Exhibit 7:

COST ALLOCATION

Exhibit 7: Cost Allocation

Tab 1 (of 3): Cost Allocation

OVERVIEW OF COST ALLOCATION

7.1.1 Overview

For the purposes of this Application, ETPL has followed the cost allocation policies outlined in the Board's March 31, 2011 Cost Allocation Report, the Board's letter dated June 12, 2015 with regard to the treatment of Street Lighting connections, and the 2016 Cost Allocation Model version 3.3 ("CA Model") issued on July 16, 2015.

7.1.2 Rate Classes

7.1.2.1 Changes to Rate Classes

New Customer Classes

ETPL is not proposing any additional new rate classes.

7.1.2.2 Unmetered Loads

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 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.

7.1.2.3 Standby Rates

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 whom this situation applies however we believe that as the generation technology advances and reduces in cost it will become more and more prevalent throughout the province.

ETPL has reviewed the information provided by the Board's Load Displacement Generation Working Group, and understands that the associated consultation on developing a standby rate policy (EB-2013-0004) remains ongoing.

For this Application, ETPL proposes that it is appropriate to set a standby charge that is equal to the variable charge proposed for the GS>1,000 to 4,999 kW rate class (the rate class where the single customer with generation will reside). This treatment is consistent with a recent decision under similar circumstances in Horizon Utility's 2015 Cost of Service filing (EB-2014-0002) and Entegrus' 2016 Cost of Service Filing (EB-2015-0061). ETPL similarly believes this treatment is appropriate as it allows for further promotion of generation in the scope of the Green Energy initiatives, without causing a rate disincentive to the customer, and ensuring that remaining customers do not pick up the cost incurred for Gross Load Billing through Deferral and Variance accounts.

ETPL has not included the Standby rate class in the CA Model but rather aimed to include the costs of standby in the GS>1,000 to 4,999 rate class. ETPL requests the proposed Standby rate be approved on a final basis.

Although ETPL is currently unaware of any further approved load displacement generation investments (beyond the aforementioned customer) in its service territory, the opportunity exists for additional such technologies to be developed and implemented in upcoming years. As proposed in Exhibit 8, ETPL seeks to also establish a Standby rate for the Large Use rate class. Consistent with the Standby rate proposed above for the GS>1,000 to 4,999 kW rate class, ETPL proposes that the Standby rate for the Large Use rate class be equal to the variable charge proposed for the same class.

7.1.2.4 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.

7.1.2.5 MICROFIT

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

7.1.3 Cost Allocation Study

7.1.3.1 OVERVIEW

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 ("CA Model") issued on July 14, 2017.

A completed copy of the CA Model has been filed in Live Excel format.

A PDF copy of Tabs I2, I6.1, I6.2, O1 and O2 have been included in Attachment 7-A of this Exhibit. Each input tab is discussed in detail below.

7.1.3.2 TAB I2: LDC CLASS

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
- Street Light
- Sentinel
- Unmetered Scattered Load ("USL")
- Embedded Distributor

For more information about these rate classes and potential bill impacts, please see Exhibit 8.

7.1.3.3 TAB I3: TB DATA

ETPL utilized its Service Revenue Requirement as calculated in Exhibit 6 and its Rate Base as calculated in Exhibit 2.

Table 7-1 and Table 7-2 below summarize ETPL's 2016 proposed Rate Base and 2016 Proposed Revenue Requirement included in the CA Model.

TABLE 7-1: ETPL 2018 PROPOSED RATE BASE

Line No.	Particulars		Initial Application
1	Gross Fixed Assets (average)	(2)	$41,001,517
2	Accumulated Depreciation (average)	(2)	($5,959,599)
3	Net Fixed Assets (average)	(2)	$35,041,919
4	Allowance for Working Capital	(1)	$5,153,240
5	**Total Rate Base**		$40,195,158

TABLE 7-2: ETPL 2018 Proposed Revenue Requirement

Revenue Requirement

Line No.	Particulars	Application
1	OM&A Expenses	$6,412,957
2	Amortization/Depreciation	$1,842,780
3	Property Taxes	$55,636
5	Income Taxes (Grossed up)	$198,681
6	Other Expenses	$ -
7	Return	
	Deemed Interest Expense	$973,205
	Return on Deemed Equity	$1,447,026
8	**Service Revenue Requirement (before Revenues)**	$10,930,285
9	Revenue Offsets	$494,448
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$10,435,837
11	Distribution revenue	$10,435,837
12	Other revenue	$494,448
13	**Total revenue**	$10,930,285

7.1.3.4 TAB I4: BO ASSETS

For the 2016 CA Model, ETPL followed a consistent approach with its previous cost allocation filing from COS Application (EB-2012-0121), in terms of breaking out assets, capital contributions, depreciation, accumulated depreciation and primary and secondary assets. These inputs were based on the best data available to ETPL, including engineering records, and data from ETPL's customer and financial information systems.

ETPL does not own any assets used for the transmission or distribution of voltages > 50 kV, therefore ETPL has not allocated any assets to these classes.

ETPL has ensured all detailed input items are balanced within the model.

7.1.3.5 TAB I5.1 MISC. DATA

ETPL's Geographic Information System (GIS) records assess the combined ETPL service territory 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 D15 of this Tab).

Consistent with Exhibit 6 and the calculation of ETPL's Revenue Requirement, ETPL has utilized the Board directed 40% for the "Deemed Equity Component of Rate Base" in cell D17 of this Tab.

ETPL has utilized a Working Capital Allowance factor of 7.5% in cell D19 of this Tab, which is consistent with the deemed amount for utilities that have not undertaken a lead lag study.

To determine the allocator for "Portion of pole leasing revenue from Secondary", ETPL 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

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.

7.1.3.6 TAB I5.2 WEIGHTING FACTORS

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.

TABLE 7-3: SERVICE WEIGHTING FACTORS

	1	2	3	5	6	7	8	9	10
	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
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

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

		Customers, 2018 Forecast								
		Res	GS<50	GS>50	GS > 1000	Large Use	Strt Lgt	Sent Lgt	USL	Embedded
		17,119	2,018	155	4	1	8	238	130	4
	2018 Budget	Relative Cost (weight) Per Customer								
Utilismart	133,609	1.0	1.0	3.0	3.0	3.0				3.0
Canada Post Corp	163,575	1.0	1.0	1.0	1.0	1.0	1.0		1.0	1.0
Billing Department	666,714	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Collections Department	186,805	1.0	1.0	1.0	1.0	1.0			1.0	1.0
Totals	**1,150,703**									

	Allocated Cost								
Total Weighted Customers	Res	GS<50	GS>50	GS > 100	Large Use	Strt Lgt	Sent Lgt	USL	Embedded
19,629	6.81	6.81	20.42	20.42	20.42	-	-	-	20.42
19,439	8.41	8.41	8.41	8.41	8.41	8.41	-	8.41	8.41
19,677	33.88	33.88	33.88	33.88	33.88	33.88	33.88	33.88	33.88
19,431	9.61	9.61	9.61	9.61	9.61	-	-	9.61	9.61
	-	-	-	-	-	-	-	-	-
Identified Cost per Customer	**58.72**	**58.72**	**72.33**	**72.33**	**72.33**	**42.30**	**33.88**	**51.91**	**72.33**
WEIGHTING FACTORS	**1.0**	**1.0**	**1.2**	**1.2**	**1.2**	**0.7**	**0.6**	**0.9**	**1.2**

The total Billing and Collecting budget reflects costs which are functionalized and classified above as well as costs which are more general in nature. These more general costs will be allocated in the Cost Allocation model using the weighting factor set out here.

The budgets here reflect the best available information, not the test year.

7.1.3.7 TAB I6.1 REVENUE

LOAD FORECAST

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	Initial Application		
Input the name of each customer class.	Customer / Connections Test Year average or mid-year	kWh Annual	kW/kVA (1) Annual
Residential	17,119	132,507,178	-
General Service < 50 kW	2,018	48,252,843	-
General Service > 50 to 999 kW	153	86,975,191	262,052
General Service > 1,000 to 4,999 kW	6	74,898,209	160,936
Large Use	1	96,934,403	168,201
Unmetered Scattered Load	130	517,597	-
Sentinel Lighting	238	221,514	574
Street Lighting	6,070	1,985,669	5,449
Embedded Distributor	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.

EXISTING RATES

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

TABLE 7-7: Current Distribution Rates

	Fixed Charge	Variable Charge	Transformer Allowance
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..5048	
Sentinel	$ 5.59	$ 15.6727	
Unmetered Load	$ 3.20	$ 0.1142	
Embedded Distributor	$ 2,361.50	$ 4.0623	

ETPL's approved TA is $0.60/kW, which is consistent across all applicable rate zones. ETPL has entered this rate in Line 36 of this Tab for the applicable rate classes.

ETPL does not have any additional charges to include in Line 37, accordingly this line has been left blank.

7.1.3.8 TAB I6.2: CUSTOMER DATA

BAD DEBT AND LATE PAYMENT AVERAGES

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

NUMBER OF BILLS & CONNECTIONS

ETPL calculated the total number of bills issued for 2016 by rate class based on data from ETPL's customer information system, and has included the results in Line 17.

ETPL has entered the 2018 forecasted number of devices and number of connections for Street Lighting, Sentinel Lighting and USL rate classes in Line 18 and 19 of this Tab

CUSTOMER BASE

ETPL has entered the forecasted number of customers in Line 21 based on the 2018 Load Forecast for the Residential, GS<50 to 999 kW, GS>1,000-4,999 kW and Large Use rate classes. ETPL currently maintains 9 municipal street lighting customers and has entered this value in cell J21 of this Tab. ETPL has not entered any customers for Sentinel Lighting or USL, since these connections usually form part of another metered account above. ETPL has entered 4 customers in the Embedded Distributor rate class which coincide with each individual account that must be maintained on behalf of HONI.

ETPL does not have any bulk customers and therefore has left Line 22 of this Tab blank.

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.

To calculate the number of line transformer customers, ETPL utilized the 2018 Load Forecast by rate class less the number of 2016 customers receiving the TA by rate class. As of 2016, ETPL had 25 GS>50-999 kW customers, 4 GS>1,000 to 4,999 kW customers and 1 Large Use customer receiving the TA. ETPL does not expect the number of customers receiving TA to change significantly from the 2016 Actual to the 2018 forecast.

Similar to above, to calculate the number of Secondary customers, ETPL utilized the 2018 load forecast by rate class less the number of 2016 customers who utilized the Secondary system. ETPL does not expect the number of customers to change significantly from the 2016 Actual to the 2018 forecast.

7.1.3.9 Tab I7.1 Meter Capital

The purpose of this tab is to determine a weighting factor of Account 1860, Account 5065 and Account 5175. ETPL has entered the estimated installed cost per meter for each meter type utilized by ETPL in column D of the CA Model. ETPL has entered the customer meters installed for each rate class based on the 2018 Forecasted customer counts.

7.1.3.10 Tab I7.2 Meter Reading

The purpose of this tab is to derive the weighting factors for Account 5310 – Meter Reading Expense. ETPL has forecasted the 2018 meter reading expense at approximately $26k. This 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, GS<50 and GS>50 customers equally since it cannot be specifically identified.

7.1.3.11 Tab I8 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.

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-INCIDENT PEAK											
1 CP											
Transformation CP	TCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955
Bulk Delivery CP	BCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955
Total Sytem CP	DCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955
4 CP											
Transformation CP	TCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068
Bulk Delivery CP	BCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068
Total Sytem CP	DCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068
12 CP											
Transformation CP	TCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034
Bulk Delivery CP	BCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034

NON CO_INCIDENT 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
Secondary NCP	SNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	34,252

7.1.3.12 Tab I9 Direction Allocation

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

Exhibit 7: Cost Allocation

Tab 2 (of 3): Class Revenue Requirements

REVENUE TO COST RATIOS

The following section details the steps taken to allocate revenue requirement for ETPL in order to determine rate design. Table 7-12 details the difference between allocated costs from the last 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] From Sheet 10. Load Forecast	Costs Allocated from Previous Study [1]	%	Allocated Class Revenue Requirement [1] (7A)	%
1	Residential	$ 5,636,524	62.03%	$ 7,412,934	67.82%
2	General Service < 50 kW	$ 1,142,520	12.57%	$ 1,330,842	12.18%
3	General Service > 50 to 999 kW	$ 862,571	9.49%	$ 709,259	6.49%
4	General Service > 1,000 to 4,999 kW	$ 526,241	5.79%	$ 495,193	4.53%
5	Large Use	$ 307,549	3.38%	$ 503,118	4.60%
6	Unmetered Scattered Load	$ 70,762	0.78%	$ 38,524	0.35%
7	Sentinel Lighting	$ 30,337	0.33%	$ 60,208	0.55%
8	Street Lighting	$ 344,523	3.79%	$ 263,563	2.41%
9	Embedded Distributor	$ 166,009	1.83%	$ 116,644	1.07%
10					
20					
	Total	$ 9,087,035	100.00%	**$ 10,930,285**	100.00%
			Service Revenue Requirement (from Sheet 9)	**$ 10,930,285.10**	

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	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 6,015,606	$ 6,015,673	$ 6,711,297	$ 377,450
2	General Service < 50 kW	$ 1,239,441	$ 1,239,511	$ 1,279,914	$ 50,928
3	General Service > 50 to 999 kW	$ 1,050,903	$ 1,047,999	$ 830,207	$ 20,903
4	General Service > 1,000 to 4,999 kW	$ 703,748	$ 861,203	$ 579,364	$ 14,645
5	Large Use	$ 343,787	$ 444,708	$ 488,187	$ 14,729
6	Unmetered Scattered Load	$ 64,102	$ 64,091	$ 45,368	$ 861
7	Sentinel Lighting	$ 24,961	$ 24,932	$ 58,698	$ 1,510
8	Street Lighting	$ 422,351	$ 422,355	$ 306,186	$ 10,089
9	Embedded Distributor	$ 254,948	$ 254,949	$ 136,614	$ 3,332
10					
20					
	Total	$ 10,119,845	$ 10,375,420	$ 10,435,837	$ 494,448

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 over-contributing. A percentage of less than 100% means the rate classification is under-contributing 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 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 Most Recent Year: 2012 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	107.00%	86.24%	95.63%	85 - 115
2	General Service < 50 kW	90.00%	96.96%	100.00%	80 - 120
3	General Service > 50 to 999 kW	80.00%	150.71%	120.00%	80 - 120
4	General Service > 1,000 to 4,999 kW	120.00%	176.87%	119.96%	80 - 120
5	Large Use	115.00%	91.32%	99.96%	85 - 115
6	Unmetered Scattered Load	80.00%	168.60%	120.00%	80 - 120
7	Sentinel Lighting	84.00%	43.92%	100.00%	80 - 120
8	Street Lighting	74.00%	164.08%	120.00%	80 - 120
9	Embedded Distributor	105.00%	221.43%	119.98%	80 - 120
10					
20					

To determine the proposed RTC ratios, ETPL used the industry common methodology by first moving all rate classes outside the Board approved range to the upper or lower limit. ETPL moved all classes whose status quo rates were in excess of 120% down to its 120% limit, ETPL then moved Large Use Sentinel Lighting and GS<50 up to 100%. Finally, ETPL then moved its Residential Class ratio up until it resulted in revenue neutrality.

