



Exhibit 7:

COST ALLOCATION



7.1 Overview

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Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 1 of 14

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
- respect to its transmission network and connection fees that will be charged to ETPL by Hydro
- One for all embedded generation (Gross Load Billing). ETPL currently has one customer to
- 21 whom this situation applies however we believe that as the generation technology advances
- 22 and reduces in cost it will become more and more prevalent throughout the province. ETPL



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proposed for the same class.

Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 2 of 14

1 has had several meetings with the customer to whom this situation applies. The customer is 2 fully aware of the financial implications of Gross Load billing and understands its requirements 3 to pay ETPL for these additional costs. Copies of the correspondence and presentation 4 material have been attached in Attachment 7 of this Exhibit. 5 ETPL has reviewed the information provided by the Board's Load Displacement Generation 6 Working Group, and understands that the associated consultation on developing a standby 7 rate policy (EB-2013-0004) remains ongoing. 8 For this Application, ETPL proposes that it is appropriate to set a standby charge that is equal 9 to the variable charge proposed for the GS>1,000 to 4,999 kW rate class (the rate class where 10 the single customer with generation will reside). This treatment is consistent with a recent 11 decision under similar circumstances in Horizon Utility's 2015 Cost of Service filing (EB-2014-12 0002) and Entegrus' 2016 Cost of Service Filing (EB-2015-0061). ETPL similarly believes this 13 treatment is appropriate as it allows for further promotion of generation in the scope of the 14 Green Energy initiatives, without causing a rate disincentive to the customer, and ensuring 15 that remaining customers do not pick up the cost incurred for Gross Load Billing through 16 Deferral and Variance accounts. 17 ETPL has not included the Standby rate class in the CA Model but rather aimed to include 18 the costs of standby in the GS>1,000 to 4,999 rate class. ETPL requests the proposed 19 Standby rate be approved on a final basis. 20 Although ETPL is currently unaware of any further approved load displacement generation 21 investments (beyond the aforementioned customer) in its service territory, the opportunity 22 exists for additional such technologies to be developed and implemented in upcoming years. As 23 proposed in Exhibit 8, ETPL seeks to also establish a Standby rate for the Large Use rate class. 24 Consistent with the Standby rate proposed above for the GS>1,000 to 4,999 kW rate class, ETPL 25 proposes that the Standby rate for the Large Use rate class be equal to the variable charge



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 3 of 14

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7.2.4 HOST DISTRIBUTOR

- 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
 its service territory. Hydro One deregistered multiple wholesale points in ETPL's service
 territory causing Hydro One to become Embedded within 4 of the communities which ETPL
 services. ETPL began billing these situations through a retail point of supply and ETPL maintains
 the metering and billing of the usage that flow into Hydro One's service territory through
 ETPL's assets.
 - ETPL does have some capital costs invested in its Embedded Distributor rate class, specifically metering in order to accurately measure and bill its embedded distributor customers. Also it is important to note that in each situation where HONI is embedded within ETPL, ETPL's assets are utilized to deliver electricity to HONI's customer base. Accordingly, ETPL has treated its Embedded Distributor class in the same manner as any other rate class.

15 7.2.5 MICROFIT

- 16 ETPL is not proposing to include MicroFIT as a separate class in the cost allocation model in
- 17 2016. ETPL understands that the CA Model will produce a calculation of unit costs which the
- 18 Board will use to update the uniform MicroFIT rate at a future date.

19 7.3 Cost Allocation Study

20 7.3.1 OVERVIEW

- 21 For the purposes of this Application, ETPL has followed the cost allocation policies outlined in
- the March 31, 2011 Cost Allocation Report and used the 2017 Cost Allocation Model version 3.5
- 23 ("CA Model") issued on July 14, 2017.
- A completed copy of the CA Model has been filed in Live Excel format.



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 4 of 14

- A PDF copy of Tabs I2, I6.1, I6.2, O1 and O2 have been included in Attachment 7-A
- 2 of this Exhibit. Each input tab is discussed in detail below.
- 3 7.3.2 TAB I2: LDC CLASS
- 4 As noted above, ETPL proposes the following rate classes in this Application:
- Residential
- General Service < 50 kW to 999 kW("GS<50")
- General Service > 1,000 kW to 4,999 kW ("GS>1,000")
- Large Use > 5MW
- 9 Street Light
- 10 Sentinel
- Unmetered Scattered Load ("USL")
- Embedded Distributor
- For more information about these rate classes and potential bill impacts, please see Exhibit 8.
- 14 7.3.3 TAB I3: TB DATA
- 15 ETPL utilized its Service Revenue Requirement as calculated in Exhibit 6 and its Rate Base as
- 16 calculated in Exhibit 2.
- 17 Table 7-1 and Table 7-2 below summarize ETPL's 2016 proposed Rate Base and 2016 Proposed
- 18 Revenue Requirement included in the CA Model.
- 19 TABLE 7-1: ETPL 2018 PROPOSED RATE BASE



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 5 of 14

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	\$1,842,780
Property Taxes	\$ -
Income Taxes (Grossed up)	\$190,777
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



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 6 of 14

1 7.3.4 TAB 14: 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



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 7 of 14

- 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

4 SERVICES

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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Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 8 of 14

1 TABLE 7-3: SERVICE WEIGHTING FACTORS

	Residential			GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	
355	1.0	2.0	10.0	10.0	30.0	1.0	0.1	1.0	1.0	

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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

Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 9 of 14

				Custo	mers, 2018	3 Forecas	t		
	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	
2018 Budget				Relative Co	st (weight) Per Cus	tomer		
133,609	1.0	1.0	3.0	3.0	3.0				
163,575	1.0	1.0	1.0	1.0	1.0	1.0		1.0	1.0
666,714	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
186,805	1.0	1.0	1.0	1.0	1.0				1.0
1,150,703									
					Strt Lgt	Sent Lgt	USL	Embedded	
					-	-	-	-	
-						-			
					33.88	33.88	33.88		
9.68	9.68	9.68	9.68	9.68	-	-	-	9.68	
	_				_				
58.79	58.79	72.41	72.41	72.41	42.30	33.88	42.30	51.98	
1.00	1.00	1.23	1.23	1.23	0.72	0.58	0.72	0.88	
	133,609 163,575 666,714 186,805 1,150,703 Res 6.81 8.41 33.88 9.68	2018 Budget 133,609 1.0 163,575 1.0 666,714 1.0 186,805 1.0 1,150,703 Res GS<50 6.81 6.81 8.41 8.41 33.88 33.88 9.68 9.68	17,119 2,018	17,119 2,018 155	Res GS<50 GS>50 GS>50 GS>1000 17,119 2,018 155 4 2018 Budget Relative Co 133,609 1.0 1.0 3.0 3.0 163,575 1.0 1.0 1.0 1.0 1.0 186,805 1.0 1.0 1.0 1.0 1.0 1,150,703 Allocated Co Res GS<50 GS>50 35 > 100 Large Use 6.81 6.81 20.43 20.43 20.43 8.41 8.41 8.41 8.41 8.41 33.88 33.88 33.88 33.88 33.88 9.68 9.68 9.68 9.68 9.68	Res GS<50 GS>50 GS>1000 Large Use 17,119 2,018 155 4 1 Relative Cost (weight 133,609 1.0 1.0 3.0 3.0 3.0 666,714 1.0 1.0 1.0 1.0 1.0 186,805 1.0 1.0 1.0 1.0 1.0 1.0 1,150,703 Allocated Cost Res GS<50	Res GS<50 GS>50 GS > 1000 Large Use Strt Lgt	Res GS<50 GS>50 GS>1000 Large Use Strt Lgt Sent Lgt	Res

7.3.7 TAB 16.1 REVENUE

LOAD FORECAST

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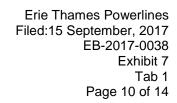
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Consistent with Exhibit 3, ETPL has entered its weather normalized 2018 Load Forecast in lines 25 and 26. This load forecast includes all estimated CDM savings as discussed in Exhibit 3. Table 7-5 below summarized the results included in the CA Model.

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.



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 11 of 14

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

12 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.



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 12 of 14

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
- 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.



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 13 of 14

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	IT PEAK	<u> </u>									
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



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 1 Page 14 of 14

		_									
NON CO_INCIDE	NT PEAK										
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
Socondary NCD	CNICD12	070.510	220, 200	106 000	170 /25	152 049	160 720	E 110	602	707	24.252

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4 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.



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 2 Schedule 1 Page 1 of 4

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	%	 located Class 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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Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 2 Schedule 1 Page 2 of 4

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

Name of Customer Class		Forecast (LF) X rent approved rates	F X current proved rates X (1+d)	LF X	Proposed Rates	N	Miscellaneous Revenues	
		(7B)	(7C)		(7D)		(7E)	
Residential	\$	6,015,606	\$ 6,117,179	\$	6,737,029	\$	374,708	
General Service < 50 kW	\$	1,239,441	\$ 1,260,369	\$	1,498,920	\$	50,595	
General Service > 50 to 999 kW	\$	1,050,903	\$ 1,068,647	\$	667,782	\$	20,875	
General Service > 1,000 to 4,999 kW	\$	703,748	\$ 715,630	\$	492,800	\$	14,642	
Large Use	\$	343,787	\$ 349,592	\$	455,979	\$	14,725	
Unmetered Scattered Load	\$	64,102	\$ 65,184	\$	42,039	\$	814	
Sentinel Lighting	\$	24,961	\$ 25,383	\$	54,862	\$	1,339	
Street Lighting	\$	422,351	\$ 429,483	\$	235,684	\$	13,420	
Embedded Distributor	\$	254,948	\$ 259,252	\$	105,621	\$	3,330	

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.

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



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Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 2 Schedule 1 Page 3 of 4

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%	86.35%	94.60%	85 - 115
General Service < 50 kW	12.57%	100.35%	118.61%	80 - 120
General Service > 50 to 999 kW	9.49%	168.54%	106.53%	80 - 120
General Service > 1,000 to 4,999 kW	5.79%	165.84%	115.24%	80 - 120
Large Use	3.38%	81.28%	105.02%	85 - 115
Unmetered Scattered Load	0.78%	177.11%	115.00%	80 - 120
Sentinel Lighting	0.33%	53.10%	111.68%	80 - 120
Street Lighting	3.79%	188.86%	106.22%	80 - 120
Embedded Distributor	1.83%	252.87%	104.92%	80 - 120

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

To determine the proposed RTC ratios, ETPL used the industry common methodology by first

85%. As such, ETPL then moved its highest RTC ratio down until it resulted in revenue

neutrality. This resulted in General Service < 50 kW, Unmetered Scattered Load and Street

Lighting having the same RTC ratio at 105.1%



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 2 Schedule 1 Page 4 of 4

- 1 Consistent with Board Appendix 2-P, Table 7-16 below shows the proposed annual RTC ratios
- 2 by rate class.

TABLE 7-16: PROPOSED 2018-2020 RTC

3	
4	

Name of Customer Class	Propose)	Policy Range	
	Test Year	Period	_	
	2018	2019	2020	
Residential	94.60%	94.60%	94.60%	85 - 115
General Service < 50 kW	118.61%	118.61%	118.61%	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





Exhibit 7: Cost Allocation

Tab 3 (of 3): Exhibit 7 Appendices



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

Attachment 1 (of 7):

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:		
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

Uniform System of Accounts - Detail Accounts

USoA Account	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
#					
	Cash				
	Cash Advances and Working Funds				
	Interest Special Deposits				
	Dividend Special Deposits				
	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				
	Notes Receivable from Associated Companies				
1305	Fuel Stock				



EB-2017-0038

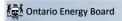
Sheet I4 Break Out Worksheet -

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										EXPENS	EITEMS	
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	

DATE D	ASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS										EXPENSE ITEMS		
RAIL D	ASE AND DISTRIBUTION ASSETS										5705	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	
	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	·	·				EXPENS	E 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	SE 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	rorated													
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 -

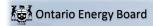
Structure KM (kMs of Roads in Service Area that have distribution line)	345
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	33%



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) 170,871

Miscellaneous Revenue (RRWF 5. cell F48)

			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			\$23.22	\$22.29	\$127.91		\$2,537.23	\$10,362.66	\$4.04	\$5.59	\$3.20	\$2,361.50	
xisting Distribution kWh Rate			\$0.0094	\$0.0145							\$0.1142		
Existing Distribution kW Rate Existing TOA Rate					\$3.1024 \$0.60		\$4.2161 \$0.60		\$23.5048	\$15.6727		\$4.0623	
Additional Charges					\$0.00		\$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	\$(
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



EB-2017-0038

Sheet I6.2 Customer Data Worksheet -

			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													
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				-	-



FB-2017-003

heet I7.1 Meter Capital Worksheet

		Residential			GS <50			GS >50 to 999 kV	V		GS> 50-TOU			GS > 1,000 to 4,99	9 kW		Large Use >5MV	V		Street Light			Sentinel		Uni	metered Scattere	d Load		Embedded Distribu	.tor	P	Back-up/Standby Pow	ver		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 s 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 s 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%	1	1	0%		1
Cost Relative to Residential Average Cost			1.00			2.86			2.86			-			12.50			12.50			-			-			-			25.60					
Total	17119	2875992	168	201	97065	58 481	155	7455	5 481		0	0 -		4 84	00 2100		1 210	0 2100	-	0	-		0	0 -	0	0	0 -		4 17200	00 4300	†	0 0	-	19301	и :
Cost per Meter (Installed)																																			
en		0				0			0			0			0			0						0			0			0		0			D
al		0				0			0			0			0			0						0			0			0		0			a
						0			0			0			0	+		0				1	_	0			0			4		0		0	4
		0				0			0			0	1		0			0				+		0			0	1		8		- 8			4
168	17,119	2875992				0			0			0			0			0			9			0			0			a .		. 0		17,119	3 :
481				2,01	a 97065	58	151	7455	5			0			0			0			9			0			0			0		0		2,177	3 1
2,100		0				0			0			0		4 84	20		1 210	0						0			0					0		5	i .
		0				0			0			0	1		0			0)			0			0			3		0		0	3
4,300		0				0			0			0			0			0						0			0		4 17200	o		0			4
		0				0			0			0			0			0						0			0			0		0			D
		0				0		 	0			0			0			0				+		0			0	1		4	-	4 8			4
		0				0			0			0			0			0)			0			0			a a		al ol			J



EB-2017-003

Shoot 17.2 Meter Reading Workshoot

Weighting Factors based o

SOURCE T INTO																-									_			_			- 40			- 11				
		ŀ				+								<u> </u>				1			†						1											
Description				Residential			GS <50			3S >50 to 999 k	w		GS> 50-TOU		GS	> 1,000 to 4,999	kW		Large Use >51	MW		Street Light			Sentinel		Unn	metered Scattere	ad Load	Er	nbedded Distributo	•		ack-up/Standby P	ower		TOTAL	
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Facto	Weighted Average Costs	Units	Weighted Factor Ave	Weighted erage Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Fac	tor Weighted Average Costs	Units	Weighted Facto	Weighted Average Costs	Units	Weighted Fact	or Average Costs	Units	Weighted Fact	or Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Facto	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation P Weighted	d Factor			63.00%			7.43%			27.95%			0.00%			0.72%			0.18%			0.00%			0.00%			0.00%			0.72%			0.00%			100.00%
	Cost Relative t Average	to Residential je Cost			1.00			1.00			49.00			0.00			49.00			49.00			0.00			0.00			0.00			49.00			0.00			198.00
		Total	205,42	8 205,43	1.00	24,21	6 24,216	1.00	1,860	91,14	49.00		-	0	48	2,352	49.00	10		588 49.00				-			-			48	2,352	49.00				231,612	326,076	19
		Factor																																				
esidential - Urban - Outside		1.00		0			0			0			0			0			0			0			0			0			0			0				
esidential - Urban - Outside th other services		1.00		0			0			0			0			0			0			0			0			0			0			0				
esidential - Urban - Inside		2.00		0			0			0			0			0			0			0			0			0			0			0				
esidential - Urban - Inside - th other services		1.00		0			0			0			0			0			0			0			0			0			0			0				
sidential - Rural - Outside		3.00		0			0			0			0			0			0			0			0			0			0			0				
esidential - Rural - Outside th other services		2.00		0			0			0			0			0			0			0			0			0			0			0				
mart Meter		1.00	205,428	205,428		24,216	24,216			0			0			0			0			0			0			0			0			0		229,644	229,644	
nart Meter with Demand 5 - Walking		1.00		0			0			0			0			0			0			0			0			0			0			0				
S - Walking - with other				0						U			U			0									0						U							
arvices		3.00		0			0			0			0			0			0			0			0			0			0			0				
S - Vehicle with other ervices TOU Read		3.00		0			0			0			0			0			0			0			0			0			0			0				
S - Vehicle with other				0			0			0			0			0			0			0			0			0			0			0				
C Specific 3				0			0			0						0			0			0			0			0			0			0				
C Specific 4				0			0						0									0			0			0						0				
terval		49.00				1			1,860						48	2,352		12	588			0						0		48	2,352						96,432	
DC Specific 5 DC Specific 6				0			ö			0			Ö			0			0			Ö			0			0			Ö			ö		1	1	



