \$0 \$0 \$0	\$6,043 \$8,058 \$3,646 \$3,845	\$6,070 \$8,095 \$3,662 \$3,863	\$3,658 \$4,879 \$2,207 \$2,328	\$246 \$328 \$148 \$156	\$139 \$185 \$84 \$88	\$1,365 \$1,820 \$823 \$868	\$0 \$0 \$0 \$0
	Depreciation on General Plant Assigned to Secondary C&P Secondary C&P Operations and Maintenance Allocation of General Expenses Admin and General Assigned to Primary C&P	\$80,671 \$42,743 \$34,108 \$149,039	\$38,027 \$21,025 \$15,231 \$72,778	\$7,939 \$4,449 \$3,498 \$15,437	\$9,876 \$5,123 \$4,588 \$17,981	\$0 \$0 \$0 \$0	\$8,602 \$4,328 \$3,988 \$15,302	\$8,605 \$4,348 \$4,003 \$15,371	\$5,162 \$2,213 \$1,721 \$7,750	\$347 \$179 \$114 \$618	\$182 \$101 \$65 \$349	\$1,930 \$977 \$900 \$3,453	\$0 \$0 \$0 \$0
	PILs on Secondary C&P Debt Return on Secondary C&P Equity Return on Secondary C&P Total	\$27,402 \$124,645 \$203,266	\$13,300 \$60,500 \$98,660 <b>\$423,492</b>	\$2,825 \$12,851 \$20,957 <b>\$90.041</b>	\$3,268 \$14,865 \$24,242	\$0 \$0 \$0	\$2,762 \$12,564 \$20,489	\$2,775 \$12,622 \$20,583 \$89,997	\$1,672 \$7,607 \$12,404	\$112 \$511 \$834 \$3.593	\$63 \$289 \$471	\$624 \$2,837 \$4,627	\$0 \$0 \$0 \$0
	lotai	\$876,080	\$423,492	\$90,041	\$105,489	\$0	\$89,626	\$89,997	\$51,602	\$3,593	\$2,016	\$20,225	\$0
	General Plant - Gross Assets General Plant - Accumulated Depreciation General Plant - Net Fixed Assets	\$6,692,196 (\$4,529,062) \$2,163,134	\$3,640,991 (\$2,464,105) \$1,176,886	\$824,404 (\$557,930) \$266,474	\$707,707 (\$478,953) \$228,754	\$0 \$0 \$0	\$544,661 (\$368,609) \$176,052	\$553,987 (\$374,920) \$179,066	\$253,587 (\$171,620) \$81,968	\$23,874 (\$16,157) \$7,717	\$17,623 (\$11,927) \$5,696	\$125,363 (\$84,841) \$40,521	\$0 \$0 \$0
	General Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
	Total Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,064	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
	Total Administration and General Expense	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0
	Total O&M	\$1,447,654	\$1,139,421	\$162,894	\$49,539	\$0	\$27,078	\$27,637	\$20,530	\$8,120	\$5,945	\$6,492	\$0
I	Secondary Conductors and Poles Gross Plant Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1830-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1840-5 Secondary Underground Conductors	\$3,121,854 \$4,922,259 \$2,579,867 \$5,228,429	\$1,515,269 \$2,389,140 \$1,252,202 \$2,537,747	\$321,866 \$507,490 \$265,987 \$539,056	\$372,313 \$587,030 \$307,676 \$623,544	\$0 \$0 \$0 \$0	\$314,672 \$496,146 \$260,042 \$527,007	\$316,118 \$498,427 \$261,237 \$529,429	\$190,513 \$300,384 \$157,438 \$319,068	\$12,805 \$20,191 \$10,582 \$21,446	\$7,233 \$11,404 \$5,977 \$12,113	\$71,065 \$112,048 \$58,727 \$119,018	\$0 \$0 \$0 \$0
	Subtotal	\$15,852,409	\$7,694,358	\$1,634,398	\$1,890,563	\$0	\$1,597,867	\$1,605,211	\$967,403	\$65,025	\$36,726	\$360,858	\$0
	Secondary Conductors and Poles Accumulated Depreciation Acct 1830-5 Secondary Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	(\$1,025,469) (\$2,402,933) (\$1,797,444) (\$5,889,654)	(\$497,737) (\$1,166,323) (\$872,434) (\$2,858,689)	(\$105,727) (\$247,745) (\$185,318) (\$607,229)	(\$122,298) (\$286,574) (\$214,364) (\$702,402)	\$0 \$0 \$0 \$0	(\$103,364) (\$242,207) (\$181,176) (\$593,656)	(\$103,839) (\$243,320) (\$182,009) (\$596,385)	(\$62,580) (\$146,640) (\$109,690) (\$359,420)	(\$4,206) (\$9,857) (\$7,373) (\$24,159)	(\$2,376) (\$5,567)	(\$23,343) (\$54,699) (\$40,916) (\$134,070)	\$0 \$0 \$0 \$0
	Subtotal	(\$11,115,500)	(\$5,395,182)	(\$1,146,018)	(\$1,325,638)	\$0	(\$1,120,403)	(\$1,125,553)	(\$678,330)	(\$45,595)	(\$25,752)	(\$253,029)	\$0
	Secondary Conductor & Pools - Net Fixed Assets General Plant Assigned to Secondary C&P - NFA Secondary C&P Net Fixed Assets Including General Plant	\$4,736,909 \$313,137 \$5,050,047	\$2,299,176 \$147,610 \$2,446,786	\$488,380 \$30,817 \$519,197	\$564,925 \$38,335 \$603,260	\$0 \$0 \$0	\$477,464 \$33,391 \$510,855	\$479,658 \$33,402 \$513,060	\$289,073 \$20,038 \$309,110	\$19,430 \$1,347 \$20,777	\$10,974 \$705 \$11,679	\$107,829 \$7,492 \$115,322	\$0 \$0 \$0
	Acct 1830-3 Bulk Poles, Towers & Fixtures Acct 1843-3 Bulk Overhead Conductors Acct 1840-3 Bulk Underground Conduit Acct 1845-3 Bulk Underground Conductors	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Acct 1830-4 Primary Poles, Towers & Fixtures Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit Acct 1845-4 Primary Underground Conductors	\$6,338,309 \$10,955,997 \$727,655 \$2,693,433	\$3,383,290 \$5,848,139 \$388,411 \$1,437,712	\$688,239 \$1,189,645 \$79,012 \$292,464	\$755,140 \$1,305,286 \$86,692 \$320,893	\$0 \$0 \$0 \$0	\$635,842 \$1,099,076 \$72,996 \$270,198	\$638,797 \$1,104,185 \$73,336 \$271,454	\$45,943 \$79,415 \$5,274 \$19,523	\$30,347 \$52,455 \$3,484 \$12,896	\$17,057 \$29,483 \$1,958 \$7,248	\$143,655 \$248,313 \$16,492 \$61,045	\$0 \$0 \$0 \$0
	Subtotal	\$20,715,394	\$11,057,552	\$2,249,359	\$2,468,011	\$0	\$2,078,112	\$2,087,771	\$150,156	\$99,181	\$55,746	\$469,505	\$0
	Operations and Maintenance Acct 5020 Overhead Distribution Lines & Feeders - Labour Acct 5025 Overhead Distribution Lines & Feeders - Other	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0



#### Sheet 03.4 Secondary Cost Pool Worksheet -

		1	2	3	4	5	6	7	8	9	10	11
Description	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$17,208	\$8,911	\$1,837	\$2,051	\$0	\$1,729	\$1,737	\$430	\$78	\$44	\$391	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$74,548	\$38,647	\$7,965	\$8,884	\$0	\$7,490	\$7,524	\$1,813	\$341	\$192	\$1,692	\$0
Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$7,337	\$3,682	\$770	\$875	\$0	\$738	\$742	\$314	\$32	\$18	\$167	\$0
Total	\$99,094	\$51,240	\$10,573	\$11,810	\$0	\$9,957	\$10,003	\$2,557	\$451	\$254	\$2,249	\$0
General Expenses Acct 5005 - Operation Supervision and Engineering	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0
Acct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$95,019	\$46,883	\$10,751	\$12,017	\$0	\$9,692	\$9,761	\$3,193	\$311	\$225	\$2,185	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$116,694	\$57,578	\$13,204	\$14,758	\$0	\$11,903	\$11,988	\$3,921	\$382	\$277	\$2,683	\$0
Secondary Conductors and Poles Gross Assets	\$15,852,409	\$7,694,358	\$1,634,398	\$1,890,563	\$0	\$1,597,867	\$1,605,211	\$967,403	\$65,025	\$36,726	\$360,858	\$0
Acct 1815 - 1855	\$54,569,230	\$29,086,220	\$6,170,156	\$6,081,014	\$0	\$4,769,342	\$4,807,222	\$2,204,429	\$218,621	\$156,900	\$1,075,327	\$0

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	G	3S > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
1830 \$	17,208 \$	8,911 \$	1,837	\$ 2,051	\$ -	\$	1,729 \$	1,737 \$	430 \$	78	\$ 44 \$	391 \$	
1835 \$	- \$	- \$	-	\$ -	\$ -	\$	- \$	- \$	- \$	-	\$ - \$	- \$	-
1840 \$	- \$	- \$	-	\$ -	\$ -	\$	- \$	- \$	- \$	-	\$ - \$	- \$	-
1845 \$	7,337 \$	3,682 \$	770	\$ 875	\$ -	\$	738 \$	742 \$	314 \$	32	\$ 18 \$	167 \$	-
1830 & 1835 \$	74,548 \$	38,647 \$	7,965	\$ 8,884	\$ -	\$	7,490 \$	7,524 \$	1,813 \$	341	\$ 192 \$	1,692 \$	-
1840 & 1845 \$	- \$	- \$	-	\$ -	\$ -	\$	- \$	- \$	- \$	-	\$ - \$	- \$	-
Total \$	99,094 \$	51,240 \$	10,573	\$ 11,810	\$ -	\$	9,957 \$	10,003 \$	2,557 \$	451	\$ 254 \$	2,249 \$	-



# Sheet 03.5 USL Metering Credit Worksheet .

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$88,776
Depreciation on General Plant Assigned to Metering	\$12,340
Acct 5065 - Meter expense	\$0
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$12,132
Acct 5310 - Meter Reading	\$0
Admin and General Assigned to Metering	\$42,093
PILs on Metering	\$4,391
Debt Return on Metering	\$19,974
Equity Return on Metering	\$32,573
Total	\$212,278
Number of Customers	2,018
Metering Unit Cost (\$/Customer/Month)	\$8.77
General Plant - Gross Assets	\$824,404
General Plant - Accumulated Depreciation	(\$557,930)
General Plant - Net Fixed Assets	\$266,474
General Plant - Depreciation	\$68,649
Total Net Fixed Assets Excluding General Plant	\$4,222,963
Total Administration and General Expense	\$565,186
Total O&M	\$162,894
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$1,412,171
Metering - Accumulated Depreciation	(\$653,086)
Metering - Net Fixed Assets	\$759,084
General Plant Assigned to Metering - NFA	\$47,899
Metering Net Fixed Assets Including General Plant	\$806,983



### EB-2017-0038

# **Sheet 03.6 MicroFIT Charge Worksheet** -

**Instructions:** 

More Instructions provided on the first tab in this workbook.

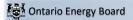
<u>Description</u>	Residential	onthly it Cost
Customer Premises - Operations Labour (5070)	\$ -	\$ -
Customer Premises - Materials and Expenses (5075)	\$ -	\$ -
Meter Expenses (5065)	\$ -	\$ -
Maintenance of Meters (5175)	\$ 35,945.04	\$ 0.17
Meter Reading Expenses (5310)	\$ -	\$ -
Customer Billing (5315)	\$ 726,150.26	\$ 3.53
Amortization Expense - General Plant Assigned to Meters	\$ 37,199.43	\$ 0.18
Admin and General Expenses allocated to O&M expenses for meters	\$ 482,665.62	\$ 2.35
Allocated PILS (general plant assigned to meters)	\$ 784.89	\$ 0.00
Interest Expense	\$ 3,570.36	\$ 0.02
Income Expenses	\$ 5,822.40	\$ 0.03
Total Cost	\$ 1,292,138.00	\$ 6.29
Number of Residential Customers	17119	



#### EB-2017-0038

### Sheet 04 Summary of Allocators by Class & Accounts -

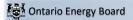
				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1565 1608	Conservation and Demand Management Expenditures and Recoveries Franchises and Consents	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1805	Land	gp dp	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$178,544	\$62,300	\$18,643	\$32,892	\$0	\$25,665		\$412	\$48	\$146	\$6,418	\$0
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0 \$45.679	\$0	\$0 \$4.770	\$0	\$0 \$0	\$0 \$6.566		\$0	\$0 \$12	\$0 \$37	\$0	\$0 \$0
1806-2 1808	Land Rights Station <50 kV Buildings and Fixtures	dp dp	\$45,679 \$0	\$15,939 \$0	\$4,770 \$0	\$8,415 \$0	\$0 \$0	996,9¢ 02		\$105 \$0	\$12 \$0	\$37 \$0	\$1,642 \$0	\$0 \$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 KV	dp	\$1,008,806	\$352,009	\$105,337	\$185,844	\$0	\$145,014	\$180,917	\$2,328	\$270	\$826	\$36,260	\$0
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0		\$0	\$0	\$0	\$0	\$0 \$0
1815 1820	Transformer Station Equipment - Normally Primary above 50 kV Distribution Station Equipment - Normally Primary below 50 kV	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1020-1		dn	ΨΟ	90	ΨΟ	ΨΟ	ŞÜ	40	ΨΟ	ΨΟ	40	ΨΟ	Ģ0	ΨΟ
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally Primary below 50 kV	dp												
1820-3	(Wholesale Meters)	_	\$566,197	\$163,600	\$59,575	\$107,384	\$0	\$92,473		\$2,452	\$273	\$639	\$20,121	\$0
1825 1825-1	Storage Battery Equipment	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1825-1	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV	dp dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$6,338,309	\$3,383,290	\$688,239	\$755,140	\$0	\$635,842		\$45,943	\$30,347	\$17,057	\$143,655	\$0
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$3,121,854	\$1,515,269	\$321,866	\$372,313	\$0	\$314,672		\$190,513	\$12,805	\$7,233	\$71,065	\$0
1835	Overhead Conductors and Devices	dp	\$0 \$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1835-3 1835-4	Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary	dp dp	\$10.955.997	\$0 \$5.848.139	\$0 \$1,189,645	\$0 \$1,305,286	\$0 \$0	\$0 \$1,099,076		\$0 \$79.415	\$0 \$52.455	\$0 \$29.483	\$0 \$248.313	\$0 \$0
1835-5	Overhead Conductors and Devices - Frimary  Overhead Conductors and Devices - Secondary	dp dp	\$4.922.259	\$2,389,140	\$507.490	\$587.030	\$0	\$496.146	\$498.427	\$300.384	\$20,191	\$11,404	\$112.048	\$0 \$0
1840	Underground Conduit	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$727,655	\$388,411	\$79,012	\$86,692	\$0	\$72,996		\$5,274	\$3,484	\$1,958	\$16,492	\$0
1840-5	Underground Conduit - Secondary	dp	\$2,579,867 \$0	\$1,252,202 \$0	\$265,987 \$0	\$307,676 \$0	\$0 \$0	\$260,042 \$0		\$157,438 \$0	\$10,582 \$0	\$5,977 \$0	\$58,727 \$0	\$0 \$0
1845 1845-3	Underground Conductors and Devices Underground Conductors and Devices - Bulk Delivery	dp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1845-4	Underground Conductors and Devices - Primary	dp dp	\$2,693,433	\$1,437,712	\$292,464	\$320,893	\$0	\$270,198		\$19,523	\$12,896	\$7,248	\$61,045	\$0
1845-5	Underground Conductors and Devices - Secondary	dp	\$5,228,429	\$2,537,747	\$539,056	\$623,544	\$0	\$527,007	\$529,429	\$319,068	\$21,446	\$12,113	\$119,018	\$0
1850	Line Transformers	dp	\$9,871,406	\$5,274,063	\$1,072,383	\$1,171,701	\$0	\$989,449	\$994,560	\$71,613	\$47,334	\$26,603	\$223,699	\$0
1855	Services	dp	\$7,563,825	\$4,896,646	\$1,154,440	\$443,355	\$0	\$11,441	\$0	\$1,012,805	\$6,808	\$37,185	\$1,144	\$0
1860	Meters	dp	\$5,745,100	\$4,184,163	\$1,412,171	\$108,467	\$0	\$12,221	\$3,055	\$0	\$0	\$0	\$25,024	\$0
1905 1906	Land Land Rights	gp gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1908	Buildings and Fixtures	gp	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	gp	\$523,146	\$284,626	\$64,446	\$55,323	\$0	\$42,578		\$19,824	\$1,866	\$1,378	\$9,800	\$0
1915	Office Furniture and Equipment	gp	\$97,709	\$53,160	\$12,037	\$10,333	\$0	\$7,952	\$8,088	\$3,703	\$349	\$257	\$1,830	\$0
1920	Computer Equipment - Hardware	gp	\$327,815	\$178,353	\$40,383	\$34,667	\$0	\$26,680	\$27,137	\$12,422	\$1,169	\$863	\$6,141	\$0
1925	Computer Software	gp	\$1,525,552	\$830,000	\$187,931	\$161,329	\$0 \$0	\$124,161	\$126,287	\$57,808 \$121,188	\$5,442 \$11,409	\$4,017 \$8.422	\$28,578	\$0 \$0
1930 1935	Transportation Equipment Stores Equipment	gp	\$3,198,163 \$0	\$1,740,009 \$0	\$393,978 \$0	\$338,209 \$0	\$0 \$0	\$260,290 \$0	\$264,747 \$0	\$121,188 \$0	\$11,409 \$0	\$8,422 \$0	\$59,910 \$0	\$0 \$0
1935	Tools, Shop and Garage Equipment	gp gp	\$288,783	\$157,117	\$35,575	\$30,539	\$0	\$23.503		\$10,943	\$1,030	\$760	\$5,410	\$0
1945	Measurement and Testing Equipment	gp	\$31,082	\$16,911	\$3,829	\$3,287	\$0	\$2,530	\$2,573	\$1,178	\$111	\$82	\$582	\$0
1950	Power Operated Equipment	gp	\$224,659	\$122,229	\$27,676	\$23,758	\$0	\$18,284	\$18,598	\$8,513	\$801	\$592	\$4,208	\$0
1955	Communication Equipment	gp	\$31,915	\$17,364	\$3,932	\$3,375	\$0	\$2,598		\$1,209	\$114	\$84	\$598	\$0
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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### Sheet 04 Summary of Allocators by Class & Accounts -