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

TABLE 7-16: PROPOSED 2018-2020 RTC

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2018	2019	2020	
1	Residential	95.63%	95.63%	95.63%	85 - 115
2	General Service < 50 kW	100.00%	100.00%	100.00%	80 - 120
3	General Service > 50 to 999 kW	120.00%	120.00%	120.00%	80 - 120
4	General Service > 1,000 to 4,999 kW	119.96%	119.96%	119.96%	80 - 120
5	Large Use	99.96%	99.96%	99.96%	85 - 115
6	Unmetered Scattered Load	120.00%	120.00%	120.00%	80 - 120
7	Sentinel Lighting	100.00%	100.00%	100.00%	80 - 120
8	Street Lighting	120.00%	120.00%	120.00%	80 - 120
9	Embedded Distributor	119.98%	119.98%	119.98%	80 - 120
10					
11					
20					

Exhibit 7: Cost Allocation

Tab 3 (of 3): Exhibit 7 Appendices

Attachment 1 (of 7):

7-A Cost Allocation Model

Cost Allocation Model ("CA Model") Version 3.5

Instructions Sheet

General:

These instructions are included with the OEB CA Model as a reference for distributor staff

Version 3.5 is designed for use with 2018 COS rate applications.

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the

Worksheet I1 Introduction

This input worksheet is for basic information about the utility and the application. This worksheet does not require any changes after filing the initial application.

- Input to Cell C11 is carried forward to the heading on all worksheets.
- The colour-coding used throughout the model is explained just below the applicant

Worksheet I2 LDC Classes

The main purpose of this worksheet is to define the rate classes.

- Input to Cell C-17 is copied to the header of all worksheets. When the CA Model is modified for a specific reason, such as a run using final proposed rates for the purposes of a draft rate order, a new description should be entered in Cell C-17.
- Cell C20 and below shows common rate class names. Substitute the proper name if applicable. Any input to Column D will appear as the column headings if different from
- In Column E, choose Yes or No as applicable for the proposed customer classes, and
- Do not include microFIT as a rate classification in CA Model until further notice in the
- If the applicant is a Host Distributor with a separate class for the Embedded Distributor(s), use Row 29. Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable

● Be aware that the “Update” button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to ‘No’ for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range
● For the user’s convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied. This information is in addition to the
● The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment

Worksheet I3 Trial Balance Data

The main purpose of this worksheet is to enter the forecast account balances. For convenience, the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the RRR Trial Balance are

There are diagnostic cells at the top of I-3 for cross-references to the user's RRWF, to avoid filing information that is inconsistent. The CA model works regardless of whether the diagnostic messages in cells H14 and H16 are flagging a discrepancy.

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

● Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
● Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version
● Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching
● Remember to include revenue accounts as negative numbers, as in the Trial Balance.
● Note that SSS Administration revenue is now Account 4086, whereas it was previously a
● Column F is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
● No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
● Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
● Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be
● Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is

- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not
- Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses

Worksheet I4 Break Out Assets

This input worksheet is for breaking the asset accounts into a more granular level.

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G15. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are

Worksheet I5.1 Miscellaneous Data

- In cell D15, enter the km of distribution line, regardless of voltage (structures, not circuits) used in determining customer density of the service area.
- In Cell D19, enter the percentage of OM&A plus Cost of Power that is included as working capital, eg.13%, or a percentage based on the distributor's lead-lag study;
- Cell D21 yields a weighting factor to attribute pole access revenue in the same proportions as the corresponding allocation of costs. Considering the NBV of all poles that yield pole rental revenue, enter the estimated percentage of poles that are at Secondary

Worksheet I5.2 Weighting Factors

This worksheet is used to input a weighting factor for services and a weighting factor for Billing and Collection. Generally the Residential weighting factor should be 1.0, with each

- Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-

Example: **Weighting Factor for Services:**

Assume that the amount recorded in 1855 for a typical residential customer is $1,000.
Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is $500, though the current cost of replacing the service including labour would be much larger.
Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount
Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)
Calculation of a single factor for GS>50 class -- weighted average of embedded book values

- [(100 * $5,000) + (100 * $25,000) + (300 * $0)] / 500 = $6,000 per customer

Weighting factor for residential @ $1,000 is 1.00
Weighting factor for GS>50 kW = $6,000/$1,000 = 6.00

Example: **Weighting Factor for Billing and Collecting:**

Assume that the Residential cost averaged over all residential customers is $1.50 for bill preparation and mailing, $0.50 to record revenue from a normal payment, and $1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315,
Assume that there are 15 customers in the USL class:
Assume that 5 of the15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to $50 over the group ($10 per bill). Assuming that other costs are the same as
Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are $0.50 per month. Total cost is $2.50 per bill
Calculation of index for USL class (weighted average of 5 and 10 customers)

- [(5 * $11.50) + (10 * $2.50)] / 15 = $5.50 per bill.

Weighting factor for Residential = $3.00 / $3.00 = 1.00
Weighting factor for USL = $5.50 / $3.00 = 1.83

Worksheet I6.1 Revenue

This input sheet is used to calculate hypothetical revenues, based on the test year volumetric forecast at the current rates. (This calculation is also used in RRWF for the calculation of

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand·
- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
- Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.

- Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, of if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class

Worksheet I6.2 Customer Data

This input sheet is for inputting the various customer data by rate class, such as number of

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of
- The number of connections should be equal to or greater than the number of customers
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula
- The Street lighting Adjustment Factors for Primary and Line Transformer costs are calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for

Worksheet I7.1 Meter Capital

The purpose of this input worksheet is to derive the weighting factor of each class for the allocator CWMC, which is used to allocate accounts 1860 Meters, 5065 Meter Expense, and 5175 Maintenance. It does not affect the deferral account 1555 Smart Meter Capital and

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of
- If the cost of equipment used to download billing data is included in Account 1860 – Meters, the cost of such equipment should be considered in this worksheet.

- Note that Account 1920 – Computer Hardware, Account 1925 – Computer Software and Account 1955 – Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 – Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under

Worksheet I7.2 Meter Reading

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

Worksheet I8 Demand Data

This input sheet is used to record the various coincident and non-coincident peaks by rate class, which are used as cost allocators in the CA Model.

- There have been no changes to this worksheet. If the distributor's most up-to-date load profile data comes from the Hydro One analysis used in the Informational Filing in 2006-7, then the data in worksheet I-8 may be the same for each class as was used for the Informational Filing -- except for being scaled up or down to reflect the current energy

Worksheet I9 Direct Allocation

This input worksheet allows for directly allocating costs to specific rate classes.

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.
- Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation
- Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
- The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required.
- The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

Worksheet O1

This is an output worksheet that shows the allocated revenue requirements and the revenue-to-cost ratios by rate class. The diagnostic cells in this sheet check that the allocated costs

- In these instructions for Worksheet O1, “RRWF” means RRWF tab 8. Revenue
- “Cost Allocation and Rate Design” means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced Appendix 2-P in the Chapter 2 Appendices prior to 2017.
- Row 18 – Distribution Revenue at Existing Rates:
  - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently
  - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
- Row 19 – Miscellaneous Revenue:
  - Cell C19 should equal RRWF Cell F18,
  - Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, Table B,
  - Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates”:
  - Cell C23 should equal RRWF, sum of Cells H16 & H17
  - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
  - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
  - Cells D40 and beyond are inputs to Cost Allocation and Rate Design, Table A,
- Row 75 – Revenue to Expenses Status Quo:
  - Cell C75 should equal 100%, and
  - Cells D75 and beyond are the inputs to Cost Allocation and Rate Design, Table C, second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF

The 2018 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency comparing row 21 versus 25, and

It may also be useful to run an updated version when preparing a Draft Rate Order:

- At worksheet I3, modify Miscellaneous Income accounts if necessary, along with forecast capital and OM&A accounts, if any of these have changed as a result of a
- At worksheet I6.1, modify the class load forecast inputs if it has changed since the original application, at Rows 25 -27.
- At worksheet I6.1, substitute the proposed rates at Rows 33 – 36.
- At worksheet I8, data may need to be changed if the load forecast has been changed.
- On worksheet O1:
  - Cell C22 should now equal 1.00 and Rows 18 and 23 should be identical.
  - Cells D75 and beyond should show the newly-approved revenue to cost ratios.

Worksheet O2

Rows 14 - 17 provide information relevant to the Monthly Service Charge of each class, usually referred to as the floor (alternate versions in rows 14 and 16) and the ceiling in row 17 Users of the model have observed that for some classes, the ceiling comes out lower than the floor, or even negative. This occurs in situations where customer-related costs are relatively low compared to Demand-related costs, and appears to be a result of prorated depreciation on General Plant. With this discrepancy remaining in the model, the precise calculation of the

Worksheet O3.1

The purpose of this output worksheet is to provide information on the cost per unit of providing customers with transformation service.

- Row 27 expresses the transformer costs in per kW terms. The amount found in Row 27 is not necessarily identical to the cost that would be saved if the customer provides its own transformer. While it is useful information, the value in Row 27 should not be presented

Worksheet O3.6

The purpose of this output worksheet is to provide information to be used to update the provincial standard monthly charge for microFIT installations.

- Check that Cell 23 is equal to O-2 Cell D132 less Cell D81, which is an update of the information that underpins the current rate; and
- Cells C24 and C25 have been added in version 2 of the model per Board Report (p. 8).

If the distributor intends to propose a microFIT charge based on its own costs, this will require sub-account information as per the Board's FAQ # 18, December 23, 2010. The information from Worksheet O-3.6 will not likely be considered relevant for approval of a non-uniform

Worksheet O6

- Formulas in row 176 have been updated to ensure that costs for account 4751 are allocated using the 4751 C allocator.

Worksheets E2 and E4

Worksheet E2 shows the proportions allocated to each rate class by the various allocators. These allocators are linked to the applicable USoA accounts in worksheet E4.

- Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and
- The 4751 C customer allocator has been added in row 122 of Sheet E2. It has been applied as the default for account 4751 on sheet E4. This allocator is used to allocated the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on

Worksheet E3

The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet I6.2 for the calculation of the CCP and CCLT allocators.

Worksheet E5

The purpose of this worksheet is to aid in detecting and correcting instances in which an account is not fully allocated to the rate classes.