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
		0.0						01 - 1 400 - 1	011-4001	0											
		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	PFΔK	Samily Check	CHECK 4 CF	CHECK 401	rass	rass	CHECK 4CF	1201	1201	1201	r a33	газэ	rass	rass	rass	F 433	rass	Газэ	F 433	F 433	F 433
OO IITOIDEITTI	TEAR																				
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		31,034										
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231		31,034										
,		·	· <u> </u>	· .		·	,	· ·			,										
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 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	34,863	10,510	16,785	14,163	13,831	484	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	1,935	215	249	12,284										
Primary NCP	PNCP4	357,825	130,356	40,189	63,320	54,498	54,779		215	249	12,284										
Line Transformer NCP	LTNCP4	357,825	130,356		63,320	54,498	54,779		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		602	707	34,252										
Secondary NCP	SNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	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		Total	Residential	GS <50	GS >50 to 999	GS> 50-TOU	GS > 1,000 to	Large Use >5MW	Stroot Light	Sentinel	Unmetered	Embedded	Back-	Rate Class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6		Rate class 8	Rate class 9
Assets					kW	G9> 20-100	4,999 KW		Street Light		Scattered Load	Distributor	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 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	\$0 \$0
	Total Revenue at Existing Rates	Mi \$10,614,293	scellaneous Rever \$6,393,314	nue Input equals Öu \$1,290,377		¢n.	\$718,363	\$358,486	\$432,428	\$26,342	\$64,938	\$258,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Factor required to recover deficiency (1 + D)	1.016885	φυ,595,514	φ1,290,377	\$1,071,773	φ0_	\$710,303	\$330,400	\$432,420 	φ20,342	φυ 4 ,930	\$250,212	\$0	φυ	\$0	φ0	 	40	1 40	- 1 	40	\$0
	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
	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
	Expenses																					
di	Distribution Costs (di)	\$354,837 \$4,003,650	\$190,409 \$949,674	\$43,255 \$119,734	\$38,454 \$11,114	\$0 \$0	\$26,732 \$361	\$27,562 \$90	\$20,243 \$299	\$997 \$7,128	\$1,088 \$4,860	\$6,097 \$399	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
ad	Customer Related Costs (cu) General and Administration (ad)	\$1,093,659 \$5,020,098	\$3,944,106	\$565,186	\$173,883	\$0 \$0	\$95,734	\$90 \$97,701	\$299 \$71,888	\$28,099	\$4,660 \$20,571	\$22,928	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$0
INPUT INT	PILs (INPUT) Interest	\$190,777 \$867,816	\$106,040 \$482,360	\$24,428 \$111,122	\$19,501 \$88,705	\$0 \$0	\$14,562 \$66,242	\$14,875 \$67,663	\$6,840 \$31,116	\$644 \$2,930	\$513 \$2,333	\$3,373 \$15,345	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$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	\$0	\$0	\$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	\$108,025	\$110,342	\$50,743	\$4,777	\$3,805	\$25,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	. ,					Φ0.							\$0	¢0	r _O	# 0	¢ο.	фо.	ФО	¢0	\$0	*
	Revenue Requirement (includes NI)	\$10,785,163 Revenue R	\$7,516,822 Sequirement 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
		Trovollas I		oquaio Guipui																		
	Rate Base Calculation	\$10,290,716																				
	Not Appete																					
dp	Net Assets 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	\$0
gp	General Plant - Gross	\$6,692,196 (\$22,656,444)	\$3,640,991	\$824,404	\$707,707	\$0 \$0	\$544,661	\$553,987	\$253,587	\$23,874	\$17,623	\$125,363	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0
accum de co	Accumulated Depreciation Capital Contribution	(\$22,656,141) (\$10,440,600)	(\$12,621,536) (\$5,212,019)	(\$2,953,251) (\$1,092,793)	(\$2,279,734) (\$1,244,787)	\$0 \$0	(\$1,759,070) (\$1,050,946)	(\$1,779,132) (\$1,055,792)	(\$719,673) (\$476,716)	(\$78,904) (\$44,872)	(\$55,869) (\$25,305)	(\$408,972) (\$237,370)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OM&A Expenses Directly Allocated Expenses	\$6,468,593 \$0	\$5,084,188 \$0	\$728,174 \$0	\$223,451 \$0	\$0 \$0	\$122,827 \$0	\$125,354 \$0	\$92,431 \$0	\$36,224 \$0	\$26,519 \$0	\$29,424 \$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	20	\$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
	Equity Component of Rate Base	\$16,118,422	Base Input equals \$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
						¢0							\$0	¢o.	•	¢0	¢0	60	60		¢0	¢o.
	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	20	\$0	\$0	\$0	\$0	Φ0
	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%	0.00%	0.00%	0.00%	0.00%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$170,870)	(\$1,123,508)	(\$16,047)	\$425,019	^2	\$277,738	(\$90,000)	\$197,851	(\$23,972)	\$27,680	\$154,369	\$0	\$0.	0.2	\$0	\$ 0	\$0	0.2	0.2	\$0	90
	EXISTING INEVENUE WINDO ALLOCATED COSTS		ciency Input equals		Ψτ20,019	ΨΟ	ΨΣ11,130	(ψ30,000)	ψ191,001	(ψ20,312)	Ψ21,000	ψ104,003	Ψ	ΨΟ	Ψ	ΨΟ	ψ	,	φυ	φ0	φ0	ΨΟ
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$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%		1.74%	49.50%	-37.84%	80.12%	58.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6 0.00%	0.00%	0.00%
	METONIA DIA ESCOTTI OCIVILI CINILINI CI INATE DACE	0.70/0	-4.11/0	J.24 /0	JZ.UZ /0	0.00/0	20.03/0	1.74/0	1 3.30 /0	-J1.U 1 /0	00.12/0	50.00 /0	0.00 /0	0.00/0	0.00/0	0.00 /0	0.00/0	0.00/0	0.00 /	0.00/0	0.00/0	0.0076



EB-2017-0038

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Sumr	<u>mary</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	Back- up/Standby Power
Custome	r 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
Custome	r 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
	r Unit Cost per month - Minimum System C Adjustment		\$30.47	\$39.89	\$74.58	0	\$142.95	\$281.00	\$5.26	\$17.55	\$21.52	\$67.63	0
Existing A	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
		I	1	2	3	4	5	6	7	8	9	10	11
Information to be ROE and A&G	Used to Allocate PILs, ROD,	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 Plant - Accumulated Depreciation	\$6,692,196 (\$4,529,062)	\$3,640,991 (\$2,464,105)	\$824,404 (\$557,930)	\$707,707 (\$478,953)	\$0 \$0	\$544,661 (\$368,609)	\$553,987 (\$374,920)	\$253,587 (\$171,620)	\$23,874 (\$16,157)		\$125,363 (\$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 Ne	t 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 Ad	ministration 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

Scenario 1

Misc Revenue

Accounts included in Avoided Costs Plus General Administration Allocation

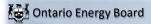
			1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
1860	<u>Distribution Plant</u> Meters	\$5,745,100	\$4,184,163	\$1,412,171	\$108,467	\$0	\$12,221	\$3,055	\$0	\$0	\$0	\$25,024	\$0
	Accumulated Amortization 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 \$0	(\$5,652) \$6,569	(\$1,413) \$1,642	\$0 \$0	\$0 \$0	\$0 \$0	(\$11,573) \$13,451	\$0 \$0



EB-2017-0038

Sheet O2 Month	y Fixed Char	ge Min. & Max	Worksheet -
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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
	<u>Operation</u>												
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
	<u>Maintenance</u>												
5175	Maintenance of Meters	\$49,355	\$35,945	\$12,132	\$932	\$0	\$105	\$26	\$0	\$0	\$0	\$215	\$0
	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_
	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
	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	\$540	\$0
	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	<u>Distribution Plant</u> Meters	65.745.400	04 404 400	64 440 474	0400 407	***	640.004	60.055	***	**	***	605.004	**
1000	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	(\$2,656,936)	(\$1,935,049)	(\$653,086)	(\$50,163)	\$0	(\$5,652)	(\$1,413)	\$0	\$0	\$0	(\$11,573)	\$0
	Meter Net Fixed Assets	\$3,088,164	\$2,249,113	\$759,084	\$58,304	\$0	\$6,569	\$1,642	\$0	\$0	\$0	\$13,451	\$0
	Allocated General Plant Net Fixed Assets	\$197,760	\$144,396	\$47,899	\$3,956	\$0	\$459	\$114	\$0	\$0	\$0	\$935	\$0
	Meter Net Fixed Assets Including General Plant												
	Miss Barrers	\$3,285,924	\$2,393,510	\$806,983	\$62,261	\$0	\$7,028	\$1,757	\$0	\$0	\$0	\$14,386	\$0
4082	Misc Revenue 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	(\$200)	(\$121)	(\$89)	(\$35)	(\$26)	(\$28)	
4090	Electric Services Incidental to Energy Sales	(ψ0,232) \$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)	
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
	Ownerstan												
5065	Operation 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 \$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	
	Sub-total	\$0	\$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												
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	
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5330	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	\$009,520	\$104,050	\$9,920	\$0	\$200	\$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	\$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	\$0
	Allocated PILs	\$17,864	\$13,010	\$4,391	\$337	\$0	\$38	\$9	\$0	\$0	\$0	\$78	
	Allocated Debt Return	\$81,261	\$59,182	\$19,974	\$1,534	\$0	\$173	\$43	\$0	\$0	\$0	\$354	\$0
	Allocated Equity Return	\$132,517	\$96,512	\$32,573	\$2,502	\$0	\$282	\$70	\$0	\$0	\$0	\$577	\$0
	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

]	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	\$6,995	\$215	
1835	Overhead Conductors and Devices Overhead Conductors and Devices -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$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 - Filmary Overhead Conductors and Devices - Secondary	\$1,968,904	\$1,452,277	\$171,195	\$13,149	\$0	\$339	\$220	\$300,384	\$20,191	\$11,028	\$339	
1840	Underground Conduit	\$1,900,904	\$1,432,277	\$171,195	\$13,149	\$0	\$0	\$0	\$300,364	\$20,191		\$339 \$0	
1840-3	Underground Conduit - Bulk Delivery	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0		\$0 \$0	
1840-4	Underground Conduit - Bulk Belivery	\$291.062	\$250.590	\$29.540	\$2.269	\$0	\$59	\$15	\$3.145	\$3.484	\$1.903	\$59	
1840-5	Underground Conduit - Frimary Underground Conduit - Secondary	\$1,031,947	\$250,590 \$761,171	\$89,727	\$6,892	\$0	\$178	\$0	\$157,438	\$10,582		\$178	
1845	Underground Conductors and Devices	\$1,031,947	\$761,171	\$69,727 \$0	\$6,692 \$0	\$0 \$0	\$176	\$0 \$0	\$157,436	\$10,562		\$176	
	Underground Conductors and Devices - Bulk												
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		\$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
		ψο1,000,720	72 1,220,000	7 1,000,201	7001,010	,	7-0,1-	72,112	72,112,100	,,,	7.02,102	,,,,,,,,	,,,,
	Accumulated Amortization												
	Accum. Amortization of Electric Utility Plant -Line	(044.007.500)	(010 ==1 =0.5)		(0000 0 40)		(010.110)	(04.000)	(0000 0 0000)	(0.4.0.4.0.4.			
	Transformers, Services and Meters	(\$14,027,508)	(\$10,771,795)	(\$1,839,595)	(\$229,340)	\$0	(\$10,148)	(\$1,628)	(\$986,777)	(\$107,482)		(\$13,637	
	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 Customer Related NFA Including General Plant	\$1,150,199	\$868,308	\$159,057	\$30,894	\$0	\$1,138	\$128	\$78,030	\$7,684	\$5,501	(\$542)	\$0
	Substitution of the substi	\$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	\$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 -

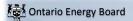
	Operating and Maintenance												
5005	Operating and Maintenance Operation Supervision and Engineering	\$8,670	\$6,583	\$976	\$222	\$0	\$35	\$39	\$687	\$71	\$50	\$8	\$0
5010	Load Dispatching	\$0,070	\$0,383 \$0	\$0	\$0	\$0	\$35 \$0	\$0	\$007	\$0	\$0 \$0	\$0	\$0 \$0
5020	Overhead Distribution Lines and Feeders - Operation	φυ	φυ	φυ	φυ	φU	φυ	φυ	φU	φυ	φU	φυ	φυ
5020	Labour	eo.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation	\$0	φυ	φυ	φυ	φU	φυ	φυ	φU	φυ	φU	φυ	φυ
5025			60	**	60	60	***	***	60	# 0	**	**	60
5005	Supplies and Expenses	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders -		60	**	60	60	***	***	60	# 0	**	**	60
50.45	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												
	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
	Sub-total	\$1,044,304	\$913,729	\$107,602	\$10,182	\$0	\$256	\$64	\$299	\$7,128	\$4,860	\$184	\$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
												*4.007	\$0
	Amentication Evacues Customer Balated	6700 400											
	Amortization Expense - Customer Related	\$799,426	\$600,414	\$137,791	\$17,484	\$0	\$2,568	\$2,255	\$30,616	\$3,748	\$2,552	\$1,997	\$0
	Amortization Expense - Customer Related Amortization Expense - General Plant assigned to Meters	\$799,426 \$296,315	\$600,414 \$223,694	\$137,791 \$40,976	\$17,484 \$7,959	\$0 \$0	\$2,568 \$293	\$2,255 \$33	\$30,616 \$20,102	\$3,748 \$1,980	\$2,552 \$1,417	\$1,997 (\$140)	\$0 \$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

Description		Γ	1	2	3	4	5	6	7	8	9	10	11
Depreciation on General Plant Assigned to Line Transformers \$82,890 \$25,021 \$8,8228 \$16,210 \$0 \$0 \$0 \$0 \$0 \$0 \$0	<u>Description</u>	Total	Residential	GS <50		GS> 50-TOU			Street Light	Sentinel			up/Standby
Acet 1935 - Overhead Distribution Transformers - Operation													
Allocation of General Expenses \$14,833 \$4,668 \$1,686 \$2,279 \$0 \$2,268 \$2,499 \$73 \$50 \$2 \$3500 \$0 \$4,400 \$0 \$0 \$0 \$0 \$0 \$0 \$0													\$0
Allocation of General Expenses \$14,803 \$4,608 \$1,608 \$2,279 \$0 \$2,480 \$73 \$0 \$2 \$8500 \$0 \$0 \$0 \$0 \$0 \$0 \$0													\$0
Allocation of General Expenses \$14,803 \$4,608 \$1,608 \$2,279 \$0 \$2,480 \$73 \$0 \$2 \$8500 \$0 \$0 \$0 \$0 \$0 \$0 \$0													\$0
Admin and General Assigned to Line Transformers \$26,666 \$8,419 \$3,029 \$5,232 \$0 \$4,651 \$4,574 \$132 \$0 \$3 \$3 \$1,024 \$0 Debt Natura on Line Transformers \$12,0172 \$29,677 \$3,141 \$5,030 \$2,130 \$2,130 \$0 \$3,100 \$0 \$1,000 \$0 \$0 \$1,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0													\$0
Pils on Line Transformers \$27,776 \$8,751 \$3,141 \$5,364 \$0 \$4,452 \$4,656 \$135 \$0 \$4 \$1,043 \$0 Date Return on Line Transformers \$12,177 \$1,050 \$2,1776 \$1,050													\$0
Equity Return on Line Transformers \$20,673 \$64,916 \$23,302 \$39,790 \$0 \$34,359 \$34,537 \$1,003 \$0 \$26 \$57,740 \$0													\$0
Equity Return on Line Transformers \$20,673 \$64,916 \$23,302 \$39,790 \$0 \$34,359 \$34,537 \$1,003 \$0 \$26 \$57,740 \$0													\$0
Total September Septembe													\$0
Line Transformer NCP	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
## PLCC Amount Adjustment to Customer Related Cost for PLCC \$6,081 \$7,300 \$3,229 \$208 \$0 \$0 \$0 \$344 \$215 \$208 \$6 \$0 \$0 \$344 \$215 \$208 \$6 \$0 \$0 \$0 \$344 \$15 \$208 \$6 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Total	\$635,701	\$199,509	\$71,469	\$123,234	\$0	\$106,875	\$107,365	\$3,115	\$0	\$80	\$24,055	\$0
## PLCC Amount Adjustment to Customer Related Cost for PLCC \$6,081 \$7,300 \$3,229 \$208 \$0 \$0 \$0 \$344 \$215 \$208 \$6 \$0 \$0 \$344 \$215 \$208 \$6 \$0 \$0 \$0 \$344 \$15 \$208 \$6 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Line Tranformer NCP	326 225	102 966	36 960	63 112	0	54 498	54 770	1 501	0	//1	12 277	0
Adjustment to Customer Related Cost for PLCC \$60,811 \$53,073 \$6,243 \$406 \$0 \$0 \$0 \$50 \$50 \$573 \$0 \$403 \$13 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0													
Ceneral Plant - Accumulated Depreciation (\$4,529.062) (\$2,464.105) (\$557.930) (\$479.953) \$0 (\$388.609) (\$374.920) (\$171.620) (\$171.620) (\$11.927) (\$84.841) \$0 (6neral Plant - Net Fixed Assets \$1,70.868 \$2,183.134 \$1,176.886 \$266.474 \$228.754 \$0 \$1776.052 \$179.066 \$81,968 \$77.717 \$5,696 \$40,521 \$0 (6neral Plant - Depreciation \$857.268 \$303.190 \$86.649 \$58.932 \$0 \$45.355 \$46,131 \$21,117 \$1,986 \$1,408 \$1,408 \$10,439 \$0 \$10.400 \$1.400													
Ceneral Plant - Accumulated Depreciation (\$4,529.062) (\$2,464.105) (\$557.930) (\$479.953) \$0 (\$388.609) (\$374.920) (\$171.620) (\$171.620) (\$11.927) (\$84.841) \$0 (6neral Plant - Net Fixed Assets \$1,70.868 \$2,183.134 \$1,176.886 \$266.474 \$228.754 \$0 \$1776.052 \$179.066 \$81,968 \$77.717 \$5,696 \$40,521 \$0 (6neral Plant - Depreciation \$857.268 \$303.190 \$86.649 \$58.932 \$0 \$45.355 \$46,131 \$21,117 \$1,986 \$1,408 \$1,408 \$10,439 \$0 \$10.400 \$1.400													
General Plant - Net Fixed Assets \$2,163,134 \$1,176,886 \$266,474 \$222,754 \$0 \$176,062 \$179,066 \$81,988 \$7,717 \$5,696 \$40,521 \$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	
General Plant - Net Fixed Assets \$2,163,134 \$1,176,886 \$266,474 \$222,754 \$0 \$176,062 \$179,066 \$81,988 \$7,717 \$5,696 \$40,521 \$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
Total Net Fixed Assets Excluding General Plant \$32,979,681 \$18,331,180 \$4,222,963 \$3,371,064 \$0 \$2,571,401 \$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) \$(\$55,599) \$0 \$(\$143) \$(\$42,521) \$0 Line Transformers - NET Fixed Assets \$6,922,843 \$1,869,414 \$54,280 \$82,922 \$0 \$80,002 \$804,888 \$23,372 \$0 \$606 \$180,383 \$0 General Plant Assigned to Line Transformers - NFA \$520,549 \$97,124 \$34,266 \$82,922 \$0 \$855,966 \$66,47 \$1,620 \$0 \$383 \$12,534 \$0 Line Transformer Net Fixed Assets including General Plant \$5,110,551 \$1,609,929 \$577,299 \$990,188 \$0 \$56,698 \$560,885 \$24,992 \$0 \$645 \$189,917 \$0 General Expenses \$6,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 5005 - Operation Supervision and Engineering \$6,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 5005 - Operation Supervision and Engineering \$6,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 5005 - Operation Supervision and Engineering \$6,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Acct 5005 - Operation Supervision and Engineering \$6,000 \$0 \$0 \$0 \$0 \$0 \$0 Acct 5005 - Miscellaneous Distribution Expense \$6,7011 \$518,026 \$6,471 \$11,044 \$0 \$0,959 \$0 Acct 5005 - Miscellaneous Distribution Expense \$6,7011 \$518,026 \$6,471 \$11,044 \$0 \$0,959 \$0 Acct 5005 - Miscellaneous Distribution Expense \$6,7011 \$18,026 \$6,471 \$11,044 \$0 \$0,959 \$0 Acct 5005 - Miscellaneous Distribution Expense \$6,7011 \$18,026 \$6,471 \$11,044 \$0 \$0,959 \$0 Acct 5005 - Miscellaneous Distribution Expense \$6,7011 \$18,026 \$6,471 \$11,044 \$0 \$0,959 \$0 Acct 5005 - Line Transformers - Gross Assets \$6,922,843 \$1,869,414 \$671,040	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 \$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 \$5,128,841 \$1,889,414 \$671,040 \$1,145,847 \$0 \$989,449 \$994,560 \$28,881 \$0 \$749 \$222,904 \$0 Line Transformers - Net Fixed Assets \$1,479,003 \$1,151,860,809 \$1,145,847 \$0 \$188,747 \$1,145,847 \$1,	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 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	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
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 \$0 \$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 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 \$0 Line Transformers - Net Fixed Assets \$4,793,003 \$1,512,805 \$543,003 \$927,265 \$0 \$800,702 \$804,838 \$23,372 \$0 \$606 \$180,303 \$0 \$0 \$606 \$180,303 \$0 \$0 \$606 \$180,303 \$0 \$0 \$606 \$180,303 \$0 \$0 \$606 \$180,303 \$0 \$0 \$606 \$180,303 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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
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) \$(\$5,599) \$0 \$(\$143) \$(\$42,521) \$0 \$0 Line Transformers - Net Fixed Assets \$4,793,003 \$15,152,805 \$543,003 \$927,265 \$0 \$800,702 \$804,838 \$223,372 \$0 \$606 \$180,2833 \$0 Line Transformers - Net Fixed Assets Including General Plant \$320,549 \$97,124 \$34,266 \$62,922 \$0 \$55,996 \$56,047 \$1,620 \$0 \$39 \$12,534 \$0 Line Transformer Net Fixed Assets Including General Plant \$5,113,551 \$1,609,929 \$577,299 \$990,188 \$0 \$856,688 \$860,885 \$24,992 \$0 \$645 \$192,917 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Line Transformer Pate Race												
Line Transformers - Accumulated Depreciation (\$1,28,41) (\$356,609) (\$128,008) (\$218,582) \$0 (\$188,747) (\$5,189,722) (\$5,009) \$0 (\$143) (\$42,521) \$0 Line Transformers - Net Fixed Assets \$4,793,003 \$1,512,805 \$543,033 \$927,285 \$0 \$800,702 \$804,838 \$23,372 \$0 \$6066 \$180,383 \$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 Line Transformer Net Fixed Assets Including General Plant \$5,113,551 \$1,609,929 \$577,299 \$990,188 \$0 \$856,688 \$860,885 \$24,992 \$0 \$645 \$192,917 \$0 General Expenses Acct 5070 - Load Dispatching \$1,476 \$2,519 \$0 \$2,176 \$2,188 \$42 \$0 \$2 \$490 \$0 Acct 5070 - Load Dispatching \$0 \$0 \$0 \$0 \$0 \$0		ØE 000 040	£4 000 414	6671.040	¢4 44E 047	60	£000 440	¢004 560	¢20.004	¢o.	£740	¢222.004	60
Line Transformers - Net Fixed Assets \$4,793,003 \$1,512,805 \$543,033 \$927,265 \$0 \$800,702 \$804,838 \$23,372 \$0 \$606 \$180,383 \$0 \$0 \$0 \$180,383 \$0 \$0 \$0 \$0 \$339 \$12,534 \$0 \$0 \$0 \$0 \$339 \$12,534 \$0 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$180,383 \$12,534 \$0 \$0 \$180,383 \$12,534 \$0 \$180,383 \$12,534 \$0 \$180,383 \$12,534 \$1,609,929 \$577,299 \$990,188 \$0 \$856,698 \$860,885 \$24,992 \$0 \$645 \$192,917 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$													φ0 ¢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 \$1,145,847 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$													φ0 ¢ 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 \$645 \$192,917 \$0 General Expenses													φ0 ¢ 0
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 5005 - Operation Supervision and Engineering \$0													\$0
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 5005 - Operation Supervision and Engineering \$0													
Acct 5010 - Load Dispatching \$0 <		1											
Acct 5895 - 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 <t< th=""><th></th><th>\$13,005</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>		\$13,005											
Acct 195 - Maintenance Supervision and Engineering \$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													\$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 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 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	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