				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975 1980	Load Management Controls - Utility Premises System Supervisory Equipment	gp gp	\$0 \$607.299	\$0 \$330.410	\$0 \$74.813	\$0 \$64.223	\$0 \$0	\$0 \$49.427	\$0 \$50.273	\$0 \$23.012	\$0 \$2.166	\$0 \$1.599	\$0 \$11.376	\$0 \$0
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$10,440,600)	(\$5,212,019)	(\$1,092,793)	(\$1,244,787)	\$0	(\$1,050,946)		(\$476,716)	(\$44,872)	(\$25,305)	(\$237,370)	\$0
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010 2105	Electric Plant Purchased or Sold  Accum. Amortization of Electric Utility Plant - Property, Plant, &	gp accum dep	(\$163,929)	(\$89,188)	(\$20,194)	(\$17,336)	\$0	(\$13,342)	(\$13,570)	(\$6,212)	(\$585)	(\$432)	(\$3,071)	\$0
2100	Equipment	accum dep	(\$22,656,141)	(\$12,621,536)	(\$2,953,251)	(\$2,279,734)	\$0	(\$1,759,070)	(\$1,779,132)	(\$719,673)	(\$78,904)	(\$55,869)	(\$408,972)	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	NI	(\$1,415,197)	(\$786,613)	(\$181,212)	(\$144,656)	\$0	(\$108,025)	(\$110,342)	(\$50,743)	(\$4,777)	(\$3,805)	(\$25,024)	\$0
	blank row	Į.												
4080	Distribution Services Revenue	CREV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	mi	(\$14,727)	(\$11,575)	(\$1,658)	(\$509)	\$0	(\$280)	(\$285)	(\$210)	(\$82)	(\$60)	(\$67)	\$0
4084	Service Transaction Requests (STR) Revenues	mi	(\$6,252)	(\$4,914)	(\$704)	(\$216)	\$0	(\$119)	(\$121)	(\$89)	(\$35)	(\$26)	(\$28)	\$0
4086	SSS Admin Charge	mi	(\$37,876)	(\$27,936)	(\$3,293)	(\$253)	\$0	(\$7)	(\$2)	(\$5,778)	(\$388)	(\$212)	(\$7)	\$0
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$132,289)	(\$68,501)	(\$14,125)	(\$15,766)	\$0	(\$13,292)	(\$13,353)	(\$3,307)	(\$603)	(\$340)	(\$3,003)	\$0
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	(\$406)	(\$319)	(\$46)	(\$14)	\$0	(\$8)	(\$8)	(\$6)	(\$2)	(\$2)	(\$2)	\$0
4225	Late Payment Charges	mi	(\$156,628)	(\$139,324)	(\$15,796)	(\$1,508)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	mi	(\$98,162)	(\$87,317)	(\$9,900)	(\$945)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340 4345	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Gain on Disposition of Utility and Other Property	mi	(\$9,905)	(\$7,796)	(\$1,115)	(\$339)	\$0	(\$185)		(\$140)	(\$56)	(\$41)	(\$44)	\$0
4365	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	mi mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Miscellaneous Non-Operating Income	mi mi	(\$38,203)	(\$30,026)	(\$4,300)	(\$1,320)	\$0	(\$725)		(\$546)	(\$214)	(\$157)	(\$174)	\$0
4395	Rate-Payer Benefit Including Interest Foreign Exchange Gains and Losses, Including Amortization		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4405	Interest and Dividend Income	mi mi	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	mi	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
4705	Power Purchased	cop	\$62.241.271	\$17,984,316	\$6,549,037	\$11,804,563	\$0 \$0	\$10.165.435	\$13.156.260	\$269.502	\$30.065	\$70.250	\$2.211.844	\$0 \$0
	TOWG TUTGIBUG	СОР	\$02,241,271	\$17,984,316	\$6,549,037	\$11,8U4,563	\$0	\$10,105,435	\$13,150,260	\$209,502	<b>\$30,065</b>	\$10,250	\$2,211,844	20



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Sheet O4 Summary of Allocators by Class & Accounts -

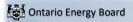
				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
4708	Charges-WMS	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	сор	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	сор	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4751 5005	Charges-Smart Metering Entity Operation Supervision and Engineering	cop di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	di	\$21,675	\$10,695 \$0	\$2,452		\$0 \$0	\$2,211	\$2,227 \$0	\$728 \$0	\$71 \$0	\$51 \$0	\$498 \$0	\$0 \$0
5012	Station Buildings and Fixtures Expense	di	\$0		\$0 \$0		\$0 \$0	\$0					\$0	\$0 \$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0				\$0	\$0	\$0	\$0	\$0		
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5016	Distribution Station Equipment - Operation Supplies and Expenses	di	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0
5017	Distribution Station Equipment - Operation Eabour	di	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and	di												
5030	Expenses	di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Subtransmission Feeders - Operation	di di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders - Operation Labour	di	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5045	Underground Distribution Lines & Feeders - Operation Supplies &	di	φυ	40	φυ	<b>40</b>	90	40	φU	φ0	φ0	φυ	90	φ0
	Expenses	u.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5065	Meter Expense	cu	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	di	\$95,019	\$46,883	\$10,751	\$12,017	\$0	\$9,692	\$9,761	\$3,193	\$311	\$225	\$2,185	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	di	\$841	\$662	\$95		\$0	\$16	\$16	\$12	\$5	\$3	\$4	\$0
5105	Maintenance Supervision and Engineering	di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$23,761	\$8,291	\$2,481	\$4,377	\$0	\$3,416	\$4,261	\$55	\$6	\$19	\$854	\$0
5112	Maintenance of Transformer Station Equipment	di 	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	di 	\$17,208	\$8,911	\$1,837	\$2,051	\$0	\$1,729	\$1,737	\$430	\$78	\$44	\$391	\$0
5125	Maintenance of Overhead Conductors and Devices	di di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services		\$34,475	\$22,319	\$5,262		\$0	\$52	\$0	\$4,616	\$31	\$169	\$5	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di di	\$74,548	\$38,647	\$7,965		\$0	\$7,490	\$7,524	\$1,813	\$341	\$192	\$1,692	\$0
5145 5150	Maintenance of Underground Conduit	di di	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Conductors and Devices	di di	\$7,337	\$3,682	\$770		\$0	\$738	\$742	\$314	\$32	\$18	\$167	\$0
5160	Maintenance of Underground Services	di di	\$67,129	\$43,458	\$10,246		\$0	\$102	\$0	\$8,989	\$60	\$330	\$10	\$0
5175	Maintenance of Line Transformers  Maintenance of Meters	-	\$12,842	\$6,861	\$1,395		\$0	\$1,287	\$1,294	\$93	\$62	\$35	\$291	\$0
5305		cu	\$49,355	\$35,945	\$12,132		\$0	\$105	\$26	\$0	\$0	\$0	\$215	\$0
5310	Supervision  Make Beatler France	cu	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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Sheet 04 Summary of Allocators by Class & Accounts -

				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
5315	Customer Billing	cu	\$830,289	\$726,150	\$85,599	\$8,098	\$0	\$209	\$52	\$244	\$5,819	\$3,968	\$150	\$0
5320	Collecting	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$186,805	\$163,375	\$19,259	\$1,822	\$0	\$47	\$12	\$55	\$1,309	\$893	\$34	\$0
5335	Bad Debt Expense	cu	\$27,209	\$24,203	\$2,744	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$25,527	\$20,092	\$2,872	\$874	\$0	\$477	\$487	\$362	\$143	\$105	\$114	\$0
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425 5505	Miscellaneous Customer Service and Informational Expenses Supervision	ad ad	\$15,410	\$12,129	\$1,734	\$527	\$0	\$288	\$294	\$219	\$86	\$63	\$69	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	· · · · · · · · · · · · · · · · · · ·	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Advertising Expense Miscellaneous Sales Expense	ad	\$6,198	\$4,878	\$697	\$212	\$0	\$116	\$118	\$88	\$35	\$25	\$28	\$0
5605	Executive Salaries and Expenses	ad	\$0 \$334.637	\$0 \$263,386	\$0 \$37,654	\$0 \$11,451	\$0 \$0	\$0 \$6,259	\$0 \$6,388	\$0 \$4,746	\$0 \$1,877	\$0 \$1,374	\$0 \$1,501	\$0 \$0
5610	Management Salaries and Expenses	ad												
5615	General Administrative Salaries and Expenses	ad	\$1,314,514 \$146,993	\$1,034,629 \$115,695	\$147,912 \$16,540	\$44,983 \$5,030	\$0 \$0	\$24,587 \$2,749	\$25,095 \$2.806	\$18,642 \$2.085	\$7,373 \$825	\$5,398 \$604	\$5,895 \$659	\$0 \$0
5620	Office Supplies and Expenses	ad	\$145,306	\$114,367	\$16,350	\$4,972	\$0	\$2,749	\$2,000	\$2,065	\$815	\$597	\$652	\$0
5625	Administrative Expense Transferred Credit	ad	\$145,306 \$0	\$114,367	\$16,350	\$4,972 \$0	\$0	\$2,718	\$2,774	\$2,061	\$815	\$597 \$0	\$652 \$0	\$0 \$0
5630	Outside Services Employed	ad	\$327,443	\$257,724	\$36,845	\$11,205	\$0	\$6,125	\$6,251	\$4,644	\$1,837	\$1,345	\$1,468	\$0
5635	Property Insurance	ad	\$29,279	\$257,724 \$15,930	\$36,645	\$3,096	\$0	\$2,383	\$2,424	\$1,109	\$1,637 \$104	\$1,345 \$77	\$1,466 \$548	\$0
5640	Injuries and Damages	ad	\$29,279	\$15,930	\$3,607	\$3,096	\$0	\$2,363	\$2,424	\$1,109	\$104	\$0	\$546 \$0	\$0
5645	Employee Pensions and Benefits	ad	\$1,101,444	\$866,925	\$123,937	\$37,692	\$0	\$20,602	\$21,027	\$15,620	\$6,178	\$4,523	\$4,939	\$0
5650	Franchise Requirements	ad	\$1,101,444	\$000,925	\$123,937	\$37,692	\$0	\$20,602	\$21,027	\$15,620	\$0,176	\$4,523 \$0	\$4,939 \$0	\$0 \$0
5655	Regulatory Expenses	ad	\$283,161	\$222,871	\$31,862	\$9,690	\$0	\$5,296	\$5,406	\$4,016	\$1,588	\$1,163	\$1,270	\$0
5660	General Advertising Expenses	ad	\$203,101	\$222,071	\$0	\$9,090	\$0	\$3,290	\$0,400	\$4,010	φ1,366 \$0	\$1,103	\$1,270	\$0
5665	Miscellaneous General Expenses	ad	\$719,551	\$566,345	\$80,966	\$24,623	\$0	\$13,459	\$13,737	\$10,205	\$4,036	\$2,955	\$3,227	\$0
5670	Rent	ad	\$247,675	\$194,940	\$27,869	\$8.476	\$0	\$4,633	\$4,728	\$3,512	\$1,389	\$1,017	\$1,111	\$0
5675	Maintenance of General Plant	ad	\$310,017	\$244,008	\$34,884	\$10,609	\$0	\$5,799	\$5,918	\$4,397	\$1,739	\$1,273	\$1,390	\$0
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$1,842,780	\$1,057,620	\$261,488	\$170,440	\$0	\$128,968	\$130,252	\$53,447	\$5,739	\$4,089	\$30,736	\$0
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$867,816	\$482,360	\$111,122	\$88,705	\$0	\$66,242	\$67,663	\$31,116	\$2,930	\$2,333	\$15,345	\$0
6105	Taxes Other Than Income Taxes	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	Input	\$190,777	\$106,040	\$24,428	\$19,501	\$0	\$14,562	\$14,875	\$6,840	\$644	\$513	\$3,373	\$0
6205-1	Sub-account LEAP Funding	ad	\$12,942	\$10,187	\$1,456	\$443	\$0	\$242	\$247	\$184	\$73	\$53	\$58	\$0
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$104,844,407	\$43,058,270	\$11,931,537	\$15,740,952	\$0	\$13,068,848	\$16,119,833	\$1,656,990	\$188,492	\$193,421	\$2,886,064	\$0