Each cell in columns J and L should be zero. If the calculation is not zero, and the account involved is one that affects the revenue requirement (highlighted in column A of I-3) the

	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

Ontario Energy Board

2018 Cost Allocation Model

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Sheet I2 Class Selection -

Instructions:
Step 1: Please input identification of this Run in C15 and C17
Step 2: Please input your proposed rate classes.
Step 3: After all classes 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
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular	GS >50 to 999 kW	YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate	GS > 1,000 to 4,999 kW	YES
6	Large Use >5MW		YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		YES
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

** **Space available for additional information about this run**

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Sheet I3 Trial Balance Data

[Comparisons with RRWF]

RRWF Reference:

9. cell F23	**Return on Deemed Equity**	$1,447,026	
9. cell F19	**Income Taxes (Grossed up)**	$198,681	
9. cell F22	**Deemed Interest Expense**	$973,205	
9. cell F25	**Service Revenue Requirement**	$10,850,740	**From this Sheet**
	Revenue Requirement to be Used in this model ($)	$10,850,740	**$10,930,285**
4. cell G19	**Rate Base ($)**	$40,195,158	
	Rate Base to be Used in this model ($)	$40,195,158	**$40,189,193**

[Uniform System of Accounts - Detail Accounts]

USoA Account #	Accounts		Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash					
1010	Cash Advances and Working Funds					
1020	Interest Special Deposits					
1030	Dividend Special Deposits					
1040	Other Special Deposits					
1060	Term Deposits					
1070	Current Investments					
1100	Customer Accounts Receivable					
1102	Accounts Receivable - Services					
1104	Accounts Receivable - Recoverable Work					
1105	Accounts Receivable - Merchandise, Jobbing, etc.					
1110	Other Accounts Receivable					
1120	Accrued Utility Revenues					
1130	Accumulated Provision for Uncollectible Accounts--Credit					
1140	Interest and Dividends Receivable					
1150	Rents Receivable					
1170	Notes Receivable					
1180	Prepayments					
1190	Miscellaneous Current and Accrued Assets					
1200	Accounts Receivable from Associated Companies					
1210	Notes Receivable from Associated Companies					
1305	Fuel Stock					
1330	Plant Materials and Operating Supplies					
1340	Merchandise					

1350	Other Materials and Supplies				
1405	Long Term Investments in Non-Associated Companies				
1408	Long Term Receivable - Street Lighting Transfer				
1410	Other Special or Collateral Funds				
1415	Sinking Funds				
1425	Unamortized Debt Expense				
1445	Unamortized Discount on Long-Term Debt--Debit				
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				
1460	Other Non-Current Assets				
1465	O.M.E.R.S. Past Service Costs				
1470	Past Service Costs - Employee Future Benefits				
1475	Past Service Costs - Other Pension Plans				
1480	Portfolio Investments - Associated Companies				
1485	Investment in Associated Companies - Significant Influence				
1490	Investment in Subsidiary Companies				
1505	Unrecovered Plant and Regulatory Study Costs				
1508	Other Regulatory Assets				
1510	Preliminary Survey and Investigation Charges				
1515	Emission Allowance Inventory				
1516	Emission Allowances Withheld				
1518	RCVARetail				
1520	Power Purchase Variance Account				
1521	Special Purpose Charge Assessment Variance Account				
1525	Miscellaneous Deferred Debits				
1530	Deferred Losses from Disposition of Utility Plant				
1531	Renewable Connection Capital Deferral Account				
1532	Renewable Connection OM&A Deferral Account				
1533	Renewable Connection Funding Adder Deferral Account				
1534	Smart Grid Capital Deferral Account				
1535	Smart Grid OM&A Deferral Account				
1536	Smart Grid Funding Adder Deferral Account				
1540	Unamortized Loss on Reacquired Debt				
1545	Development Charge Deposits/ Receivables				
1548	RCVASTR				
1550	LV Variance Account				
1555	Smart Meter Capital and Recovery Variance Account				
1556	Smart Meter OM&A Variance Account				
1560	Deferred Development Costs				
1562	Deferred Payments in Lieu of Taxes				
1563	Account 1563 - Deferred PILs Contra Account				
1565	Conservation and Demand Management Expenditures and Recoveries				
1566	CDM Contra Account				
1567	Bd-approved CDM Variance Account				
1568	LRAM Variance Account				
1570	Qualifying Transition Costs				
1571	Pre-market Opening Energy Variance				
1572	Extraordinary Event Costs				
1574	Deferred Rate Impact Amounts				
1575	IFRS -CGAAP Transition PP&E Amounts				
1576	Accounting Changes under CGAAP				
1580	RSVAWMS				
1582	RSVAONE-TIME				
1584	RSVANW				
1586	RSVACN				
1588	RSVAPOWER				
1589	RSVA-GA				
1590	Recovery of Regulatory Asset Balances				
1592	2006 PILs Variance				
1595	Reg Balance Control Account				
1605	Electric Plant in Service - Control Account				
1606	Organization				
1608	Franchises and Consents				
1610	Miscellaneous Intangible Plant				
1615	Land				
1616	Land Rights				
1620	Buildings and Fixtures				
1630	Leasehold Improvements				
1635	Boiler Plant Equipment				
1640	Engines and Engine-Driven Generators				
1645	Turbogenerator Units				
1650	Reservoirs, Dams and Waterways				
1655	Water Wheels, Turbines and Generators				
1660	Roads, Railroads and Bridges				
1665	Fuel Holders, Producers and Accessories				

1670	Prime Movers				
1675	Generators				
1680	Accessory Electric Equipment				
1685	Miscellaneous Power Plant Equipment				
1705	Land				
1706	Land Rights				
1708	Buildings and Fixtures				
1710	Leasehold Improvements				
1715	Station Equipment				
1720	Towers and Fixtures				
1725	Poles and Fixtures				
1730	Overhead Conductors and Devices				
1735	Underground Conduit				
1740	Underground Conductors and Devices				
1745	Roads and Trails				
1805	Land	$107,021			
1806	Land Rights	$27,380			
1808	Buildings and Fixtures	$604,685			
1810	Leasehold Improvements	$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$339,383			
1825	Storage Battery Equipment	$0			
1830	Poles, Towers and Fixtures	$5,670,486			
1835	Overhead Conductors and Devices	$9,517,536			
1840	Underground Conduit	$1,982,552			
1845	Underground Conductors and Devices	$4,748,418			
1850	Line Transformers	$5,916,988			
1855	Services	$4,533,808			
1860	Meters	$3,443,652			
	blank row	$0			
1865	Other Installations on Customer's Premises	$0			
1870	Leased Property on Customer Premises	$0			
1875	Street Lighting and Signal Systems	$0			
1905	Land	$0			
1906	Land Rights	$0			
1908	Buildings and Fixtures	$0			
1910	Leasehold Improvements	$313,577			
1915	Office Furniture and Equipment	$58,568			
1920	Computer Equipment - Hardware	$196,495			
1925	Computer Software	$914,426			
1930	Transportation Equipment	$1,917,001			
1935	Stores Equipment	$0			
1940	Tools, Shop and Garage Equipment	$173,099			
1945	Measurement and Testing Equipment	$18,631			
1950	Power Operated Equipment	$134,662			
1955	Communication Equipment	$19,130			
1960	Miscellaneous Equipment	$0			
1965	Water Heater Rental Units	$0			
1970	Load Management Controls - Customer Premises	$0			
1975	Load Management Controls - Utility Premises	$0			
1980	System Supervisory Equipment	$364,019			
1985	Sentinel Lighting Rental Units				
1990	Other Tangible Property				
1995	Contributions and Grants - Credit				
2005	Property Under Capital Leases				
2010	Electric Plant Purchased or Sold				
2020	Experimental Electric Plant Unclassified				
2030	Electric Plant and Equipment Leased to Others				
2040	Electric Plant Held for Future Use				
2050	Completed Construction Not Classified--Electric				
2055	Construction Work in Progress--Electric	$0			
2060	Electric Plant Acquisition Adjustment				
2065	Other Electric Plant Adjustment				
2070	Other Utility Plant				
2075	Non-Utility Property Owned or Under Capital Leases				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($5,959,599)			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				
2160	Accumulated Amortization of Other Utility Plant				
2180	Accumulated Amortization of Non-Utility Property				
2205	Accounts Payable				
2208	Customer Credit Balances				
2210	Current Portion of Customer Deposits				
2215	Dividends Declared				
2220	Miscellaneous Current and Accrued Liabilities				

2225	Notes and Loans Payable				
2240	Accounts Payable to Associated Companies				
2242	Notes Payable to Associated Companies				
2250	Debt Retirement Charges(DRC) Payable				
2252	Transmission Charges Payable				
2254	Electrical Safety Authority Fees Payable				
2256	Independent Market Operator Fees and Penalties Payable				
2260	Current Portion of Long Term Debt				
2262	Ontario Hydro Debt - Current Portion				
2264	Pensions and Employee Benefits - Current Portion				
2268	Accrued Interest on Long Term Debt				
2270	Matured Long Term Debt				
2272	Matured Interest on Long Term Debt				
2285	Obligations Under Capital Leases--Current				
2290	Commodity Taxes				
2292	Payroll Deductions / Expenses Payable				
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				
2296	Future Income Taxes - Current				
2305	Accumulated Provision for Injuries and Damages				
2306	Employee Future Benefits				
2308	Other Pensions - Past Service Liability				
2310	Vested Sick Leave Liability				
2315	Accumulated Provision for Rate Refunds				
2320	Other Miscellaneous Non-Current Liabilities				
2325	Obligations Under Capital Lease--Non-Current				
2330	Development Charge Fund				
2335	Long Term Customer Deposits				
2340	Collateral Funds Liability				
2345	Unamortized Premium on Long Term Debt				
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				
2350	Future Income Tax - Non-Current				
2405	Other Regulatory Liabilities				
2410	Deferred Gains from Disposition of Utility Plant				
2415	Unamortized Gain on Reacquired Debt				
2425	Other Deferred Credits				
2435	Accrued Rate-Payer Benefit				
2505	Debentures Outstanding - Long Term Portion				
2510	Debenture Advances				
2515	Reacquired Bonds				
2520	Other Long Term Debt				
2525	Term Bank Loans - Long Term Portion				
2530	Ontario Hydro Debt Outstanding - Long Term Portion				
2550	Advances from Associated Companies				
3005	Common Shares Issued				
3008	Preference Shares Issued				
3010	Contributed Surplus				
3020	Donations Received				
3022	Development Charges Transferred to Equity				
3026	Capital Stock Held in Treasury				
3030	Miscellaneous Paid-In Capital				
3035	Installments Received on Capital Stock				
3040	Appropriated Retained Earnings				
3045	Unappropriated Retained Earnings				
3046	Balance Transferred From Income		$0		$0
3047	Appropriations of Retained Earnings - Current Period				
3048	Dividends Payable-Preference Shares				
3049	Dividends Payable-Common Shares				
3055	Adjustment to Retained Earnings				
3065	Unappropriated Undistributed Subsidiary Earnings				
3075	Non-Utility Shareholders' Equity				
4006	Residential Energy Sales	($62,241,271)			
4010	Commercial Energy Sales				
4015	Industrial Energy Sales				
4020	Energy Sales to Large Users				
4025	Street Lighting Energy Sales				
4030	Sentinel Lighting Energy Sales				
4035	General Energy Sales				
4040	Other Energy Sales to Public Authorities				
4045	Energy Sales to Railroads and Railways				
4050	Revenue Adjustment				
4055	Energy Sales for Resale				
4060	Interdepartmental Energy Sales				
4062	Billed WMS				
4064	Billed-One-Time				
4066	Billed NW				
4068	Billed CN				
4069	Billed LV				
4080	Distribution Services Revenue				

4082	Retail Services Revenues	($14,727)			
4084	Service Transaction Requests (STR) Revenues	($6,252)			
4086	SSS Admin Charge	($37,876)			
4090	Electric Services Incidental to Energy Sales				
4105	Transmission Charges Revenue				
4110	Transmission Services Revenue				
4205	Interdepartmental Rents				
4210	Rent from Electric Property	($132,289)			
4215	Other Utility Operating Income				
4220	Other Electric Revenues	($406)			
4225	Late Payment Charges	($156,628)			
4230	Sales of Water and Water Power				
4235	Miscellaneous Service Revenues	($98,162)			
4235-1	Account Set Up Charges				
4235-90	Miscellaneous Service Revenues - Residual				
4240	Provision for Rate Refunds				
4245	Government Assistance Directly Credited to Income				
4305	Regulatory Debits				
4310	Regulatory Credits				
4315	Revenues from Electric Plant Leased to Others				
4320	Expenses of Electric Plant Leased to Others				
4324	Special Purpose Charge Recovery				
4325	Revenues from Merchandise, Jobbing, Etc.				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.				
4335	Profits and Losses from Financial Instrument Hedges				
4340	Profits and Losses from Financial Instrument Investments				
4345	Gains from Disposition of Future Use Utility Plant				
4350	Losses from Disposition of Future Use Utility Plant				
4355	Gain on Disposition of Utility and Other Property	($9,905)			
4360	Loss on Disposition of Utility and Other Property				
4365	Gains from Disposition of Allowances for Emission				
4370	Losses from Disposition of Allowances for Emission				
4375	Revenues from Non-Utility Operations				
4380	Expenses of Non-Utility Operations				
4385	Non-Utility Rental Income				
4390	Miscellaneous Non-Operating Income	($38,203)			
4395	Rate-Payer Benefit Including Interest				
4398	Foreign Exchange Gains and Losses, Including Amortization				
4405	Interest and Dividend Income				
4415	Equity in Earnings of Subsidiary Companies				
4505	Operation Supervision and Engineering				
4510	Fuel				
4515	Steam Expense				
4520	Steam From Other Sources				
4525	Steam Transferred--Credit				
4530	Electric Expense				
4535	Water For Power				
4540	Water Power Taxes				
4545	Hydraulic Expenses				
4550	Generation Expense				
4555	Miscellaneous Power Generation Expenses				
4560	Rents				
4565	Allowances for Emissions				
4605	Maintenance Supervision and Engineering				
4610	Maintenance of Structures				
4615	Maintenance of Boiler Plant				
4620	Maintenance of Electric Plant				
4625	Maintenance of Reservoirs, Dams and Waterways				
4630	Maintenance of Water Wheels, Turbines and Generators				
4635	Maintenance of Generating and Electric Plant				
4640	Maintenance of Miscellaneous Power Generation Plant				
4705	Power Purchased	$62,241,271			
4708	Charges-WMS				
4710	Cost of Power Adjustments				
4712	Charges-One-Time				
4714	Charges-NW				
4715	System Control and Load Dispatching				
4716	Charges-CN				
4720	Other Expenses				
4725	Competition Transition Expense				
4730	Rural Rate Assistance Expense				
4750	Charges-LV				
4751	Charges - Smart Metering Entity Charge				
4805	Operation Supervision and Engineering				
4810	Load Dispatching				
4815	Station Buildings and Fixtures Expenses				
4820	Transformer Station Equipment - Operating Labour				