		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 1830-4 Primary Poles, Towers & Fixtures Depreciation on Acct 1835-4 Primary Overhead Conductors	\$73,028 \$106.761	\$23,053 \$33,702	\$8,275 \$12.098	\$14,121 \$20.644	\$0 \$0	\$12,200 \$17.836	\$12,264 \$17,929	\$356 \$521	\$0 \$0	\$9 \$13	\$2,749 \$4.019	\$0 \$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$4.522	\$1,427	\$512	\$874	\$0	\$755	\$759	\$22	\$0	\$15 \$1	\$170	\$0 \$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$17,812	\$5,623	\$2,018	\$3,444	\$0	\$2,976	\$2,991	\$87	\$0	\$2	\$670	\$0
Depreciation on General Plant Assigned to Primary C&P Primary C&P Operations and Maintenance	\$103,706 \$33,693	\$31,427 \$10,628	\$11,088 \$3,815	\$20,347 \$6,510	\$0 \$0	\$18,117 \$5,624	\$18,135 \$5.654	\$524 \$190	\$0 \$0	\$13 \$4	\$4,056 \$1,267	\$0 \$0
Allocation of General Expenses	\$33,693	\$9,859	\$3,539	\$6,039	\$0	\$5,624 \$5,218	\$5,054 \$5,245	\$152	\$0	\$4 \$4	\$1,267	\$0
Admin and General Assigned to Primary C&P	\$117,904	\$36,788	\$13,237	\$22,851	\$0	\$19,885	\$19,988	\$665	\$0	\$15	\$4,476	\$0
PILs on Primary C&P	\$34,819	\$10,992	\$3,945	\$6,733	\$0	\$5,817	\$5,848	\$170	\$0	\$4	\$1,311	\$0
Debt Return on Primary C&P Equity Return on Primary C&P	\$158,388 \$258.292	\$49,999 \$81.536	\$17,947 \$29,268	\$30,627 \$49.945	\$0 \$0	\$26,460 \$43,151	\$26,599 \$43,377	\$772 \$1,260	\$0 \$0	\$20 \$33	\$5,962 \$9,722	\$0 \$0
Total	\$940,157	\$295,034	\$105,742	\$182,137	\$0	\$158,039	\$158,791	\$4,719	\$0	\$118	\$35,577	\$0
Primary NCP	326,177	102,966	36,960	63,072	0		54,778	1,591	0		12,277	0
PLCC Amount Adjustment to Customer Related Cost for PLCC	31,649 \$90,095	27,390 \$78,483	3,229 \$9,238	248 \$716	0 \$0	6 \$19	\$5	344 \$1,020	215 \$0	208 \$596	6 \$19	0 \$0
General Plant - Gross Assets General Plant - Accumulated Depreciation	\$6,692,196 (\$4,529,062)	\$3,640,991 (\$2,464,105)	\$824,404 (\$557,930)	\$707,707 (\$478,953)	\$0 \$0	\$544,661 (\$368,609)	\$553,987 (\$374,920)	\$253,587 (\$171,620)	\$23,874 (\$16,157)	\$17,623 (\$11,927)	\$125,363 (\$84,841)	\$0 \$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												
Acct 1830-4 Primary Poles, Towers & Fixtures	\$3,802,985 \$6,573,598	\$1,200,505 \$2,075,116	\$430,930 \$744,879	\$735,376 \$1,271,124	\$0 \$0	\$635,332 \$1,098,194	\$638,670 \$1,103,964	\$18,547 \$32,059	\$0 \$0	\$481 \$831	\$143,145 \$247,431	\$0 \$0
Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	\$6,573,598 \$436,593	\$2,075,116	\$744,879 \$49.472	\$1,271,124 \$84,423	\$U \$0	\$1,098,194 \$72,938	\$1,103,964 \$73,321	\$32,059 \$2,129	\$U \$0	\$831 \$55	\$247,431 \$16,433	\$0 \$0
Acct 1845-4 Primary Underground Conductors	\$1,616,060	\$510,148	\$183,122	\$312,494	\$0	\$269,981	\$271,400	\$7,881	\$0	\$204	\$60,829	\$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
Primary Conductors and Poles Accumulated Depreciation												
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$1,249,207)	(\$394,343)	(\$141,552)	(\$241,557)	\$0	(\$208,694)	(\$209,791)	(\$6,092)	\$0	(\$158)	(\$47,020)	\$0
Acct 1835-4 Primary Overhead Conductors Acct 1840-4 Primary Underground Conduit	(\$3,285,091) (\$394,233)	(\$1,037,019) (\$124,449)	(\$372,246) (\$44,672)	(\$635,232) (\$76,232)	\$0 \$0	(\$548,812) (\$65,861)	(\$551,695) (\$66,207)	(\$16,021) (\$1,923)	\$0 \$0	(\$415) (\$50)	(\$123,651) (\$14,839)	\$0 \$0
Acct 1845-4 Primary Underground Conductors	(\$1,481,489)	(\$467,668)	(\$167,873)	(\$286,473)	\$0	(\$247,500)	(\$248,800)	(\$7,225)	\$0	(\$187)	(\$55,763)	\$0
Subtotal	(\$6,410,021)	(\$2,023,479)	(\$726,343)	(\$1,239,494)	\$0	(\$1,070,867)	(\$1,076,493)	(\$31,261)	\$0	(\$811)	(\$241,274)	\$0
Primary Conductor & Pools - Net Fixed Assets	\$6,019,215	\$1,900,111	\$682,059	\$1,163,924	\$0	\$1.005.578	\$1.010.862	\$29,355	\$0	\$761	\$226,564	\$0
General Plant Assigned to Primary C&P - NFA Primary C&P Net Fixed Assets Including General Plant	\$402,554 \$6,421,769	\$121,990 \$2,022,101	\$43,039 \$725,098	\$78,982 \$1,242,906	\$0 \$0	\$70,324 \$1,075,902	\$70,394 \$1,081,256	\$2,035 \$31,390	\$0 \$0	\$49 \$810	\$15,743 \$242,307	\$0 \$0
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 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$936,863	\$336,294	\$573,881	\$0	\$495,807	\$498,427	\$0	\$0	\$375	\$111,709	\$0
Acct 1840-5 Secondary Underground Conduit	\$1,547,920	\$491,031	\$176,259	\$300,784	\$0	\$259,864	\$261,237	\$0	\$0	\$197	\$58,549	\$0
Acct 1845-5 Secondary Underground Conductors	\$3,137,057	\$995,137	\$357,212	\$609,577	\$0	\$526,647	\$529,429	\$0 \$0	\$0	\$399	\$118,657	\$0
Subtotal	\$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
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
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 Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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 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 Acct 5145 Maintenance of Underground Conduit	\$44,729 \$0	\$14,142 \$0	\$5,076 \$0	\$8,663 \$0	\$0 \$0	\$7,484 \$0	\$7,523 \$0	\$149 \$0	\$0 \$0	\$6 \$0	\$1,686 \$0	\$0 \$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$4,402	\$1,394	\$500	\$854	\$0	\$738	\$742	\$7	\$0	\$1	\$166	\$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	\$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 Total	\$0 \$70,016	\$0 \$22,139	\$0 \$7,947	\$0 \$13,563	\$0 \$0	\$0 \$11,716	\$0 \$11,778	\$0 \$225	\$0 \$0	\$0 \$9	\$0 \$2,640	\$0 \$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	so
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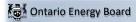


Sheet 02.3 Secondary Cost PLCC Adjustment Worksheet -

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

Allocation by Rate Classification

			1	2	3	4	5	6	7	8	9	10	11
	<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
1	Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$35,969 \$79,942	\$11,410 \$38,802	\$4,096 \$8,242	\$6,989 \$9,534	\$0 \$0	\$6,038 \$8,058	\$6,070 \$8,095	\$0 \$4,879	\$0 \$328	\$5 \$185	\$1,361 \$1,820	\$0 \$0
	Depreciation on Acct 1840-5 Secondary Underground Conduit	\$36,169	\$17,556	\$3,729	\$4,314	\$0	\$3,646	\$3,662	\$2,207	\$148	\$84	\$823	\$0
	Depreciation on Acct 1845-5 Secondary Underground Conductors	\$38,147 \$48,959	\$18,516 \$14,912	\$3,933 \$5,261	\$4,549 \$9,655	\$0 \$0	\$3,845 \$8,596	\$3,863 \$8,605	\$2,328 \$0	\$156 \$0	\$88 \$6	\$868 \$1,924	\$0 \$0
	Depreciation on General Plant Assigned to Secondary C&P Secondary C&P Operations and Maintenance	\$25,764	\$8,173	\$2,934	\$5,006	\$0	\$4,325	\$4,348	\$0	\$0	\$3	\$974	\$0
	Allocation of General Expenses	\$23,901	\$7.582	\$2,722	\$4,644	\$0 \$0	\$4,323	\$4,034	\$0 \$0	S0	\$3 \$3	\$904	\$0 \$0
	Admin and General Assigned to Primary C&P	\$90,157	\$28,290	\$10,179	\$17.572	\$0	\$15.292	\$15.371	\$0	\$0	\$11	\$3,442	\$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		\$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		54,779	0	0	41	12,277	0
	PLCC Amount Adjustment to Customer Related Cost for PLCC	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	50	\$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	(\$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
1	Secondary Conductors and Poles Gross Plant 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 \$0
	Acct 1835-5 Secondary Overhead Conductors	\$2,953,356 \$1,547,920	\$936,863 \$491,031	\$336,294 \$176,259	\$573,881 \$300,784	\$0 \$0	\$495,807 \$259,864	\$498,427 \$261,237	\$0 \$0	\$0 \$0	\$375 \$197	\$111,709 \$58,549	\$0 \$0
	Acct 1840-5 Secondary Underground Conduit Acct 1845-5 Secondary Underground Conductors	\$1,547,920	\$491,031	\$357.212	\$300,784	\$0 \$0	\$259,864 \$526,647	\$201,237 \$529,429	\$0 \$0	\$0 \$0	\$197	\$08,049 \$118.657	\$0 \$0
	Subtotal	\$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
		\$9,511,445	\$3,017,219	\$1,083,054	\$1,848,215	\$0	\$1,090,774	\$1,605,211	\$0	\$0	\$1,209	\$309,760	\$0
	Secondary Conductors and Poles Accumulated Depreciation 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 Poles, Towers & Fixtures Acct 1835-5 Secondary Overhead Conductors	(\$1,441,760)	(\$457.355)	(\$164,171)	(\$280.155)	\$0 \$0	(\$242.042)	(\$243.320)	\$0 \$0	\$0	(\$183)	(\$54,534)	\$0
	Acct 1840-5 Secondary Underground Conduit	(\$1,078,467)	(\$342,111)	(\$122,803)	(\$209,562)	\$0	(\$181.052)	(\$182,009)	\$0	\$0	(\$137)	(\$40,792)	\$0
	Acct 1845-5 Secondary Underground Conductors	(\$3,533,792)	(\$1,120,989)	(\$402,387)	(\$686,668)	\$0	(\$593,250)	(\$596,385)	\$0	\$0	(\$449)	(\$133,664)	\$0
	Subtotal	(\$6,669,300)	(\$2,115,634)	(\$759,423)	(\$1,295,944)	\$0	(\$1,119,637)	(\$1,125,553)	\$0	\$0	(\$847)	(\$252,262)	\$0
	Secondary Conductor & Pools - Net Fixed Assets	\$2,842,146	\$901.585	\$323.631	\$552.271	S0	\$477,137	\$479.658	\$0	S0	\$361	\$107.503	\$0
	General Plant Assigned to Secondary C&P - NFA	\$190,044	\$57,883	\$20,421	\$37,476	\$0	\$33,368	\$33,402	\$0	\$0	\$23	\$7,470	\$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	so	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	so	\$0
	Acct 1835-3 Bulk Overhead Conductors	80	\$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	\$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	\$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	\$2,075,116	\$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	\$436,593 \$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
	Acct 1845-4 Primary Underground Conductors										-	400,000	\$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	1											
	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	Acct 5040 Underground Distribution Lines & Feeders - Labour Acct 5045 Underground Distribution Lines & Feeders - Other		\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
	Acct 5090 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	\$0	SO SO	SU SU
	Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0
	Acct 5120 Maintenance of Poles, Towers & Fixtures	\$10,325	\$3,265 \$0	\$1,172	\$2,000	\$0	\$1,728	\$1,737	\$34	\$0	\$1	\$389	\$0
	Acct 5125 Maintenance of Overhead Conductors & Devices Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$0 \$44,729	\$0 \$14.142	\$0 \$5.076	\$0 \$8.663	\$0 \$0	\$0 \$7.484	\$0 \$7.523	\$0 \$149	\$0 \$0	\$0 \$6	\$0 \$1.686	\$0 \$0
	Acct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0 \$0 \$0
	Acct 5150 Maintenance of Underground Conductors & Devices	\$4,402	\$1,394	\$500	\$854	\$0	\$738	\$742	\$7	\$0	\$1	\$166	
	Total	\$59,456	\$18,801	\$6,749	\$11,516	\$0	\$9,950	\$10,002	\$190	\$0	\$8	\$2,242	\$0
	General Expenses		****					40.000	4:5				
	Acct 5005 - Operation Supervision and Engineering Acct 5010 - Load Dispatching	\$13,005 \$0	\$4,112 \$0	\$1,476 \$0	\$2,519 \$0	\$0 \$0	\$2,176 \$0	\$2,188 \$0	\$42 \$0	\$0 \$0	\$2 \$0	\$490 \$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
	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 -

		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 \$210,202	\$24,689 \$112.306	\$5,020 \$22.835	\$5,485 \$24.950	\$0 \$0	\$4,632 \$21.069	\$4,656 \$21,178	\$335 \$1,525	\$222 \$1.008	\$125 \$566	\$1,047 \$4,763	\$0 \$0
Debt Return on Line Transformers					\$0 \$0							\$0 \$0
Equity Return on Line Transformers	\$342,789	\$183,144	\$37,239	\$40,688		\$34,359	\$34,537	\$2,487	\$1,644	\$924	\$7,768	
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	0
		*****	** ***	44.550	** ***	** ***	******	*****	** ***	*****	*****	*****
Line Transformation Unit Cost (\$/kW) Line Transformation Unit Cost (\$/kWh)		\$0.0000 \$0.0042	\$0.0000 \$0.0024	\$0.5720 \$0.0014	\$0.0000 \$0.0000	\$0.0000 \$0.0014	\$0.0000 \$0.0011	\$1.4077 \$0.0039	\$8.8254 \$0.0229		\$0.6925 \$0.0015	\$0.0000 \$0.0000
Zino manoremation onte occi (vintin)		V 0.00-12	¥0.002-1	40.0014	40.0000	40.0014	40.0011	V 0.0000	V 0.0220	40.0001	40.00.0	V 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 - Gross Assets General Plant - Accumulated Depreciation	(\$4,529,062)	(\$2,464,105)	(\$557,930)	(\$478,953)	\$0 \$0	(\$368,609)	(\$374,920)	\$253,587 (\$171,620)	\$23,874 (\$16,157)		(\$84,841)	\$0 \$0
General Plant - Net Fixed Assets	\$2,163,134	\$1,176,886	\$266,474	\$228,754	\$0 \$0	\$176,052	\$179,066	\$81,968	\$7,717	\$5,696	\$40,521	\$0 \$0
General Flant - Net Fixed Assets	\$2,103,134	\$1,170,000	\$200,474	\$220,734	\$0	\$170,032	\$179,000	\$61,900	Φ7,717	\$5,090	\$40,52 I	φ0
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)	(\$189,722)	(\$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	\$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
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 -