#### EB-2017-0038

Sheet 04 Summary of Allocators by Class & Accounts -

				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power

Grouping by Allocator		Total	ı	Residentia	ı	GS <50		GS >50 to 999 kW	GS> 50-TOU		GS > 1,000 to 4,999 kW	L	_arge Use >5MW		Street Light		Sentinel		Unmetered Scattered Load		Embedded Distributor	В	Back-up/Standby Power
1808	\$	23,761	\$	8,291	\$	2,481	\$	4,377	\$	\$	3,416	\$	4,261	\$	55	\$	6	\$		\$	854	\$	-
1815	\$	-	\$	-	\$	-	\$	-	\$	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	-	\$	-	\$	-	\$	-	\$	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1830	\$	17,208	\$	8,911	\$	1,837	\$	2,051	\$	\$	1,729	\$	1,737	\$	430	\$	78	\$	44	\$	391	\$	-
1835	\$	-	\$	-	\$	-	\$	-	\$	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1840	\$	-	\$	-	\$	-	\$	-	\$	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1845	\$	7,337	\$	3,682	\$	770	\$	875	\$ -	\$	738	\$	742	\$	314	\$	32	\$	18	\$	167	\$	-
1850	\$	12,842	\$	6,861	\$	1,395	\$	1,524	\$ -	\$	1,287	\$	1,294	\$	93	\$	62	\$	35	\$	291	\$	-
1855	\$	101,605	\$	65,776	\$	15,508	\$	5,956	\$ -	\$	154	\$	-	\$	13,605	\$	91	\$	500	\$	15	\$	-
1860	\$	49,355	\$	35,945	\$	12,132	\$	932	\$ -	\$	105	\$	26	\$	-	\$	-	\$	-	\$	215	\$	-
1815-1855	\$	116,694	\$	57,578	\$	13,204	\$	14,758	\$ -	\$	11,903	\$	11,988	\$	3,921	\$	382	\$	277	\$	2,683	\$	-
1830 & 1835	\$	74,548	\$	38,647	\$	7,965	\$	8,884	\$ -	\$	7,490	\$	7,524	\$	1,813	\$	341	\$	192	\$	1,692	\$	-
1840 & 1845	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BCP	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	27,209	\$	24,203	\$	2,744	\$	262	\$ -	\$	-	\$	-	\$	-	\$		\$		\$	-	\$	-
Break Out	-\$	31,253,961	-\$	16,775,935	-\$	3,784,556	-\$	3,354,081	\$ -	-\$	2,681,049	-\$	2,704,671	-\$	1,142,941	-\$	118,037	-\$	77,085	-\$	615,606	\$	-
CCA	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$		\$		\$	-	\$	-
CEN	\$	566,197	\$	163,600	\$	59,575	\$	107,384	\$ -	\$	92,473	\$	119,680	\$	2,452	\$	273	\$	639	\$	20,121	\$	-
CEN EWMP	\$	62,241,271		17,984,316		6,549,037	\$	, ,	\$ -	\$	10,165,435	\$	13,156,260	\$	269,502	\$					2,211,844		-
CREV	-\$	37,876		27,936	-\$	3,293	-\$	253	\$ -	-\$	7	-\$	2	-\$	5,778						7	\$	-
cwcs	\$	7,563,825		4,896,646		1,154,440	\$	443,355	\$ -	\$	11,441	\$	-	\$	1,012,805	\$	6,808	\$	37,185	\$	1,144		-
CWMC	\$	5,745,100		4,184,163		1,412,171	\$	108,467	\$ -	\$	12,221	\$	3,055		-	\$	-	\$	-	\$	25,024		-
CWMR	\$	-		-		-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CWNB	\$	897,954		,		92,597	\$	8,250	\$ -	-\$	142	-\$		-\$	1	\$				\$		\$	-
DCP	\$	1,233,029		430,248		128,750	\$	227,151	\$ -	\$	177,246	\$	221,129		2,846	\$	330	\$	1,010	\$	44,319	\$	-
LPHA	-\$	156,628		139,324		15,796	-\$	1,508	\$ -	\$	-	\$		\$	-			\$		\$		\$	-
LTNCP	\$	9,871,406		5,274,063		1,072,383	\$		\$ -	\$	989,449		994,560		71,613						223,699	\$	-
NFA	-\$	537,408		304,855		65,248		53,890	\$ -	-\$	41,431		42,095		16,785						- ,	\$	-
NFA ECC	\$	6,721,475		3,656,921		828,011	\$	710,803	\$ -	\$	547,044		556,411		254,697						125,911		-
O&M	\$	4,991,660		3,928,838		561,674	\$	.,	-	\$	93,367		95,294		70,791		.,		.,		22,384		-
PNCP	\$	20,715,394		11,057,552		2,249,359	\$	2,468,011	\$ -	\$	2,078,112	\$	2,087,771		150,156						469,505		-
SNCP	\$	15,852,409		7,694,358		1,634,398	\$	1,890,563	\$ -	\$	1	\$	1,605,211		967,403						360,858		-
TCP	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	104,844,407	\$	43,058,270	\$	11,931,537	\$	15,740,952	\$	\$	13,068,848	\$	16,119,833	\$	1,656,990	\$	188,492	\$	193,421	\$	2,886,064	\$	



#### Sheet Oo Composite Allocator Detail Worksheet -

etalls: output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN Demand Allocators GS >50 to 999 kW GS > 1,000 to 4,999 kW Large Use Street Light Sentinel Unmetered Embedded Scattered Load Distributor GS >50 to 999 kW GS > 50-TOU GS > 1,000 to 4,999 kW Large Use Street Light Sentinel Unmetered Embedded Scattered Load Distributor emand Total GS <50 GS> 50-TOU GS <50 Composite allocators Rate Base \$0 \$0 \$0 Land Rights Station >50 kV Land Rights Station <50 kV Total Leasehold Improvements >50 KV Leasehold Improvements <50 KV \$0 \$0 \$566,197 \$566,197 \$107,384 \$107,384 \$0 \$0 \$119,680 \$119,680 \$2,452 \$2,452 \$273 \$273 \$0 \$0 815 & 1820 Total \$59.575 6107 304 SO \$92,473 \$273 Poles, Towers and Fixtures - Subtransmission Bulk Delivery Poles, Towers and Extures - Primary Poles, Towers and Extures - Secondary \$0 \$0 \$2,535,324 \$2,182,785 \$1,248,741 \$921,081 Overhead Conductors and Devices -Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary \$0 \$2.075.116 \$0 \$831 \$0 \$220 \$0 \$0 \$0 \$1.098.194 \$0 \$0 \$0 \$0 \$4.382.399 \$3.773.024 \$0 \$47.356 \$744.879 \$1.271.124 \$1,103,964 \$32.059 \$247.431 \$444,767 \$34.162 \$52,455 \$28.652 \$882 \$4.382.39 Overhead Conductors and Devices - Secondary \$936,863 \$336,294 \$573,881 \$9,526,954 \$3,011,979 \$1,081,173 \$1,845,005 \$111,709 \$359,140 \$300,384 \$347,740 \$11,028 \$39,680 1830 & 1835 Total \$15.203.051 \$4.806.671 \$1.725.391 \$2.944.355 SO \$2.543.790 \$2,557,179 \$0 \$1.925 \$573.134 SO \$10,135,368 \$8,329,167 \$75.415 SO \$1.946 \$348 \$115.798 S0 \$25.338 Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary \$0 \$137,821 \$491,031 \$628,852 \$0 \$72,938 \$259,864 \$332,802 \$0 \$73,321 \$261,237 \$334,558 \$0 \$29,540 \$89,727 \$119,267 \$0 \$3,484 \$10,582 \$14,066 \$2,129 \$510,148 \$183,122 \$312,494 \$995,137 \$357,212 \$609,577 \$4,753,117 \$1,505,285 \$540,334 \$922,071 50 \$50,526,47 \$503,429 \$0 \$0 \$30 \$309 \$111,657 \$0 \$2,209,127 \$11,62,670 \$16,1844 \$13,3077 \$0 \$50 \$50,000 \$21,466 \$11,174 \$330 \$50 \$50,000 \$17,000 \$10,000 \$17,000 \$10, 1840 & 1845 Total \$6,737,630 \$2,134,137 \$766,065 \$1,307,278 \$0 \$1,129,429 \$1,135,387 \$10,011 \$0 \$855 \$254,469 50 \$4.91.753 \$3.481.935 \$410.453 \$31.526 \$0 \$814 \$69 \$491.293 \$48.408 \$25.441 \$814 SO \$11,229.3 1850 Line Transformers \$5,522,843 \$1,869,444 \$671,040 \$3,145,547 \$0 \$989,449 \$994,550 \$28,881 \$0 \$749 \$222,504 \$0 \$3,149,549 \$401,342 \$25,855 \$0 \$0 \$0 \$42,732 \$47,334 \$25,855 \$796 \$0 \$887,40 \$27,863,525 \$8,810,223 \$3,162,497 \$5,397,479 S0 \$4.662.668 \$4.687.125 \$89.497 \$0 \$3.529 \$1.050.507 \$0 \$19.141.881 \$15.379.351 \$1.853.219 \$240.179 \$0 \$95.233 \$120.097 \$1.102.126 \$211.813 \$116.186 \$23.676 \$0 \$47.005.40 1855 Services \$27,863,525 \$8,810,223 \$3,162,497 \$5,397,479 \$0 \$4,662,668 \$4,687,125 \$0 \$3,529 \$1,050,507 \$0 \$26,705,706 \$20,275,997 \$3,007,659 \$683,535 \$0 \$106,674 \$120,097 \$2,114,931 \$218,621 \$153,371 1860 Meters SO \$5,745.10 815-1860 Total \$27,863,525 \$8,810,223 \$3,162,497 \$5,397,479 \$0 \$4,662,668 \$4,687,125 \$0 \$3,529 \$1,050,507 \$0 \$32,450,805 \$24,460,160 \$4,419,830 \$792,002 \$0 \$118,895 \$123,152 \$2,114,931 \$218,621 \$153,371 \$49,844 1565-1860 Total \$2,006.554 \$9,240,471 \$3,291.246 \$5,624,890 \$9 \$4,899,914 \$4,908,254 \$92,343 \$330 \$4,539 \$1,004,855 \$9 \$32,460,805 \$34,460,800 \$712,002 \$9 \$118,805 \$123,152 \$2,114,991 \$218,621 \$153,371 \$49,844 \$9 \$61,547,340 istribution GFA - Distribution plant (credit to contributed \$0 \$3,907,863 \$3,975,614 \$1.730.559 \$51,106,760 \$28,488,612 \$6,618,283 \$5,171,845 \$174.079 \$132.604 \$907.300 capital) GFA - Distribution plant (exclude credit for \$61,547,360 \$33,700,631 \$7,711,076 \$6,416,632 \$157,909 \$1,144,670 \$0 \$4,958,809 \$5,031,406 \$2,207,275 \$218,951 Accum Depreciation - NFA (\$18,127,078) (\$10,157,431) (\$2,395,321) (\$1,800,781) \$0 (\$1,390,462) (\$1,404,211) Accum Depreciation - NFA ECC (\$19,916,324) (\$1,585,146) (\$48,279) Net Fixed Assets
Net Fixed Assets Excluding credit for Capital
Contribution \$32,979,681 \$18,331,180 \$4,222,963 \$0 \$2,517,401 \$1,182,506 \$583,169 \$3,371,064 \$2,571,403 \$111,332 \$88,662 \$41.631.035 \$22.649.996 \$5.128.479 \$4.402.527 \$0 \$3.388.243 \$3,446,260 \$1,577,525 \$148.515 \$100.631 \$770 gan \$32,979,681 \$18,331,180 \$4,222,963 \$3,371,064 \$0 \$2.517.401 \$2.571.403 \$1.182.506 \$111.332 \$88.662 \$583.169



Shoot Ob Composite Allocator Detail Workshoot -

Details:
Output Sheet Details How Various Composite Allocators are Derive

Demand Allocators can be found in columns C to AG Customer Allocators can be found in columns AJ to BN Demand Allocators Customer Allocators GS-50 to 999 GS-50-TCU GS-15000 to Large Use Street Light Sentinel Unmetered Embedded Update Updated Lange Use Street Light Scattered Load Distributor Updated GS >50 to 999 GS > 50-TOU GS > 1,000 to Large Use 4,999 kW Street Light Sentinel Scattered Load Distributor emand Total Residential GS <50 Residential GS <50 Operation Supervision and Engineering Load Dispatching Station Buildings and Fixtures Expense Transformer Station Equipment - Operation \$13,005 \$0 \$0 5014 Transformer Station Equipment - Operation
Transformer Station Equipment - Operation
Supplies and Expenses 5016 Distribution Station Equipment - Operation Labour SO SO \$0 80 80 \$0 ŝo \$0 Distribution Station Equipment - Operation Supplies and Expenses Overhead Distribution Lines and Feeders -Operation Labour 5017 5020 \$0 \$0 \$0 Operation Labour Overhead Distribution Lines & Feeders -Operation Supplies and Expenses Overhead Subtransmission Feeders - Operation \$0 \$0 Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -Operation Labour Underground Distribution Lines & Feeders -\$0 \$0 \$0 \$0 \$0 \$0 Operation Supplies & Expenses
Underground Subtransmission Feeders Operation Underground Distribution Transformers -Operation \$0 5055 \$0 \$0 Operation Companies Signature Signat \$0 \$38,007 \$18,026 \$6.471 \$9,540 \$183 \$28.857 \$3,010 \$11.044 \$2 149 5090 \$0 \$0 5095 SO SO. SO \$0 Paid
Other Rent
Maintenance Supervision and Engineering
Maintenance of Buildings and Fixtures Distribution Stations 5096 5105 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 5110 \$23,761 \$8.291 \$2,481 \$4.377 \$3,416 \$4.261 \$55 \$19 \$854 80 SO \$0 Maintenance of Transformer Station Equipment Maintenance of Distribution Station Equipment Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and \$0 \$10,325 \$0 \$0 \$5,646 \$666 \$0 \$3,265 \$1.172 \$1,728 \$0 \$0 \$0 \$0 \$0 \$0 \$0 5125 \$22,319 \$2,021 \$14,142 \$5,076 \$7,484 \$7,523 \$149 \$1,686 \$29,819 \$24,505 \$2,889 \$222 \$1,664 \$341 \$186 Overhead Distribution Lines and Feeders - Fight of Way Maintenance of Underground Conduit Maintenance of Underground Conductors and \$0 Maintenance of Underground Conductors and Devices
Maintenance of Underground Services
Maintenance of Line Transformers
Maintenance of Melters
Supervision
Meter Reading Expense
Customer Billing
Cotlecting
Cotl \$1,394 \$738 \$67,129 \$5,137 \$49,355 \$0 \$0 \$830,289 \$0 \$0 \$2,432 \$3,935 \$34 \$932 \$0 \$0 \$8,098 \$43,458 \$10,246 \$522 \$12,132 \$8,989 \$330 \$34 \$726.150 \$5.819 Collection Charges
Bad Debt Expense
Miscellaneous Customer Accounts Expenses SMRCD Training-fracturing-memory Assemblements 9, 1985.99 551-96 551-96 551-96 557-56 
 Total Directly Allocated Demand + Customer
 \$0
 \$0
 \$0

 Total Demand and Customer
 \$1,447,654
 \$1,139,421
 \$162,894
 \$49,539
 \$0 \$0 \$0 \$0 \$0 \$27,078 \$27,637 \$20,530