4825	Transformer Station Equipment - Operating Supplies and Expense				
4830	Overhead Line Expenses				
4835	Underground Line Expenses				
4840	Transmission of Electricity by Others				
4845	Miscellaneous Transmission Expense				
4850	Rents				
4905	Maintenance Supervision and Engineering				
4910	Maintenance of Transformer Station Buildings and Fixtures				
4916	Maintenance of Transformer Station Equipment				
4930	Maintenance of Towers, Poles and Fixtures				
4935	Maintenance of Overhead Conductors and Devices				
4940	Maintenance of Overhead Lines - Right of Way				
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				
4960	Maintenance of Underground Lines				
4965	Maintenance of Miscellaneous Transmission Plant				
5005	Operation Supervision and Engineering	$29,718.84			
5010	Load Dispatching				
5012	Station Buildings and Fixtures Expense				
5014	Transformer Station Equipment - Operation Labour				
5015	Transformer Station Equipment - Operation Supplies and Expenses				
5016	Distribution Station Equipment - Operation Labour				
5017	Distribution Station Equipment - Operation Supplies and Expenses				
5020	Overhead Distribution Lines and Feeders - Operation Labour				
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses				
5030	Overhead Subtransmission Feeders - Operation				
5035	Overhead Distribution Transformers- Operation				
5040	Underground Distribution Lines and Feeders - Operation Labour				
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses				
5050	Underground Subtransmission Feeders - Operation				
5055	Underground Distribution Transformers - Operation				
5060	Street Lighting and Signal System Expense				
5065	Meter Expense				
5070	Customer Premises - Operation Labour				
5075	Customer Premises - Materials and Expenses				
5085	Miscellaneous Distribution Expense	$130,281.02			
5090	Underground Distribution Lines and Feeders - Rental Paid				
5095	Overhead Distribution Lines and Feeders - Rental Paid				
5096	Other Rent	$1,153.20			
5105	Maintenance Supervision and Engineering				
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$32,579.58			
5112	Maintenance of Transformer Station Equipment				
5114	Maintenance of Distribution Station Equipment				
5120	Maintenance of Poles, Towers and Fixtures	$23,594.68			
5125	Maintenance of Overhead Conductors and Devices				
5130	Maintenance of Overhead Services	$47,269.74			
5135	Overhead Distribution Lines and Feeders - Right of Way	$102,213.41			
5145	Maintenance of Underground Conduit				
5150	Maintenance of Underground Conductors and Devices	$10,060.41			
5155	Maintenance of Underground Services	$92,041.44			
5160	Maintenance of Line Transformers	$17,608.38			
5165	Maintenance of Street Lighting and Signal Systems				
5170	Sentinel Lights - Labour				
5172	Sentinel Lights - Materials and Expenses				
5175	Maintenance of Meters	$67,670.70			
5178	Customer Installations Expenses- Leased Property				
5185	Water Heater Rentals - Labour				
5186	Water Heater Rentals - Materials and Expenses				
5190	Water Heater Controls - Labour				
5192	Water Heater Controls - Materials and Expenses				
5195	Maintenance of Other Installations on Customer Premises				
5205	Purchase of Transmission and System Services				
5210	Transmission Charges				
5215	Transmission Charges Recovered				
5305	Supervision				

5310	Meter Reading Expense				
5315	Customer Billing	$830,289			
5320	Collecting				
5325	Collecting- Cash Over and Short				
5330	Collection Charges	$186,805			
5335	Bad Debt Expense	$27,209			
5340	Miscellaneous Customer Accounts Expenses				
5405	Supervision	$0			
5410	Community Relations - Sundry	$25,527			
5415	Energy Conservation				
5420	Community Safety Program				
5425	Miscellaneous Customer Service and Informational Expenses	$15,410			
5505	Supervision				
5510	Demonstrating and Selling Expense				
5515	Advertising Expense	$6,198			
5520	Miscellaneous Sales Expense				
5605	Executive Salaries and Expenses	$334,637			
5610	Management Salaries and Expenses	$1,164,514			
5615	General Administrative Salaries and Expenses	$146,993			
5620	Office Supplies and Expenses	$145,306			
5625	Administrative Expense Transferred Credit				
5630	Outside Services Employed	$327,443			
5635	Property Insurance	$29,279			
5640	Injuries and Damages				
5645	Employee Pensions and Benefits	$1,101,444			
5650	Franchise Requirements				
5655	Regulatory Expenses	$283,161			
5660	General Advertising Expenses				
5665	Miscellaneous General Expenses	$663,915			
5670	Rent	$247,675			
5675	Maintenance of General Plant	$310,017			
5680	Electrical Safety Authority Fees				
5681	Special Purpose Charge Expense				
5685	Independent Market Operator Fees and Penalties				
5705	Amortization Expense - Property, Plant, and Equipment	$1,842,780			
5710	Amortization of Limited Term Electric Plant				
5715	Amortization of Intangibles and Other Electric Plant				
5720	Amortization of Electric Plant Acquisition Adjustments				
5725	Miscellaneous Amortization				
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt	$1,551,524	($1,551,524)		$0
6010	Amortization of Debt Discount and Expense				
6015	Amortization of Premium on Debt Credit				
6020	Amortization of Loss on Reacquired Debt				
6025	Amortization of Gain on Reacquired Debt--Credit				
6030	Interest on Debt to Associated Companies				
6035	Other Interest Expense	$0			
6040	Allowance for Borrowed Funds Used During Construction--Credit				
6042	Allowance For Other Funds Used During Construction				
6045	Interest Expense on Capital Lease Obligations				
6105	Taxes Other Than Income Taxes	$55,636			
6110	Income Taxes		$0		$0
6115	Provision for Future Income Taxes				
6205	Donations				
6205-1	Sub-account LEAP Funding	$12,942			
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
6305	Extraordinary Income				
6310	Extraordinary Deductions				
6315	Income Taxes, Extraordinary Items				
6405	Discontinues Operations - Income/ Gains				
6410	Discontinued Operations - Deductions/ Losses				
6415	Income Taxes, Discontinued Operations				

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Reclassification Equals to Zero. O.K. to Proceed.

Asset Accounts Directly Allocated	$0

Differences?

Rev Req does not match

Rate Base does not match

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Ontario Energy Board

2018 Cost Allocation Model

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	$35,041,919

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
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
1565	Conservation and Demand Management	$0		-	-	$0		$ -		-
1805	Land	$107,021		($107,021)	-	$0		$ -		
1805-1	Land Station >50 kV			$0	-	$0		$ -		-
1805-2	Land Station <50 kV		100.00%	$107,021	107,021	$0		$ -		107,021
1806	Land Rights	$27,380		($27,380)	-	$0		$ -		
1806-1	Land Rights Station >50 kV			$0	-	$0		$ -		-
1806-2	Land Rights Station <50 kV		100.00%	$27,380	27,380	$0		$ -		27,380
1808	Buildings and Fixtures	$604,685		($604,685)	-	$0		$ -		
1808-1	Buildings and Fixtures > 50 kV			$0	-	$0		$ -		-
1808-2	Buildings and Fixtures < 50 KV		100.00%	$604,685	604,685	$0		$ (25,565)		579,120
1810	Leasehold Improvements	$0		$0	-	$0		$ -		
1810-1	Leasehold Improvements >50 kV			$0	-	$0		$ -		-
1810-2	Leasehold Improvements <50 kV		100.00%	$0	-	$0		$ -		-
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0		$0	-	$0		$ -		-
1820	Distribution Station Equipment - Normally Primary below 50 kV	$339,383		($339,383)	-	$0		$ -		-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			$0	-	$0		$ -		-
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)			$0	-	$0		$ -		-
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		100.00%	$339,383	339,383	$0		$ (55,132)		284,250
1825	Storage Battery Equipment	$0		$0	-	$0		$ -		
1825-1	Storage Battery Equipment > 50 kV			$0	-	$0		$ -		-
1825-2	Storage Battery Equipment <50 kV		100.00%	$0	-	$0		$ -		-

Ontario Energy Board

2018 Cost Allocation Model

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	$35,041,919

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
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
1830	Poles, Towers and Fixtures	$5,670,486		($5,670,486)	-	$0		$ -		
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	-	$0		$ -		-
1830-4	Poles, Towers and Fixtures - Primary		67.00%	$3,799,226	3,799,226	$0		$ (507,579)		3,291,647
1830-5	Poles, Towers and Fixtures - Secondary		33.00%	$1,871,260	1,871,260	$0		$ (250,001)		1,621,259
1835	Overhead Conductors and Devices	$9,517,536		($9,517,536)	-	$0		$ -		
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	-	$0		$ -		-
1835-4	Overhead Conductors and Devices - Primary		69.00%	$6,567,100	6,567,100	$0		$ (1,334,800)		5,232,299
1835-5	Overhead Conductors and Devices - Secondary		31.00%	$2,950,436	2,950,436	$0		$ (585,817)		2,364,619
1840	Underground Conduit	$1,982,552		($1,982,552)	-	$0		$ -		
1840-3	Underground Conduit - Bulk Delivery			$0	-	$0		$ -		-
1840-4	Underground Conduit - Primary		22.00%	$436,161	436,161			$ (36,125)		400,036
1840-5	Underground Conduit - Secondary		78.00%	$1,546,390	1,546,390			$ (128,080)		1,418,310
1845	Underground Conductors and Devices	$4,748,418		($4,748,418)	-	$0	$0	$ -		
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	-	$0	$0	$ -		-
1845-4	Underground Conductors and Devices - Primary		34.00%	$1,614,462	1,614,462			$ (123,373)		1,491,089
1845-5	Underground Conductors and Devices - Secondary		66.00%	$3,133,956	3,133,956			$ (239,488)		2,894,468
1850	Line Transformers	$5,916,988		$0	5,916,988	$0		$ (459,078)		5,457,910
1855	Services	$4,533,808		$0	4,533,808	$0		$ (462,669)		4,071,140

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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	$35,041,919

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
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
1860	Meters	$3,443,652		$0	3,443,652	$0		$ (647,741)		2,795,912
	Total	**$36,891,909**		**($0)**	**$36,891,909**	**$0**	**$0**	**($4,855,448)**	**$0**	**32,036,461**
	SUB TOTAL from I3	**$36,891,909**								

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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	$35,041,919

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

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
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	$0			-			$ -		$ -
1906	Land Rights	$0			-			$ -		$ -
1908	Buildings and Fixtures	$0			-			$ -		$ -
1910	Leasehold Improvements	$313,577			313,577			$ (11,925)		$ 301,652
1915	Office Furniture and Equipment	$58,568			58,568			$ (20,754)		$ 37,813
1920	Computer Equipment - Hardware	$196,495			196,495			$ (63,735)		$ 132,760
1925	Computer Software	$914,426			914,426			$ (323,768)		$ 590,658
1930	Transportation Equipment	$1,917,001			1,917,001			$ (522,768)		$ 1,394,233
1935	Stores Equipment	$0			-			$ -		$ -
1940	Tools, Shop and Garage Equipment	$173,099			173,099			$ (48,977)		$ 124,122
1945	Measurement and Testing Equipment	$18,631			18,631			$ (4,787)		$ 13,844
1950	Power Operated Equipment	$134,662			134,662			$ (23,263)		$ 111,399
1955	Communication Equipment	$19,130			19,130			$ (1,945)		$ 17,185
1960	Miscellaneous Equipment	$0			-			$ -		$ -
1970	Load Management Controls - Customer Premises	$0			-			$ -		$ -
1975	Load Management Controls - Utility Premises	$0			-			$ -		$ -
1980	System Supervisory Equipment	$364,019			364,019			$ (82,228)		$ 281,792
1990	Other Tangible Property	$0			-			$ -		$ -
2005	Property Under Capital Leases	$0			-			$ -		$ -
2010	Electric Plant Purchased or Sold	$0			-			$ -		$ -
	Total	$4,109,608		$0	$4,109,608	$0	$0	($1,104,151)	$0	$3,005,458
	SUB TOTAL from I3	$4,109,608								
	I3 Directly Allocated	$0								

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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	$35,041,919

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
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
	Grand Total	$41,001,517		($0)	$41,001,517	$0	$0	($5,959,599)	$0	$35,041,919

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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	$35,041,919

RATE BASE AND DISTRIBUTION ASSETS

BALANCE SHEET ITEMS

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
To be Prorated										
1995	Contributed Capital - 1995	$0				$0	Balanced			
2105	Accumulated Depreciation - 2105	($5,959,599)						$5,959,599	Balanced	
2120	Accumulated Depreciation - 2120	$0							$0	Balanced
	Total	**($5,959,599)**								
	Net Assets	**$35,041,918**	**Net Fixed Assets Match**							

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	$1,842,780
5710	Amortization of Limited Term Electric Plant	$0
5715	Amortization of Intangibles and Other Electric Plant	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0
	Total Amortization Expense	**$1,842,780**