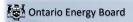
ALLOCATION BY RAT	E CLASSIFICATION	1	1	2	3	4	5	6	7	8	9	10	11
Description		Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back- up/Standby Power
Depreciation on Acct	1820-2 Distribution Station Equipment 1825-2 Storage Battery Equipment 1805-2 Land Station <50 kV	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Depreciation on Acct	1805-2 Land Station <50 kV 1806-2 Land Rights Station <50 kV 1808-2 Buildings and Fixtures < 50 KV	\$0 \$0 \$11,391	\$0 \$0 \$3,975	\$0 \$0 \$1,189	\$0 \$0 \$2,099	\$0 \$0 \$0	\$0 \$0 \$1,638	\$0 \$0 \$2,043	\$0 \$0 \$26	\$0 \$0 \$3	\$0 \$0 \$9	\$0 \$0 \$409	\$0 \$0 \$0
Depreciation on Acct Depreciation on Gene	1810-2 Leasehold Improvements <50 kV ral Plant Assigned to Substation Transformers	\$0 \$19,404	\$0 \$6,511	\$0 \$1,915	\$0 \$3,633	\$0 \$0	\$0 \$2,922	\$0 \$3,630	\$0 \$46	\$0 \$5	\$0 \$15	\$0 \$726	\$0 \$0
Acct 5016 - Distributo	illdings and Fixtures Expense n Station Equipment - Labour n Station Equipment - 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	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
	ce of Distribution Station Equipment	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Admin and General A PILs on SubstationTr	ssigned to SubstationTransformers ansformers	\$0 \$6,526	\$0 \$2,277	\$0 \$681	\$0 \$1,202	\$0 \$0	\$0 \$938	\$0 \$1,170	\$0 \$15	\$0 \$2	\$0 \$5	\$0 \$235	\$0 \$0
Debt Return on Subsi Equity Return on Sub		\$29,686 \$48,411	\$10,359 \$16,892	\$3,100 \$5,055	\$5,469 \$8,918	\$0 \$0	\$4,267 \$6,959	\$5,324 \$8,682	\$69 \$112	\$8 \$13	\$24 \$40	\$1,067 \$1,740	\$0 \$0
Total		\$115,418	\$40,014	\$11,941	\$21,321	\$0	\$16,724	\$20,849	\$268 5.449	\$31 574	\$94	\$4,177	\$0
	station Transformer Allowance obstation Transformer Allowance		132,507,178	0 48,252,843	262,052 86,975,191	0			1,985,669	221,514		34,856 16,296,711	0
	ation Unit Cost (\$/kW) ation Unit Cost (\$/kWh)		\$0.0000 \$0.0003	\$0.0000 \$0.0002	\$0.0814 \$0.0002	\$0.0000 \$0.0000			\$0.0492 \$0.0001	\$0.0542 \$0.0001	\$0.0000 \$0.0002	\$0.1198 \$0.0003	\$0.0000 \$0.0000
General Plant - Gross General Plant - Accun General Plant - Net Fi	ulated Depreciation	\$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 - Depre	ciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
	s 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 O&M	and General Expense	\$5,020,098 \$1,447,654	\$3,944,106 \$1,139,421	\$565,186 \$162,894	\$173,883 \$49.539	\$0 \$0	\$95,734 \$27,078	\$97,701 \$27,637	\$71,888 \$20,530	\$28,099 \$8,120	\$20,571 \$5,945	\$22,928 \$6,492	\$0 \$0
	er Rate Base Gross Plant	\$1,447,034	\$1,139,421	\$102,094	\$49,539	\$0	\$27,078	\$21,031	\$20,530	\$6,120	\$3,943	\$6,492	30
Acct 1820-2 Distributi Acct 1825-2 Storage E	on Station Equipment sattery 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
Acct 1805-2 Land Stat Acct 1806-2 Land Rigi Acct 1808-2 Buildings	nts Station <50 kV	\$178,544 \$45,679 \$1,008,806	\$62,300 \$15,939 \$352.009	\$18,643 \$4,770 \$105,337	\$32,892 \$8,415 \$185.844	\$0 \$0 \$0	\$25,665 \$6,566 \$145,014	\$32,020 \$8,192 \$180,917	\$412 \$105 \$2,328	\$48 \$12 \$270	\$146 \$37 \$826	\$6,418 \$1,642 \$36,260	\$0 \$0 \$0
	d Improvements <50 kV	\$1,008,808 \$0 \$1,233,029	\$352,009 \$0 \$430,248	\$105,337 \$0 \$128,750	\$165,644 \$0 \$227.151	\$0 \$0	\$145,014 \$0 \$177,246	\$180,917 \$0 \$221,129	\$2,320 \$0 \$2.846	\$270 \$0 \$330	\$020 \$0 \$1,010	\$30,260 \$0 \$44,319	\$0 \$0
	ers - Accumulated Depreciation	\$1,233,029	\$430,246	\$120,750	\$227,131	\$0 \$0	\$177,246	\$221,129	\$2,840 \$0	\$330	\$1,010	\$44,319	\$0 \$0
Acct 1825-2 Storage E Acct 1805-2 Land Stat	attery Equipment	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
Acct 1806-2 Land Rigi Acct 1808-2 Buildings	nts Station <50 kV	\$0 (\$104,863)	\$0 (\$36,591) \$0	\$0 (\$10,950) \$0	\$0 (\$19,318) \$0	\$0 \$0 \$0	\$0 (\$15,074) \$0	\$0	\$0 (\$242) \$0	\$0 (\$28) \$0	\$0 (\$86) \$0	\$0 (\$3,769) \$0	\$0 \$0 \$0
Subtotal		(\$104,863)	(\$36,591)	(\$10,950)	(\$19,318)	\$0	(\$15,074)	(\$18,806)	(\$242)	(\$28)	(\$86)	(\$3,769)	\$0
General Plant Assigne	ers - Net Fixed Assets ed to SubstationTransformers - NFA er 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	Supervision and Engineering	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0
Acct 5010 - Load Disp Acct 5085 - Miscelland	atching eous Distribution Expense	\$0 \$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
Acct 5105 - Maintenar Total	ce Supervision and Engineering	\$0 \$116,694	\$0 \$57,578	\$0 \$13,204	\$0 \$14,758	\$0 \$0	\$0 \$11,903	\$0 \$11,988	\$0 \$3,921	\$0 \$382	\$0 \$277	\$0 \$2,683	\$0 \$0
Acct 1820-2 Distributi Acct 1825-2 Storage E		\$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



ant O2 2 Brimany Conductors and Balon Cost Book Workshoot

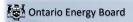
			1	2	3	4	5	6	7	8	9	10	11
<u> </u>	<u>Description</u>	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
D	epreciation on Acct 1830-4 Primary Poles, Towers & Fixtures epreciation on Acct 1835-4 Primary Overhead Conductors epreciation on Acct 1840-4 Primary Underground Conduit	\$121,714 \$177,935 \$7,536	\$64,969 \$94,979 \$4,023	\$13,216 \$19,321 \$818	\$14,501 \$21,199 \$898	\$0 \$0 \$0	\$12,210 \$17,850 \$756	\$12,267 \$17,933 \$760	\$882 \$1,290 \$55	\$583 \$852 \$36	\$328 \$479 \$20	\$2,759 \$4,033 \$171	\$0 \$0 \$0
1 5	epreciation on Acct 1845-4 Primary Underground Conduit epreciation on Acct 1845-4 Primary Underground Conductors	\$29,686	\$4,023 \$15.846	\$3,223	\$3,537	\$0 \$0	\$2 978	\$2,992	\$00 \$215	\$30 \$142	\$20 \$80	\$673	\$0
l b	epreciation 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
	rimary C&P Operations and Maintenance	\$56,350	\$30,215	\$6,123	\$6,687	\$0	\$5,629	\$5,655	\$344	\$272	\$153	\$1,272	S0
A	llocation of General Expenses	\$44,795 \$196,368	\$21,889 \$104,589	\$4,813 \$21,246	\$5,989 \$23,473	\$0 \$0	\$5,186 \$19.902	\$5,206 \$19,992	\$267 \$1,203	\$173 \$943	\$98 \$530	\$1,171 \$4,492	\$0 \$0
A	dmin and General Assigned to Primary C&P ILs on Primary C&P	\$190,308	\$104,589	\$21,240 \$6.301	\$23,473 \$6.914	\$0 \$0	\$19,902 \$5,822	\$19,992	\$1,203 \$421	\$943 \$278	\$156 \$156	\$4,492 \$1.315	\$0 \$0
	ebt Return on Primary C&P	\$263,979	\$140.908	\$28.664	\$31,450	\$0	\$26,482	\$26,605	\$1.913	\$1,264	\$710	\$5.983	\$0
E	quity Return on Primary C&P	\$430,486	\$229,787	\$46,744	\$51,288	\$0	\$43,185	\$43,386	\$3,120	\$2,061	\$1,158	\$9,757	\$0
T	otal	\$1,556,997	\$826,749	\$168,179	\$186,830	\$0	\$158,131	\$158,783	\$11,008	\$7,462	\$4,159	\$35,695	\$0
	eneral Plant - Gross Assets	\$6,692,196 (\$4,529,062)	\$3,640,991 (\$2,464,105)	\$824,404 (\$557,930)	\$707,707 (\$478,953)	\$0	\$544,661 (\$368,609)	\$553,987 (\$374,920)	\$253,587 (\$171,620)	\$23,874	\$17,623	\$125,363	\$0 \$0
	eneral Plant - Accumulated Depreciation eneral Plant - Net Fixed Assets	\$2,163,134	\$1,176,886	\$266,474	\$228,754	\$0 \$0	\$176,052	\$179.066	\$81,968	(\$16,157) \$7,717	(\$11,927) \$5,696	(\$84,841) \$40,521	\$0 \$0
	eneral Plant - Depreciation	\$557,268	\$303,190	\$68,649	\$58,932	\$0	\$45,355	\$46,131	\$21,117	\$1,988	\$1,468	\$10,439	\$0
T)	otal Net Fixed Assets Excluding General Plant	\$32,979,681	\$18,331,180	\$4,222,963	\$3,371,084	\$0	\$2,517,401	\$2,571,403	\$1,182,506	\$111,332	\$88,662	\$583,169	\$0
	otal 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
T	otal 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
Р	rimary Conductors and Poles Gross Assets	1											
I A	cct 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
A	cct 1835-4 Primary Overhead Conductors	\$10,955,997	\$5,848,139	\$1,189,645	\$1,305,286	\$0	\$1,099,076	\$1,104,185	\$79,415	\$52,455	\$29,483	\$248,313	\$0
	cct 1840-4 Primary Underground Conduit	\$727,655 \$2,693,433	\$388,411 \$1,437,712	\$79,012 \$292.464	\$86,692 \$320,893	\$0 \$0	\$72,996 \$270 198	\$73,336 \$271,454	\$5,274 \$19,523	\$3,484 \$12,896	\$1,958 \$7,248	\$16,492 \$61,045	\$0 \$0
	cct 1845-4 Primary Underground Conductors ubtotal	\$2,693,433	\$1,437,712	\$2,249,359	\$2,468,011	\$0	\$2,078,112	\$2,087,771	\$150,156	\$12,090	\$55,746	\$469,505	\$0
		\$20,710,354	\$11,007,002	92,245,305	42,400,011	90	92,070,112	\$2,007,771	\$100,100	\$55,101	900,740	\$405,000	40
	rimary Conductors and Poles Accumulated Depreciation	(\$2.082.012)	(\$1,111,346)	(\$226.073)	(\$248.049)	\$0	(\$208.862)	(\$209.833)	(\$15.092)	(\$9.968)	(\$5.603)	(\$47,188)	S0
A	cct 1830-4 Primary Poles, Towers & Fixtures cct 1835-4 Primary Overhead Conductors	(\$2,082,012) (\$5,475,152)	(\$1,111,346)	(\$226,073) (\$594,514)	(\$248,049) (\$652,304)	\$0 \$0	(\$208,862) (\$549,252)	(\$209,833)	(\$15,092) (\$39.687)	(\$9,968) (\$26,214)	(\$5,603) (\$14,734)	(\$47,188) (\$124,092)	\$0 \$0
	cct 1836-4 Primary Overnead Conductors	(\$657.055)	(\$350.726)	(\$71,346)	(\$78.281)	\$0	(\$65,914)	(\$66.220)	(\$4.763)	(\$3,146)	(\$1.768)	(\$14.892)	\$0
A	cct 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
s	ubtotal	(\$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
	rimary 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
G	eneral Plant Assigned to Primary C&P - NFA	\$660,327	\$343.794	\$68.737	\$81,104	\$0	\$70.381	\$70,408	\$5.041	\$3,329	\$1,734	\$15.799	\$0
P	rimary C&P Net Fixed Assets Including General Plant	\$10,692,352	\$5,698,732	\$1,158,054	\$1,276,309	\$0	\$1,076,766	\$1,081,471	\$77,758	\$51,361	\$28,731	\$243,170	\$0
	cct 1830-3 Bulk Poles, Towers & Fixtures	SO.	\$0	so.	so.	\$0	so.	\$0	SO.	\$0	\$0	so.	\$0
	cct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A	cct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	cct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
S	ubtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	cct 1830-5 Secondary Poles, Towers & Fixtures	\$3 121 854	\$1 515 269	\$321.866	\$372.313	\$0	\$314 672	\$316 118	\$190.513	\$12.805	\$7.233	\$71.065	\$0
Δ	cct 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
A	cct 1840-5 Secondary Underground Conduit	\$2,579,867	\$1,252,202	\$265,987	\$307,676	\$0	\$260,042	\$261,237	\$157,438	\$10,582	\$5,977	\$58,727	\$0
	cct 1845-5 Secondary Underground Conductors	\$5,228,429	\$2,537,747	\$539,056	\$623,544	\$0	\$527,007	\$529,429	\$319,068	\$21,446	\$12,113	\$119,018	\$0
S	ubtotal	\$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
	perations and Maintenance												
Ä	cct 5020 Overhead Distribution Lines & Feeders - Labour	SO.	\$0	\$0	\$0	S0	\$0	SO.	\$0	SO	\$0	\$0	\$0
	cct 5025 Overhead Distribution Lines & Feeders - Other	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
	cct 5040 Underground Distribution Lines & Feeders - Labour	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
	cct 5045 Underground Distribution Lines & Feeders - Other cct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
A	cct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
	cct 5120 Maintenance of Poles, Towers & Fixtures	\$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 \$0
	cct 5125 Maintenance of Overnead Conductors & Devices cct 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
A	cct 5145 Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	cct 5150 Maintenance of Underground Conductors & Devices	\$7,337	\$3,682	\$770	\$875	\$0	\$738	\$742	\$314	\$32	\$18	\$167	\$0
T	otal	\$99,094	\$51,240	\$10,573	\$11,810	\$0	\$9,957	\$10,003	\$2,557	\$451	\$254	\$2,249	\$0
G	eneral Expenses												
A	cct 5005 - Operation Supervision and Engineering	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0
	cct 5010 - Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ą	cct 5085 - Miscellaneous Distribution Expense cct 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
	cct 5105 - Maintenance Supervision and Engineering	\$116,694	\$57.578	\$13,204	\$14,758	\$0	\$11.903	\$11.988	\$3.921	\$382	\$277	\$2,683	\$0
		¥110,034	401,370	V.0,204	¥.4,700	90	\$11,503	¥1.,500	40,021	4302	¥211	¥2,003	40
P	rimary 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
	cct 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
A	CCC 1010 - 1000	404,009,230	\$25,000,22U	g0,170,150	90,001,014	\$0	ø4,700,34Z	34,001,222	92,204,428	gz 10,021	\$100,000	\$1,010,321	\$0

Grouping of Operation and Maintenance		Total	Resid	lential	GS <50	GS	>50 to 999 kW	GS> 50-TOL	J	GS > 1,000 to 4,999 kW	Large Use >5MV	v	Street Light	Sentinel	Unmetered Scattered Load	Embedded E Distributor	Back-up/Standby Power
1830	s	17,208	\$	8,911	1,837	\$	2,051 \$	-	\$	1,729	\$ 1,737	\$	430 \$	78 :	S 44 S	391 \$	
1835	\$		\$	- 5		\$	- S		\$		s -	\$	- \$	- :	s - s	- \$	
1840	\$		\$	- 5		\$	- S		\$		\$ -	\$	- \$	- :	s - s	- \$	
1845	\$	7,337	\$	3,682	770	\$	875 \$		\$	738	\$ 742	\$	314 \$	32	\$ 18 \$	167 \$	
1830 & 1835	\$	74,548	\$ 3	8,647	7,965	\$	8,884 \$		\$	7,490	\$ 7,524	\$	1,813 \$	341	\$ 192 \$	1,692 \$	
1840 & 1845	\$		\$	- 5		\$	- S		\$		\$ -	\$	- \$	- :	s - s	- \$	
Total	s	99.094	\$ 5	1.240	10.573	s	11.810 S		s	9,957	S 10.003	8	2.557 S	451	S 254 S	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	\$27,402 \$124,645 \$203,266	\$13,300 \$60,500 \$98,660	\$2,825 \$12,851 \$20,957	\$3,268 \$14,865 \$24,242	\$0 \$0 \$0	\$2,762 \$12,564 \$20,489	\$2,775 \$12,622 \$20,583	\$1,672 \$7,607 \$12,404	\$112 \$511 \$834	\$63 \$289 \$471	\$624 \$2,837 \$4,627	\$0 \$0 \$0
	Total	\$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 Acct 5010 - Load Dispatching Acct 5030 - Miscellaneous Distribution Expense Acct 5105 - 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
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	ı	Residential	G	S <50	GS	5 >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
1830 \$	17,208	\$	8,911	\$,837	\$	2,051	\$	-	\$ 1,729	\$ 1,737 \$	430	\$ 78	\$ 44 \$	391 \$	
1835 \$	-	\$	- :	\$	-	\$	- 9	\$	-	\$ - 9	\$ - \$	-	\$ - :	- \$	- \$	
1840 \$	-	\$	- :	\$	-	\$	- 5	\$	-	\$ - 5	\$ - \$	-	\$ - :	- \$	- \$	-
1845 \$	7,337	\$	3,682	\$	770	\$	875	\$	-	\$ 738	\$ 742 \$	314	\$ 32	18 \$	167 \$	
1830 & 1835 \$	74,548	\$	38,647	\$,965	\$	8,884	\$	-	\$ 7,490	\$ 7,524 \$	1,813	\$ 341	\$ 192 \$	1,692 \$	
1840 & 1845 \$	-	\$	- 3	\$	-	\$	- 9	\$	-	\$ - 9	\$ - \$	-	\$ - 3	- \$	- \$	-
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 .

Description	GS <50
	000 770
Depreciation on Acct 1860 Metering	\$88,776
Depreciation on General Plant Assigned to Metering Acct 5065 - Meter expense	\$12,340 \$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.

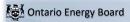
<u>Description</u>	Residential	onthly it Cost
Customer Premises - Operations Labour (5070)	\$ -	\$ -
Customer Premises - Materials and Expenses (5075)	\$ -	\$ -
Meter Expenses (5065)	\$ -	\$ -
Maintenance of Meters (5175)	\$ 35,945.04	\$ 0.17
Meter Reading Expenses (5310)	\$ -	\$ -
Customer Billing (5315)	\$ 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 -

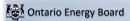
				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1565 1608	Conservation and Demand Management Expenditures and 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	ψυ
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



EB-2017-0038

Sheet 04 Summary of Allocators by Class & Accounts -

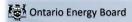
				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
1970 1975	Load Management Controls - Customer Premises	gp	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1975	Load Management Controls - Utility Premises System Supervisory Equipment	gp gp	\$607,299	\$330,410	\$74.813	\$64,223	\$0 \$0	\$49.427	\$50,273	\$23,012	\$2,166	\$1,599	\$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	со	(\$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 2010	Property Under Capital Leases	gp	\$0 (\$163,929)	\$0 (\$89,188)	\$0 (\$20,194)	\$0 (\$17,336)	\$0 \$0	\$0 (\$13,342)	\$0 (\$13,570)	\$0 (\$6,212)	\$0 (\$585)	\$0 (\$432)	\$0 (\$3,071)	\$0 \$0
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													
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	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
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	(\$9,905)	(\$7,796)	(\$1,115)	(\$339)	\$0	(\$185)	(\$189)	(\$140)	(\$56)	(\$41)	(\$44)	\$0
4360	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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	mi	(\$38,203)	(\$30,026)	(\$4,300)	(\$1,320)	\$0	(\$725)		(\$546)	(\$214)	(\$157)	(\$174)	\$0
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	\$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
4705	Power Purchased	сор	\$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