Part	Details: Output Sh	e et Details How Various Composite Allocators as	re Derived																								
Part	Demand A	Allocators can be found in columns C to AG																									
Part	Customer	Allocators can be found in columns AJ to BN																									
Part																											
Martin			Demand Alloca	ators										C	ustomer Allocat	itors											
Martin   M				1	2	3	4	5	6	7	8	9		11		1	2	3	4	5	6	7	8	9	10	-11	
Marie			Demand Total	Residential	GS <50		GS> 50-TOU		Large Use	Street Light	Sentinel			up/Standby Ct	stomer Total Re	Residential G	38 <50		GS> 50-TOU		Large Use	Street Light	Sentinel			up/Standby	Total
Control								4,333 841	- 311111			ocunter eta Etato	Distributor	Power						4,333 KH	FURT			OCUMENTO COM	Distributor	Power	
Control	Accounts																										
Control	1705	Power Purchased	\$62,241,271	\$17,984,316	\$6,549,037	\$11,804,563	\$0	\$10,165,435	\$13,156,260	\$269,502	\$30,065	\$70,250	\$2,211,844	\$0	\$62,241,271												
Column	710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Column	1712 1714	Charges-NW	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0												
The state of the	1716 1730	Charges-CN Bural Bate Assistance Expense	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0												
See Browning to Browning and Br	750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Marie   Mari			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Manual Angel	1751 DOP	Charges-Smart Metering Entity Cost of Power	\$62,241,271	\$17,984,316	\$6,549,037	\$11,804,563	\$0 \$0	\$10,165,435	\$13,156,260	\$269,502	\$0 \$30,065	\$0 \$70,250	\$2,211,844	\$0 \$0	\$62,241,271	NOTE C	Charges for a	ccount 4751 are al	located on the bas	is of the SME alloca	tor 4751 C						
Manual Angel	Accounts																										
Many				\$10,695			\$0 \$0				\$71	\$51 sn			\$21,675												
Mary Control   Mary	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
See Lead See		Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Manuskandengenerate with weak with a manuskandengenerate with weak with a manuskandengenerate with a		Transformer Station Equipment - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Many Control	5016	Distribution Station Equipment - Operation Labour		so.	sn		sn			sn	gn																
Many conting the stands of t	5017	Distribution Station Equipment - Operation																									
See	5020	Overhead Distribution Lines and Feeders -																									
See	5025	Overhead Distribution Lines & Feeders -			-			**					-		-												
See		Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Segregation of the segregation o			\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0												
Segregation of the segretary of the segr	5040	Underground Distribution Lines and Feeders -					80																				
September 1 1	5045	Underground Distribution Lines & Sendars																									
September 1 1	5050	Operation Supplies & Expenses Underground Subtransmission Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
See No.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Management Agency   Mana		Operation	\$0	\$0			\$0						\$0		\$0												
See Numbers of Manuface Manufa	5070	Customer Premises - Operation Labour	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0	\$0 \$0												
See The Control of Manuface Services of Segregation (1988)  See The Control of Segregation (1988	5075 5085	Miscellaneous Distribution Pynense	\$0 \$95.019	\$0 \$46.883		\$0 \$12.017	\$0 \$0		\$0 \$9.761	\$0 \$3.193	\$0 \$311	\$0 \$225	\$0 \$2.185		\$0 \$95.019												
Manufacture for the manu	5090	Underground Distribution Lines and Feeders -	en	en	en.	en	en	60	60	en	en en	en	en	50	50												
See	5095	Overhead Distribution Lines and Feeders - Rental																									
Manage of Aller Angel	5096	Other Rent	\$841	\$662	\$95	\$29	\$0 \$0	\$16	\$16	\$12	\$5	\$3	84	80	\$841												
Management of the control of the c		Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -													-												
Membrane of Markhor Blank Register   1922   181   1817   1817   1818	5112	Distribution Stations	\$23,761	\$8,291	\$2,481	\$4,377	\$0	\$3,416		\$55	\$6	\$19	\$854	\$0	\$23,761												
Segment of the Section of Heaves of Heaves and Heaves and Section Sect	114		\$0	\$0	\$0		\$0 \$0	\$0 \$0		\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0												
Section of Market Marke	120	Maintenance of Poles Towers and Extures	\$17,208	\$8,911	\$1,837		\$0							\$0	\$17,208												
Market Confunction Loss and Products Confunction Con		Devices			\$0			\$0		\$0	\$0	\$0	\$0	\$0													
Mary	5130 5135	Overhead Distribution Lines and Feeders - Right					\$0																				
See See Charge of Charge o	145	of Way Maintenance of Underground Conduit	\$74,548 \$0	\$38,647 \$0	\$7,965 \$0	\$8,884 \$0	\$0 \$0	\$7,490 \$0	\$7,524 \$0	\$1,813 \$0	\$341 \$0	\$192 \$0	\$1,692 \$0	\$0 \$0	\$74,548 \$0												
Matement of Unserground Process   187, 20   \$4,048   \$10	5150	Maintenance of Underground Conductors and	er 227	62.602	6770	****		6770	6740	6244	600	***	6467		*****												
Manimenter Manus.  18.03  Manimenter Manime		Maintenance of Underground Services	\$67 129	\$43,458	\$10,246	\$3,935	\$0	\$102	\$0	\$8,989	\$60	\$330	\$10	\$0	\$67,129												
Mark Pending Spreame 8 8 75 10 10 10 10 10 10 10 10 10 10 10 10 10	5175	Maintenance of Meters	\$12,842 \$49,355	\$35,945	\$1,395 \$12,132	\$932	\$0 \$0	\$105	\$1,294 \$26	\$0	\$62 \$0	\$35 \$0	\$215	\$0	\$12,842 \$49,355												
Calcium Design   Section	310	Meter Reading Expense	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0												
Collector Charges  Collector Cha	315	Customer Billing	\$830,289 \$0	\$726,150 \$0		\$8,098 \$0	\$0 §n		\$52 \$0	\$244	\$5,819 gn	\$3,968 gn	\$150 sn	\$0 \$0	\$830,289 \$0												
Sample Machaelmone Cubrant Accounts Expresses 9 1 50 50 50 50 50 50 50 50 50 50 50 50 50	5325 5330	Collecting- Cash Over and Short Collection Charnes	\$0 \$196 90r	\$0 \$162.27F	\$0	\$0 61 922	\$0 en		\$0 612		\$0 61 200	\$0 6002	\$0 934	\$0 \$0	\$0 \$186.905												
Segmentes 9 90 90 90 90 90 90 90 90 90 90 90 90 9	335	Bad Debt Expense		\$24,203	\$2,744	\$262	\$0 60	\$0	\$0 50	\$0	\$0	\$0 \$0	\$0 50	\$0	\$27,209												
### Stray Community Building Programs ### Stray Community Building Programs ### Stray Community Building Programs ### Stray Community Building Specime ### Stra	5405	Supervision	\$0 \$0	\$0	SO	80	\$0 \$0	80	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	80	\$0												
Monthmost Culture Brownes   10   10   10   10   10   10   10   1	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,527 \$0												
Second Decision   Second Dec	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Descripting and Selenge Services   10   10   10   10   10   10   10   1	5425 ISOS	Informational Expenses		\$12,129	\$1,734	\$527	\$0	\$288	\$294 50	\$219	\$86	\$63	\$69	\$0 \$0	\$15,410												
Modelmone Sales Express   50   50   50   50   50   50   50	5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Common Animate Information of Sequence   \$14,000   \$1	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Common Animate Information of Sequence   \$14,000   \$1	605 610	Management Salaries and Expenses	\$334,637 \$1,314,514	\$1,034,629	\$147,912	\$11,451 \$44,983	\$0 \$0	\$6,259 \$24,587	\$25,095	\$4,746 \$18,642	\$7,373	\$5,398	\$1,501 \$5,895	\$0 \$0	\$334,637 \$1,314,514												
Administrative Express Parameters Coved 197 6 1 50 50 50 50 50 50 50 50 50 50 50 50 50	615	General Administrative Salaries and Expenses	\$146,993	\$115.695	\$16,540	\$5.030	\$0 \$0	\$2,749	\$2.806	\$2,085	\$825	\$604	\$659	\$0	\$146,993												
September   Sept	5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$0												
September   Sept	635	Property Insurance	\$327,443 \$29,279	\$15,930	\$36,845 \$3,607	\$11,205 \$3,096	\$0 \$0	\$6,125 \$2,383	\$2,424	\$4,644 \$1,109	\$104	\$1,345 \$77	\$1,468 \$548	\$0	\$327,443 \$29,279												
Regulatory Exponence   \$228,1461   \$222,871   \$31,862   \$9,000   \$0   \$52,06   \$5,406   \$4,106   \$1,150   \$1,170   \$0   \$282,161   \$9,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0	5640 5645	Injuries and Damages Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$20,602		\$0	\$0	\$0	\$0		\$0 \$1,101,444												
Control And-writing Digmens   50   50   50   50   50   50   50   5	6650 6655	Franchise Requirements Regulatory Pynenses	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0												
Section   Sect	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	80	\$0	\$0	\$0	\$0	\$0	\$0	50												
Selection Selection Multipolity Places 50 50 50 50 50 50 50 50 50 50 50 50 50	670	Rent	\$247,675	\$194,940	\$27.869	\$8,476	\$0 \$0	\$4.633	\$4,728	\$3.512	\$1.389	\$1.017	\$1,111	\$0	\$247.675												
6105         Tames Other Think Homora Taxies         50	680	Electrical Safety Authority Fees	\$310,017 \$0	\$244,008 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,017 \$0												
20:10 Le haurance 50 50 50 50 50 50 50 50 50 50 50 50 50	105	Toyor Other Than Income Toyor	\$0 \$12,942	\$0 \$10 187	SO	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	S0	\$0	\$0 \$12,942												
8225 Other Deductions 10 50 50 50 50 50 50 50 50 50 50 50 50 50	210	Life Insurance			\$0	\$0	\$0 50	\$0		\$0	\$0		\$0	\$0	\$0												
OMBA Depenses \$6,486,693 \$5,084,188 \$728,174 \$222,451 \$0 \$122,627 \$125,354 \$92,451 \$36,224 \$35,519 \$29,434 \$0 \$6,465,593	3225		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0												
		OM&A Expenses	\$6,468,593	\$5,084,188	\$728,174	\$223,451	\$0	\$122,827	\$125,354	\$92,431	\$36,224	\$26,519	\$29,424	50	\$6,468,593												