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Sheet I4 Break

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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 Management	$0			
1805	Land	$0			
1805-1	Land Station >50 kV	$0			
1805-2	Land Station <50 kV	$0			
1806	Land Rights	$0			
1806-1	Land Rights Station >50 kV	$0			
1806-2	Land Rights Station <50 kV	$0			
1808	Buildings and Fixtures	$0			
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV	$11,391			
1810	Leasehold Improvements	$0			
1810-1	Leasehold Improvements >50 kV	$0			
1810-2	Leasehold Improvements <50 kV	$0			
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0			
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0			
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary)				
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$9,728			
1825	Storage Battery Equipment	$0			
1825-1	Storage Battery Equipment > 50 kV	$0			
1825-2	Storage Battery Equipment <50 kV	$0			

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Sheet I4 Break

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0			
1830-4	Poles, Towers and Fixtures - Primary	$121,714			
1830-5	Poles, Towers and Fixtures - Secondary	$59,949			
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0			
1835-4	Overhead Conductors and Devices - Primary	$177,935			
1835-5	Overhead Conductors and Devices - Secondary	$79,942			
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery	$0			
1840-4	Underground Conduit - Primary	$7,536			
1840-5	Underground Conduit - Secondary	$36,169			
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery	$0			
1845-4	Underground Conductors and Devices - Primary	$29,686			
1845-5	Underground Conductors and Devices - Secondary	$38,147			
1850	Line Transformers	$240,079			
1855	Services	$112,071			

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Sheet I4 Break

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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
1860	Meters	$361,164			
	Total	$1,285,511	$0	$0	$0
	SUB TOTAL from I3				
		5705	5710	5715	5720

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Sheet I4 Break

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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		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			
1906	Land Rights	$0			
1908	Buildings and Fixtures	$0			
1910	Leasehold Improvements	$8,686			
1915	Office Furniture and Equipment	$4,111			
1920	Computer Equipment - Hardware	$38,501			
1925	Computer Software	$150,721			
1930	Transportation Equipment	$202,671			
1935	Stores Equipment	$0			
1940	Tools, Shop and Garage Equipment	$20,180			
1945	Measurement and Testing Equipment	$3,885			
1950	Power Operated Equipment	$27,665			
1955	Communication Equipment	$3,192			
1960	Miscellaneous Equipment	$0			
1970	Load Management Controls - Customer Premises	$0			
1975	Load Management Controls - Utility Premises	$0			
1980	System Supervisory Equipment	$97,657			
1990	Other Tangible Property	$0			
2005	Property Under Capital Leases	$0			
2010	Electric Plant Purchased or Sold	$0			
	Total	$557,268	$0	$0	$0
	SUB TOTAL from I3				
	I3 Directly Allocated				

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Sheet I4 Break

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed*

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	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
	Grand Total	$1,842,780	$0	$0	$0

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Sheet I4 Break

Instructions:
This is an input sheet for the Break Out
***Please see Instructions tab for detailed**

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS				
		5705	5710	5715	5720	
Account	Description	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 Prorated						
1995	Contributed Capital - 1995					
2105	Accumulated Depreciation - 2105					
2120	Accumulated Depreciation - 2120					
	Total					
	Net Assets					
Amortization Expenses						
5705	Amortization Expense - Property, Plant, and Equipment	($1,842,780)	**Balanced**			
5710	Amortization of Limited Term Electric Plant		$0	**Balanced**		
5715	Amortization of Intangibles and Other Electric Plant			$0	**Balanced**	
5720	Amortization of Electric Plant Acquisition Adjustments				$0	**Balanced**
	Total Amortization Expense					

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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%


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Sheet I5.2 Weighting Factors Worksheet -

	1	2
	Residential	GS <50
Insert Weighting Factor for Services Account 1855	1.0	2.0
Insert Weighting Factor for Billing and Collecting	1.0	1.0

3	5	6	7	8
GS >50 to 999 kW	**GS > 1,000 to 4,999 kW**	**Large Use >5MW**	**Street Light**	**Sentinel**
10.0	10.0	30.0	1.0	0.1
1.2	1.2	1.2	0.8	0.8

9	10	11	12	13
Unmetered Scattered Load	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**
1.0	1.0			
0.8	1.2			

14	15	16	17	18
Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7

19	20
Rate class 8	Rate class 9

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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)	- 315,992
Miscellaneous Revenue (RRWF 5. cell F48)	494,448

			1	2	3	5	6	7	8	9	10
	ID	**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**
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
Existing Distribution kWh Rate			$0.0094	$0.0145						$0.1142	
Existing Distribution kW Rate					$3.1024	$4.2161	$1.9046	$23.5048	$15.6727		$4.0623
Existing TOA Rate					$0.60	$0.60	$0.60				
Additional Charges											
Distribution Revenue from Rates		$10,317,328	$6,015,606	$1,239,441	$1,050,903	$800,309	$444,708	$422,351	$24,961	$64,102	$254,948
Transformer Ownership Allowance		$222,639	$0	$0	$25,157	$96,562	$100,921	$0	$0	$0	$0
Net Class Revenue	**CREV**	$10,119,845	$6,015,606	$1,239,441	$1,050,903	$703,748	$343,787	$422,351	$24,961	$64,102	$254,948

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Sheet I6.2 Customer Data Worksheet -

			1	2	3	5	6	7	8	9	10
	ID	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
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	$28,289	$25,164	$2,853	$272	$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	235,676	205,428	24,216	2,291	59	15	77	2,285	1,248	58

Bad Debt Data

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

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Sheet I7.1 Meter Capital Worksheet -

		Residential			GS <50			GS >50 to 999 kW			GS> 50-TOU			GS > 1,000 to 4,999 kW			Large Use >5MW			Street Light			Sentinel		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
		Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	Allocation Percentage Weighted Factor			72.83%			25%			2%			0%			0%			0%			0%			0%
	Cost Relative to Residential Average Cost			1.00			2.86			2.86			-			12.50			12.50			-			-
	Total	17119	2875992	168	2018	970658	481	155	74555	481	0	0	-	4	8400	2100	1	2100	2100	0	0	-	0	0	-
Meter Types	Cost per Meter (Installed)																								
Single Phase 200 Amp - Urban			0			0			0			0			0			0			0			0	
Single Phase 200 Amp - Rural			0			0			0			0			0			0			0			0	
Central Meter			0			0			0			0			0			0			0			0	
Network Meter (Costs to be updated)			0			0			0			0			0			0			0			0	
Three-phase - No demand			0			0			0			0			0			0			0			0	
Smart Meters	168	17,119	2875992			0			0			0			0			0			0			0	
Demand without IT (usually three-phase)	481		0		2,018	970658		155	74555			0			0			0			0			0	
Demand with IT	2,100		0			0			0			0		4	8400		1	2100			0			0	
Demand with IT and Interval Capability - Secondary			0			0			0			0			0			0			0			0	
Demand with IT and Interval Capability - Primary	4,300		0			0			0			0			0			0			0			0	
Demand with IT and Interval Capability -Special (WMP)			0			0			0			0			0			0			0			0	
Smart Meters			0			0			0			0			0			0			0			0	
Smart Meters			0			0			0			0			0			0			0			0	
LDC Specific 3			0			0			0			0			0			0			0			0	

Unmetered Scattered Load			Embedded Distributor			Back-up/Standby Power		
1	2	3	1	2	3	1	2	3
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
		0%			0%			0%
		-			25.60			-
0	0	-	4	17200	4300	0	0	-
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0		4	17200			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	

Rate Class 1			Rate class 2			Rate class 3		
1	2	3	1	2	3	1	2	3
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
		0%			0%			0%
		-			-			-
0	0	-	0	0	-	0	0	-
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	
	0			0			0	

Rate class 4			Rate class 5			Rate class 6			
1	2	3	1	2	3	1	2	3	1
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
		0%			0%			0%	
		-			-			-	
0	0	-	0	0	-	0	0	-	0
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		
	0			0			0		

Rate class 7		Rate class 8			Rate class 9			TOTAL		
2	3	1	2	3	1	2	3	1	2	3
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
	0%			0%			0%			100%
	-			-			-			1.22
0	-	0	0	-	0	0	-	19301	3948905	204.5958759
0			0			0		0	0	
0			0			0		0	0	
0			0			0		0	0	
0			0			0		0	0	
0			0			0		0	0	
0			0			0		17,119	2875992	
0			0			0		2,173	1045213	
0			0			0		5	10500	
0			0			0		0	0	
0			0			0		4	17200	
0			0			0		0	0	
0			0			0		0	0	
0			0			0		0	0	
0			0			0		0	0	

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Sheet I7.2 Meter Reading Worksheet -

Weighting Factors based on Contractor Pricing

Description			1			2			3			4			5			6			7			8		
			Residential			GS <50			GS >50 to 999 kW			GS> 50-TOU			GS > 1,000 to 4,999 kW			Large Use >5MW			Street Light			Sentinel		
			Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	Allocation Percentage Weighted Factor				63.00%			7.43%			27.95%			0.00%			0.72%			0.18%			0.00%			0.00%
	Cost Relative to Residential Average Cost				1.00			1.00			49.00			0.00			49.00			49.00			0.00			0.00
	Total		205,428	205,428	1.00	24,216	24,216	1.00	1,860	91,140	49.00	-	-	0	48	2,352	49.00	12	588	49.00	-	-	0	-	-	0
	Factor																									
Residential - Urban - Outside		1.00		0			0			0			0			0			0			0			0	
Residential - Urban - Outside with other services		1.00		0			0			0			0			0			0			0			0	
Residential - Urban - Inside		2.00		0			0			0			0			0			0			0			0	
Residential - Urban - Inside - with other services		1.00		0			0			0			0			0			0			0			0	
Residential - Rural - Outside		3.00		0			0			0			0			0			0			0			0	
Residential - Rural - Outside with other services		2.00		0			0			0			0			0			0			0			0	
Smart Meter		1.00	205,428	205,428		24,216	24,216			0			0			0			0			0			0	
Smart Meter with Demand		1.00		0			0			0			0			0			0			0			0	
GS - Walking		3.00		0			0			0			0			0			0			0			0	
GS - Walking - with other services		3.00		0			0			0			0			0			0			0			0	
GS - Vehicle with other services --- TOU Read		3.00		0			0			0			0			0			0			0			0	
GS - Vehicle with other services				0			0			0			0			0			0			0			0	
LDC Specific 3				0			0			0			0			0			0			0			0	
LDC Specific 4				0			0			0			0			0			0			0			0	
Interval		49.00		0			0		1,860	91,140			0		48	2,352		12	588			0			0	
LDC Specific 5				0			0			0			0			0			0			0			0	
LDC Specific 6				0			0			0			0			0			0			0			0	

9			10			11			12			13			14			15			16			17			
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			
Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units
		0.00%			0.72%			0.00%			0.00%			0.00%			0.00%			0.00%			0.00%			0.00%	
		0.00			49.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00	
-	-	0	48	2,352	49.00	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0		48	2,352			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		
	0			0			0			0			0			0			0			0			0		

18		19			20					
Rate class 7		Rate class 8			Rate class 9			TOTAL		
Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
	0.00%			0.00%			0.00%			100.00%
	0.00			0.00			0.00			198.00
-	**0**	-	-	**0**	-	-	**0**	**231,612**	**326,076**	**198**
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		229,644	229,644	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		-	-	
0			0			0		1,968	96,432	
0			0			0		-	-	
0			0			0		-	-	

Ontario Energy Board

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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes

			1	2	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		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 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 PEAK																					
1 CP																					
Transformation CP	TCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955										
Bulk Delivery CP	BCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955										
Total Sytem CP	DCP1	79,969	29,072	8,204	13,692	13,043	12,945			58	2,955										
4 CP																					
Transformation CP	TCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068										
Bulk Delivery CP	BCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068										
Total Sytem CP	DCP4	315,047	119,712	32,954	53,880	44,241	52,419	484	54	235	11,068										
12 CP																					
Transformation CP	TCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
Bulk Delivery CP	BCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
Total Sytem CP	DCP12	863,410	301,275	90,155	159,059	124,114	154,842	1,993	231	707	31,034										
NON CO_INCIDENT 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	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										
Secondary NCP	SNCP12	970,510	330,289	106,090	179,435	152,948	160,739	5,448	602	707	34,252										

Ontario Energy Board

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Sheet I9 Direct Allocation Worksheet

Instructions:
More Instructions provided on the first tab in this workbook.

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?