EB-2017-0038

Sheet O4 Summary of Allocators by Class & Accounts -

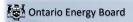
				1	2	3	4	5	6	7	8	9	10	11
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power
4708	Charges-WMS	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	сор	\$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	\$0
4730	Rural Rate Assistance Expense	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	сор	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
4751	Charges-Smart Metering Entity	сор	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0
5010	Load Dispatching	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$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
5016	Distribution Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$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	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	di	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	di	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
5040	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
5045	Underground Distribution Lines & Feeders - Operation Supplies &	di	Ų.	Ç	ų.	Ų.	Ų.	Ų.	40	Ψ	Ç	ΨÜ	Ų.	ΨÜ
	Expenses		\$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	\$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	\$0
5096	Other Rent	di	\$841	\$662	\$95	\$29	\$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	\$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	\$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		\$430	\$78	\$44	\$391	\$0
5125	Maintenance of Overhead Conductors and Devices	di	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	di	\$34.475	\$22.319	\$5.262	\$2.021	\$0	\$52		\$4.616	\$31	\$169	\$5	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$74,548	\$38,647	\$7,965	\$8,884	\$0	\$7.490		\$1,813	\$341	\$192	\$1,692	\$0
5145	Maintenance of Underground Conduit	di	\$0	\$0	\$0	\$0,004	\$0	\$0		\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	di	\$7,337	\$3,682	\$770	\$875	\$0	\$738		\$314	\$32	\$18	\$167	\$0
5155	Maintenance of Underground Services	di	\$67,129	\$43,458	\$10,246	\$3,935	\$0	\$102		\$8,989	\$60	\$330	\$107	\$0
5160	Maintenance of Line Transformers	di	\$12.842	\$6.861	\$1,395	\$1,524	\$0	\$1.287	\$1.294	\$93	\$62	\$35	\$291	\$0
5175	Maintenance of Meters	cu	\$49,355	\$35,945	\$1,393	\$1,524	\$0	\$1,207	. , .	\$93 \$0	\$02 \$0	\$35 \$0	\$291	\$0
5305	Supervision	cu	\$49,355 \$0	\$35,945 \$0	\$12,132	\$932 \$0	\$0	\$105		\$0 \$0	\$0	\$0 \$0	\$215	\$0 \$0
5310	Meter Reading Expense	cu												
3010	weter reading Expense	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
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 5415	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 Miscellaneous Customer Service and Informational Expenses	ad ad	\$0 \$15,410	\$0 \$12,129	\$0 \$1,734	\$0 \$527	\$0 \$0	\$0 \$288	\$0 \$294	\$0 \$219	\$0 \$86	\$0 \$63	\$0 \$69	\$0 \$0
5505	Supervision	ad ad	\$15,410	\$12,129	\$1,734	\$527 \$0	\$0	\$200 \$0	\$294	\$219	\$00 \$0	\$63 \$0	\$09	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$6,198	\$4,878	\$697	\$212	\$0	\$116	\$0 \$118	\$88	\$35	\$25	\$28	\$0
5520	Miscellaneous Sales Expense	ad	\$0,198	\$4,070	\$097	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$334,637	\$263,386	\$37,654	\$11,451	\$0	\$6,259	\$6,388	\$4,746	\$1,877	\$1,374	\$1,501	\$0
5610	Management Salaries and Expenses	ad	\$1.314.514	\$1,034,629	\$147,912	\$44.983	\$0	\$24.587	\$25.095	\$18.642	\$7,373	\$5,398	\$5,895	\$0
5615	General Administrative Salaries and Expenses	ad	\$146,993	\$115,695	\$16,540	\$5,030	\$0	\$2,749	\$2,806	\$2,085	\$825	\$604	\$659	\$0
5620	Office Supplies and Expenses	ad	\$145,306	\$114.367	\$16,350	\$4.972	\$0	\$2,718	\$2,774	\$2,061	\$815	\$597	\$652	\$0
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$10,000	\$0	\$0	\$0	\$2,774	\$0	\$0	\$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	\$15,930	\$3,607	\$3,096	\$0	\$2,383	\$2,424	\$1,109	\$104	\$77	\$548	\$0
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 6110	Taxes Other Than Income Taxes Income Taxes	ad	\$0 \$190,777	\$0 \$106,040	\$0 \$24,428	\$0 \$19,501	\$0 \$0	\$0 \$14,562	\$0 \$14,875	\$0 \$6,840	\$0 \$644	\$0 \$513	\$0 \$3,373	\$0 \$0
6110 6205-1	Sub-account LEAP Funding	Input ad	\$190,777	\$100,040	\$24,426 \$1,456	\$19,501	\$0	\$14,562	\$14,675	\$6,640 \$184	\$73	\$513 \$53	\$5,373 \$58	\$0
6210	Life Insurance	ad	\$12,942	\$10,167	\$1,436	\$443	\$0	\$242	\$247	\$104	\$73 \$0	\$33 \$0	\$30	\$0
6215	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	
			\$104.844.407	\$43,058,270	\$11.931.537	\$15,740,952	\$0		\$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	Residential		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	Ва	ck-up/Standby Power
1808	\$	23,761	\$ 8,291	\$	2,481	\$	4,377	\$ -	\$	3,416	\$	4,261	\$	55	\$	6	\$	19	\$	854	\$	-
1815	\$	- 8	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1820	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1830	\$	17,208	\$ 8,911	\$	1,837	\$	2,051	\$ -	\$	1,729	\$	1,737	\$	430	\$	78	\$	44	\$	391	\$	-
1835	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
1840	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
BCP	\$	- 8	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	11,804,563	\$ -	\$	10,165,435	\$	13,156,260	\$	269,502	\$	30,065	\$	70,250	\$	2,211,844	\$	-
CREV	-\$	37,876 -	\$ 27,936	-\$	3,293	-\$	253	\$ -	-\$	7	-\$	2	-\$	5,778 -	-\$	388	-\$	212	-\$	7	\$	-
cwcs	\$	7,563,825	\$ 4,896,646	\$	1,154,440	\$	443,355	\$ -	\$	11,441	\$	-	\$	1,012,805	\$	6,808	\$	37,185	\$	1,144	\$	-
смис	\$	5,745,100	\$ 4,184,163	\$	1,412,171	\$	108,467	\$ -	\$	12,221	\$	3,055	\$	-	\$	-	\$	-	\$	25,024	\$	-
CWMR	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
CWNB	\$	897,954	\$ 785,720	\$	92,597	\$	8,250	\$ -	-\$	142	-\$	343	-\$	1	\$	7,010	\$	4,774	\$	88	\$	-
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	\$	1,171,701	\$ -	\$	989,449	\$	994,560	\$	71,613	\$	47,334	\$	26,603	\$	223,699	\$	-
NFA	-\$	537,408 -	\$ 304,855	-\$	65,248	-\$	53,890	\$ -	-\$	41,431	-\$	42,095	-\$	16,785 -	-\$	2,079	-\$	1,497	-\$	9,528	\$	-
NFA ECC	\$	6,721,475	\$ 3,656,921	\$	828,011	\$	710,803	\$ -	\$	547,044	\$	556,411	\$	254,697	\$	23,978	\$	17,700	\$	125,911	\$	-
O&M	\$	4,991,660	\$ 3,928,838	\$	561,674	\$	170,816	\$ -	\$	93,367	\$	95,294	\$	70,791	\$	28,000	\$	20,498	\$	22,384	\$	-
PNCP	\$	20,715,394	\$ 11,057,552	\$	2,249,359	\$	2,468,011	\$ -	\$	2,078,112	\$	2,087,771	\$	150,156	\$	99,181	\$	55,746	\$	469,505	\$	-
SNCP	\$	15,852,409	\$ 7,694,358	\$	1,634,398	\$	1,890,563	\$ -	\$	1,597,867	\$	1,605,211	\$	967,403	\$	65,025	\$	36,726	\$	360,858	\$	-
TCP	\$	- 5	\$ -	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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 Ob Composite Allocator Detail Worksheet

Customer	Allocatorscan be found in columns C to AG Allocatorscan be found in columns AJ to BN																									
		Demand Alloc	ators										1,	Customer Allo	cators											
			1	2	3 GS >50 to 999	4	5 GS > 1.000 to	6	7	8	9 Unmetered	10 Embedded	11 Back-		1	2	3	4	5	6	7	8	9 Unmetered	10 Embedded	11 Back-	
		Demand Total	Residential	GS <50	kW kW	GS> 50-TOU	4,999 kW	Large Use >SMW	Street Light	Sentinel	Scattered Load	Distributor	up/Standby Power	Customer Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >SMW	Street Light	Sentinel		Distributor	up/Standby Power	Total
Composite Rate Base																										
1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1 1805-2 1805	Land Station >50 kV Land Station <50 kV Total	\$178,544	\$0 \$62,300 \$62,300	\$0 \$18,643 \$18,643	\$0 \$32,892 \$32,892	\$0 \$0 \$0	\$0 \$25,665 \$25,665	\$0 \$32,020 \$32,020	\$0 \$412 \$412	\$0 \$48 \$48	\$0 \$146 \$146	\$0 \$6,418 \$6,418	\$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 \$178,544
1806-1 1806-2 1806	Land Rights Station >50 kV Land Rights Station <50 kV Total	\$45,679	\$0 \$15,939 \$15,939	\$0 \$4,770 \$4,770	\$0 \$8,415 \$8,415	\$0 \$0 \$0	\$6,566 \$6,566	\$0 \$8,192 \$8,192	\$0 \$105 \$105	\$0 \$12 \$12	\$0 \$37 \$37	\$0 \$1,642 \$1,642	\$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 \$45,679
1808-1 1808-2 1808	Buildings and Fixtures > 50 KV Buildings and Fixtures < 50 KV Total	\$1,008,806	\$0 \$352,009 \$352,009	\$0 \$105,337 \$105,337	\$0 \$185,844 \$185,844	\$0 \$0 \$0	\$0 \$145,014 \$145,014	\$180,917 \$180,917	\$0 \$2,328 \$2,328	\$0 \$270 \$270	\$0 \$826 \$826	\$0 \$36,260 \$36,260	\$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 \$1,008,806
1810-1 1810-2 1810	Leasehold Improvements >50 KV Leasehold Improvements <50 KV Total	\$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 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	sc
1820-1 1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Bulk) Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	SO SO	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
1820-3 1820	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters) Total	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$566,197 \$566,197	\$163,600 \$163,600	\$59,575 \$59,575	\$107,384 \$107,384	\$0 \$0	\$92,473 \$92,473	\$119,680 \$119,680	\$2,452 \$2,452	\$273 \$273	\$639 \$639	\$20,121 \$20,121	\$0 \$0	\$566,197 \$566,197
1815 & 1820		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566,197	\$163,600	\$59,575	\$107,384	\$0	\$92,473	\$119,680	\$2,452	\$273	\$639	\$20,121	\$0	\$566,197
1825-1 1825-2 1825	Storage Battery Equipment > 50 kV Storage Battery Equipment <50 kV Total	\$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 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0
1830-3 1830-4 1830-5 1830	Poles, Towers and Fixtures - Subtransmission Bulk Delivery Poles, Towers and Fixtures - Primary Poles, Towers and Fixtures - Secondary Total	\$5,676,098	\$0 \$1,200,505 \$594,188 \$1,794,693	\$0 \$430,930 \$213,288 \$644,219	\$0 \$735,376 \$363,973 \$1,099,350	\$0 \$0 \$0 \$0	\$0 \$635,332 \$314,457 \$949,788	\$0 \$638,670 \$316,118 \$954,788	\$0 \$18,547 \$0 \$18,547	\$0 \$0 \$0 \$0	\$0 \$481 \$238 \$719	\$0 \$143,145 \$70,849 \$213,994	\$0 \$0 \$0 \$0	\$0 \$2,535,324 \$1,248,741 \$3,784,065	\$0 \$2,182,785 \$921,081 \$3,103,866	\$0 \$257,308 \$108,578 \$365,886	\$0 \$19,764 \$8,340 \$28,103	\$0 \$0 \$0 \$0	\$0 \$510 \$215 \$725	\$0 \$128 \$0 \$128	\$0 \$27,396 \$190,513 \$217,910	\$0 \$30,347 \$12,805 \$43,152	\$0 \$16,576 \$6,995 \$23,570	\$0 \$510 \$215 \$725	\$0 \$0 \$0 \$0	\$2,535,324 \$1,248,741 \$9,460,163
1835-3 1835-4	Overhead Conductors and Devices - Subtransmission Bulk Delivery Overhead Conductors and Devices - Primary		\$0 \$2,075,116	\$0 \$744,879	\$0 \$1,271,124	\$0 \$0	\$0 \$1,098,194	\$0 \$1,103,964	\$0 \$32,059	\$0 \$0	\$0 \$831	\$0 \$247,431	\$0 \$0	\$0 \$4,382,399	\$0 \$3,773,024	\$0 \$444,767	\$0 \$34,162	\$0 \$0	\$0 \$882	\$0 \$220	\$0 \$47,356	\$0 \$52,455	\$0 \$28,652	\$0 \$882	\$0 \$0	\$0 \$4,382,399
1835-5 1835	Overhead Conductors and Devices - Secondary Total	\$9,526,954	\$936,863 \$3,011,979	\$335,294 \$1,081,173	\$573,881 \$1,845,005	\$0 \$0	\$495,807 \$1,594,001	\$498,427 \$1,602,391	\$0 \$32,059	\$0 \$0	\$375 \$1,206	\$111,709 \$359,140	\$0 \$0	\$1,968,904 \$6,351,303	\$1,452,277 \$5,225,301	\$171,195 \$615,962	\$13,149 \$47,311	\$0 \$0	\$339 \$1,221	\$0 \$220	\$300,384 \$347,740	\$20,191 \$72,646	\$11,028 \$39,680	\$339 \$1,221	\$0 \$0	\$1,968,904 \$15,878,256
1830 & 1835	Total	\$15,203,051	\$4,806,671	\$1,725,391	\$2,944,355	\$0	\$2,543,790	\$2,557,179	\$50,606	\$0	\$1,925	\$573,134	\$0	\$10,135,368	\$8,329,167	\$981,848	\$75,415	\$0	\$1,946	\$348	\$565,649	\$115,798	\$63,251	\$1,946	\$0	\$25,338,419
1840-3 1840-4 1840-5 1840	Underground Conduit - Bulk Delivery Underground Conduit - Primary Underground Conduit - Secondary Total	\$1,984,513	\$137,821 \$491,031 \$628,852	\$0 \$49,472 \$176,259 \$225,731	\$0 \$84,423 \$300,784 \$385,207	\$0 \$0 \$0 \$0	\$0 \$72,938 \$259,864 \$332,802	\$0 \$73,321 \$261,237 \$334,558	\$0 \$2,129 \$0 \$2,129	\$0 \$0 \$0 \$0	\$0 \$55 \$197 \$252	\$0 \$16,433 \$58,549 \$74,983	\$0 \$0 \$0 \$0	\$0 \$291,062 \$1,031,947 \$1,323,009	\$0 \$250,590 \$761,171 \$1,011,761	\$0 \$29,540 \$89,727 \$119,267	\$0 \$2,269 \$6,892 \$9,161	\$0 \$0 \$0 \$0	\$0 \$59 \$178 \$236	\$0 \$15 \$0 \$15	\$0 \$3,145 \$157,438 \$160,583	\$0 \$3,484 \$10,582 \$14,066	\$0 \$1,903 \$5,780 \$7,683	\$0 \$59 \$178 \$236	\$0 \$0 \$0 \$0	\$291,062 \$1,031,947 \$3,307,522
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4 1845-5	Underground Conductors and Devices - Primary Underground Conductors and Devices - Secondary		\$510,148 \$995.137	\$183,122 \$357,212	\$312,494 \$609,577	\$0 \$0	\$269,981 \$526,647	\$271,400 \$529,429	\$7,881 \$0	\$0 \$0	\$204 \$399	\$60,829 \$118,657	\$0 \$0	\$1,077,373 \$2,091,371	\$927,564 \$1,542,610	\$109,342 \$181,844	\$8,398 \$13.967	\$0 \$0	\$217 \$360	\$54 \$0	\$11,642 \$319.068	\$12,896 \$21,446	\$7,044 \$11,714	\$217 \$360	\$0 \$0	\$1,077,373 \$2,091,371
1845-5	Total	\$4,753,117	\$1,505,285	\$357,212 \$540,334	\$922,071	\$0 \$0	\$526,647 \$796,628	\$800,829	\$7,881	\$0 \$0	\$603	\$179,486	\$0 \$0	\$3,168,745	\$1,542,610 \$2,470,174	\$181,844 \$291,186	\$13,967 \$22,366	\$0 \$0	\$360 \$577	\$54	\$330,710	\$21,446 \$34,342	\$11,714 \$18,758	\$360 \$577	\$0 \$0	\$7,921,861
1840 & 1845		\$6,737,630	\$2,134,137	\$766,065	\$1,307,278	\$0	\$1,129,429	\$1,135,387	\$10,011	\$0	\$855	\$254,469	\$0	\$4,491,753	\$3,481,935	\$410,453	\$31,526	\$0	\$814	\$69	\$491,293	\$48,408	\$26,441	\$814	\$0	\$11,229,384
1850	Line Transformers	\$5,922,843 \$27,863,525	\$1,869,414 \$8.810.223	\$671,040 \$3,162,497	\$1,145,847 \$5,397,479	\$0 \$0	\$989,449	\$994,560 \$4,687,125	\$28,881 \$89,497	\$0 \$0	\$749 \$3.529	\$222,904 \$1,050,507	\$0 \$0	\$3,948,562	\$3,404,649 \$15,379,351	\$401,342 \$1,853,219	\$25,855 \$240,179	\$0 \$0	\$9 \$95.233	\$0 \$120.097	\$42,732 \$1,102,126	\$47,334 \$211.813	\$25,855 \$116,186	\$796 \$23.676	\$0 \$0	\$9,871,406
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$4,896,646	\$1,154,440	\$443,355	\$0	\$11,441	\$0	\$1,012,805	\$6,808	\$37,185	\$1,144	50	\$7,563,825
1815- 1855	Total	\$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	\$26,705,706	\$20,275,997	\$3,007,659	\$683,535	\$0	\$105,674	\$120,097	\$2,114,931	\$218,621	\$153,371	\$24,820	\$0	\$54,569,230
1860	Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,745,100	\$4,184,163	\$1,412,171	\$108,467	\$0	\$12,221	\$3,055	\$0	\$0	\$0	\$25,024	\$0	\$5,745,100
1815-1860		\$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	\$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	\$0	\$60,314,330
1565-1860	Total	\$29,096,554	\$9,240,471	\$3,291,246	\$5,624,630	\$0	\$4,839,914	\$4,908,254	\$92,343	\$330	\$4,539	\$1,094,826	\$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	\$0	\$61,547,360
Distribution	GFA - Distribution plant (credit to contributed	1	I	ļ	- 1	1	ı	- 1	I	I	- 1	- 1	1	- 1	ı	1	- 1	1		- 1	I	I	- 1	I	- 1	
Plant	capital) GFA - Distribution plant (exclude credit for contributed capital)	\$51,106,760 \$61,547,360	\$28,488,612 \$33,700,631	\$6,618,283 \$7,711,076	\$5,171,845 \$6,416,632	\$0 \$0	\$3,907,863 \$4,968,809	\$3,975,614 \$5,031,406	\$1,730,559 \$2,207,275	\$174,079 \$218,951	\$132,604 \$157,909	\$907,300 \$1,144,670	\$0 \$0													
	Accum Depreciation - NFA	(\$18,127,078)	(\$10,157,431)	(\$2,395,321)		\$0	(\$1,390,462)	(\$1,404,211)	(\$548,053)	(\$62,747)	(\$43,942)	(\$324,130)	\$0													
NFA	Accum Depreciation - NFA ECC Net Fixed Assets	(\$19,916,324) \$32,979,681	(\$11,050,635) \$18,331,180	(\$2,582,597) \$4,222,963	(\$2,014,105) \$3,371,064	\$0 \$0	(\$1,570,566) \$2,517,401	(\$1,585,146) \$2,571,403	(\$629,749) \$1,182,506	(\$70,437) \$111.332	(\$48,279) \$88,662	(\$354,810) \$583,169	\$0 \$0													
NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$41,631,035	\$22,649,996	\$5,128,479	84,402,527	\$0	\$3,388,243	\$3,446,260	\$1,577,525	\$148,515	\$109,631	\$779,860	50													
1830-4 1830-5 POLE	Primary Poles Demand and Customer Secondary Poles Demand and Customer	\$6,338,309 \$3,121,854	\$3,383,290 \$1,515,269	\$688,239 \$321,866	\$755,140 \$372,313	\$0 \$0	\$635,842 \$314,672	\$638,797 \$316,118	\$45,943 \$190,513	\$30,347 \$12,805	\$17,057 \$7,233	\$143,655 \$71,065	\$0 \$0													
PP&E		\$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 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

Shoot 06 Composite Allocator Detail Workshoot -

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to 4G

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 (Labour 5)

Annual Control (Labour 5)

Cashome Planties - Operation Labour 5)

Cashome Planties - Operation Labour 50

Cashome Planties - Materials and Expenses 50

Cashome Planties - Materials and Expenses 507 011

Underground Distribution Expense 507 011

Christian Cashome Cashome Cashome 507 011

Christian Cashome Cashome 507 011

Cashome Cashome Cashome 507 011

Cashome \$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 december assessment of the Street Stree