#### Sheet Ob Composite Allocator Detail Worksheet

Company of the part of the p																							
Sequence of the control of the contr																							To
The column   1	Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Total	Residential	GS <50		GS> 50-TOU			Street Light			up/Standby	Residential	GS <50 GS >50 t				Street Light				up/Standby	Ti
Mary   1		\$ 23,761 \$	8,291 \$	2,481 \$	4,377 \$		3,416 \$	4,261 \$										- s					
The part   Par		\$ - \$ \$ - \$	- S	- 8	- \$ - \$		- \$ - \$	- 5	5 - S 5 - S	- S -	\$ - \$ \$ - \$		\$ - \$ \$ - \$	- S - S	- \$ -	\$ - \$ \$ - \$	s	- S		S - S S - S	- S		
March   1	1830	\$ 10,325 \$		1,172 \$	2,000 \$	- 1						- \$ 6,883	\$ 5,646 \$						78		1 \$	- \$	
The column		\$ - \$	- S	- 8	- 5			- 1					S - S					- \$	-		- \$		
The column	1845					- 5	738 \$			- \$ 1	\$ 166 \$	- \$ 2,935		270 \$	21 \$ -	\$ 1.5	0 \$			S 17 S		- S	
Manual 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		\$ 7,705 \$					1,287 \$										- 8	56 \$					
Marke   Mark	1860	\$ - \$	- S	- S	- S	- 8	- \$	- \$	s - s	- S -	s - s	- \$ 49,355	\$ 35,945 \$	12,132 \$	932 \$ -	\$ 105 \$	26 \$	- \$	-	s - s	215 \$		
Series   1   1   1   1   1   1   1   1   1							11,716 \$					- \$ 46,677											
Section 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1840 & 1845	\$ - \$	- S	- 8		- 5	- \$			- S -	\$ - \$	- s -					- s				- \$		
The state of the s		s - s		- 8	- \$		- \$	- 8	- 5	- S -	\$ - \$		\$ - \$	- \$	- \$ -	\$ - \$		- \$		s - s	- \$	- \$	
Color	Break Out	\$ - \$			- 5		- \$	- 1		- 8 -	s - s					\$ - \$		- \$			- \$	- \$	
Control Contro		\$ - \$		- 8	- \$		- \$	- 5			s - s		s - s		- s -	\$ - \$		- \$			- \$	- \$	
COVER		\$ . \$					- \$	- 1			s - s					\$ - 5		- 5			- 5		
Conf.		s - s					- \$									\$ - \$					- \$		
Come   1   1   1   1   1   1   1   1   1	CWCS	s - S S - S					- \$ - \$									5 - 5					- S		
Comp.    Comp.	CWMC	s - s	- S	- S		- 5	- \$	- \$	- \$	- S -	s - s	- s -			- \$ -	s - s					- S	- \$	
TOTAL STREET OF	CWMR	S - S S - S			- S		- S						\$ - \$ \$ 889,526 \$	- S 104,858 S 9			- S - 64 S	- S 299 S	7,128	S - S S 4,860 S	- S 184 S		
NAME OF TABLE STATE O	DCP	7					- \$					- \$ -	S - S	- \$	- \$ -		- s	- s	-	s - s	- S		
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COLUMN 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		s - s				- 5	- \$								- \$ -						- S		
Trust 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		5 - 5				- 3	- 5 - 5								. 5 .						- 5		
TOTAL		s - s					- \$			- s -	5 - 5												-
Grouping of CMAA.    Channel Folial   Residential   Channel Folial   Channel Folial   Channel Folial   Channel Folial   Chan		\$ - \$ \$ - \$					- \$																
Trough GOMA New	Total	\$ 160,939 \$	51,662 \$	18,049 \$	30,947 \$		26,369 \$	27,335	\$ 507 \$	6 \$ 37	\$ 6,026 \$	- \$ 1,286,715	\$ 1,087,758 \$	144,844 \$ 18	592 \$ -	\$ 709 \$	301 \$	20,023 \$	8,114	\$ 5,908 \$	466 \$	. \$	
Grouping OMAS   Parise Fine   Parise Fine   Parise Fine   Paris   Pari																							
1688   \$ 2,777   \$ 6,277   \$ 4,377   \$ 5 3,416   \$ 4,277   \$ 5 5 3,416   \$ 4,277   \$ 5 5 5 6 5 7 5 5 7 5 5 7 5 7 5 7 5 7 5 7		Demand Allocate	ors										Customer Alloca	tors									
1956   S   S   S   S   S   S   S   S   S				GS <50		GS> 50-TOU			Street Light			Back- Customer Total up/Standby						Street Light	Sentinel			up/Standby	Tot
1906   5   17,700   5   8,911   5   1,917   5   2,901   5   5   7,700   5   7,	(lines 168 - 240)	Demand Total	Residential		kW		4,999 kW	>SMW		Scattered Load	Distributor	Back- Customer Total up/Standby Power	Residential	GS <50 GS >50 t			>6MW	Street Light	Sentinel			up/Standby Power	Tot
1980   1 2,542   5   5   5   5   5   5   5   5   5	ines 168 - 240)	Demand Total \$ 23,761 \$	Residential	2,481 \$	kW 5 4,377 \$		4,999 kW	>5MW 4,261 \$	55 \$	Scattered Load	Distributor	Back- Customer Total up/Standby Power - \$ 23,761	Residential	GS <50 GS >50 t	- \$ -	4,999 kW	>5MW	- \$		Scattered Load  S - S	Distributor - \$	up/Standby Power	Tol
1946   7,337   8 3,082   770   8 875   8 728   742   8 394   8 22   8 19   8 197   8 1 120   8 1,534   8 1,534   8 1	1808 1815 1820	Demand Total  \$ 23,761 \$ \$ - \$ \$ \$ - \$	Residential	2,481 S - S - S	4,377 S	i - 5	4,999 kW	**************************************	5 55 S 5 - S 5 - S	6 \$ 19 - \$ \$ -	Distributor	Back- Customer Total up/Standby Power - \$ 23,761 - \$ - \$ - \$	Residential  S - S S - S S - S	GS <50 GS >50 b	- S	4,999 kW S - S S - S S - S	>6MW	- S - S - S	5 ·	S - S S - S S - S	Distributor	up/Standby Power  - \$ - \$ - \$ - \$	Tol
1956   12,947   5   15,056   1,056   5   1	1808 1815 1820 1830 1835	Demand Total  \$ 23,761 \$ \$ - \$ \$ \$ - \$	8,291 S - S - S 8,911 S	2,481 \$ - \$ - \$ 1,837 \$	kW 4,377 \$ - \$ - \$ 5 - \$ 5 2,051 \$	- S	4,999 kW	+,261 \$ - \$ - \$ 1,737 \$	5 55 \$ 5 - \$ 5 - \$ 5 430 \$	6 \$ 19 - \$ \$ - 78 \$ 44	\$ 854 \$ \$ - \$ \$ - \$ \$ 391 \$	Back   Customer Total	Residential	GS <50 GS >50 to	- S	4,999 kW  S - S S - S S - S S - S	>5MW	- S - S - S	5 - 5 -	Scattered Load  S - S S - S S - S S - S	Distributor	up/Standby Power  - \$ - \$ - \$ - \$ - \$	To
1800	(lines 168 - 240)  1808  1815  1820  1830  1835  1840	S 23,761 S S - S S 17,208 S - S S - S S - S	8,291 S - S - S 8,911 S - S - S - S - S - S	2,481 S - S - S 1,837 S - S	kW  4,377 \$  - \$  5 - \$  5 2,051 \$  6 - \$  6 - \$	- 9	4,999 kW  3,416 \$ - \$ 1,729 \$ - \$ - \$	4,261 \$ - \$ - \$ 1,737 \$ - \$	5 55 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	5 \$ 19 - \$ 78 \$ 44 - \$ \$ -	S 854 S S - S S 391 S S - S S S - S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S - S S S S - S S S S - S S S S - S S S S S - S S S S S - S S S S S - S	Back- Customer Total up/Standby Power  - \$ 23,761 - \$ \$ 17,208 - \$ .	Residential  S - S S - S S - S S - S S - S S - S S - S	- S - S - S - S - S - S - S - S - S - S	- S S S S S	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	>5MW	- \$ - \$ - \$ - \$ - \$ - \$ - \$	5 - 5 - 5 -	Scattered Load  S - S S - S S - S S - S S - S S - S S - S S - S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Tot
1986 - 19	(lines 168 - 240)  1908 1915 1920 1930 1935 1940 1945	\$ 23,761 \$ \$ - \$ \$ \$ - \$ \$ \$ 17,208 \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ 7,337 \$ \$ 7,337 \$ \$	8,291 \$ - \$ - \$ 8,911 \$ - \$ 8,911 \$ - \$ 3,582 \$	2,481 S - S - S 1,837 S - S 770 S	kW  5 4,377 \$ 5 - \$ 5 - \$ 5 2,051 \$ 5 - \$ 6 - \$ 6 - \$	- 99	4,999 kW  3,416 \$ - \$ - \$ 1,729 \$ - \$ - \$ 1,729 \$ - \$ 1,728 \$	4,261 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	55 55 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 - \$ 7 -	5 \$ 19 - \$ -	\$ 854 \$ \$ \$ - \$ \$ \$ 391 \$ \$ \$ - \$ \$ \$ \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Back - Customer Total up/Standby Power - \$ 23,761 - \$ - \$ - \$ 17,208 - \$ 5 - \$ - \$ 5 - \$ - \$ 5 -	Residential	GS < 50 GS > 50 b	- S S S	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	>5MW	- \$ - \$ - \$ - \$ - \$	5 - 5 - 5 - 5 -	Scattered Load  S - S S - S S - S S - S S - S S - S S - S S - S S - S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
SEC 19 1	(lines 168 - 240)  1508 1615 1820 1830 1830 1846 1646 1555	\$ 23,761 \$ \$ - \$ \$ 5 7,337 \$ \$ 12,842 \$ \$ 10,055 \$ \$	8,291 \$	2,481 \$ - \$ - \$ 1,837 \$ - \$ 770 \$ 1,395 \$ 15,508 \$	kW  4,377 \$ 5 - \$ 6 - \$ 7 - \$	- 99	4,999 kW  3,416 \$ - \$ 1,729 \$ - \$ 1,729 \$ - \$ 1,738 \$ 1,287 \$ 1,287 \$	4,261 8 - 8 1,737 8 - 8 1,294 8 1,294	5 55 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Scattered Load  6 \$ 19 - \$ \$ - 78 \$ 44 - \$ \$ - 32 \$ 18 62 \$ 355	\$ 854 \$ \$ \$ . \$ \$ \$ . \$ \$ \$ . \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ . \$ \$ \$ . \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ \$ \$ . \$	Back - Customer Total up/Standby Power - \$ 23,761 - \$ - \$ - \$ 5 -	Residential  \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	GS <50 GS >50 h	- S	4,999 kW	>5MW	- \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Distributor - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
BOP 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(lines 168 - 240)  1908 1915 1829 1829 1835 1840 1846 1846 1856 1856	\$ 23,761 \$ 101,605 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ \$ \$ 43,355 \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ \$ 43,355 \$ 43,355 \$ \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 43,355 \$ 4	8,291 \$	2,481 S - S - S - S - S - S - S - S - S - S	kW  4,377 \$ 6 - \$ 6 - \$ 6 - \$ 7 - \$		4,999 kW  3,416 \$ - \$ - \$ 1,729 \$ - \$ - \$ 738 \$ 1,287 \$ 154 \$ 105 \$	**SMW  4,261	5 55 S 5 - S	Scattered Load  6 \$ 19 - \$ \$ - 78 \$ 44 - \$ \$ - 32 \$ 18 62 \$ 35 91 \$ 500 - \$ - 382 \$ 277	\$ 854 \$ \$ \$ . \$ \$ \$ . \$ \$ \$ 391 \$ \$ \$ \$ . \$ \$ . \$ \$ \$ . \$ \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ . \$	Back Customer Total up/Standby Power  - \$ 23,761 - \$ 5 7.761 - \$ 17,268 - \$ 17,268 - \$ 17,262 - \$ 10,605 - \$ 40,355 - \$ 40,355	Residential  \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$ - \$      \$      \$ - \$      \$ - \$      \$      \$ - \$      \$      \$ - \$      \$ - \$      \$      \$      \$ - \$      \$      \$      \$ - \$      \$      \$      \$ - \$      \$      \$      \$ - \$      \$      \$      \$      \$ - \$      \$      \$      \$      \$      \$      \$ - \$     \$      \$     \$      \$	GS <50 GS >50 b	- S	4,999 kW	>5MW	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		Scattered Load  S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S	Distributor - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
Brisk Out	(lines 168 - 240) 180   1815   1820   1820   1820   1820   1820   1840   1846	\$ 23,761 \$ \$ -\$ \$ \$ . \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$	Residential  8,291 \$ - \$ - \$ 8,911 \$ - \$ 8,911 \$ - \$ 3,682 \$ 6,861 \$ 57,776 \$ 35,945 \$ 57,578 \$ 38,647 \$	2,481 \$ - \$ - \$ 1,837 \$ - \$ 770 \$ 1,395 \$ 15,508 \$ 12,132 \$ 13,204 \$ 7,965 \$	kW  5 4,377 S  6 - S  6 - S  6 2,051 S  7 - S  8 -		4,999 kW  3,416 \$ - \$ 1,729 \$ - \$ 1,729 \$ - \$ 1,729 \$ 1,729 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$	**SMW  4,261	5 55 S 5 - S 5 - S 5 - S 5 - S 6 - S 6 - S 6 - S 7 - S 6 - S 6 - S 7 - S 6 - S 7 - S	6 \$ 19 - \$ 78 \$ 44 - \$ - \$ - 32 \$ 18 62 \$ 35 91 \$ 900 - \$ - 7 321 \$ 192 - 341 \$ 1922	\$ 854 \$ \$ \$ . \$ \$ \$ . \$ \$ \$ 391 \$ \$ \$ \$ . \$ \$ . \$ \$ \$ . \$ \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ \$ . \$ . \$ \$ . \$	Back Customer Total up/Standby Power  - \$ 23,761 - \$ 5 17,208 - \$ 5 17,208 - \$ 5 7,337 - \$ 101,005 - \$ 101,005 - \$ 115,842 - \$ 115,004 - \$ 115,004 - \$ 143,355 - \$ 115,004 - \$ 143,355 - \$ 115,004 - \$ 143,355 - \$ 145,848	Residential  S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S S - S	GS <50 GS >50 b	- S S S S S S S S S S - S	4,999 kW	>5MW	- \$ \$ - \$ \$		Scattered Load  \$ -	-   S   -     -   S   -       -     -       -       -       -       -         -         -         -         -           -         -	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
CCA	(lines 168 - 240)  1808 1818 1820 1835 1840 1855 1840 1855 1860 1860 1860 1860 1860 1860 1860 1860	\$ 23,761 \$ \$ -\$ \$ \$ . \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$	Residential  8,291 \$ - \$ - \$ 8,911 \$ - \$ 8,911 \$ - \$ 3,682 \$ 6,861 \$ 57,776 \$ 35,945 \$ 57,578 \$ 38,647 \$	2,481 \$ - \$ - \$ 1,837 \$ - \$ 770 \$ 1,395 \$ 15,508 \$ 12,132 \$ 13,204 \$ 7,965 \$	kW  5 4,377 S  6 - S  6 - S  6 2,051 S  7 - S  8 -		4,999 kW  3,416 \$ - \$ 1,729 \$ - \$ 1,729 \$ - \$ 1,729 \$ 1,729 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$ 1,730 \$	**************************************	5 55 S 5 - S	6 \$ 19 - \$ - \$ - \$ - \$ - \$ 8 \$ 44 - \$ - \$ - \$ 19 - \$ 5 - \$ - \$ 5 -	Distributor	Back. Customer Total up/Standby Power  - \$ 23.761 - \$ 23.761 - \$ 17.208 - \$ 17.208 - \$ 17.208 - \$ 12.842 - \$ 101,505 - \$ 43.355 - \$ 116,694 - \$ 74.548 - \$ 74.548	Residential  \$ - \$ 5	GS <50 GS >50 b	- S S S	4,999 kW	- SMW  - S - S - S - S - S - S - S - S - S -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		Scattered Load  S	S   S   S   S   S   S   S   S   S   S	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
CRI	lines 168 - 240    180	\$ 23,761 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Residential  8,291 S - S 8,911 S - S 8,911 S - S 5,3682 S 6,661 S 65,776 S 35,945 S 57,578 S 38,647 S - S	2,481 \$ - \$ 1,837 \$ - \$ 770 \$ 15,508 \$ 12,132 \$ 13,204 \$ 7,965 \$ - \$	kW  6 4,377 \$ 6 - \$ 7 - \$ 8 - \$		4,999 kW  3,416 S  - S  1 - S  1,729 S  7,788 S  1,287 S  1,287 S  1,54 S  1,5	>smw  4.261   -	5 55 \$	6 5 19 - 5 - 7 78 5 4 - 5 - 7 78 5 4 - 5 - 7 78 5 9 4 - 1 5 - 7 78 5 9 9 78 7 9 9 78 7	Distributor	Back Customer Total up(Standby Power   S	Residential  \$ - \$  \$ 5 - \$  \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$ 5 - \$  \$  \$ 5 - \$  \$ 5 - \$  \$  \$ 5 - \$  \$ \$  \$	GS <50 GS >50 b	**************************************	4,999 kW  S - S S	-SMW	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		Scattered Load  S - S	-	up/Standby Power  - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ . \$ \$ . \$ . \$ \$ . \$ . \$ \$ . \$ . \$ \$ . \$	То
CREMIN	Ilines 168 - 240)	\$ 23,761 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Residential  8,291 \$	2,481 S - S - S - S - S - S - S - S - S - S	kW  5 4,377 \$ 5 - \$ 5 - \$ 5 2,051 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 5,996 \$ 5 932 \$ 5 6 8,884 \$ 5 - \$		4,999 kW  3,416 S  - S  1 - S  1,729 S  7,788 S  1,287 S  1,287 S  1,54 S  1,5	**SMW**  4,261	5 55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	6 \$ 19 - \$ \$ \$ \$ 8 \$ 8 \$ 8 \$ 8 \$ 8 \$ 8 \$ 8 \$ 9 8 8 \$ 9 8 8 \$ 9 8 8 \$ 9 8 8 \$ 9 8 8 8 8 \$ 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Distributor	Back Customer Total up/Standby Power  - \$ 23.761 - \$ 5.720 - \$ 17.208 - \$ 17.208 - \$ 7.337 - \$ 12.842 - \$ 101.606 - \$ 43.356 - \$ 43.356 - \$ 17.448 - \$ 77.548 - \$ 77.548 - \$ 77.548 - \$ 77.548	Residential  S - S - S - S - S - S - S - S - S - S	GS <50 GS >50 b  - S - S - S - S - S - S - S - S - S -	- S - S - S - S - S - S - S - S - S - S	4,999 kW  5 - 5 5	-SMW	- \$ \$ \$ - \$ \$ - \$		Scattered Load  S - S - S - S - S - S - S - S - S - S	-	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	To
CREV S S S S S S S S S S S S S S S S S S S	1868 - 240)   1868	Dem and Total  \$ 23,761 \$ \$ . \$ \$ \$ . \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ . \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ \$ . \$ \$ \$ \$ \$ \$ \$ \$ . \$	Residential  8,291 \$	2,481 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	kW  4,377 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 - \$		4,999 kW  3,416 S - S - S - S - S - S - S - S - S - S -	**SMW**  4,261	5 55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Scattered Load	Distributor   S	Back Customer Total up(Standby Power   S 23,761   S 23,761   S 24,761   S 25,761   S 25,	Residential  S - S - S - S - S - S - S - S - S - S	GS-40 GS>40 t  - S - S - S - S - S - S - S - S - S -	- S - S - S - S - S - S - S - S - S - S	4,999 kW  5 - 5 5	SMW  5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		Scattered Load  S - S - S - S - S - S - S - S - S - S	Distributor - S - S - S - S - S - S - S - S - S -	up/Standby Power  - \$ \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	То
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CWMR	1808   1808   1808   1808   1808   1808   1808   1808   1808   1809	Demand Total  \$ 22,761 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Residential  8.291 \$	2,481 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	kW  5 4,377 \$ 5 -		4,999 kW  3,416 S - S - S - S - S - S - S - S - S - S -	\$58WW 4.261 4 4.261 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	5 55 S 5 - S	Scattered Load  0 \$ 10  - \$ 10  - \$ 5  - \$ 5  - \$ 5  - \$ 10  25 \$ 10  25 \$ 10  25 \$ 10  25 \$ 10  25 \$ 10  25 \$ 10  26 \$ 10  27 \$ 10  28 \$ 10  29 \$ 10  20 \$	Distributor	Back Customer Total upstandby Power  5 23,761  5 5 22,761  5 7 237  5 7 12,842  5 101,855  6 2 7 7,337  5 12,842  5 101,855  6 2 7 7,548  6 3 7 7,548  7 8 7 7,548  7 8 7 7,548  7 8 7 7,548  8 8 7 7,548  8 8 7 7,548  9 8 7 7,548  9 8 7 7,548  9 8 7 7,548  9 8 8 7 7,548  9 8 8 7 7,548	Residential  S - S - S - S - S - S - S - S - S - S	GS-40 GS>60 to GS>60	- S - S - S - S - S - S - S - S - S - S	4,999 kW  S	S S S S S S S S S S S S S S S S S S S			Scattered Load  S	Distributor   -	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
DCP	Ilines 168 - 240	Demand Total  \$ 22,761 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Residential  8,291 \$	2,481 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	kW  4.377 S  5 S  6 S  7 S  6 S  7 S  8 S  8 S  8 S  8 S  8 S  8 S  8		4,999 kW  3,416 S - S - S - S - S - S - S - S - S - S -	4.261 1 1.737 1 1.737 1 1.737 1 1.737 1 1.742 1 1.742 1 1.742 1 1.742 1 1.742 1 1.742 1 1.752	5 55 S S S S S S S S S S S S S S S S S	**Scattered Load**  6 \$ 19 19 5 5 - 5 5 - 5 5 - 5 5 5 5 5 5 5 5 5 5	S	Both Castomer Total update Castomer Castomer Total update Castomer	Realdential  5	GS-50 GS-50 t  - S - S - S - S - S - S - S - S - S -	- S - S - S - S - S - S - S - S - S - S	4,999 kW  5 - 5 5	SMW  S - S - S - S - S - S - S - S - S - S			Scattered Load  S	Distributor   -	up/Standby Power  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
TWOP 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1808   1808	Do m and Total  5 23,761 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Residential  8,291 \$	2,481 S S S S S S S S S S S S S S S S S S S	xw		4,999 KW  3,416 S - S - S - S - S - S - S - S - S - S	**************************************	5 55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Scattered Load  6 \$ 10  5 \$ 78 \$ 44  78 \$ 45  8 \$ 10  9 \$	Distributor	upStandby   Foliar   Total   UpStandby   Foliar   Total   UpStandby   Foliar   Total   UpStandby   Foliar   Total   UpStandby   Total   UpStandby   Total   UpStandby   UpStan	Residential  \$	GS-50 GS-50 to GS-50	- S - S - S - S - S - S - S - S - S - S	4,999 kW  S	S S S S S S S S S S S S S S S S S S S	- S - S - S - S - S - S - S - S - S - S		Scattered Load  S - S S - S S - S S S - S S S - S S S - S S S S - S	Distributor  -	upiStandby Power  -	То
NFA 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Ilines 168 - 240	Do m and Total  5 23,761 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Residential	2,481 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	\$\frac{4.377}{5}\$ \$ 4.377 \$ \$ 5 \$ \$ .5 \$ .5 \$ .5 \$ \$ .5 \$ .5 \$ .5 \$ \$ .5 \$ .5 \$ \$ .5 \$ .5 \$ .5 \$ \$ .5 \$		4,999 kW  3,416 \$ 3  - 5 \$ 5  1,729 \$ 6  1,729 \$ 6  1,738 \$ 788 \$	**************************************	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Scattered Load  6 \$ 10  - \$	S 854 S 5 - S 5 S - S 5 S 1,892 S 5 S - S 5 S 5 S 5 S 5 S 5 S 5 S 5 S 5	update Customer Total	Residential  \$ - 5	05-50 05-50 t	- 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4,999 kW  5 - 5 5				Scattered Load  S - S S - S S - S S S - S S S - S S S - S S S S - S	Distributor	uplStandby Power	То
NA ECC 5 20 279 \$ 15,000 \$ 3,007 \$ 3,006 \$ \$ 2,020 \$ \$ 1,000 \$ 10.08 \$ 77 \$ 544 \$ \$ 5,2027 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Inics 168 - 240	Domand Total  5 23,761 5 5 5 5 5 5 5 5 5 7,337 5 5 7,337 5 5 7,337 5 5 7,337 5 5 7,337 5 5 7,337 5 7 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 7	Residential  8.291 S S 8.91 S 8.91 S 8.91 S 8.91 S 8.91 S 8.92 S 8.9	2,481 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	\$\frac{4.377}{5}\$ \$ 4.377 \$ \$ 5 \$ \$ .5 \$ .5 \$ .5 \$ \$ .5 \$ .5 \$ .5 \$ \$ .5 \$ .5 \$ \$ .5 \$ .5 \$ .5 \$ \$ .5 \$		4,999 kW  3,416 \$ 3  - 5 \$ 5  1,729 \$ 6  1,729 \$ 6  1,738 \$ 788 \$	261 4 4 261 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 55 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8	Scattered Load  6 \$ 19      \$ 9      \$ 19      \$ 19      \$ 14      \$ 14      \$ 15      \$ 19      \$ 14      \$ 15      \$ 19      \$ 14      \$ 15	S 854 S 5 - S 5 S - S 5 S 1,892 S 5 S - S 5 S 5 S 5 S 5 S 5 S 5 S 5 S 5	update Customer Total	Residential  \$ - 5	- S - S - S - S - S - S - S - S - S - S	- 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4,999 kW  5 - 5 5				Scattered Load  S	Distributor	uplStandby Power	То
PRICP \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	(lines 168 - 240)  188	Domand Total  5 23,761 5 5 5 5 5 5 5 5 5 7,337 5 5 7,337 5 5 7,337 5 5 7,337 5 5 7,337 5 5 7,337 5 7 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 5 7,548 5 7	Residential  8.291 S S 8.91 S 8.91 S 8.91 S 8.91 S 8.91 S 8.92 S 8.9	2,481 8 8 1,837 8 7 18 18 18 18 18 18 18 18 18 18 18 18 18	\$\frac{4.377}{5} \times \frac{4.377}{5} \time		4,999 kW  3,416 \$ 3 46 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	261 4 4 261 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 55 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8	Statis red Load  6 \$ 19  8 \$ 19  7 \$ \$ 44  7 \$ \$ 44  2 \$ 10  2	Distributor  \$ 854 5 5 5 5 5 5 6 5 7 5 7 5 7 5 7 5 7 5 7 5	upStandby Power Total	Residential	- S - S - S - S - S - S - S - S - S - S	**************************************	4.999 kW				Scattered Load    S	Distributor	up.Standby Power	То
SMCP 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	(lines 168 - 240)  1808 1818 1819 1819 1819 1819 1819 181	Do m and Total  5 23,701 5 5 6 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7	Residential  8,291 S S S S S S S S S S S S S S S S S S S	2,481 S 1,837 S 1,837 S 1,837 S 1,837 S 1,835 S 1,2132 S	\$\frac{4.377}{5}\$\$ \$ 4.377 \$ \$ \$ \qquad  \qquad \qquad \qquad \qquad \qquad \qqqq \qqq \qqqq \qqq \qqq \qqq \qqq		4,999 kW  3,416 \$ 5 6 6 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	**************************************	55 S S S S S S S S S S S S S S S S S S	Scattered Load  6 \$ 19	Distributor  \$ 845 5 5 5 6 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5	1	Residential	GS-50 GS-50 H	. S	4,999 kW				Scattered Load	Distributor	upStandby Power	То
	Ilines 168 - 240	Do m and Total  5 23,701 5 5 6 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7	Residential	2,481 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$	\$\frac{4.377}{5}\$\$ \$ 4.377 \$ \$ \$ \qquad  \qquad \qquad \qquad \qquad \qquad \qqqq \qqq \qqqq \qqq \qqq \qqq \qqq		4,999 kW  3,416 \$ 5 6 6 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	**************************************	55 S S S S S S S S S S S S S S S S S S	Scattered Load  6 \$ 19  8 \$ 19  8 \$ 44  7 \$ \$ 44  2 \$ 50  1 \$ 10  2 \$	S	Both Costomer Total update of the Costomer To	Residential	GS -50 CS	. \$	4,999 kW				Sattered Load	Distributor	upStandby Power	Tol
	Innex 168 - 240)   1888	Do m and Total  5 23,701 5 5 6 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7	Residential  8.291 S	2,481 8 1 8 1,537 8 9 1 1,537 8 9 1 1,537 8 9 1 1,536 8	\$\frac{4.377}{8}\$ \$ 4.377 \$ \$ \$ \$ 4.377 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		4,999 kW  3,416 \$ 5 6 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	4,261 4,261 1,737 4,737 1,737	55 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5 8 5	Scattered Load  6 \$ 19	S	UpStandby Provided Total UpStandby Provided To	Residential	GG -GG GG -GG GG -GG GG -GG GG -GG GG -GG GG	. \$	4,999 kW				Sattered Load  5	Distributor	upStandby Power	Tol