Instructions:
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

1995	Contributions and Grants - Credit	$0	**Yes**

Instructions:
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

1805	Land	$0	**Yes**
1806	Land Rights	$0	**Yes**
1808	Buildings and Fixtures	$0	**Yes**
1810	Leasehold Improvements	$0	**Yes**
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	**Yes**
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	**Yes**
1825	Storage Battery Equipment	$0	**Yes**
1830	Poles, Towers and Fixtures	$0	**Yes**
1835	Overhead Conductors and Devices	$0	**Yes**
1840	Underground Conduit	$0	**Yes**
1845	Underground Conductors and Devices	$0	**Yes**
1850	Line Transformers	$0	**Yes**
1855	Services	$0	**Yes**
1860	Meters	$0	**Yes**
	blank row	$0	**Yes**

1905	Land	$0	**Yes**
1906	Land Rights	$0	**Yes**
1908	Buildings and Fixtures	$0	**Yes**
1910	Leasehold Improvements	$0	**Yes**
1915	Office Furniture and Equipment	$0	**Yes**
1920	Computer Equipment - Hardware	$0	**Yes**
1925	Computer Software	$0	**Yes**
1930	Transportation Equipment	$0	**Yes**
1935	Stores Equipment	$0	**Yes**
1940	Tools, Shop and Garage Equipment	$0	**Yes**
1945	Measurement and Testing Equipment	$0	**Yes**
1950	Power Operated Equipment	$0	**Yes**
1955	Communication Equipment	$0	**Yes**
1960	Miscellaneous Equipment	$0	**Yes**
1970	Load Management Controls - Customer Premises	$0	**Yes**
1975	Load Management Controls - Utility Premises	$0	**Yes**
1980	System Supervisory Equipment	$0	**Yes**
1990	Other Tangible Property	$0	**Yes**
2005	Property Under Capital Leases	$0	**Yes**
2010	Electric Plant Purchased or Sold	$0	**Yes**
2050	Completed Construction Not Classified--Electric	$0	**Yes**
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	**Yes**
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	**Yes**
	Directly Allocated Net Fixed Assets	**$0**	
5005	Operation Supervision and Engineering	$0	**Yes**
5010	Load Dispatching	$0	**Yes**
5012	Station Buildings and Fixtures Expense	$0	**Yes**
5014	Transformer Station Equipment - Operation Labour	$0	**Yes**
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	**Yes**
5016	Distribution Station Equipment - Operation Labour	$0	**Yes**
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	**Yes**
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	**Yes**
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	**Yes**
5030	Overhead Subtransmission Feeders - Operation	$0	**Yes**
5035	Overhead Distribution Transformers-Operation	$0	**Yes**
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	**Yes**

5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	**Yes**
5050	Underground Subtransmission Feeders - Operation	$0	**Yes**
5055	Underground Distribution Transformers - Operation	$0	**Yes**
5065	Meter Expense	$0	**Yes**
5070	Customer Premises - Operation Labour	$0	**Yes**
5075	Customer Premises - Materials and Expenses	$0	**Yes**
5085	Miscellaneous Distribution Expense	$0	**Yes**
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	**Yes**
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	**Yes**
5096	Other Rent	$0	**Yes**
5105	Maintenance Supervision and Engineering	$0	**Yes**
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	**Yes**
5112	Maintenance of Transformer Station Equipment	$0	**Yes**
5114	Maintenance of Distribution Station Equipment	$0	**Yes**
5120	Maintenance of Poles, Towers and Fixtures	$0	**Yes**
5125	Maintenance of Overhead Conductors and Devices	$0	**Yes**
5130	Maintenance of Overhead Services	$0	**Yes**
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	**Yes**
5145	Maintenance of Underground Conduit	$0	**Yes**
5150	Maintenance of Underground Conductors and Devices	$0	**Yes**
5155	Maintenance of Underground Services	$0	**Yes**
5160	Maintenance of Line Transformers	$0	**Yes**
5175	Maintenance of Meters	$0	**Yes**
5305	Supervision	$0	**Yes**
5310	Meter Reading Expense	$0	**Yes**
5315	Customer Billing	$0	**Yes**
5320	Collecting	$0	**Yes**
5325	Collecting- Cash Over and Short	$0	**Yes**

5330	Collection Charges	$0	**Yes**
5335	Bad Debt Expense	$0	**Yes**
5340	Miscellaneous Customer Accounts Expenses	$0	**Yes**
5405	Supervision	$0	**Yes**
5410	Community Relations - Sundry	$0	**Yes**
5415	Energy Conservation	$0	**Yes**
5420	Community Safety Program	$0	**Yes**
5425	Miscellaneous Customer Service and Informational Expenses	$0	**Yes**
5505	Supervision	$0	**Yes**
5510	Demonstrating and Selling Expense	$0	**Yes**
5515	Advertising Expense	$0	**Yes**
5520	Miscellaneous Sales Expense	$0	**Yes**
5605	Executive Salaries and Expenses	$0	**Yes**
5610	Management Salaries and Expenses	$0	**Yes**
5615	General Administrative Salaries and Expenses	$0	**Yes**
5620	Office Supplies and Expenses	$0	**Yes**
5625	Administrative Expense Transferred Credit	$0	**Yes**
5630	Outside Services Employed	$0	**Yes**
5635	Property Insurance	$0	**Yes**
5640	Injuries and Damages	$0	**Yes**
5645	Employee Pensions and Benefits	$0	**Yes**
5650	Franchise Requirements	$0	**Yes**
5655	Regulatory Expenses	$0	**Yes**
5660	General Advertising Expenses	$0	**Yes**
5665	Miscellaneous General Expenses	$0	**Yes**
5670	Rent	$0	**Yes**
5675	Maintenance of General Plant	$0	**Yes**
5680	Electrical Safety Authority Fees	$0	**Yes**

5685	Independent Market Operator Fees and Penalties	$0	**Yes**
5705	Amortization Expense - Property, Plant, and Equipment	$0	**Yes**
5710	Amortization of Limited Term Electric Plant	$0	**Yes**
5715	Amortization of Intangibles and Other Electric Plant	$0	**Yes**
5720	Amortization of Electric Plant Acquisition Adjustments	$0	**Yes**
6105	Taxes Other Than Income Taxes	$0	**Yes**
6205	Sub-account LEAP Funding	$0	**Yes**
6210	Life Insurance	$0	**Yes**
6215	Penalties	$0	**Yes**
6225	Other Deductions	$0	**Yes**
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	**$32,036,461**	**Allocated**
Approved Total PILs	**$198,681**	**$0**
Approved Total Return on Debt	**$973,205**	**$0**
Approved Total Return on Equity	**$1,447,026**	**$0**

Total

1	2	3	4	5
Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	S > 1,000 to 4,999 k

$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU	$ > 1,000 to 4,999 k
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	ıetered Scattered l	mbedded Distribut

$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Large Use >5MW	Street Light	Sentinel	ıetered Scattered I	nbedded Distribut
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

11	12	13	14	15
ck-up/Standby Pov	Rate Class 1	Rate class 2	Rate class 3	Rate class 4

$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

ck-up/Standby Pov	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

16	17	18	19	20
Rate class 5	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**

$0	$0	$0	$0	$0

$0	$0	$0	$0	$0
$0	$0	$0	$0	$0

Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	**$0**	**$0**	**$0**	**$0**

Demand Related

USoA Account #	Accounts	Residential	GS <50
1805	Land	$0	$0
1806	Land Rights	$0	$0
1808	Buildings and Fixtures	$0	$0
1810	Leasehold Improvements	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0
1825	Storage Battery Equipment	$0	$0
1830	Poles, Towers and Fixtures	$0	$0
1835	Overhead Conductors and Devices	$0	$0
1840	Underground Conduit	$0	$0
1845	Underground Conductors and Devices	$0	$0
1850	Line Transformers	$0	$0
1855	Services	$0	$0
1860	Meters	$0	$0
0	blank row	$0	$0

1905	Land	$0	$0
1906	Land Rights	$0	$0
1908	Buildings and Fixtures	$0	$0
1910	Leasehold Improvements	$0	$0
1915	Office Furniture and Equipment	$0	$0
1920	Computer Equipment - Hardware	$0	$0
1925	Computer Software	$0	$0
1930	Transportation Equipment	$0	$0
1935	Stores Equipment	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$0
1945	Measurement and Testing Equipment	$0	$0
1950	Power Operated Equipment	$0	$0
1955	Communication Equipment	$0	$0
1960	Miscellaneous Equipment	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0
1980	System Supervisory Equipment	$0	$0
1990	Other Tangible Property	$0	$0
2005	Property Under Capital Leases	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0
2050	Completed Construction Not Classified--Electric	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0
	Directly Allocated Net Fixed Assets	**$0**	**$0**
5005	Operation Supervision and Engineering	$0	$0
5010	Load Dispatching	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0

5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0
5065	Meter Expense	$0	$0
5070	Customer Premises - Operation Labour	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0
5085	Miscellaneous Distribution Expense	$0	$0
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0
5096	Other Rent	$0	$0
5105	Maintenance Supervision and Engineering	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0
5112	Maintenance of Transformer Station Equipment	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$0	$0
5125	Maintenance of Overhead Conductors and Devices	$0	$0
5130	Maintenance of Overhead Services	$0	$0
5135	Overhead Distribution Lines and Feeders - Right of Way	$0	$0
5145	Maintenance of Underground Conduit	$0	$0
5150	Maintenance of Underground Conductors and Devices	$0	$0
5155	Maintenance of Underground Services	$0	$0
5160	Maintenance of Line Transformers	$0	$0
5175	Maintenance of Meters	$0	$0
5305	Supervision	$0	$0
5310	Meter Reading Expense	$0	$0
5315	Customer Billing	$0	$0
5320	Collecting	$0	$0
5325	Collecting- Cash Over and Short	$0	$0

5330	Collection Charges	$0	$0
5335	Bad Debt Expense	$0	$0
5340	Miscellaneous Customer Accounts Expenses	$0	$0
5405	Supervision	$0	$0
5410	Community Relations - Sundry	$0	$0
5415	Energy Conservation	$0	$0
5420	Community Safety Program	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$0	$0
5505	Supervision	$0	$0
5510	Demonstrating and Selling Expense	$0	$0
5515	Advertising Expense	$0	$0
5520	Miscellaneous Sales Expense	$0	$0
5605	Executive Salaries and Expenses	$0	$0
5610	Management Salaries and Expenses	$0	$0
5615	General Administrative Salaries and Expenses	$0	$0
5620	Office Supplies and Expenses	$0	$0
5625	Administrative Expense Transferred Credit	$0	$0
5630	Outside Services Employed	$0	$0
5635	Property Insurance	$0	$0
5640	Injuries and Damages	$0	$0
5645	Employee Pensions and Benefits	$0	$0
5650	Franchise Requirements	$0	$0
5655	Regulatory Expenses	$0	$0
5660	General Advertising Expenses	$0	$0
5665	Miscellaneous General Expenses	$0	$0
5670	Rent	$0	$0
5675	Maintenance of General Plant	$0	$0
5680	Electrical Safety Authority Fees	$0	$0

5685	Independent Market Operator Fees and Penalties	$0	$0
5705	Amortization Expense - Property, Plant, and Equipment	$0	$0
5710	Amortization of Limited Term Electric Plant	$0	$0
5715	Amortization of Intangibles and Other Electric Plant	$0	$0
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0
6105	Taxes Other Than Income Taxes	$0	$0
6205	Sub-account LEAP Funding	$0	$0
6210	Life Insurance	$0	$0
6215	Penalties	$0	$0
6225	Other Deductions	$0	$0
	Total Expenses	$0	$0
	Depreciation Expense	$0	$0

GS >50 to 999 kW	GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1
$0	$0	$0	$0	$0
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Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6

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Custom

Rate class 7	Rate class 8	Rate class 9	USoA Account #
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$0	$0	$0	1808
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$0	$0	$0	1815
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$0	$0	$0	1835
$0	$0	$0	1840
$0	$0	$0	1845
$0	$0	$0	1850
$0	$0	$0	1855
$0	$0	$0	1860
$0	$0	$0	0

$0	$0	$0	1905
$0	$0	$0	1906
$0	$0	$0	1908
$0	$0	$0	1910
$0	$0	$0	1915
$0	$0	$0	1920
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$0	$0	$0	1945
$0	$0	$0	1950
$0	$0	$0	1955
$0	$0	$0	1960
$0	$0	$0	1970
$0	$0	$0	1975
$0	$0	$0	1980
$0	$0	$0	1990
$0	$0	$0	2005
$0	$0	$0	2010
$0	$0	$0	2050
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$0	$0	$0	5065
$0	$0	$0	5070
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$0	$0	$0	5670
$0	$0	$0	5675
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$0	$0	$0	5715
$0	$0	$0	5720
$0	$0	$0	6105
$0	$0	$0	6205
$0	$0	$0	6210
$0	$0	$0	6215
$0	$0	$0	6225
$0	$0	$0	
$0	$0	$0	

ıer Related

Accounts	Residential	GS <50	GS >50 to 999 kW
Land	$0	$0	$0
Land Rights	$0	$0	$0
Buildings and Fixtures	$0	$0	$0
Leasehold Improvements	$0	$0	$0
Transformer Station Equipment - Normally Primary above 50 kV	$0	$0	$0
Distribution Station Equipment - Normally Primary below 50 kV	$0	$0	$0
Storage Battery Equipment	$0	$0	$0
Poles, Towers and Fixtures	$0	$0	$0
Overhead Conductors and Devices	$0	$0	$0
Underground Conduit	$0	$0	$0
Underground Conductors and Devices	$0	$0	$0
Line Transformers	$0	$0	$0
Services	$0	$0	$0
Meters	$0	$0	$0
blank row	$0	$0	$0