Output Sh	eet Details How Various Composite Allocators ar	e Derived																								
Demand A	Allocators can be found in columns C to AG Allocators can be found in columns AJ to BN																									
a.oe.	Anocato scar de rouno mediamidas to da																									
		Demand Alloc	ators											Customer A	llocators											
			1	2	3	4	5	6	7	8	9	10	11 Back-		1	2	3	4	5	6	7	8	9	10	11 Back-	\blacksquare
		Demand 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		Embedded Distributor		Customer Tota	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 Loa			
	•																1				1					
counts 15 18	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	\$62,241,27												
0	Charges-WMS Cost of Power Adjustments	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	9 9												
2	Charges-One-Time 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	\$ \$												
16 10 10	Charges-CN Rural Rate 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 5	Charges-LV Independent Market Operator Fees and Repatites	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$												
1	Charges-Smart Metering Entity Cost of Power	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0 \$2,211,844	\$0 \$0	\$62,241,27		NOTE Charges f	er account 4751 are	allocated on the bas	is of the SME alloca	or 4751 C						
	Cost of Power	\$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	\$62,241,27												
counts 5	Operation Supervision and Engineering	\$21,675	\$10,695	\$2,452	\$2,741	\$0	\$2,211	\$2,227	\$728	\$71	\$51	\$498	\$0	\$21,67	5											
2	Load Dispatching Station Buildings and Fixtures 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	9 9												
4	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s)											
5	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s												
6	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s												
7	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s)											
0	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s)											
25	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	9)											
0	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	9)											
15 10	Overhead Distribution Transformers- Operation Underground Distribution Lines and Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S)											
15	Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$												
50	Operation Supplies & Expenses Underground Subtransmission Feeders -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$												
15	Operation Underground Distribution Transformers -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$												
5 0 5	Operation Meter 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	\$ \$												
;	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	\$0 \$0	\$ \$												
5	Miscellaneous Distribution Expense Underground Distribution Lines and Feeders -	\$95,019	\$46,883	\$10,751	\$12,017	\$0	\$9,692	\$9,761	\$3,193	\$311	\$225	\$2,185	\$0	\$95,019												
6	Rental Paid Overhead Distribution Lines and Feeders - Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S												
16	Paid Other Rent	\$0 \$841	\$0 \$662	\$0 \$95	\$0 \$29	\$0 \$0	\$0 \$16	\$0 \$16	\$0 \$12	\$0 \$5	\$0 \$3	\$0 \$4	\$0 \$0	\$84												
05 10	Maintenance Supervision and Engineering Maintenance of Buildings and Fixtures -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S												
12	Distribution Stations Maintenance of Transformer Station Equipment	\$23,761	\$8,291	\$2,481	\$4,377	\$0	\$3,416	\$4,261	\$55	\$6	\$19	\$854	\$0	\$23,76												
14	Maintenance of Distribution Station 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	9												
20 25	Maintenance of Poles, Towers and Fixtures Maintenance of Overhead Conductors and	\$17,208	\$8,911	\$1,837	\$2,051	\$0	\$1,729	\$1,737	\$430	\$78	\$44	\$391	\$0	\$17,20												
30 35	Devices Maintenance of Overhead Services Overhead Distribution Lines and Feeders - Right	\$0 \$34,475	\$0 \$22,319	\$0 \$5,262	\$0 \$2,021	\$0 \$0	\$0 \$52	\$0 \$0	\$0 \$4,616	\$0 \$31	\$0 \$169	\$0 \$5	\$0 \$0	\$34,47												
	of Way	\$74,548	\$38,647	\$7.965	\$8,884	\$0	\$7.490	\$7,524	\$1,813	\$341	\$192	\$1,692	\$0	\$74,54												
45 50	Maintenance of Underground Conduit Maintenance of Underground Conductors and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S												
55	Devices Maintenance of Underground Services	\$7,337 \$67,129	\$3,682 \$43,458	\$770 \$10,246	\$875 \$3,935	\$0 \$0	\$738 \$102	\$742 \$0	\$314 \$8,989	\$32 \$60	\$18 \$330	\$167 \$10	\$0 \$0	\$7,33 \$67,12												
50 75	Maintenance of Line Transformers Maintenance of Meters	\$12,842 \$49,355	\$6,861 \$35,945	\$1,395 \$12,132	\$1,524 \$932	\$0 \$0	\$1,287 \$105	\$1,294 \$26	\$93 \$0	\$62 \$0	\$35 \$0	\$291 \$215	\$0 \$0	\$12,84 \$49,35	2											
5 0 5	Supervision Meter Reading 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	\$ \$												
15 20 25	Customer Billing Collecting	\$830,289 \$0	\$726,150 \$0	\$85,599 \$0	\$8,098 \$0	\$0 \$0	\$209 \$0 \$0	\$52 \$0	\$244 \$0 \$0	\$5,819 \$0	\$3,968 \$0	\$150 \$0	\$0 \$0 \$0	\$830,28 \$												
!5 !0	Collecting- Cash Over and Short Collection Charges	\$0 \$186,805	\$0 \$163,375	\$0 \$19,259	\$0 \$1,822	\$0 \$0	\$0 \$47	\$0 \$12	\$0 \$55	\$0 \$1,309	\$0 \$893	\$0 \$34	\$0 \$0	\$186,80	5											
10 15 10	Bad Debt Expense Miscellaneous Oustomer Accounts Expenses	\$27,209 \$0	\$24,203 \$0	\$2,744 \$0	\$262 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$27,20 \$												
15 10	Supervision Community Relations - Sundry	\$0 \$25,527	\$0 \$20,092	\$0 \$2,872	\$0 \$874	\$0 \$0	\$0 \$477	\$0 \$487	\$0 \$362	\$0 \$143	\$0 \$105	\$0 \$114	\$0 \$0	\$25,52	7											
15 20	Energy Conservation Community Safety Program	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	S S												
15	Miscellaneous Customer Service and Informational Expenses	\$15,410	\$12,129	\$1,734	\$527	\$0	\$288	\$294	\$219	\$86	\$63	\$69	\$0	\$15,41)											
5 0	Supervision Demonstrating and Selling 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	S S												
5	Advertising Expense Miscellaneous Sales Expense	\$6,198 \$0	\$4,878 \$0	\$697 \$0	\$212 \$0	\$0 \$0	\$116 \$0	\$118 \$0	\$88 \$0	\$35 \$0	\$25 \$0	\$28 \$0	\$0 \$0	\$6,19 \$)											
5	Executive Salaries and Expenses Management Salaries and Expenses	\$334,637 \$1,314,514	\$263,386 \$1,034,629	\$37,654 \$147,912	\$11,451 \$44,983	\$0 \$0	\$6,259 \$24,587	\$6,388 \$25,095	\$4,746 \$18,642	\$1,877 \$7,373	\$1,374 \$5,398	\$1,501 \$5,896	\$0 \$0	\$334,63 \$1,314,51												
5 0 5 0	General Administrative Salaries and Expenses Office Supplies and Expenses	\$146,993 \$145,306	\$115,695 \$114,367	\$16,540 \$16,350	\$5,030 \$4,972	\$0 \$0	\$2,749 \$2,718	\$2,806 \$2,774	\$2,085 \$2,061	\$825 \$815	\$604 \$597	\$659 \$652	\$0 \$0	\$146,99 \$145,30												
5	Administrative Expense Transferred Credit Outside Services Employed	\$0 \$327,443 \$29,279	\$0 \$257 724	\$0 \$35.845	\$0 \$11,205	\$0 \$0	\$0 \$6,125 \$2,383	\$0 \$6,251	\$0 \$4,644 \$1,109	\$0 \$1.837	\$0 \$1,345 \$77	\$0 \$1,468 \$548	\$0 \$0	\$327.44												
	Property Insurance	\$0	\$15,930 \$0	\$3,607 \$0	\$3,096 \$0	\$0 \$0	80	\$2,424 \$0		\$104 \$0	\$0	SO	\$0 \$0	\$29,27 \$)											
0 5 0 5 0 5	Employee Pensions and Benefits Franchise Requirements	\$1,101,444 \$0	\$866,925 \$0	\$123,937 \$0	\$37,692 \$0	\$0 \$0	\$20,602 \$0	\$21,027 \$0	\$15,620 \$0	\$6,178 \$0	\$4,523 \$0	\$4,939 \$0	\$0 \$0	\$1,101,44)											
5	Regulatory Expenses General Advertising Expenses	\$283,161 \$0	\$222,871 \$0	\$31,862 \$0	\$9,690 \$0	\$0 \$0	\$5,296 \$0	\$5,406 \$0	\$4,016 \$0	\$1,588 \$0	\$1,163 \$0	\$1,270 \$0	\$0 \$0	\$283,16 \$)											
5	Miscellaneous General Expenses Rent	\$719,551 \$247,675	\$566,345 \$194,940	\$80,966 \$27,869	\$24,623 \$8,476	\$0 \$0	\$13,459 \$4,633	\$13,737 \$4,728	\$10,205 \$3,512	\$4,036 \$1,389	\$2,955 \$1,017	\$3,227 \$1,111	\$0 \$0	\$719,55 \$247,67												
5	Maintenance of General Flant Bectrical Safety Authority Fees	\$310,017 \$0	\$244,008 \$0	\$34,884 \$0	\$10,609 \$0	\$0 \$0	\$5,799 \$0	\$5,918 \$0	\$4,397 \$0	\$1,739 \$0	\$1,273 \$0	\$1,390 \$0	\$0 \$0	\$310,01 \$												
5 5-1	Taxes Other Than Income Taxes Sub-Account LEAP Funding	\$0 \$12,942	\$0 \$10,187	\$0 \$1,456	\$0 \$443	\$0 \$0	\$0 \$242	\$0 \$247	\$0 \$184	\$0 \$73	\$0 \$53	\$0 \$58	\$0 \$0	\$12,94	2											
10	Life Insurance Penalties	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	9												
5	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$	<u>.</u>											
	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	\$0	\$6,468,59	3											



Sheet Ob Composite Allocator Detail Worksheet

	Demand Allocato											Customer Allocat										To
Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Demand Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >SMW	Street Light	Sentinel Unmetered Scattered Load	Embedded Distributor	Back- Customer Total up/Standby Power	Residential	GS <50 GS >50 to 99 kV		>1,000 to La 4,999 kW	arge Use 8 >5MW	Street Light		Unmetered tered Load	Embedded Distributor	Back- up/Standby Power	Ti
1808	\$ 23,761 \$	8,291 \$	2,481 \$	4,377 \$		3,416 \$	4,261 \$		6 S 19		- s -		- s -		- \$	- \$	- \$	- \$	- s	- \$	- \$	
1815 1820	\$ - \$ \$ - \$	- S	- S	- \$ - \$	- \$	- \$ - \$	- 5	5 - S 5 - S	- S -	\$ - \$ \$ - \$	- S -	\$ - \$ \$ - \$	- S -	S - S S - S	- S - S	- \$ - \$	- \$ - \$	- S	- S	- \$ - \$	- \$ - \$	
1830	\$ 10,325 \$	3,265 \$	1,172 \$	2,000 \$	- \$		1,737		- \$ 1		- \$ 6,883	\$ 5,646 \$	666 \$ 51		1 \$	0 \$	396 \$	78 \$	43 \$	1 \$	- \$	
1835 1840	\$ - \$	- S	- \$	- \$	- \$		- 1		- \$ - - \$ -		- \$ - - \$ -	\$ - \$	- \$ - - \$ -	S - S S - S	- \$ - \$	- \$ - \$	- \$	- S	- S	- \$	- \$ - \$	
1845	\$ 4,402 \$	1,394 \$	500 \$	854 \$	- \$	738 \$	742 \$		- \$ 1	\$ 166 \$	- \$ 2,935		270 \$ 21	S - S	1 \$	0 \$	306 \$	32 \$	17 \$	1 \$	- s	
1850 1855	\$ 7,705 \$	2,432 \$ - \$	873 \$ - \$	1,491 \$	- \$	1,287 \$	1,294 \$	5 38 \$ 5 - \$	- \$ 1 - \$ -		- \$ 5,137 - \$ 101,605		522 \$ 34 15,508 \$ 5,956		- \$ 154 \$	- \$	56 \$ 13,605 \$	62 \$ 91 \$	34 \$ 500 \$	1 \$ 15 \$	- \$ - \$	
1860	s - s	- S	- S	- S	- \$	- \$	- \$	s - s	- \$ -	s - s	- \$ 49,355	\$ 35,945 \$	12,132 \$ 932	\$ - \$	105 \$	26 \$	- \$	- \$	- S	215 \$	- \$	
1815-1855 1830 & 1835	\$ 70,016 \$ \$ 44,729 \$	22,139 \$ 14,142 \$	7,947 \$ 5,076 \$	13,563 \$ 8,663 \$	- \$	11,716 \$ 7,484 \$	11,778 \$ 7,523 \$	225 \$ 149 \$	- \$ 9 - \$ 6		- \$ 46,677 - \$ 29,819		5,257 \$ 1,195 2,889 \$ 222		185 \$ 6 \$	210 \$ 1 \$	3,697 \$ 1,664 \$	382 \$ 341 \$	268 \$ 186 \$	43 \$ 6 \$	- \$ - \$	
1840 & 1845	S - S	- S	- \$	- \$	- s	- \$	- 1	- 5	- \$ -	s - s	- \$ -	S - S	. 8 .	5 - 5	- \$	- \$	- \$	- 8	- \$	- \$	- \$	
BCP BDHA	S - S	- S - S	- S	- \$	- 5	- \$	- 8	5 - S 5 - S	- \$ -	s - s	- \$ - - \$ 27,209	\$ - \$ \$ 24,203 \$	- \$ - 2,744 \$ 262	S - S	- \$	- \$ - \$	- \$	- s	- S	- \$	- \$	
Break Out	\$ - \$	- \$	- \$	- \$	- \$	- \$	- 1		- \$ -	s - s	- \$ -	\$ - \$	- \$ -	s - s	- \$	- \$	- \$	- \$	- 8	- \$	- \$	
CCA CDMPP	s - s	- \$	- \$	- s	- s	- \$	- 5	- 5	- s -	s - s	- \$ - - \$ -	s - s	- s -	s - s	- s	- \$ - \$	- s	- s	- \$	- s	- \$	
CEN	\$ - \$	- S - S	- S	- 3	- 5	- \$	- 1	5 - S 5 - S	- S -	s - s	- \$ - - \$ -		- \$ - - \$ -	5 - 5	- \$	- \$	- \$	- 8	- S	- \$	- \$ - \$	
CEN EWMP	s - s	- \$	- 8	- s	- s	- \$	- 1		- š -		- s -		- 8 -	s - s	- s	- \$	- s	- s	- s	- s	- \$	
CREV CWCS	S - S S - S	- S	- \$ - \$	- S	- \$	- 5	- \$	5 - S 5 - S	- \$ - - \$ -		- \$ - - \$ -		- S -	5 - S S - S	- S	- \$ - \$	- \$ - \$	- S	- \$ - \$	- S	- \$ - \$	
CWMC	s - s	- S	- S	- \$	- s	- š	- \$	- \$	- \$ -	s - s	- \$ -		- \$	s - s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
CWMR CWNB	\$ - \$ \$ - \$	- S	- S	- \$ - \$	- \$	- \$ - \$	- 5	5 - S 5 - S	- S -		- \$ - - \$ 1,017,095	\$ - \$ \$ 889,526 \$	- \$ - 104,858 \$ 9,920	S - S S - S	- \$ 256 \$	- \$ 64 \$	- \$ 299 \$	- S 7,128 S	- \$ 4,860 \$	- \$ 184 \$	- \$ - \$	
DCP	s - s	- \$	- s	- s	- s	- 5	- 1	- \$	- \$ -	s - s	- \$ -	s - s	- \$ -	s - s	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
LPHA LTNCP	\$ - \$ \$ - \$	- S	- S	- \$ - \$	- \$	- \$	- 5	5 - S 5 - S	- \$ - - \$ -		- S -		- \$ - - \$ -	S - S S - S	- \$ - \$	- \$ - \$	- \$ - \$	- S	- \$ - \$	- \$ - \$	- \$ - \$	
NFA	S - S	- \$	- \$	- s	- s	- \$	- 1	- 5	- \$ -	s - s	- \$ -	s - s	- \$ -		- \$	- S	- \$	- 8	- \$	- \$	- \$	-
NFA ECC O&M	\$ - \$ \$ - \$	- S	- \$ - \$	- \$	- \$	- \$	- \$	5 - S 5 - S	- \$ - - \$ -		- \$ - - \$ -		- S -	S - S S - S	- \$ - \$	- \$ - \$	- \$ - \$	- S	- \$ - \$	- \$	- \$ - \$	-
PNCP	\$ - \$	- \$	- \$	- s	- \$	- \$	- 1	- 5	- \$ -	s - s	- \$ -	s - s	- \$ -	s - s	- \$	- S	- \$	- \$	- \$	- \$	- \$	
SNCP TCP	\$ - \$ \$ - \$	- S - S	- \$ - \$	- S	- \$	- \$ - \$	- \$	5 - S 5 - S	- \$ - - \$ -		- \$ - - \$ -		- \$ - - \$ -	S - S S - S	- \$ - \$	- \$ - \$	- \$ - \$	- S - S	- \$ - \$	- \$ - \$	- \$ - \$	
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	s - s	709 \$	301 \$	20,023 \$	8,114 \$	5,908 \$	466 \$	- \$	
Grouping of OM&A	Demand Allocato																					
	Demand Total	Residential	GS <50	GS >50 to 999	GS> 50-TOU	GS > 1,000 to	Large Use	Street Light	Sentinel Unmetered	Embedded	Back- Customer Total	Customer Allocat Residential	Ors GS <50 GS >50 to 99	GS> 50-TOU GS	> 1,000 to La	arge Use 3	Street Light	Sentine! L	Unmetered	Embedded	Back-	Tot
(lines 168 - 240)	Demand Total		GS <50	GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >SMW	Street Light	Sentinel Unmetered Scattered Load	Embedded Distributor					>1,000 to La 4,999 kW	arge Use 5 >5MW	Street Light		Unmetered tered Load	Embedded Distributor	Back- up/Standby Power	Tol
(lines 168 - 240)	Demand Total \$ 23,761 \$		GS <50 2,481 \$	kW						Distributor	Back- Customer Total up/Standby	Residential	GS <50 GS >50 to 99				Street Light				up/Standby	To:
(lines 168 - 240) 1808 1815		Residential		4,377 \$ - \$	- s - s	4,999 kW	>5MW 4,261 \$	5 55 \$ 5 - \$	6 \$ 19 - \$ -	Distributor \$ 854 \$ \$ - \$	Back- Customer Total up/Standby Power - \$ 23,761 - \$ -	Residential	GS <50 GS >50 to 99 kV	S - S S - S	4,999 kW - \$ - \$	>5MW	- s - s	- \$ - \$	- S - S	Distributor - \$ - \$	up/Standby Power - \$ - \$	To
(lines 168 - 240)	\$ 23,761 \$	Residential 8,291 \$	2,481 \$	4,377 S	- S - S	4,999 kW	>5MW 4,261 \$	5 55 S 5 - S 5 - S	Scattered Load	Distributor	Back - Customer Total up/Standby Power - \$ 23,761	Residential S - S S - S S - S	GS <50 GS >50 to 99 kV	S - S S - S	4,999 kW - \$	>5MW - \$	- \$	Scatt - S	tered Load	Distributor - \$	up/Standby Power	To
(lines 168 - 240) 1808 1815 1820 1830 1835	\$ 23,761 \$ \$ - \$ \$ - \$	8,291 S - S - S 8,911 S - S	2,481 \$ - \$ - \$ 1,837 \$ - \$	4,377 \$ - \$ 2,051 \$ - \$	- S - S - S - S	4,999 kW 3,416 \$ - \$ 1,729 \$ - \$	4,261 \$ - \$ - \$ 1,737 \$	5 55 \$ 5 - \$ 5 - \$ 5 430 \$ 5 - \$	6 \$ 19 - \$ \$ - 78 \$ 44 - \$ -	\$ 854 \$ \$ - \$ \$ - \$ \$ 391 \$ \$ - \$	Back- Customer Total up/Standby Power - \$ 23,761 - \$ \$ 17,208 - \$ -	Residential \$ - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ 5 - \$ \$ - \$	GS <50 GS >50 to 99 kV	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	4,999 kW - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- S - S - S - S - S	- \$ - \$ - \$ - \$ - \$ - \$ - \$	up/Standby Power - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	
1808 1815 1820 1830	\$ 23,761 \$ \$ - \$ \$ - \$	Residential 8,291 \$ - \$ - \$ 8,911 \$	2,481 \$ - \$ - \$ 1,837 \$	4,377 \$ - \$ - \$ 2,051 \$ - \$	- S - S - S - S	4,999 kW	+,261 \$ - \$ - \$ 1,737 \$	5 55 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	6 S 19 - S S - 78 S 44	\$ 854 \$ \$ - \$ \$ \$ 391 \$ \$. \$ \$ \$. \$ \$ \$. \$	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	GS <50 GS >50 to 99 kV	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	4,999 kW - \$ - \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$	- \$ - \$ - \$ - \$	- S - S - S - S	- S - S - S - S	Distributor - \$ - \$	up/Standby Power - \$ - \$ - \$ - \$ - \$	Tol
(lines 168 - 240) 1808 1815 1820 1830 1835 1840 1845 1850	\$ 23,761 \$ \$ - \$ \$ \$ - \$ \$ \$ 17,208 \$ \$ \$ - \$ \$ \$ \$ \$ 7,337 \$ \$ 12,842 \$ \$ 12,842 \$ \$ \$ 12,842 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8,291 \$ - \$ - \$ 8,911 \$ - \$ 8,911 \$ - \$ - \$ 5,682 \$ 6,861 \$	2,481 \$ - \$ - \$ 1,837 \$ - \$ 770 \$ 1,395 \$	4,377 \$ - \$ 2,051 \$ - \$ - \$ 875 \$ 1,524 \$	- \$ - \$ - \$ - \$ - \$ - \$	4,999 kW 3,416 \$ - \$ - \$ 1,729 \$ - \$ - \$ 1,729 \$ - \$ 1,728 \$	4,261 \$	5 55 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Scattered Load 6 \$ 19 - \$ \$ \$ \$ 8 44 - \$ \$ \$ 18 62 \$ 35	Distributor	Back - Customer Total up/Standby Power - \$ 23,761 - \$ - \$ 17,208 - \$ 5 -	Residential \$ - S	GS <50 GS >50 to 99 kV	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- S - S - S - S - S - S - S - S - S - S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- 5 5 5 5 5 5	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- S - S - S - S - S - S - S - S - S - S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	up/Standby Power - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
(lines 168 - 240) 1808 1815 1820 1830 1835 1840	\$ 23,761 \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ 17,208 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8.291 \$ - \$ - \$ 8.911 \$ - \$ 8.911 \$ - \$ 6.861 \$ 6.861 \$	2,481 \$ - \$ - \$ 5 1,837 \$ - \$ 5 770 \$ 1,395 \$ 15,508 \$	4,377 \$ - \$ - \$ 2,051 \$ - \$ 1,524 \$ 5,9956 \$	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	4,999 kW 3,416 \$ - \$ - \$ 1,729 \$ - \$ - \$ 738 \$ 1,287 \$	4,261 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	55 55 \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 6 - \$ 7 -	5 S 19 - S S S S S S S S S 19 - S 18	Distributor \$ 854 \$ \$. \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$	Back - Customer Total up/Standby Power \$ 23,761 - \$ - \$ - \$ 17.208 - \$ 5	Residential \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	GS < 50 GS > 50 to 99 kV	\$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$	- 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 5 5 5	- S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	up/Standby Power - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	То
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Ilines 168 - 240)	\$ 23,761 S S . S S . S S . T.7208 S S . T.730 S S . T.33 S S . T.33 S S . T.345 S S . T.345 S S . T.35 S S . T	8.291 S S S S S S S S S S S S S S S S S S S	2,481 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	4,377 s 3 2,051 s 2,051 s 5 2,051 s 5 5,056 s 5 5,056 s 5 2,052 s 7 2,056 s 7 5 5,056 s 7 5 5,056 s 7 5 5,056 s 7 5 5,056 s 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 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 \$ 7 1,207 \$ 7 1,2	**************************************	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Stattered Load 6 \$ 19 - \$	S 854 S 5 - S 5 5 157 S 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	uplists. Customer Total publists. Customer Tot	Residential 5 - 5	G3-69 G3-99 kg9 KY	\$ 5 - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- S - S - S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S - S - S - S		Scatt S	- S - S - S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S - S - S - S	power	To
(lines 168 - 240) 1808 1919 1919 1919 1919 1919 1919 191	\$ 23,761 S S S 23,761 S S S S S S S S S S S S S S S S S S S	8.291 \$	2,481 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	4,377 s 3 2,051 s 2,051 s 5 2,051 s 5 5,056 s 5 5,056 s 5 2,052 s 7 2,056 s 7 5 5,056 s 7 5 5,056 s 7 5 5,056 s 7 5 5,056 s 7 5 5 5 5 5 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 \$ 7 1,207 \$ 7 1,2	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	Stattered Load 6 \$ 19 \$ 19 \$ 2 4 \$ 3 4 \$ 4 \$ 5 5 \$ 6 6 \$ 6 7 \$ 7 8 \$ 6 4 \$ 7 8 \$	S 854 S 5 - S 5 5 157 S 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Bask C usbmer Total Updandby Prover 23,75% 17,20% 17,	Residential 5 - 5	GS-99 GS-99 LS99 V V V V V V V V V V V V V V V V V V	\$ 5 - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- S - S - S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S - S - S - S		Scatt - S - S - S - S - S - S - S - S - S -	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- S - S - S - S - S - S - S - S - S - S	up/Standby Power - S - S - S - S - S - S - S - S - S -	To
(lines 168 - 240) 188 188 189 180 180 180 180 180	\$ 22,761 \$ \$ \$. \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$ \$ \$. \$	8.291 S S S S S S S S S S S S S S S S S S S	2,481 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	4,377 s 4,377 s 5 2,051 s 1,524 s 5 5,966 s 5 1,524 s 5	- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	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	**************************************	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Stathered Load 6 \$ 19 8 \$ 19 7 \$ \$ 44 7 \$ \$ 45 2 \$ 18 22 \$ 18 6 \$ 19 23 \$ 18 24 \$ 19 25 \$ 19 26 \$ 19 27 \$ 19 28 \$ 19 29 \$ 19 20 \$ 19	Distributor \$ 864 5 8 5 - 8 5 - 8 5 - 9 5 - 9 5 5 - 18 5 5 - 8 5 5 - 8 5 5 - 8 5 5 - 8 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7	up/Stack Customer Total up/Stack Customer Total up/Stack Customer Total provided in the custo	Residential	G3-69 G3-99 kg9 KY	\$ 5 - \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- S - S - S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S - S - S - S		Scatt S	- S - S - S - S - S - S - S - S - S - S	S S S S S S S S S S	power	To
(lines 168 - 240) 1888 1818 1819 1819 1819 1819 1819 18	\$ 22,761 \$ 5 5 \$ 5 5 \$ 6	8.291 \$ 8.291 \$ 9.31 \$ 8.911 \$ 8.911 \$ 8.911 \$ 8.911 \$ 8.911 \$ 8.911 \$ 8.911 \$ 8.911 \$ 8.911 \$ 9.91	2,481 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	4,377 8 4,377 8 5 2,051 1 4,752 8 5 1,520 4 5 1 1,752 8 5 1 1,752 8 5 1 1,752 8 5 1 1,752 8 1 1,		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 \$ 854 \$ 854 \$ 85 \$ 85 \$ 85 \$ 85 \$ 85 \$ 8	uplac. Cushmer Total public state of the sta	Residential	GS-500 GS-500 LS95 V V V V V V V V V V V V V V V V V V V	\$ 5 5 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- S - S - S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S - S - S - S		Scatt	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$. S . S . S . S . S . S . S . S . S . S	pyStandby Power - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Tol
(lines 168 - 240) 188 188 189 180 180 180 180 180	\$ 22,701 \$ \$ \$. \$ \$ \$. \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$ \$ \$ \$ \$ \$. \$	8.291 S	2,481 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	4,377 8 4,377 8 5 2,051 1 4,752 8 5 1,520 4 5 1 1,752 8 5 1 1,752 8 1 1,752		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	Stathered Load 6 \$ 19 8 \$ 19 7 \$ \$ 44 7 \$ \$ 45 2 \$ 18 22 \$ 18 6 \$ 19 23 \$ 18 24 \$ 19 25 \$ 19 26 \$ 19 27 \$ 19 28 \$ 19 29 \$ 19 20 \$ 19	Distributor \$ 854	up/Stack Customer Total up/Stack Customer Total up/Stack Customer Total provided in the custo	Residential	G3-69 G3-99 kg9 kg9 kg9 kg	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- S - S - S - S - S - S - S - S - S - S	- S - S - S - S - S - S - S - S - S - S		Scatt	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	- S - S - S - S - S - S - S - S - S - S	upStandby Power	Tol
(lines 168 - 240) 188 188	\$ 22,761 \$ 5 5 \$ 5 5 \$ 6	8.291 S S S S S S S S S S S S S S S S S S S	2,481 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	4,377 8 4,377 8 5 2,051 1 4,752 8 5 1,520 4 5 1 1,752 8 5 1 1,752 8 1 1,752		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 7 \$ 9 44 7 \$ 9 44 7 \$ 9 44 7 \$ 9 7 9 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9	S 844 S S S S S S S S S S S S S S S S S	uplac. Cushmer Total uplac. Cushmer Total property	Residential 5	GS-509 GS-509 LS95 - S - S - S - S - S - S - S - S - S -	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4.999 kW - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	- S - S - S - S - S - S - S - S - S - S		Scatt	- S - S - S - S - S - S - S - S - S - S	S	postandby Power - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	To
(lines 168 - 240) 1888 1888 1888 1888 1888 1888 1888 1	\$ 22,761 \$ 5 5 \$ 5 5 \$ 6	Residential 8.291 S - S - S - S - S - S - S - S - S - S -	2,481 S	4,377 8 9 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4,999 kW 3,416 5 1 - 5	4,261 4,261 1,737 4,737	55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Scattered Load 6 \$ 19	S	uplate. Customer Total uplate. Customer Total property	Residential 5	G3-50 G3-50 kg 97	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4.599 kW - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	- S S S S S S S S S S S S S S S S S S S		Scatt	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	S	upStandby Power	Tot