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# Attachment 2 (of 6):

7-B I6 Revenue and Customer Data



EB-2017-0038 Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 458,589,315 Total kWs from Load Forecast Deficiency/sufficiency ( RRWF 8. cell F51) 170,871

cell F48)	494,448
	·

		ſ	- 1	2	3		- 5	6	7	8		10	11	12	13	14	15	16	17	18	19	20
	ID	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Billing Data				<u>'</u>				<u>'</u>				,		,	•		,	,			•	
Forecast kWh	CEN	458,589,315	132,507,178	48,252,843	86,975,191		74,898,209	96,934,403	1,985,669	221,514	517,597	16,296,711										
Forecast kW	CDEM	632,068			262,052		160,936	168,201	5,449	574		34,856										
Forecast kW, included in CDEM, of customers receiving line transformer allowance		371,065			41,928		160,936	168,201														
OpSonal - 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	458,589,315	132,507,178	48,252,843	86,975,191		74,898,209	96,934,403	1,985,669	221,514	517,597	16,296,711										
Existing Monthly Charge			\$23.22	\$22.29			\$2,537.23	\$10,362.66	\$4.04	\$5.59		\$2,361.50										
Existing Distribution kWh Rate			\$0.0094	\$0.0145	\$3.1024		\$4.2161	\$1,9046	\$23.5048	\$15.6727	\$0.1142	\$4.0623										
Existing Distribution KW Rate  Existing TOA Rate					\$3.1024		\$4.2161	\$1.9046	\$23.5046	\$15.0727		\$4.0023										
Additional Charges					\$0.00		\$0.00	\$0.00														
Distribution Revenue from Rates		\$10.317.328	\$6.015.606	\$1,239,441	\$1,050,903	en.	\$800.309	\$444,708	\$422.351	\$24.961	\$64,102	\$254.948	\$0	\$0	S0	SO.	\$n	\$0	en.	SO.	\$0	<b>—</b>
Transformer Ownership Allowance		\$222.639	\$0,010,000	\$0	\$25,157	\$0 \$0		\$100.921	\$422,331 \$0	\$24,501	\$04,102 \$0	\$204,540 \$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0	\$0		
Net Class Revenue	CREV	\$10,119,845	\$6,015,606	\$1,239,441	\$1,050,903	\$0	\$703,748	\$343,787	\$422,351	\$24,961	\$64,102	\$254,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
																						-
																						<del></del>



EB-2017-0038 Sheet I6.2 Customer Data Worksheet -

			1	2	3	4	5	6	7	8	9	10	- 11	12	13	14	15	16	17	18	19	20
	ID	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Billing Data																						
Bad Debt 3 Year Historical Average	BDHA	\$28,289	\$25,164	\$2,853	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$121,698	\$108,254	\$12,273	\$1,170																	
Number of Bills	CNB	236,124	205,428	24,216	1,860		48	12	96	2,856	1,560	48										
Number of Devices	CDEV		17,119		155		4	- 1	6.070	238		4										
Number of Connections (Unmetered)	CCON	3,909							3,541	238	130											
Total Number of Customers	CCA	19,677	17,119	2,018	155		4	1	8	238	130	4										
Bulk Customer Base	CCB																					
Primary Customer Base	CCP	19,884	17,119	2,018	155		4	1	215	238		4										
Line Transformer Customer Base	CCLT	19,854	17,119	2,018	130				215	238	130	4										
Secondary Customer Base	ccs	19,668	17,119	2,018	155		4			238	130	4										
Weighted - Services	cwcs	26,444	17,119	4,036	1,550		40		3,541	24	130	4										-
Weighted Meter -Capital	CWMC	3,948,905	2,875,992	970,658	74,555		8,400	2,100	-			17,200										-
Weighted Meter Reading	CWMR	326,076	205,428	24,216	91,140		2,352	588	-			2,352										-
Weighted Bills	CWNB	234,889	205,428	24,216	2,291		59	15	69	1,646	1,122	42		-	-	-	-	-				-

#### Bad Debt Data

Historic Year:	2014	27,450	24,418	2,768	264									
Historic Year:	2015	28,280	25,156	2,852	272									
Historic Year:	2016	29,136	25,917	2,938	281									
Three-year average		28,289	25,164	2,853	272									



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Attachment 3 (of 6):

7-C I8 Demand Data



EB-2017-0038 Sheet IS 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

			1	2	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Customer Classes	<u>s</u>	Total	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
		CP								Check 4CP and											
		Sanity Check	Check 4 CP	Check 4CP	Pass	Pass	Check 4CP	12CP	12CP	12CP	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
CO-INCIDENT	T PEAK	_																			
1 CP																					
Transformation CP	TCP1	79.969	29,072	8,204	13.692	13.043	12.945			58	2.955										
Bulk Delivery CP	BCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955										
Total Sytem CP	DCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955										
1			•																		
4 CP Transformation CP	TCP4	315.047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068										
Bulk Delivery CP	BCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54		11,068										
Total Sytem CP	DCP4	315,047	119,712	32,954	53,880	44,241		484	54		11,068										
		3.3,3.1		02,001	20,000	,=			-		1.1,000										
12 CP																					
Transformation CP	TCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
Bulk Delivery CP	BCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
		000 440																			
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231		31,034										
		863,410																			
Total Sytem CP  NON CO_INCIDE		863,410 NCP																			
NON CO_INCIDE												Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE		NCP	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from	ENT PEAK	NCP Sanity Check	301,275	90,155 Pass	159,059 Pass	124,114 Pass	154,842 Pass	1,993 Pass	Pass	Pass	31,034 Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider	ENT PEAK  DNCP1	NCP Sanity Check	301,275 Pass	90,155 Pass	159,059  Pass  16,785	124,114  Pass  14,163	154,842 Pass	1,993 Pass	Pass 54	707 Pass	31,034 Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP	DNCP1	NCP Sanity Check	301,275  Pass  34,863 34,863	90,155  Pass  10,510 10,510	Pass 16,785 16,785	Pass 14,163 14,163	Pass 13,831 13,831	1,993 Pass 484 484	Pass 54	707 Pass	31,034  Pass  3,273 3,273	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider	ENT PEAK  DNCP1	NCP Sanity Check	301,275 Pass	90,155 Pass	159,059  Pass  16,785	124,114  Pass  14,163	Pass 13,831 13,831 13,831	1,993 Pass	Pass	Pass 65 65 65 65	31,034 Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	DNCP1 PNCP1 LTNCP1	NCP Sanity Check 94,027 94,027 94,027	301,275  Pass  34,863 34,863 34,863	90,155  Pass  10,510 10,510 10,510	159,059 Pass 16,785 16,785 16,785	Pass  14,163 14,163 14,163	Pass 13,831 13,831 13,831	1,993  Pass  484  484  484	Pass 54 54 54	Pass 65 65 65 65	31,034  Pass  3,273 3,273 3,273 3,273	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP	DNCP1 PNCP1 LTNCP1 SNCP1	NCP Sanity Check 94,027 94,027 94,027	301,275  Pass  34,863 34,863 34,863	90,155  Pass  10,510 10,510 10,510	159,059 Pass 16,785 16,785 16,785	Pass  14,163 14,163 14,163	Pass 13,831 13,831 13,831	1,993  Pass  484  484  484	Pass 54 54 54	Pass 65 65 65 65	31,034  Pass  3,273 3,273 3,273 3,273	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP Classification NCP from	DNCP1 PNCP1 LTNCP1 SNCP1	94,027 94,027 94,027 94,027	301,275 Pass 34,863 34,863 34,863 34,863	90,155  Pass  10,510 10,510 10,510 10,510	159,059  Pass  16,785 16,785 16,785	124,114  Pass  14,163 14,163 14,163	Pass 13,831 13,831 13,831 13,831	1,993  Pass  484  484  484  484	Pass 54 54	Pass 65 65 65 65	31,034  Pass  3,273 3,273 3,273 3,273	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP Classification NCP from Load Data Provider	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4	NCP Sanity Check 94,027 94,027 94,027 94,027	301,275 Pass 34,863 34,863 34,863 34,863 130,356	90,155  Pass  10,510 10,510 10,510 40,189	159,059  Pass  16,785 16,785 16,785 16,785	Pass  14,163 14,163 14,163 14,163 54,498	Pass  13,831 13,831 13,831 13,831 54,779	1,993 Pass 484 484 484 484 1,935	Pass 54 54 54 218	707  Pass  65 65 65 65 65 249	31,034  Pass  3,273 3,273 3,273 3,273 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP Classification NCP from Load Data Provider Primary NCP	DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4	94,027 94,027 94,027 94,027 94,027 357,825 357,825	901,275  Pass  34,863  34,863  34,863  120,366  130,366	90,155  Pass  10,510 10,510 10,510 40,189 40,189	159,059 Pass 16,785 16,785 16,785 63,320 63,320	Pass  14,163 14,163 14,163 54,498 54,498	Pass  13,831 13,831 13,831 13,831 54,779 54,779	1,993 Pass 484 484 484 484 1,935 1,935	Pass 54 54 54 215 215 215 215	Pass 65 65 65 65 249 249 249	31,034  Pass  3,273 3,273 3,273 3,273	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP Classification NCP from Load Data Provider	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4	NCP Sanity Check 94,027 94,027 94,027 94,027	301,275 Pass 34,863 34,863 34,863 34,863 130,356	90,155  Pass  10,510 10,510 10,510 40,189	159,059  Pass  16,785 16,785 16,785 16,785	Pass  14,163 14,163 14,163 14,163 54,498	13,831 13,831 13,831 13,831 13,831 54,779 54,779	1,993 Pass 484 484 484 484 1,935	Pass 54 54 54 218	Pass 65 65 65 65 249 249 249	31,034  Pass  3,273 3,273 3,273 3,273 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDI  1 NCP  1 NCP  Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP  4 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 LTNCP4	NCP Sanity Check 94.027 94.027 94.027 94.027 357,825 357,825	34,863 34,863 34,863 34,863 34,863 130,366 130,366	90,155  Pass  10,510 10,510 10,510 10,510 40,189 40,189 40,189	159,059 Pass 16,785 16,785 16,785 16,785 16,785 63,320 63,320 63,320 63,320	124,114  Pass  14,163 14,163 14,163 14,163 54,498 54,498	13,831 13,831 13,831 13,831 13,831 54,779 54,779	1,993 Pass 484 484 484 484 1,935 1,935 1,935	231 Pass 54 54 54 54 215 215 215	Pass 65 65 65 65 249 249 249	31,034  Pass  3,273 3,273 3,273 3,273 12,284 12,284 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDI  1NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP Line Transformer NCP Secondary NCP Line Transformer NCP Secondary NCP Line Transformer NCP Secondary NCP	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 LTNCP4	NCP Sanity Check 94.027 94.027 94.027 94.027 357,825 357,825	34,863 34,863 34,863 34,863 34,863 130,366 130,366	90,155  Pass  10,510 10,510 10,510 10,510 40,189 40,189 40,189	159,059 Pass 16,785 16,785 16,785 16,785 16,785 63,320 63,320 63,320 63,320	124,114  Pass  14,163 14,163 14,163 14,163 54,498 54,498	13,831 13,831 13,831 13,831 13,831 54,779 54,779	1,993 Pass 484 484 484 484 1,935 1,935 1,935	231 Pass 54 54 54 54 215 215 215	Pass 65 65 65 65 249 249 249	31,034  Pass  3,273 3,273 3,273 3,273 12,284 12,284 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP (classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 12 NCP (classification NCP) 12 NCP (classification NCP) 12 NCP (classification NCP) 12 NCP (classification NCP) 12 NCP	DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4 SNCP4 SNCP4	94,027 94,027 94,027 94,027 94,027 94,027 357,825 357,825 357,825	301,275  Pass  34,863 34,863 34,863 34,863 130,366 130,366 130,366 130,366	90,155  Pass  10,510 10,510 10,510 10,510 40,189 40,189 40,189 40,189	159,059  Pass  16,785 16,785 16,785 16,785 63,320 63,320 63,320 63,320	124,114  Pass  14,163 14,163 14,163 14,163 54,498 54,498 54,498	154,842  Pass  13,831 13,831 13,831 13,831 54,779 54,779 54,779	1,963  Pass  484 484 484 484 1,935 1,935 1,935	231 Pass  54 54 54 54 215 215 215	707  Pass  65  65  65  65  249  249  249	31,034  Pass  3,273 3,273 3,273 3,273 12,284 12,284 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO INCIDI  1 NCP Cless fication NCP from Cless fication NCP from Cless fication NCP from Line Transformer NCP Firmary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 12 NCP Classification NCP from Load Data Provider Description of the NCP from Load Data Provider Load Data Provider Load Data Provider	DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4 SNCP4  DNCP4 SNCP4  DNCP4 SNCP4	NCP Sanity Check 94,027 94,027 94,027 94,027 357,825 357,825 357,825	301,275  Pass  34,863 34,863 34,863 34,863 34,863 130,366 130,366 130,366 130,366	90,155  Pass  10,510 10,510 10,510 10,510 40,189 40,189 40,189 106,090	159,059  Pass  16,785 16,785 16,785 16,785 63,320 63,320 63,320 179,435	124,114  Pass  14,163 14,163 14,163 14,163 54,498 54,498 54,498 152,948	154,842  Pass  13,831 13,831 13,831 13,831 13,831 14,739 54,779 54,779 160,739	1,993  Pass  484 484 484 484 1,935 1,935 1,935	231 Pass  54 54 54 54 216 215 215 600	707  Pass  65 65 65 65 65 40 249 249 707	31,034  Pass  3,273 3,273 3,273 3,273 3,273 12,284 12,284 12,284 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE  1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 12 NCP Classification NCP from Load Data Provider Primary NCP 12 NCP Load Data Provider Load Data Provider Primary NCP Primary NCP Primary NCP Primary NCP	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 PNCP4 LTNCP4 SNCP4 DNCP4 DNCP4 SNCP4 DNCP4 SNCP4	NCP Sanity Check 94.027 94.027 94.027 94.027 357.825 357.825 357.825 970,510	301,275  Pass  34,863 34,863 34,863 34,863 34,863 130,356 130,356 130,356 330,289	90,155  Pass  10,510 10,510 10,510 10,510 40,189 40,189 40,189 106,090 106,090	159,059  Pass  16,785 16,785 16,785 16,785 63,320 63,320 63,320 179,435 179,435	124,114  Pass  14,163 14,163 14,163 14,163 54,498 54,498 54,498 152,948	154,842  Pass  13,831 13,831 13,831 13,831 13,831 54,779 54,779 54,779 160,739 160,739	1,993 Pass 484 484 484 1,935 1,935 1,935 1,935	231 Pass 54 54 54 54 215 215 215 600 600	Pass 65 65 65 65 249 249 249 249 707 707 707 707	31,034  Pass  3,273 3,273 3,273 3,273 3,273 12,284 12,284 12,284 12,284 12,284 34,252 34,252 34,252	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO INCIDI  1 NCP Cless fication NCP from Cless fication NCP from Cless fication NCP from Line Transformer NCP Firmary NCP Line Transformer NCP Secondary NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 12 NCP Classification NCP from Load Data Provider Description of the NCP from Load Data Provider Load Data Provider Load Data Provider	DNCP1 PNCP1 LTNCP1 SNCP1  DNCP4 PNCP4 LTNCP4 SNCP4  DNCP4 SNCP4  DNCP4 SNCP4	NCP Sanity Check 94,027 94,027 94,027 94,027 357,825 357,825 357,825	301,275  Pass  34,863 34,863 34,863 34,863 34,863 130,366 130,366 130,366 130,366	90,155  Pass  10,510 10,510 10,510 10,510 40,189 40,189 40,189 106,090	159,059  Pass  16,785 16,785 16,785 16,785 63,320 63,320 63,320 179,435	124,114  Pass  14,163 14,163 14,163 14,163 54,498 54,498 54,498 152,948	154,842  Pass  13,831 13,831 13,831 13,831 13,831 14,739 54,779 54,779 160,739	1,993  Pass  484 484 484 484 1,935 1,935 1,935	231 Pass  54 54 54 216 215 215 215 600	707  Pass  65 65 65 65 49 249 249 707 707 707	31,034  Pass  3,273 3,273 3,273 3,273 3,273 12,284 12,284 12,284 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass



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# Attachment 4 (of 6):

7-D O1 Revenue to cost RR



EB-2017-0038
Sheet O1 Revenue to Cost Summary Worksheet -

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Rate Base Assets		Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$10,119,845 \$494,448	\$6,015,606 \$377,708	\$1,239,441 \$50,936	\$1,050,903 \$20,870	\$0 \$0	\$703,748 \$14,615	\$343,787 \$14,699	\$422,351 \$10,077	\$24,961 \$1,381	\$64,102 \$837	\$254,948 \$3,325	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
			scellaneous Reven																			
	Total Revenue at Existing Rates Factor required to recover deficiency (1 + D)	\$10,614,293	\$6,393,314	\$1,290,377	\$1,071,773	\$0	\$718,363	\$358,486	\$432,428	\$26,342	\$64,938	\$258,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Distribution Revenue at Status Quo Rates	\$10,290,716	\$6,117,177	\$1,260,368	\$1,068,647	\$0	\$715,630	\$349,592	\$429,483	\$25,383	\$65,184	\$259,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
	Miscellaneous Revenue (mi)	\$494,448	\$377,708	\$50,936	\$20,870	\$0	\$14,615	\$14,699	\$10,077	\$1,381	\$837	\$3,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Revenue at Status Quo Rates	\$10,785,163	\$6,494,885	\$1,311,304	\$1,089,517	\$0	\$730,245	\$364,291	\$439,559	\$26,764	\$66,021	\$262,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Expenses																					
di	Distribution Costs (di)	\$354,837	\$190,409	\$43,255	\$38,454	SO SO	\$26,732	\$27,562	\$20,243	\$997	\$1,088	\$6,097	\$0	SO.	SO.	SO.	SO SO	\$0	SO SO	SO.	SO SO	
cu	Customer Related Costs (cu)	\$1,093,659	\$949.674	\$119,734	\$11,114	\$0	\$361	\$90	\$299	\$7,128	\$4.860	\$399	\$0	\$0	\$0	\$0	\$0	SO.	\$0	\$0	\$0	
ad	General and Administration (ad)	\$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0	\$95,734	\$97,701	\$71,888	\$28,099	\$20,571	\$22,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
dep	Depreciation and Amortization (dep)	\$1,842,780	\$1,057,620	\$261,488	\$170,440	\$0	\$128,968	\$130,252	\$53,447	\$5,739	\$4,089	\$30,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
INPUT	PILs (INPUT)	\$190,777	\$106,040	\$24,428	\$19,501	\$0	\$14,562	\$14,875	\$6,840	\$644 \$2.930	\$513	\$3,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
INT	Interest Total Expenses	\$867,816 \$9,369,966	\$482,360 \$6,730,209	\$111,122 \$1,125,212	\$88,705 \$502,097	\$0 \$0	\$86,242 \$332,600	\$67,663 \$338,144	\$31,116 \$183,834			\$15,345 \$78,879	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
	Total Expenses	\$3,303,300	90,730,209	\$1,120,212	9502,057	40	\$332,600	\$330, I44	\$103,034	\$40,037	\$33,404	970,079	40	40	90	90	40	90	90	90	30	
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NI	Allocated Net Income (NI)	\$1,415,197	\$786,613	\$181,212	\$144,656	\$0	\$108,025	\$110,342	\$50,743	\$4,777	\$3,805	\$25,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Revenue Requirement (includes NI)	\$10,785,163	\$7,516,822	\$1,306,424	\$646,754	\$0	\$440,624	\$448,486	\$234,577	\$50,315	\$37,258	\$103,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
			equirement Input		1			1	1									I			1	1
	Data Barris Barr																					
	Rate Base Calculation	\$10,290,716																				
	Net Assets																					
dp	Distribution Plant - Gross	\$61,547,360	\$33,700,631	\$7,711,076	\$6,416,632	\$0	\$4,958,809	\$5,031,406	\$2,207,275	\$218,951	\$157,909	\$1,144,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
gp	General Plant - Gross	\$6,692,196	\$3,640,991	\$824,404	\$707,707	\$0	\$544,661	\$553,987	\$253,587	\$23,874	\$17,623	\$125,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Accumulated Depreciation	(\$22,656,141)	(\$12,621,536)	(\$2,953,251)	(\$2,279,734)	\$0	(\$1,759,070)	(\$1,779,132)	(\$719,673)	(\$78,904)	(\$55,869)	(\$408,972)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
co	Capital Contribution Total Net Plant	(\$10,440,600) \$35,142,815	(\$5,212,019) \$19,508,066	(\$1,092,793 \$4,489,436	(\$1,244,787) \$3,599,818	\$0 \$0	(\$1,050,946) \$2,693,453	(\$1,055,792) \$2,750,469	(\$476,716) \$1,264,474	(\$44,872 \$119,049	(\$25,305) \$94,359	(\$237,370) \$623,691	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	
	Total Net Flair	400,142,010	\$15,000,000	\$4,400,400	\$0,000,010	- 40	92,000,400	\$2,700,400	<b>\$1,204,414</b>	\$115,045	454,000	9020,001	40	40		- 40	***				***	
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
COP	Cost of Power (COP)	\$62,241,271	\$17.984.316	\$6.549.037	\$11.804.563	\$0	\$10,165,435	\$13,156,260	\$269.502	\$30.065	\$70,250	\$2,211,844										
COP	OM&A Expenses	\$62,241,271	\$17,984,316	\$6,549,037	\$11,804,563	\$0 \$0	\$10,165,435	\$13,156,260 \$125,354	\$209,502 \$92,431	\$36,224		\$2,211,844	\$0	\$0 02	\$0	\$0	\$U \$0	\$0	90	\$0	\$0	
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	SO	\$0	\$0	\$0	SO	\$0	\$0	\$0	SO SO	\$0	\$0	\$0	\$0	\$0	\$0	
	Subtotal	\$68,709,864	\$23,068,504	\$7,277,211	\$12,028,014	\$0	\$10,288,262	\$13,281,615	\$361,932	\$66,289	\$96,769	\$2,241,268	SO.	SO.	SO SO	so	so.	\$0	SO SO	SO.	so	
																	-				-	
	Working Capital	\$5,153,240	\$1,730,138	\$545,791	\$902,101	\$0	\$771,620	\$996,121	\$27,145	\$4,972	\$7,258	\$168,095	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
	Total Rate Base	\$40,296,055	\$21,238,204	\$5.035.227	\$4,501,919	\$0	\$3,465,073	\$3,746,590	\$1,291,619	\$124.021	\$101.616	\$791.786	\$0	\$0	\$0	en.	en	50	50	en.	50	
	Total tale base		Base Input equals	,,	₽,001,015	40	\$3,465,073	40,740,050	\$1,251,015	\$124,021	\$101,010	\$751,765	- 40	40	φυ	- 30	- 40	30	90	30	40	
	Envity Compound of Bota Book				£4 800 TO	\$0	£4 30£ 000	£4 400	****	640.000	****	ense ***	\$0			so			50			1
	Equity Component of Rate Base	\$16,118,422	\$8,495,282	\$2,014,091	\$1,800,768	\$0	\$1,386,029	\$1,498,636	\$516,648	\$49,608	\$40,646	\$316,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
	Net Income on Allocated Assets	\$1,415,197	(\$235,323)	\$186,092	\$587,420	so	\$397,646	\$26,146	\$255,725	(\$18,774)	\$32,567	\$183,698	\$0	so	so	\$0	so	so	so	so	so	1
					,				,,									1	1	1	1	1
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Net Income	\$1,415,197	(\$235,323)	\$186,092	\$587,420	\$0	\$397,646	\$26,146	\$255,725	(\$18,774)	\$32,567	\$183,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	RATIOS ANALYSIS					l	1	ĺ	ĺ								l		1	1	1	1
	REVENUE TO EXPENSES STATUS QUO%	100.00%	86.40%	100.379	168.46%	0.00%	165.73%	81.23%	187.38%	53.199	177.20%	252.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.009	
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$170,870)	(\$1,123,508)	(\$16,047	\$425,019	\$0	\$277,738	(\$90,000)	\$197,851	(\$23,972)	\$27,680	\$154,369	\$0	\$0	\$0	\$0	80	so.	80	so.	so	1
			iency Input equals		\$420,015	\$0	\$2.17,750	(000,000)	3131,031	(020,012,	000,120	\$104,000	40	40		90	40		-	90	1	1
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	SO SO	(\$1.021.936)	\$4.880	\$442.763	so.	\$289.621	(\$84,196)	\$204.982	(\$23.551)	\$28,762	\$158.674	en.	\$0	en en	en.	en	en en	60	en.	so.	1
	CIATOS GOS TEVENOS MINOS ALLOCATED COSTS	•0	(\$1,021,930)			**							40		40	90	30		90	30	30	1
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.78%	-2.77%	9.24%	32.62%	0.00%	28.69%	1.74%	49.50%	-37.84%	80.12%	58.00%	0.00%	0.00%	0.00%	0.00%	0.009	0.00%	0.00%	0.00%	0.009	



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# Attachment 5 (of 6):

7-E O2 Fixed Change Floor Ceiling



EB-2017-0038 Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Su	m	m	а	ry

Customer Unit Cost per month - Avoided Cost Customer Unit Cost per month - Directly Related Customer Unit Cost per month - Minimum System with PLCC Adjustment

xisting	Approved	Fixed	Charge

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	_	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
\$5.80	\$9.96	\$10.49	0	\$24.66	-\$1.41	\$0.00	\$2.45	\$3.06	\$58.71	0	0	0	0	0	0	0	0	0	0
\$21.62	\$27.37	\$31.67	0	\$54.39	\$28.30	\$0.02	\$11.09	\$13.84	\$94.43	0	0	0	0	0	0	0	0	0	0
\$30.47	\$39.89	\$74.58	0	\$142.95	\$281.00	\$5.26	\$17.55	\$21.52	\$67.63	0	0	0	0	0	0	0	0	0	0
\$23.22	\$22.29	\$127.91	\$0.00	\$2,537.23	\$10,362.66	\$4.04	\$5.59	\$3.20	\$2,361.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 3 Schedule 1 Attachment 6 Page 1 of 1

# Attachment 6 (of 6):

7-F 2018 Load Profile Methodology Report



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# 2018 Load Profile and Demand Allocator Methodology

Prepared by: Andrew Blair Elenchus Research Associates Inc.

**Prepared for: Erie Thames Powerlines** 

8 August 2017



This report outlines the methodology used to derive Erie Thames Powerlines' ("Erie Thames") 2018 hourly load profiles and demand allocators.

Erie Thames provided Elenchus with data for 2016 actual hourly kWh by rate class. The 12 monthly coincident and non-coincident peaks for the rate classes were then determined. The allocators were then derived as follows.