Land	$0	$0	$0
Land Rights	$0	$0	$0
Buildings and Fixtures	$0	$0	$0
Leasehold Improvements	$0	$0	$0
Office Furniture and Equipment	$0	$0	$0
Computer Equipment - Hardware	$0	$0	$0
Computer Software	$0	$0	$0
Transportation Equipment	$0	$0	$0
Stores Equipment	$0	$0	$0
Tools, Shop and Garage Equipment	$0	$0	$0
Measurement and Testing Equipment	$0	$0	$0
Power Operated Equipment	$0	$0	$0
Communication Equipment	$0	$0	$0
Miscellaneous Equipment	$0	$0	$0
Load Management Controls - Customer Premises	$0	$0	$0
Load Management Controls - Utility Premises	$0	$0	$0
System Supervisory Equipment	$0	$0	$0
Other Tangible Property	$0	$0	$0
Property Under Capital Leases	$0	$0	$0
Electric Plant Purchased or Sold	$0	$0	$0
Completed Construction Not Classified--Electric	$0	$0	$0
Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	$0	$0	$0
Accumulated Amortization of Electric Utility Plant - Intangibles	$0	$0	$0
Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**
Operation Supervision and Engineering	$0	$0	$0
Load Dispatching	$0	$0	$0
Station Buildings and Fixtures Expense	$0	$0	$0
Transformer Station Equipment - Operation Labour	$0	$0	$0
Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0
Distribution Station Equipment - Operation Labour	$0	$0	$0
Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0
Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0
Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0
Overhead Subtransmission Feeders - Operation	$0	$0	$0
Overhead Distribution Transformers- Operation	$0	$0	$0
Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0

Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0
Underground Subtransmission Feeders - Operation	$0	$0	$0
Underground Distribution Transformers - Operation	$0	$0	$0
Meter Expense	$0	$0	$0
Customer Premises - Operation Labour	$0	$0	$0
Customer Premises - Materials and Expenses	$0	$0	$0
Miscellaneous Distribution Expense	$0	$0	$0
Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0
Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0
Other Rent	$0	$0	$0
Maintenance Supervision and Engineering	$0	$0	$0
Maintenance of Buildings and Fixtures - Distribution Stations	$0	$0	$0
Maintenance of Transformer Station Equipment	$0	$0	$0
Maintenance of Distribution Station Equipment	$0	$0	$0
Maintenance of Poles, Towers and Fixtures	$0	$0	$0
Maintenance of Overhead Conductors and Devices	$0	$0	$0
Maintenance of Overhead Services	$0	$0	$0
Overhead Distribution Lines and Feeders - Right of Way	$0	$0	$0
Maintenance of Underground Conduit	$0	$0	$0
Maintenance of Underground Conductors and Devices	$0	$0	$0
Maintenance of Underground Services	$0	$0	$0
Maintenance of Line Transformers	$0	$0	$0
Maintenance of Meters	$0	$0	$0
Supervision	$0	$0	$0
Meter Reading Expense	$0	$0	$0
Customer Billing	$0	$0	$0
Collecting	$0	$0	$0
Collecting- Cash Over and Short	$0	$0	$0

Collection Charges	$0	$0	$0
Bad Debt Expense	$0	$0	$0
Miscellaneous Customer Accounts Expenses	$0	$0	$0
Supervision	$0	$0	$0
Community Relations - Sundry	$0	$0	$0
Energy Conservation	$0	$0	$0
Community Safety Program	$0	$0	$0
Miscellaneous Customer Service and Informational Expenses	$0	$0	$0
Supervision	$0	$0	$0
Demonstrating and Selling Expense	$0	$0	$0
Advertising Expense	$0	$0	$0
Miscellaneous Sales Expense	$0	$0	$0
Executive Salaries and Expenses	$0	$0	$0
Management Salaries and Expenses	$0	$0	$0
General Administrative Salaries and Expenses	$0	$0	$0
Office Supplies and Expenses	$0	$0	$0
Administrative Expense Transferred Credit	$0	$0	$0
Outside Services Employed	$0	$0	$0
Property Insurance	$0	$0	$0
Injuries and Damages	$0	$0	$0
Employee Pensions and Benefits	$0	$0	$0
Franchise Requirements	$0	$0	$0
Regulatory Expenses	$0	$0	$0
General Advertising Expenses	$0	$0	$0
Miscellaneous General Expenses	$0	$0	$0
Rent	$0	$0	$0
Maintenance of General Plant	$0	$0	$0
Electrical Safety Authority Fees	$0	$0	$0

Independent Market Operator Fees and Penalties	$0	$0	$0
Amortization Expense - Property, Plant, and Equipment	$0	$0	$0
Amortization of Limited Term Electric Plant	$0	$0	$0
Amortization of Intangibles and Other Electric Plant	$0	$0	$0
Amortization of Electric Plant Acquisition Adjustments	$0	$0	$0
Taxes Other Than Income Taxes	$0	$0	$0
Sub-account LEAP Funding	$0	$0	$0
Life Insurance	$0	$0	$0
Penalties	$0	$0	$0
Other Deductions	$0	$0	$0
Total Expenses	$0	$0	$0
Depreciation Expense	$0	$0	$0

GS> 50-TOU	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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$0	$0	$0	$0	$0

Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate Class 1	Rate class 2
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
$0	$0	$0	$0	$0
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Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7

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Ontario Energy Board

2018 Cost Allocation Model

Sheet O6 Composite Allocator Detail Worksheet -

Details:
Output Sheet Details How Various Composite Allocators are Derived

Demand Allocators can be found in columns C to AG
Customer Allocators can be found in columns AJ to BN

			Demand Allocators				
				1	2	3	4
			Demand Total	Residential	GS <50	GS >50 to 999 kW	GS> 50-TOU
	Composite allocators						
	Rate Base						
1565	Conservation and Demand Management		$0	$0	$0	$0	$0
1805-1	Land Station >50 kV			$0	$0	$0	$0
1805-2	Land Station <50 kV			$37,343	$11,175	$19,716	$0
1805	Total		$107,021	$37,343	$11,175	$19,716	$0
1806-1	Land Rights Station >50 kV			$0	$0	$0	$0
1806-2	Land Rights Station <50 kV			$9,554	$2,859	$5,044	$0
1806	Total		$27,380	$9,554	$2,859	$5,044	$0
1808-1	Buildings and Fixtures > 50 kV			$0	$0	$0	$0
1808-2	Buildings and Fixtures < 50 KV			$210,997	$63,140	$111,396	$0
1808	Total		$604,685	$210,997	$63,140	$111,396	$0
1810-1	Leasehold Improvements >50 kV			$0	$0	$0	$0
1810-2	Leasehold Improvements <50 kV			$0	$0	$0	$0
1810	Total		$0	$0	$0	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		$0	$0	$0	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		$0	$0	$0	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		$0	$0	$0	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		$0	$0	$0	$0	$0
1820	Total		$0	$0	$0	$0	$0
1815 & 1820	Total		$0	$0	$0	$0	$0
1825-1	Storage Battery Equipment > 50 kV			$0	$0	$0	$0
1825-2	Storage Battery Equipment <50 kV			$0	$0	$0	$0
1825	Total		$0	$0	$0	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			$0	$0	$0	$0
1830-4	Poles, Towers and Fixtures - Primary			$719,591	$258,303	$440,789	$0
1830-5	Poles, Towers and Fixtures - Secondary			$356,160	$127,847	$218,168	$0
1830	Total		$3,402,292	$1,075,751	$386,149	$658,958	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			$0	$0	$0	$0
1835-4	Overhead Conductors and Devices - Primary			$1,243,839	$446,485	$761,921	$0
1835-5	Overhead Conductors and Devices - Secondary			$561,562	$201,577	$343,988	$0
1835	Total		$5,710,521	$1,805,401	$648,062	$1,105,909	$0
1830 & 1835	Total		$9,112,813	$2,881,152	$1,034,211	$1,764,866	$0
1840-3	Underground Conduit - Bulk Delivery			$0	$0	$0	$0
1840-4	Underground Conduit - Primary			$82,611	$29,654	$50,604	$0
1840-5	Underground Conduit - Secondary			$294,327	$105,651	$180,292	$0
1840	Total		$1,189,531	$376,938	$135,305	$230,896	$0
1845-3	Underground Conductors and Devices - Bulk Delivery			$0	$0	$0	$0

	A	B	C	D	E	F	G
76	1845-4	Underground Conductors and Devices - Primary		$305,786	$109,764	$187,311	$0
77	1845-5	Underground Conductors and Devices - Secondary		$596,492	$214,115	$365,384	$0
78	1845	Total	$2,849,051	$902,278	$323,880	$552,696	$0
79							
80	1840 & 1845	Total	$4,038,582	$1,279,216	$459,184	$783,591	$0
81							
82	1850	Line Transformers	$3,550,193	$1,120,540	$402,226	$686,828	$0
83							
84	1815- 1850	Total	$16,701,588	$5,280,908	$1,895,622	$3,235,286	$0
85							
86	1855	Services	$0	$0	$0	$0	$0
87							
88	1815- 1855	Total	$16,701,588	$5,280,908	$1,895,622	$3,235,286	$0
89							
90	1860	Meters	$0	$0	$0	$0	$0
91							
92	1815-1860	Total	$16,701,588	$5,280,908	$1,895,622	$3,235,286	$0
93							
94	1565-1860	Total	$17,440,674	$5,538,802	$1,972,795	$3,371,442	$0
95							
96							
97	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	$36,891,909	$20,200,389	$4,622,072	$3,846,173	$0
98		GFA - Distribution plant (exclude credit for contributed capital)	$36,891,909	$20,200,389	$4,622,072	$3,846,173	$0
99							
100		Accum Depreciation - NFA	($4,855,448)	($2,694,060)	($629,617)	($491,023)	$0
101		Accum Depreciation - NFA ECC	($4,855,448)	($2,694,060)	($629,617)	($491,023)	$0
102	NFA	Net Fixed Assets	$32,036,461	$17,506,329	$3,992,454	$3,355,150	$0
103	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	$32,036,461	$17,506,329	$3,992,454	$3,355,150	$0
104							
105	1830-4	Primary Poles Demand and Customer	$3,799,226	$2,027,967	$412,535	$452,636	$0
106	1830-5	Secondary Poles Demand and Customer	$1,871,260	$908,262	$192,929	$223,167	$0
107	POLE						
108							
109	PP&E		$32,036,461	$17,506,329	$3,992,454	$3,355,150	$0
110							
111							
112							
113							
114	**Operating and Maintenance**			Allocate all the costs to the O and M expenses before using it as a composite			
115							
116	**Acccounts**						
117	5005	Operation Supervision and Engineering	$17,831	$5,638	$2,024	$3,454	$0
118	5010	Load Dispatching	$0	$0	$0	$0	$0
119	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0
120	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0
121	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
122	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0
123	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
124	5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0
125	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0
126	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
127	5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0
128	5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0
129	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0
130	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
131	5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0
132	5065	Meter Expense	$0	$0	$0	$0	$0
133	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0
134	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0
135	5085	Miscellaneous Distribution Expense	$78,169	$24,716	$8,872	$15,142	$0
136	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0
137	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0
138	5096	Other Rent	$0	$0	$0	$0	$0
139	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0
140	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$32,580	$11,368	$3,402	$6,002	$0
141	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0
142	5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0
143	5120	Maintenance of Poles, Towers and Fixtures	$14,157	$4,476	$1,607	$2,742	$0
144	5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0

	A	B	C	D	E	F	G
145	5130	Maintenance of Overhead Services	$0	$0	$0	$0	$0
146	5135	Overhead Distribution Lines and Feeders - Right of Way	$61,328	$19,390	$6,960	$11,877	$0
147	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0
148	5150	Maintenance of Underground Conductors and Devices	$6,036	$1,912	$686	$1,171	$0
149	5155	Maintenance of Underground Services	$0	$0	$0	$0	$0
150	5160	Maintenance of Line Transformers	$10,565	$3,335	$1,197	$2,044	$0
151	5175	Maintenance of Meters	$0	$0	$0	$0	$0
152	5305	Supervision	$0	$0	$0	$0	$0
153	5310	Meter Reading Expense	$0	$0	$0	$0	$0
154	5315	Customer Billing	$0	$0	$0	$0	$0
155	5320	Collecting	$0	$0	$0	$0	$0
156	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0
157	5330	Collection Charges	$0	$0	$0	$0	$0
158	5335	Bad Debt Expense	$0	$0	$0	$0	$0
159	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0
160							
161	O&M DC	Total (not including directly allocated amounts)	$220,666	$70,835	$24,748	$42,432	$0
162		Total Directly Allocated Demand + Customer	$0	$0	$0	$0	$0
163	O&M	Total Demand and Customer	$1,597,342	$1,220,206	$183,063	$64,112	$0
164							
165							
166	**Accounts**						
167	4705	Power Purchased	$62,241,271	$17,984,316	$6,549,037	$11,804,563	$0
168	4708	Charges-WMS	$0	$0	$0	$0	$0
169	4710	Cost of Power Adjustments	$0	$0	$0	$0	$0
170	4712	Charges-One-Time	$0	$0	$0	$0	$0
171	4714	Charges-NW	$0	$0	$0	$0	$0
172	4716	Charges-CN	$0	$0	$0	$0	$0
173	4730	Rural Rate Assistance Expense	$0	$0	$0	$0	$0
174	4750	Charges-LV	$0	$0	$0	$0	$0
175	5685	Independent Market Operator Fees and Penalties	$0	$0	$0	$0	$0
176	4751	Charges-Smart Metering Entity	$0	$0	$0	$0	$0
177	COP	Cost of Power	$62,241,271	$17,984,316	$6,549,037	$11,804,563	$0
178							
179	**Acccounts**						
180	5005	Operation Supervision and Engineering	$29,719	$14,664	$3,363	$3,758	$0
181	5010	Load Dispatching	$0	$0	$0	$0	$0
182	5012	Station Buildings and Fixtures Expense	$0	$0	$0	$0	$0
183	5014	Transformer Station Equipment - Operation Labour	$0	$0	$0	$0	$0
184	5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
185	5016	Distribution Station Equipment - Operation Labour	$0	$0	$0	$0	$0
186	5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0	$0	$0	$0
187	5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0
188	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0	$0	$0	$0
189	5030	Overhead Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
190	5035	Overhead Distribution Transformers- Operation	$0	$0	$0	$0	$0
191	5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0	$0	$0	$0
192	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0	$0	$0	$0
193	5050	Underground Subtransmission Feeders - Operation	$0	$0	$0	$0	$0
194	5055	Underground Distribution Transformers - Operation	$0	$0	$0	$0	$0
195	5065	Meter Expense	$0	$0	$0	$0	$0
196	5070	Customer Premises - Operation Labour	$0	$0	$0	$0	$0
197	5075	Customer Premises - Materials and Expenses	$0	$0	$0	$0	$0
198	5085	Miscellaneous Distribution Expense	$130,281	$64,282	$14,741	$16,476	$0
199	5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0
200	5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0	$0	$0	$0
201	5096	Other Rent	$1,153	$881	$132	$46	$0
202	5105	Maintenance Supervision and Engineering	$0	$0	$0	$0	$0
203	5110	Maintenance of Buildings and Fixtures - Distribution Stations	$32,580	$11,368	$3,402	$6,002	$0
204	5112	Maintenance of Transformer Station Equipment	$0	$0	$0	$0	$0
205	5114	Maintenance of Distribution Station Equipment	$0	$0	$0	$0	$0
206	5120	Maintenance of Poles, Towers and Fixtures	$23,595	$12,218	$2,519	$2,812	$0
207	5125	Maintenance of Overhead Conductors and Devices	$0	$0	$0	$0	$0
208	5130	Maintenance of Overhead Services	$47,270	$30,601	$7,215	$2,771	$0
209	5135	Overhead Distribution Lines and Feeders - Right of Way	$102,213	$52,989	$10,921	$12,182	$0
210	5145	Maintenance of Underground Conduit	$0	$0	$0	$0	$0
211	5150	Maintenance of Underground Conductors and Devices	$10,060	$5,049	$1,056	$1,199	$0
212	5155	Maintenance of Underground Services	$92,041	$59,586	$14,048	$5,395	$0
213	5160	Maintenance of Line Transformers	$17,608	$9,408	$1,913	$2,090	$0
214	5175	Maintenance of Meters	$67,671	$49,285	$16,634	$1,278	$0