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 3 Schedule 1 Attachment 2 Page 1 of 1

Attachment 2 (of 7):

7-B I6 Revenue and Customer Data



EB-2017-0038 Sheet l6.1 Revenue Worksheet -

Total kWhs from Load Forecast 458,589,315 Total kWs from Load Forecast Deficiency/sufficiency (RRWF 8. cell F51) 170,871 494,448

		Ē	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			<u> </u>	<u> </u>				•	<u> </u>			•		•		<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														
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 Existing Distribution kW Rate			\$23.22 \$0.0094	\$22.29 \$0.0145	\$127.91 \$3.1024		\$2,537.23 \$4,2161	\$10,362.66 \$1.9046	\$4.04 \$23.5048	\$5.59 \$15.6727	\$3.20 \$0.1142	\$2,361.50 \$4.0623										
Existing TOA Rate Additional Charges					\$0.60		\$0.60	\$0.60	920.0040	Q10.0727		94.0020										
Distribution Revenue from Rates Transformer Ownership Allowance		\$10,317,328 \$222,639	\$6,015,606	\$1,239,441	\$1,050,903 \$25,157	\$0 \$n	\$800,309 \$96,562	\$444,708 \$100.921	\$422,351 \$0	\$24,961 sn	\$64,102	\$254,948 \$0	\$0 \$0		\$0 \$0	\$0 \$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 \$0	\$703,748	\$343,787	\$422,351	\$24,961	\$64,102	\$254,948	\$0 \$0		\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0		
				, i					, i													



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

			1	2	3	4	5	6		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	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			4	1	215	238	130	4										
Line Transformer Customer Base	CCLT	19,854	17,119	2,018					215	238	130											
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		-							



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

Attachment 3 (of 7):

7-C I8 Demand Data



EB-2017-0038 Sheet IS Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	
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		484	54		11,068										
Total Sytem CP	DCP4	315,047	119,712	32,954		44,241		484	54		11,068										
																				<u> </u>	
12 CP																					
Transformation CP	TCP12	863,410	301,275	90,155	159,059	124,114		1,993	231	707	31,034										
Bulk Delivery CP	BCP12	863,410	301,275	90,155	159,059	124,114		1,993	231		31,034										
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
		863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
Total Sytem CP NON CO_INCIDE		863,410 NCP	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
NON CO_INCIDE			301,275	90,155 Pass	159,059	124,114 Pass	154,842	1,993	Pass	707	31,034 Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE		NCP				,		,			- 11 1	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE 1 NCP Classification NCP from	ENT PEAK	NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	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	Pass 34,863	Pass 10,510	Pass 16,785	Pass 14,163	Pass 13,831	Pass 484	Pass 54	Pass 65	Pass 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	DNCP1	NCP Sanity Check	Pass 34,863 34,863	Pass 10,510 10,510	Pass 16,785 16.785	Pass 14,163 14,163	Pass 13,831 13,831	Pass 484 484	Pass 54	Pass 65	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 Primary NCP Line Transformer NCP	DNCP1 PNCP1 LTNCP1	NCP Sanity Check 94,027 94,027 94,027	Pass 34,863 34,863 34,863	Pass 10,510 10,510 10,510	Pass 16,785 16,785 16,785	Pass 14,163 14,163 14,163	Pass 13,831 13,831 13,831	Pass 484 484 484	Pass 54 54 54	Pass 65 65 65	9ass 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	DNCP1	NCP Sanity Check	Pass 34,863 34,863	Pass 10,510 10,510	Pass 16,785 16.785	Pass 14,163 14,163	Pass 13,831 13,831 13,831	Pass 484 484	Pass 54	Pass 65 65 65	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 Primary NCP Line Transformer NCP Secondary NCP 4 NCP	DNCP1 PNCP1 LTNCP1 SNCP1	NCP Sanity Check 94,027 94,027 94,027	Pass 34,863 34,863 34,863	Pass 10,510 10,510 10,510	Pass 16,785 16,785 16,785	Pass 14,163 14,163 14,163	Pass 13,831 13,831 13,831	Pass 484 484 484	Pass 54 54 54	Pass 65 65 65	9ass 3,273 3,273 3,273	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP Classification NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 4 NCP Classification NCP from Classification NCP from	DNCP1 PNCP1 LTNCP1 SNCP1	94,027 94,027 94,027 94,027	94,863 34,863 34,863 34,863	10,510 10,510 10,510 10,510	Pass 16,785 16,785 16,785 16,785	Pass 14,163 14,163 14,163 14,163	Pass 13,831 13,831 13,831 13,831	Pass 484 484 484 484	Pass 54 54 54	Pass 65 65 65 65	3,273 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	Pass 34,863 34,863 34,863 34,863	Pass 10,510 10,510 10,510 40,189	Pass 16,785 16,785 16,785 16,785	Pass 14,163 14,163 14,163 14,163	Pass 13,831 13,831 13,831 13,831	Pass 484 484 484 484 1,935	Pass 54 54 54 54 54	Pass 65 65 65 65 249	9ass 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 Primary NCP	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4	94,027 94,027 94,027 94,027 94,027 94,027	94,863 34,863 34,863 34,863 130,356	Pass 10,510 10,510 10,510 10,510 40,189 40,189	Pass 16,785 16,785 16,785 16,785 63,320 63,320	Pass 14,163 14,163 14,163 14,163 54,498 54,498	13,831 13,831 13,831 13,831 13,831	Pass 484 484 484 484 1,935 1,935	Pass 54 54 54 54 54 54 54 54 54 54 54 54 54	Pass 65 65 65 65 65 249 249	9.273 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	Pass 34,863 34,863 34,863 34,863	Pass 10,510 10,510 10,510 40,189	Pass 16,785 16,785 16,785 16,785	Pass 14,163 14,163 14,163 14,163	Pass 13,831 13,831 13,831 13,831 13,831 54,779 54,779 54,779	Pass 484 484 484 484 1,935	Pass 54 54 54 54 54	Pass 655 65 65 4249 249 249	9ass 3,273 3,273 3,273 3,273 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE 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	Pass 34,863 34,863 34,863 34,863 130,356 130,356 130,356	Pass 10,510 10,510 10,510 10,510 40,189 40,189 40,189	Pass 16,785 16,785 16,785 16,785 63,320 63,320 63,320	Pass 14,163 14,163 14,163 14,163 54,498 54,498	Pass 13,831 13,831 13,831 13,831 13,831 54,779 54,779 54,779	Pass 484 484 484 484 1,935 1,935 1,935	Pass 54 54 54 54 54 54 54 54 54 54 54 54 54	Pass 655 65 65 249 249 249	9.3273 3.273 3.273 3.273 3.273 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 Line Transformer NCP Secondary NCP 12 NCP	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 LTNCP4	NCP Sanity Check 94.027 94.027 94.027 94.027 357.825 357.825	Pass 34,863 34,863 34,863 34,863 130,356 130,356 130,356	Pass 10,510 10,510 10,510 10,510 40,189 40,189 40,189	Pass 16,785 16,785 16,785 16,785 63,320 63,320 63,320	Pass 14,163 14,163 14,163 14,163 54,498 54,498	Pass 13,831 13,831 13,831 13,831 13,831 54,779 54,779 54,779	Pass 484 484 484 484 1,935 1,935 1,935	Pass 54 54 54 54 54 54 54 54 54 54 54 54 54	Pass 655 65 65 249 249 249	9.3273 3.273 3.273 3.273 3.273 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) 15 NCP (Classification NCP) 16 NCP 17 NCP 18 N	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	Pass 34,863 34,963 34,963 34,863 34,863 130,356 130,356 130,356	10,510 10,510 10,510 10,510 10,510 40,189 40,189 40,189 40,189	Pass 16,785 16,785 16,785 16,785 16,785 63,320 63,320 63,320 63,320	Pass 14,163 14,163 14,163 14,163 54,498 54,498 54,498	Pass 13,831 13,831 13,831 13,831 13,831 54,779 54,779 54,779	Pass 484 484 484 484 1,935 1,935 1,935 1,935	Pass 54 54 54 55 54 215 215 215	Pass 65 65 65 65 65 249 249 249	Pass 3,273 3,273 3,273 3,273 3,273 1,2,284 12,284 12,284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE 1 NCP Class fication NCP from Class fication NCP from Class fication NCP from Energy NCP Line Transformer NCP Secondary NCP Class fication NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 12 NCP Class fication NCP from Load Data Provider Description Load Data Provider Description Load Data Provider Load Data Provider Load Data Provider	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 LTNCP4 SNCP4 DNCP4 DNCP4 SNCP4	NCP Sanity Check 94,027 94,027 94,027 94,027 357,825 357,825 357,825	74,863 34,863 34,863 34,863 34,863 130,356 130,356 130,356	10,510 10,510 10,510 10,510 40,189 40,189 40,189 106,090	16,785 16,785 16,785 16,785 16,785 16,785 16,320 63,320 63,320 63,320	Pass 14,163 14,163 14,163 14,163 54,498 54,498 54,498 152,948	13,831 13,831 13,831 13,831 13,831 13,831 54,779 54,779 54,779	Pass 484 484 484 484 1,935 1,935 1,935 1,935	Pass 54 54 54 54 54 54 54 54 54 54 54 54 54	Pass 65 65 65 65 249 249 249 7707	94.552 3.273 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 Live Transformer NCP Secondary NCP 4 NCP Classification NCP from Load Data Provider Primary NCP Live Transformer NCP Secondary NCP 12 NCP Classification NCP from Load Data Provider Primary NCP 12 NCP Classification NCP from Load Data Provider Primary NCP Primary NCP	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 LTNCP4 SNCP4 DNCP4 DNCP12	NCP Sanity Check 94.027 94.027 94.027 94.027 357.825 357.825 357.825 970,510	Pass 34,863 34,963 34,963 34,863 130,356 130,356 130,356 130,356 330,289 330,289	Pass 10,510 10,510 10,510 10,510 10,510 40,189 40,189 40,189 106,090	Pass 16,785 16,785 16,785 16,785 16,785 16,785 16,785 179,435	Pass 14,163 14,163 14,163 14,163 14,163 54,498 54,498 54,498 152,948	Pass 13,831 13,831 13,831 13,831 15,831 15,831 15,4779 54,779 54,779 160,739 160,739	Pass 484 484 484 484 1.935 1.935 1.935 1.935 5.448 5.448	Pass 54 54 54 55 54 215 215 215 215 600 602	Pass 65 65 65 65 65 62 449 249 249 249 770 770 770 770 770 770 770 770 770 77	9 Pass 3.273 3.273 3.273 3.273 3.273 1.2.284 12.284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
NON CO_INCIDE 1 NCP Class fication NCP from Class fication NCP from Class fication NCP from Energy NCP Line Transformer NCP Secondary NCP Class fication NCP from Load Data Provider Primary NCP Line Transformer NCP Secondary NCP 12 NCP Class fication NCP from Load Data Provider Description Load Data Provider Description Load Data Provider Load Data Provider Load Data Provider	DNCP1 PNCP1 LTNCP1 SNCP1 DNCP4 PNCP4 LTNCP4 SNCP4 DNCP4 DNCP4 SNCP4	NCP Sanity Check 94,027 94,027 94,027 94,027 357,825 357,825 357,825	74,863 34,863 34,863 34,863 34,863 130,356 130,356 130,356	10,510 10,510 10,510 10,510 40,189 40,189 40,189 106,090	16,785 16,785 16,785 16,785 16,785 16,785 16,320 63,320 63,320 63,320	Pass 14,163 14,163 14,163 14,163 54,498 54,498 54,498 152,948	Pass 13,831 13,831 13,831 13,831 13,831 54,770 54,770 54,770 160,739 160,739 160,739	Pass 484 484 484 484 1,935 1,935 1,935 1,935	Pass 54 54 54 54 54 54 54 54 54 54 54 54 54	Pass 65 65 65 65 249 249 249 249 270 707 707 707 707 707 707 707 707 707	94.552 3.273 3.273 3.273 3.273 3.273 12.284 12.284 12.284	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass



Erie Thames Powerlines Filed:15 September, 2017 EB-2017-0038 Exhibit 7 Tab 3 Schedule 1 Attachment 4 Page 1 of 1

Attachment 4 (of 7):

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 Rever					****		***	****	****										
	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	30	\$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	
	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	\$0	\$26,732	\$27,562	\$20,243	\$997	\$1,088	\$6,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	\$0	\$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 INPUT	Depreciation and Amortization (dep) PILs (INPUT)	\$1,842,780 \$190,777	\$1,057,620 \$106,040	\$261,488 \$24,428	\$170,440 \$19,501	\$0 \$0	\$128,968 \$14,562	\$130,252 \$14,875	\$53,447 \$6,840	\$5,739 \$644	\$4,089 \$513	\$30,736 \$3,373	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
INT	Interest	\$867,816	\$482.360	\$111.122	\$88.705	\$0	\$66.242	\$67.663	\$31,116	\$2,930	\$2,333	\$15.345	80	\$0	80	\$0	\$0	\$0	80	80	\$0	
	Total Expenses	\$9,369,966	\$6,730,209	\$1,125,212		\$0						\$78,879	\$0	\$0	\$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	
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	so	\$440.624	\$448.486	\$234.577	\$50.315	\$37,258	\$103,903	en.	so	80	90	en.	en en	60	en.	80	ĺ
	Revenue Requirement (includes Ni)		equirement Input		3040,754	30	\$440,024	\$440,400	\$234,077	\$00,310	\$37,200	\$103,903	40	30	20	30	40	40	30	30	30	
	Rate Base Calculation	\$10,290,716																				
		\$10,230,710																				
	Net Assets																					
dp gp	Distribution Plant - Gross General Plant - Gross	\$61,547,360 \$6,692,196	\$33,700,631 \$3,640,991	\$7,711,076 \$824,404	\$6,416,632 \$707,707	\$0 \$0	\$4,958,809 \$544,661	\$5,031,406 \$553,987	\$2,207,275 \$253,587	\$218,951 \$23,874	\$157,909 \$17,623	\$1,144,670 \$125,363	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Accumulated Depreciation	(\$22,656,141)	(\$12.621.536)	(\$2,953,251)	(\$2,279,734)	90	(\$1,759,070)	(\$1,779,132)	(\$719.673)	(\$78.904)	(\$55,869)	(\$408.972)	90	\$0	90	90	90	90	90	90	90	
co	Capital Contribution	(\$10,440,600)	(\$5,212,019)	(\$1,092,793)	(\$1,244,787)	\$0	(\$1,050,946)	(\$1,055,792)	(\$476,716)	(\$44,872	(\$25,305)	(\$237,370)	\$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	
	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	so	so	\$0	so	so	so	SO SO	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Directly Allocated Expenses	\$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	
	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	
	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	SO SO	\$0	\$0	\$0	so.	\$0	\$0	\$0	
	Total rate base		Base Input equals		\$4,001,010	***	90,400,010	\$0,140,000	\$1,251,015	\$124,021	\$101,010	0/31,700	40	***		***	40	***	-		***	
	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	so	so	\$0	so.	**		50	\$0		ĺ
	Equity Component of Nate Base	010,118,422	00,495,282	\$2,014,091	\$1,800,768	\$0	ø 1,386,029	\$1,498,636	¢516,648	\$49,608	\$40,646	ø316,/14	\$0	\$0	\$0	\$0	\$0	\$0	50	\$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	
	Net Income on Direct Allocation Assets	so	\$0	so	so	\$0	so	so	so	so	so	so	so	so	so	so	so	so	SO SO	so	so	
	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																					
	INTIOU ANAL 1010				1	1	l	ĺ	l	1	1					l		I	1	1	l	ĺ
	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%	0.00%	
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$170,870)	(\$1,123,508) iency Input equal:	(\$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	
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$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	
		1																	1	1		l
	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%	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 5 Page 1 of 1

Attachment 5 (of 7):

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

S	ummarv

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

Existing	Approved	Fixed	Charge
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Reside		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
\$5.8	\$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
\$21.6	2 \$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
\$30.4	7 \$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
\$23.2	2 \$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 7):

7-F 2018 Load Profile Methodology Report



34 King Street East, Suite 600 Toronto, Ontario, M5C 2X8 elenchus.ca

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



Leiericha			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	



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

Attachment 7 (of 7):

7-G Gross Load Billing Presentation

Graig Pettit

From: Graig Pettit

Sent: November 26, 2015 1:26 PM

To: Ashton Nembhard; Kevin Norton; Doug Blair; Jamie Calvert; Tony Micallef

Subject: Gross Load Billing Presentation

Attachments: Gross load billing GLB (2).pptx; IGPC Segmented Analysis no Rate Class Change.xlsx

Hello Everyone,

Here is a copy of the presentation I was discussing.

Along with the updated analysis of not being able to move to the lower rate class.

If you have any questions please let me know.

Graig



Graig Pettit

Manager of Finance & Regulatory Affairs



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lease consider the environment before printing this email.

Overall review of the concept

- Gross load billing allows transmitter to recover line connection and transformer connection investments from customers for load displaced by embedded generation.
- An embedded generator can not bypass transmission line connection and transformation connection charges if "required government approvals are obtained after October 30, 1998 and which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation".
- Bill determinants will be calculated based on sum of hourly electricity delivered from transmission system plus hourly electricity supplied by embedded generator.

OEB approved transmission rates

http://www.hydroone.com/RegulatoryAffairs/Documents/EB-2014-0357/Rate%20Order %202015%20UTR 20150108.pdf

Or see page 5 of 6 in "Rate Order_ 2015 UTR_20150108.pdf" file

- Network Service Rate (PTS-N): 3.78 \$ Per kW of Network Billing Demand1,2
- Line Connection Service Rate (PTS-L): 0.86 \$ Per kW of Line Connection Billing Demand 1,3
- Transformation Connection Service Rate (PTS-T): 2.00 \$ Per kW of Transformation Connection Billing Demand1,3,4

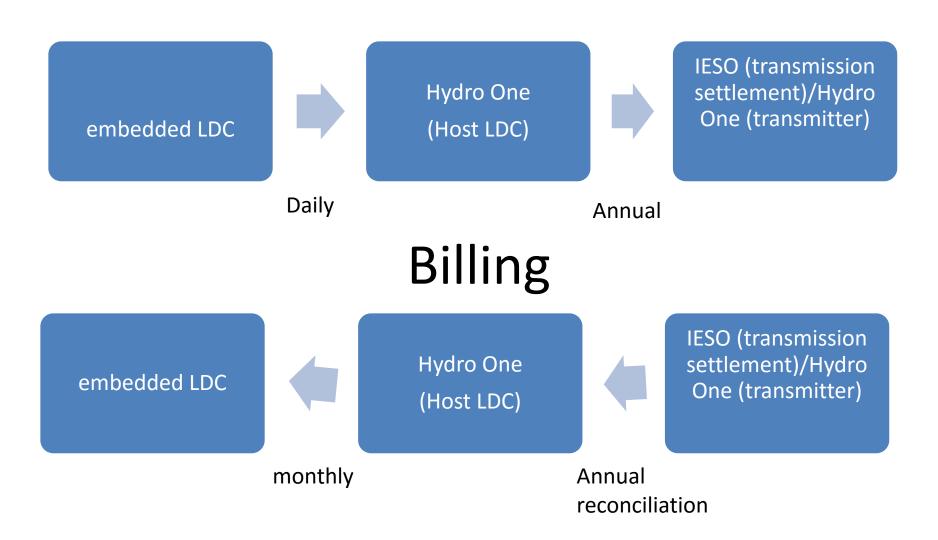
The rates quoted above shall be subject to adjustments with the approval of the Ontario Energy Board.

- Notes:
 - 3) The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss-adjusted demand supplied from the transmission system plus (b) the demand that is supplied by embedded generation for which the required government approvals are obtained after October 30, 1998 and which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for losses.
- Red fonts are referred as gross load billing. Generation capacity is determined on individual unit size basis.

OEB approved distribution rates

- http://www.hydroone.com/RegulatoryAffairs/Documents/EB-2013-0416%20Dx%20Rates/Rate Order HydroOne Dx 20150423.pdf
- See note below on page 17 of 17
- (5) (b) For customers with load displacement generation above 1 MW, or 2 MW for renewable generation, installed after October 1998, RTSR connection is billed at the gross demand level.
- (14) For customers with load displacement generation above 1MW, or 2 MW for renewable generation, installed after October1998, the ST volumetric charges are billed at the gross demand level.
- DC rates are listed on page 8 of 17
 Gross load billing would apply to billing line items with note 5 and 14.

Meter readings



Metering requirements

- http://www.hydroone.com/RegulatoryAffairs/Documents/EB-2014-0357/Rate%20Order %202015%20UTR 20150108.pdf
- (G) EMBEDDED GENERATION
- The Transmission Customers shall ensure conformance of Registered Wholesale Meters in accordance with Chapter 6 of Market Rules, including Metering Registry obligations, with respect to metering installations for embedded generation that is located behind the metering installation that measures the net demand taken from the transmission system if (a) the required approvals for such generation are obtained after October 30, 1998; and (b) the generator unit rating is 2 MW or higher for renewable generation and 1 MW or higher for non-renewable generation; and (c) the Transmission Delivery Point through which the generator is connected to the transmission system attracts Line or Transformation Connection Service charges. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Biogas, landfill gas, or water.
- Accordingly, the distributors that are Transmission Customers shall ensure that connection
 agreements between them and the generators, load customers, and embedded distributors
 connected to their distribution system have provisions requiring the Transmission Customer to
 satisfy the requirements for Registered Wholesale Meters and Metering Registry for such
 embedded generation even if the subject embedded generator(s) do not participate in the IESOadministered energy markets.

Metering requirements

 http://www.ieso.ca/Documents/marketRules/ mr_chapter6.pdf

- Retail meter is required at generator terminals if generator size is less than 20 MW.
- Wholesale meter if generator size is equal/more than 20 MW.

Next Step

If "embedded generation" qualify for gross load billing:

- Initial paperwork requirement:
 - LDC to complete and send form 1563 to Hydro One distribution company.
 - Hydro One distribution company will submit form 1563 to the IESO
 - <u>TxDx.HydroOne@HydroOne.com</u>. Form 1563 is available here at IESO website:
 - http://www.ieso.ca/Pages/Participate/Market-Rules-and-Manuals-Library.aspx

Metering:

- If "embedded generation" is not a load displacement project that existing "embedded generation" metering would be sufficient for settlement.
- LDC will provide historical hourly readings for "lower plant rehabilitation" generat of from in-service date to now.
- Going forward, LDC will give Hydro One read only access to "embedded generation" interval meter. Hydro One will collect interval meter readings on daily basis.

LDC billing:

- Hydro One will update LDC retail settlement to include "embedded generation" in monthly settlement.
- Hydro One will calculate retroactive adjustment from "embedded generation" in-service date to now.
- Going forward, hydro one will include gross load billing charges in LDC monthly bill.

How GLB will appear on bill

- Following charge line items on LDC bill will be based on sum of power delivered from meter "A" and power supplied by meter "B" embedded generator.
 - Facility Charge for connection to Common ST Lines
 - Rate Rider for Disposition of Deferral/Variance Accounts (General) (2015)
 - Rate Rider for Disposition of Deferral/Variance Account (Wholesale Market Service Rate)
 - Retail Transmission Rate Line Connection Service Rate
 - Retail Transmission Rate Transformation Connection Service Rate

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES - Delivery Component						
Service Charge	\$	\$ 2	,453.11	\$ 2	2,453.11	Per Month charge
Distribution Volumetric Rate	\$/kW	\$	4.0763	\$	7.8865	Per kW total charge
Low Voltage Volumetric Rate	\$/kW	\$	0.7635			
Retail Transmission Rate - Network Service Rate	\$/kW	\$	2.8304			
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	\$	1.7555			
Transformer Allowance	\$/kW	-\$	0.6000			
Rate Rider for Deferral/Variance Account Disposition (2014) effective until April 30	\$/kW	-\$	2.6210			
Rate Rider for Global Adjustment Account (2014) effective until April 30, 2016 App	\$/kW	\$	1.0980			
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until Ap	\$/kW	-\$	2.6677			
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until Api	\$/kW	\$	3.2515			
Wholesale Market Service Rate	\$/kWh	\$	0.0044	\$	0.0127	Per kWh total charge
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	\$	0.0013			
Debt Retirement Charge	\$/kWh	\$	0.0070			

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES - Delivery Component						
Service Charge	\$	\$ 2	,453.11	\$ 2	2,453.11	Per Month charge
Distribution Volumetric Rate	\$/kW	\$	4.0763	\$	7.8865	Per kW total charge
Low Voltage Volumetric Rate	\$/kW	\$	0.7635			
Retail Transmission Rate - Network Service Rate	\$/kW	\$	2.8304			
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	\$	1.7555			
Transformer Allowance	\$/kW	-\$	0.6000			
Rate Rider for Deferral/Variance Account Disposition (2014) effective until April 30	\$/kW	-\$	2.6210			
Rate Rider for Global Adjustment Account (2014) effective until April 30, 2016 App	\$/kW	\$	1.0980			
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until Ap	\$/kW	-\$	2.6677			
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until Api	\$/kW	\$	3.2515			
Wholesale Market Service Rate	\$/kWh	\$	0.0044	\$	0.0127	Per kWh total charge
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	\$	0.0013			
Debt Retirement Charge	\$/kWh	\$	0.0070			

Scenario 1 no Maintenance Regular Month

	Α	В	A-B
	GS>50	GS>1000	Difference
Delivery Fixed	\$ 2,453.11	\$ 2,453.11	\$ -
Delivery Variable	\$ 11,829.69	\$ 34,381.98	-\$ 22,552.29
Regulatory Variable	\$ 1,854.20	\$ 28,951.35	-\$ 27,097.15
Total	\$ 16,137.00	\$ 65,786.44	-\$ 49,649.44
Demand Estimate	1,500	4,360	
Consumption Estimate	146,000	2,279,634	

Scenario 2 Maintenance Month not during shutdown

	Α	В	A-B
	GS>50	GS>1000	Difference
Delivery Fixed	\$ 2,453.11	\$ 2,453.11	\$ -
Delivery Variable	\$ 34,381.98	\$ 34,381.98	\$ -
Regulatory Variable	\$ 15,240.00	\$ 28,951.35	-\$ 13,711.35
Total	\$ 52,075.09	\$ 65,786.44	-\$ 13,711.35
Demand Estimate	4,360	4,360	
Consumption Estimate	1,200,000	2,279,634	

Scenario 3 Maintenance Month during shutdown

	A B		A-B	
	GS>50	GS>1000	Difference	
Delivery Fixed	\$ 2,453.3	11 \$ 2,453.11	\$ -	
Delivery Variable	\$ 17,190.9	99 \$ 34,381.98	-\$ 17,190.99	
Regulatory Variable	\$ 2,317.	75 \$ 28,951.35	-\$ 26,633.60	
Total	\$ 21,961.8	\$ 65,786.44	-\$ 43,824.59	
Demand Estimate	2,18	4,360		
Consumption Estimate	182,50	2,279,634		

Change the yellow highlighted cells above to reflect expected levels of consumption and demand

Spot Price Weighted Average	\$ 0.0274
Global Adjustment last Month	\$ 0.0881

Scenario 1 no Maintenance Regular Month

	Α	В	A-B
	GS>50	GS>1000	Difference
Spot price Weighted Averge	\$ 3,993.98	\$ 62,361.67	-\$ 58,367.70
Global Adjustment	\$ 12,855.30	\$ 200,721.80	-\$ 187,866.50
Total	\$ 16,849.28	\$ 263,083.47	-\$ 246,234.19
Consumption Estimate	146,000	2,279,634	

Scenario 2 Maintenance Month not during shutdown

	Α	В	A-B
	GS>50	GS>1000	Difference
Spot price Weighted Averge	\$ 32,827.20	\$ 62,361.67	-\$ 29,534.47
Global Adjustment	\$ 105,660.00	\$ 200,721.80	-\$ 95,061.80
Total	\$ 138,487.20	\$ 263,083.47	-\$ 124,596.27
Consumption Estimate	1,200,000	2,279,634	

Scenario 3 Maintenance Month during shutdown

	Α	В	A-B
	GS>50	GS>1000	Difference
Spot price Weighted Averge	\$ 4,992.47	\$ 62,361.67	-\$ 57,369.20
Global Adjustment	\$ 16,069.13	\$ 200,721.80	-\$ 184,652.67
Total	\$ 21,061.60	\$ 263,083.47	-\$ 242,021.87
Consumption Estimate	182,500	2,279,634	

Scenario 1 no Maintenance Regular Month

	Α	В	A-B
	GS>50	GS>1000	Difference
Delivery and Regulatory	\$ 16,137.00	\$ 65,786.44	-\$ 49,649.44
Spot and Global Adjustment	\$ 16,849.28	\$ 263,083.47	-\$ 246,234.19
Total	\$ 32,986.28	\$ 328,869.91	-\$ 295,883.63

Scenario 2 Maintenance Month not during shutdown

	Α	В	A-B
	GS>50	GS>1000	Difference
Spot price Weighted Averge	\$ 52,075.09	\$ 65,786.44	-\$ 13,711.35
Global Adjustment	\$ 138,487.20	\$ 263,083.47	-\$ 124,596.27
Total	\$ 190,562.29	\$ 328,869.91	-\$ 138,307.62

Scenario 3 Maintenance Month during shutdown

	Α	В	A-B
	GS>50	GS>1000	Difference
Delivery and Regulatory	\$ 21,961.85	\$ 65,786.44	-\$ 43,824.59
Spot and Global Adjustment	\$ 21,061.60	\$ 263,083.47	-\$ 242,021.87
Total	\$ 43,023.44	\$ 328,869.91	-\$ 285,846.47