- The 1, 4 and 12 NCP values for each class were calculated by selecting the peak hour in the year (1 NCP), summing the four highest monthly peaks (4 NCP) and summing the 12 monthly peaks for each class (12 NCP), respectively.
- The total 1, 4 and 12 NCP values are the totals of the corresponding class NCP values.
- The 1, 4 and 12 CP values for each class were derived by identifying the hour in each month when the coincident peak occurred and then selecting the peak in the year (1 CP), adding the demands during the four highest coincident peak hours (4 CP) and summing the demand for each class during the 12 monthly coincident peak hours (12 CP), respectively.
- The total 1, 4 and 12 CP values are the totals of the corresponding class CP values, which are the values used to identify the relevant coincident peak hours.

The preliminary allocators based on the 2016 data absent any weather normalization of load forecast adjustment are presented in the following table.

	Residential	GS < 50	GS > 50	Inter- mediate	Large User	Embedded	Street Light	Sentinel Light	USL	Total
1CP	36,499	5,309	11,408	12,368	14,422	2,930	1	ı	69	83,006
4CP	145,386	20,297	46,698	50,326	56,713	10,199	•	1	277	329,896
12CP	364,025	53,934	135,247	146,635	167,209	31,272	4,435	299	837	903,894
1NCP	40,830	6,298	14,421	16,966	15,062	3,264	866	56	76	97,839
4NCP	150,089	24,428	54,403	65,280	59,653	12,249	3,465	226	295	370,088
12NCP	387,404	63,297	154,165	183,208	175,041	34,155	9,757	631	837	1,008,496

# **WEATHER NORMALIZATION**

Data for the Residential and General Service < 50 kW classes were weather normalized to reflect load profiles in a year of typical weather. The weather normalization process to determine Erie Thames' weather sensitive load uses daily heating degree days and



cooling degree days as measured at Environment Canada's London Airport weather station to take into account temperature sensitivity. This location is central to the communities in Erie Thames's service territory, and has strong historical weather data. Environment Canada defines heating degree days and cooling degree days as the difference between the average daily temperature and 18°C for each day (below for heating, above for cooling). For example, a single day with a temperature of 20°C is considered to have two cooling degree days.

The typical weather of a given day was determined with a heating degree day and cooling degree day ranking process. Instead of looking at the typical weather of particular date, heating and cooling degree days were ranked within each month from highest to lowest. The equivalently ranked days within a given month over the past 10 years were used to determine the average heating and cooling degree days for that ranked day. For example, the highest heating degree day in each of the past 10 Januarys are averaged to determine the normal highest heating degree day for January. This process maintains the shape of the load profiles by determining typical monthly peaks for the Residential and General Service < 50 kW classes without smoothing out those peaks.

The normal ranked heating and cooling degree days were then matched with the corresponding ranked days in 2016. The differences between actual heating and cooling degree days and their corresponding normal heating and cooling degree days were calculated to be used with the regression results to adjust 2016 hourly loads to normal hourly loads.

The weather normalization regression calculated the impact of heating and cooling degree days at each hour of the day on the hourly load (see Appendix). This method considers that weather may impact electricity use differently at various hours of the day. The results reflect the impact of a single heating or cooling degree day at a given hour of the day on the load for that hour. The hourly results were combined with the actual-normal heating and cooling degree day differences, as described in the above paragraph, to determine the weather normalization adjustment required for each hour in 2016. The weather normalization adjustments were then applied to the initial load profiles, resulting in the weather normalized allocators in the following table.

	Residential	GS < 50	GS > 50	Inter- mediate	Large User	Embedded	Street Light	Sentinel Light	USL	Total
1CP	30,484	9,992	14,547	11,090	13,294	2,901	-	-	61	82,369
4CP	121,088	36,603	56,178	46,293	53,021	11,254	-	-	231	324,668
12CP	321,686	94,053	160,592	123,611	153,964	31,494	1,993	231	707	888,331
1NCP	36,801	10,636	16,785	14,163	13,831	3,273	484	54	65	96,092
4NCP	135,281	41,256	63,320	54,498	54,779	12,284	1,935	215	249	363,817
12NCP	349,180	106,903	179,435	152,948	160,739	34,252	5,448	602	707	990,214



# **LOAD PROFILE ADJUSTMENT**

The hourly loads for each class were revised to reflect changes in the relative loads for the classes from 2016 to 2018. This was done by scaling the hourly loads of each class to levels consistent with the 2018 load forecast while maintaining the hourly load shapes. The table below shows the final demand allocators with the scaling adjustment.

	Residential	GS < 50	GS > 50	Inter- mediate	Large User	Embedded	Street Light	Sentinel Light	USL	Total
1CP	38,002	7,274	12,840	9,084	12,208	1,759	1	1	60	81,226
4CP	124,954	33,138	54,471	44,286	51,935	10,113	-	-	230	319,127
12CP	313,953	90,155	159,059	124,114	154,842	31,034	1,993	231	707	876,088
1NCP	38,002	10,510	16,785	14,163	13,831	3,273	484	54	65	97,166
4NCP	137,914	40,189	63,320	54,498	54,779	12,284	1,935	215	249	365,383
12NCP	342,962	106,090	179,435	152,948	160,739	34,252	5,448	602	707	983,183

Note that the hours that represent the coincident peaks may have changed between tables so a direct comparison of the figures may not reflect the weather normalization or scaling adjustments made to each class.



# **APPENDIX**

# Residential Weather Normalization Regression Results

	coefficient	std. error	t-ratio	p-value
HDD1	224.718664	14.52598096	15.47011969	2.81E-53
HDD2	216.0647872	14.52598096	14.87436806	1.95E-49
HDD3	207.8769194	14.52598096	14.3106975	6.21E-46
HDD4	205.4569267	14.52598096	14.14409996	6.37E-45
HDD5	196.8622089	14.52598096	13.55242096	2.01E-41
HDD6	192.5403956	14.52598096	13.25489797	1.02E-39
HDD7	201.3014337	14.52598096	13.85802682	3.26E-43
HDD8	251.8722743	14.52598096	17.33943305	3.04E-66
HDD9	267.6126816	14.52598096	18.42303679	2.20E-74
HDD10	246.4414018	14.52598096	16.96556002	1.54E-63
HDD11	224.6716535	14.52598096	15.46688338	2.95E-53
HDD12	220.5166264	14.52598096	15.18084231	2.15E-51
HDD13	224.7112121	14.52598096	15.46960668	2.83E-53
HDD14	206.5275726	14.52598096	14.21780555	2.28E-45
HDD15	175.0382718	14.52598096	12.05001385	3.56E-33
HDD16	132.1319362	14.52598096	9.096248757	1.14E-19
HDD17	153.0142523	14.52598096	10.53383264	8.62E-26
HDD18	276.6241011	14.52598096	19.04340243	2.99E-79
HDD19	275.2229711	14.52598096	18.9469456	1.75E-78
HDD20	276.7522323	14.52598096	19.05222326	2.55E-79
HDD21	277.8573946	14.52598096	19.12830503	6.29E-80
HDD22	296.5403396	14.52598096	20.41447944	1.59E-90
HDD23	301.9485611	14.52598096	20.78679312	1.04E-93
HDD24	265.1477234	14.52598096	18.25334373	4.43E-73
CDD1	1073.93601	66.06064985	16.25681874	1.45E-58
CDD2	954.983073	66.06064985	14.4561562	7.96E-47
CDD3	855.2306401	66.06064985	12.94614331	5.53E-38
CDD4	791.7527052	66.06064985	11.98523943	7.69E-33
CDD5	711.5280141	66.06064985	10.77082977	6.98E-27
CDD6	639.7210997	66.06064985	9.683845091	4.56E-22
CDD7	649.2390175	66.06064985	9.827923567	1.12E-22
CDD8	873.4012791	66.06064985	13.22120326	1.59E-39
CDD9	1286.964815	66.06064985	19.48156457	8.93E-83



CDD10	1418.566857	66.06064985	21.47370424	1.02E-99
CDD11	1661.689673	66.06064985	25.15400132	7.62E-135
CDD12	1929.58012	66.06064985	29.20922098	5.14E-179
CDD13	2128.595102	66.06064985	32.2218311	2.63E-215
CDD14	2297.11767	66.06064985	34.77285912	3.29E-248
CDD15	2425.889545	66.06064985	36.72215685	1.28E-274
CDD16	2465.126281	66.06064985	37.31610704	7.08E-283
CDD17	2475.972651	66.06064985	37.4802951	3.55E-285
CDD18	2457.645588	66.06064985	37.20286727	2.70E-281
CDD19	2260.413987	66.06064985	34.21725327	7.03E-241
CDD20	2053.637404	66.06064985	31.08715111	2.65E-201
CDD21	1976.16164	66.06064985	29.91435362	2.98E-187
CDD22	1838.81974	66.06064985	27.83532624	1.97E-163
CDD23	1605.365872	66.06064985	24.30139388	2.83E-126
CDD24	1337.680456	66.06064985	20.24927788	3.97E-89
HOUR1	9441.269475	218.5351958	43.20251226	0
HOUR2	8897.218333	218.5351958	40.7129767	0
HOUR3	8655.748906	218.5351958	39.60803144	0
HOUR4	8672.671059	218.5351958	39.68546589	0
HOUR5	9291.780317	218.5351958	42.51846154	0
HOUR6	10617.373	218.5351958	48.58427019	0
HOUR7	12090.00414	218.5351958	55.32291538	0
HOUR8	12541.65849	218.5351958	57.38965043	0
HOUR9	12560.13814	218.5351958	57.47421184	0
HOUR10	12821.96709	218.5351958	58.67232071	0
HOUR11	13214.20529	218.5351958	60.4671721	0
HOUR12	13423.79534	218.5351958	61.42623978	0
HOUR13	13322.94109	218.5351958	60.96473861	0
HOUR14	13344.09395	218.5351958	61.06153244	0
HOUR15	13862.50691	218.5351958	63.4337497	0
HOUR16	15719.56824	218.5351958	71.9315174	0
HOUR17	17537.89449	218.5351958	80.25203643	0
HOUR18	17250.41954	218.5351958	78.93657349	0
HOUR19	17440.32991	218.5351958	79.8055885	0
HOUR20	17680.54165	218.5351958	80.90477868	0
HOUR21	17069.28283	218.5351958	78.10770603	0
HOUR22	14908.12861	218.5351958	68.21843299	0



<b>Leiericha</b>			2010 2000 11	August 8, 2017
HOUR23	12145.82177	218.5351958	55.5783325	0
HOUR24	10275.27128	218.5351958	47.01883944	0
Mean dependent var	16899.40536	S.D. dependent var	5201.061115	
Sum squared resid	41338425513	S.E. of regression	2178.301709	
R-squared	0.82600886	Adjusted R-squared	0.824590888	
F(71, 8712)	582.5283806	P-value(F)	0	
Log-likelihood	-79944.27412	Akaike criterion	160032.5482	
Schwarz criterion	160542.3577	Hannan-Quinn	160206.2338	
rho	0.891610484	Durbin-Watson	0.216727629	



# GS < 50 Weather Normalization Regression Results

	coefficient	std. error	t-ratio	p-value
HDD1	31.55964932	2.907510171	10.85452757	2.84E-27
HDD2	31.63567294	2.907510171	10.8806749	2.14E-27
HDD3	32.08092227	2.907510171	11.03381257	4.03E-28
HDD4	31.8265667	2.907510171	10.9463303	1.05E-27
HDD5	31.31437383	2.907510171	10.77016828	7.03E-27
HDD6	32.42836312	2.907510171	11.15331029	1.08E-28
HDD7	29.33016488	2.907510171	10.08772563	8.46E-24
HDD8	20.48202324	2.907510171	7.044523331	2.00E-12
HDD9	13.95854969	2.907510171	4.800860139	1.61E-06
HDD10	18.00917024	2.907510171	6.194017968	6.13E-10
HDD11	15.02433703	2.907510171	5.167423721	2.43E-07
HDD12	15.80147783	2.907510171	5.434711111	5.64E-08
HDD13	11.92599319	2.907510171	4.101788985	4.14E-05
HDD14	9.323714888	2.907510171	3.206769483	0.001347195
HDD15	8.543618217	2.907510171	2.938465461	0.003307064
HDD16	9.643173144	2.907510171	3.316642961	0.000914788
HDD17	26.173524	2.907510171	9.002040391	2.68E-19
HDD18	33.91745162	2.907510171	11.66546276	3.26E-31
HDD19	30.66879812	2.907510171	10.54813098	7.42E-26
HDD20	31.06950154	2.907510171	10.68594767	1.73E-26
HDD21	30.08093598	2.907510171	10.34594351	6.09E-25
HDD22	33.24045136	2.907510171	11.4326174	4.70E-30
HDD23	35.09587599	2.907510171	12.07076637	2.78E-33
HDD24	34.43003982	2.907510171	11.84176075	4.18E-32
CDD1	117.2736321	13.22265339	8.869145146	8.83E-19
CDD2	112.9992306	13.22265339	8.545881622	1.49E-17
CDD3	109.4264192	13.22265339	8.275677808	1.47E-16
CDD4	106.652982	13.22265339	8.065928896	8.23E-16
CDD5	106.3786494	13.22265339	8.045181723	9.74E-16
CDD6	103.5857111	13.22265339	7.833957984	5.28E-15
CDD7	118.0133018	13.22265339	8.92508473	5.36E-19
CDD8	161.797358	13.22265339	12.23637596	3.79E-34
CDD9	201.4022119	13.22265339	15.23160337	1.01E-51
CDD10	235.010265	13.22265339	17.77330602	1.90E-69



CDD11	252.3317797	13.22265339	19.08329382	1.44E-79
CDD12	260.7453991	13.22265339	19.71959723	1.01E-84
CDD13	269.3250571	13.22265339	20.36845777	3.91E-90
CDD14	276.1697757	13.22265339	20.88610868	1.45E-94
CDD15	279.0216021	13.22265339	21.101786	1.93E-96
CDD16	274.2531286	13.22265339	20.74115691	2.58E-93
CDD17	252.1615443	13.22265339	19.0704193	1.82E-79
CDD18	228.3914415	13.22265339	17.27273905	9.33E-66
CDD19	203.8920934	13.22265339	15.41990759	6.00E-53
CDD20	196.4751073	13.22265339	14.85897735	2.44E-49
CDD21	197.4368837	13.22265339	14.93171438	8.44E-50
CDD22	170.3542638	13.22265339	12.8835158	1.23E-37
CDD23	150.2654966	13.22265339	11.36424681	1.02E-29
CDD24	136.9337278	13.22265339	10.35599465	5.49E-25
HOUR1	2095.419362	43.74185167	47.90422175	0
HOUR2	2063.004691	43.74185167	47.16317697	0
HOUR3	2040.078917	43.74185167	46.63906166	0
HOUR4	2044.631115	43.74185167	46.74313127	0
HOUR5	2091.452758	43.74185167	47.81353963	0
HOUR6	2189.271269	43.74185167	50.04980781	0
HOUR7	2478.830869	43.74185167	56.66954586	0
HOUR8	2960.865516	43.74185167	67.68953308	0
HOUR9	3432.354551	43.74185167	78.46843287	0
HOUR10	3657.907784	43.74185167	83.6248957	0
HOUR11	3823.150009	43.74185167	87.40256442	0
HOUR12	3830.010408	43.74185167	87.55940277	0
HOUR13	3845.448507	43.74185167	87.91233932	0
HOUR14	3847.49461	43.74185167	87.95911611	0
HOUR15	3815.414784	43.74185167	87.22572636	0
HOUR16	3726.558627	43.74185167	85.19435014	0
HOUR17	3281.446106	43.74185167	75.01845442	0
HOUR18	2954.621667	43.74185167	67.54678996	0
HOUR19	2894.370121	43.74185167	66.16935522	0
HOUR20	2838.870244	43.74185167	64.90055028	0
HOUR21	2704.1365	43.74185167	61.82034818	0
HOUR22	2449.400296	43.74185167	55.99672174	0
HOUR23	2259.503615	43.74185167	51.65541761	0



HOUR24	2139.736963	43.74185167	48.91738418	0
Mean dependent var	3329.527783	S.D. dependent var	882.8394524	
Sum squared resid	1656172143	S.E. of regression	436.0073439	
R-squared	0.758064762	Adjusted R-squared	0.756093068	
F(71, 8712)	384.4737558	P-value(F)	0	
Log-likelihood	-65813.96514	Akaike criterion	131771.9303	
Schwarz criterion	132281.7398	Hannan-Quinn	131945.6159	
rho	0.966246901	Durbin-Watson	0.067511619	