	A	B	C	D	E	F	G
215	5305	Supervision	$0	$0	$0	$0	$0
216	5310	Meter Reading Expense	$0	$0	$0	$0	$0
217	5315	Customer Billing	$830,289	$723,725	$85,313	$8,071	$0
218	5320	Collecting	$0	$0	$0	$0	$0
219	5325	Collecting- Cash Over and Short	$0	$0	$0	$0	$0
220	5330	Collection Charges	$186,805	$162,830	$19,194	$1,816	$0
221	5335	Bad Debt Expense	$27,209	$24,203	$2,744	$262	$0
222	5340	Miscellaneous Customer Accounts Expenses	$0	$0	$0	$0	$0
223	5405	Supervision	$0	$0	$0	$0	$0
224	5410	Community Relations - Sundry	$25,527	$19,500	$2,926	$1,025	$0
225	5415	Energy Conservation	$0	$0	$0	$0	$0
226	5420	Community Safety Program	$0	$0	$0	$0	$0
227	5425	Miscellaneous Customer Service and Informational Expenses	$15,410	$11,771	$1,766	$618	$0
228	5505	Supervision	$0	$0	$0	$0	$0
229	5510	Demonstrating and Selling Expense	$0	$0	$0	$0	$0
230	5515	Advertising Expense	$6,198	$4,735	$710	$249	$0
231	5520	Miscellaneous Sales Expense	$0	$0	$0	$0	$0
232	5605	Executive Salaries and Expenses	$334,637	$255,628	$38,351	$13,431	$0
233	5610	Management Salaries and Expenses	$1,164,514	$889,570	$133,459	$46,740	$0
234	5615	General Administrative Salaries and Expenses	$146,993	$112,288	$16,846	$5,900	$0
235	5620	Office Supplies and Expenses	$145,306	$110,999	$16,653	$5,832	$0
236	5625	Administrative Expense Transferred Credit	$0	$0	$0	$0	$0
237	5630	Outside Services Employed	$327,443	$250,133	$37,526	$13,142	$0
238	5635	Property Insurance	$29,279	$16,000	$3,649	$3,066	$0
239	5640	Injuries and Damages	$0	$0	$0	$0	$0
240	5645	Employee Pensions and Benefits	$1,101,444	$841,391	$126,231	$44,208	$0
241	5650	Franchise Requirements	$0	$0	$0	$0	$0
242	5655	Regulatory Expenses	$283,161	$216,306	$32,452	$11,365	$0
243	5660	General Advertising Expenses	$0	$0	$0	$0	$0
244	5665	Miscellaneous General Expenses	$663,915	$507,163	$76,088	$26,647	$0
245	5670	Rent	$247,675	$189,199	$28,385	$9,941	$0
246	5675	Maintenance of General Plant	$310,017	$236,821	$35,529	$12,443	$0
247	5680	Electrical Safety Authority Fees	$0	$0	$0	$0	$0
248	6105	Taxes Other Than Income Taxes	$55,636	$30,402	$6,933	$5,827	$0
249	6205-1	Sub-Account LEAP Funding	$12,942	$9,887	$1,483	$519	$0
250	6210	Life Insurance	$0	$0	$0	$0	$0
251	6215	Penalties	$0	$0	$0	$0	$0
252	6225	Other Deductions	$0	$0	$0	$0	$0
253							
254		**OM&A Expenses**	**$6,468,593**	**$4,922,879**	**$742,181**	**$265,111**	**$0**
255							
256							
257							
258							
259			**Demand Allocators**				
260		**Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)**	**Demand Total**	**Residential**	**GS <50**	**GS >50 to 999 kW**	**GS> 50-TOU**
261							
262		**1808**	$ 32,580	$ 11,368	$ 3,402	$ 6,002	$ -
263		**1815**	$ -	$ -	$ -	$ -	$ -
264		**1820**	$ -	$ -	$ -	$ -	$ -
265		**1830**	$ 14,157	$ 4,476	$ 1,607	$ 2,742	$ -
266		**1835**	$ -	$ -	$ -	$ -	$ -
267		**1840**	$ -	$ -	$ -	$ -	$ -
268		**1845**	$ 6,036	$ 1,912	$ 686	$ 1,171	$ -
269		**1850**	$ 10,565	$ 3,335	$ 1,197	$ 2,044	$ -
270		**1855**	$ -	$ -	$ -	$ -	$ -
271		**1860**	$ -	$ -	$ -	$ -	$ -
272		**1815-1855**	$ 96,000	$ 30,354	$ 10,896	$ 18,596	$ -
273		**1830 & 1835**	$ 61,328	$ 19,390	$ 6,960	$ 11,877	$ -
274		**1840 & 1845**	$ -	$ -	$ -	$ -	$ -
275		**BCP**	$ -	$ -	$ -	$ -	$ -
276		**BDHA**	$ -	$ -	$ -	$ -	$ -
277		**Break Out**	$ -	$ -	$ -	$ -	$ -
278		**CCA**	$ -	$ -	$ -	$ -	$ -
279		**CDMPP**	$ -	$ -	$ -	$ -	$ -
280		**CEN**	$ -	$ -	$ -	$ -	$ -
281		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -
282		**CREV**	$ -	$ -	$ -	$ -	$ -
283		**CWCS**	$ -	$ -	$ -	$ -	$ -
284		**CWMC**	$ -	$ -	$ -	$ -	$ -
285		**CWMR**	$ -	$ -	$ -	$ -	$ -
286		**CWNB**	$ -	$ -	$ -	$ -	$ -
287		**DCP**	$ -	$ -	$ -	$ -	$ -
288		**LPHA**	$ -	$ -	$ -	$ -	$ -
289		**LTNCP**	$ -	$ -	$ -	$ -	$ -
290		**NFA**	$ -	$ -	$ -	$ -	$ -
291		**NFA ECC**	$ -	$ -	$ -	$ -	$ -
292		**O&M**	$ -	$ -	$ -	$ -	$ -
293		**PNCP**	$ -	$ -	$ -	$ -	$ -
294		**SNCP**	$ -	$ -	$ -	$ -	$ -
295		**TCP**	$ -	$ -	$ -	$ -	$ -
296							
297		**Total**	**$ 220,666**	**$ 70,835**	**$ 24,748**	**$ 42,432**	**$ -**
298							
299							

	A	B	C	D	E	F	G
300			**Demand Allocators**				
301	**Grouping of OM&A (lines 168 - 240)**		**Demand Total**	**Residential**	**GS <50**	**GS >50 to 999 kW**	**GS> 50-TOU**
302							
303		**1808**	$ 32,580	$ 11,368	$ 3,402	$ 6,002	$ -
304		**1815**	$ -	$ -	$ -	$ -	$ -
305		**1820**	$ -	$ -	$ -	$ -	$ -
306		**1830**	$ 23,595	$ 12,218	$ 2,519	$ 2,812	$ -
307		**1835**	$ -	$ -	$ -	$ -	$ -
308		**1840**	$ -	$ -	$ -	$ -	$ -
309		**1845**	$ 10,060	$ 5,049	$ 1,056	$ 1,199	$ -
310		**1850**	$ 17,608	$ 9,408	$ 1,913	$ 2,090	$ -
311		**1855**	$ 139,311	$ 90,187	$ 21,263	$ 8,166	$ -
312		**1860**	$ 67,671	$ 49,285	$ 16,634	$ 1,278	$ -
313		**1815-1855**	$ 160,000	$ 78,946	$ 18,104	$ 20,234	$ -
314		**1830 & 1835**	$ 102,213	$ 52,989	$ 10,921	$ 12,182	$ -
315		**1840 & 1845**	$ -	$ -	$ -	$ -	$ -
316		**BCP**	$ -	$ -	$ -	$ -	$ -
317		**BDHA**	$ 27,209	$ 24,203	$ 2,744	$ 262	$ -
318		**Break Out**	$ -	$ -	$ -	$ -	$ -
319		**CCA**	$ -	$ -	$ -	$ -	$ -
320		**CDMPP**	$ -	$ -	$ -	$ -	$ -
321		**CEN**	$ -	$ -	$ -	$ -	$ -
322		**CEN EWMP**	$ -	$ -	$ -	$ -	$ -
323		**CREV**	$ -	$ -	$ -	$ -	$ -
324		**CWCS**	$ -	$ -	$ -	$ -	$ -
325		**CWMC**	$ -	$ -	$ -	$ -	$ -
326		**CWMR**	$ -	$ -	$ -	$ -	$ -
327		**CWNB**	$ 1,017,095	$ 886,555	$ 104,508	$ 9,887	$ -
328		**DCP**	$ -	$ -	$ -	$ -	$ -
329		**LPHA**	$ -	$ -	$ -	$ -	$ -
330		**LTNCP**	$ -	$ -	$ -	$ -	$ -
331		**NFA**	$ 55,636	$ 30,402	$ 6,933	$ 5,827	$ -
332		**NFA ECC**	$ 29,279	$ 16,000	$ 3,649	$ 3,066	$ -
333		**O&M**	$ 4,786,336	$ 3,656,271	$ 548,536	$ 192,107	$ -
334		**PNCP**	$ -	$ -	$ -	$ -	$ -
335		**SNCP**	$ -	$ -	$ -	$ -	$ -
336		**TCP**	$ -	$ -	$ -	$ -	$ -
337							
338		**Total**	**$ 6,468,593**	**$ 4,922,879**	**$ 742,181**	**$ 265,111**	**$ -**
339							
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22	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
23	**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**
24								
25								
26								
27	$0	$0	$0	$0	$0	$0	$0	$0
28								
29	$0	$0	$0	$0	$0	$0	$0	$0
30	$15,384	$19,193	$247	$29	$88	$3,847	$0	$0
31	$15,384	$19,193	$247	$29	$88	$3,847	$0	$0
32								
33	$0	$0	$0	$0	$0	$0	$0	$0
34	$3,936	$4,910	$63	$7	$22	$984	$0	$0
35	$3,936	$4,910	$63	$7	$22	$984	$0	$0
36								
37	$0	$0	$0	$0	$0	$0	$0	$0
38	$86,923	$108,443	$1,396	$162	$495	$21,735	$0	$0
39	$86,923	$108,443	$1,396	$162	$495	$21,735	$0	$0
40								
41	$0	$0	$0	$0	$0	$0	$0	$0
42	$0	$0	$0	$0	$0	$0	$0	$0
43	$0	$0	$0	$0	$0	$0	$0	$0
44								
45	$0	$0	$0	$0	$0	$0	$0	$0
46								
47	$0	$0	$0	$0	$0	$0	$0	$0
48	$0	$0	$0	$0	$0	$0	$0	$0
49	$0	$0	$0	$0	$0	$0	$0	$0
50	$0	$0	$0	$0	$0	$0	$0	$0
51								
52	$0	$0	$0	$0	$0	$0	$0	$0
53								
54	$0	$0	$0	$0	$0	$0	$0	$0
55	$0	$0	$0	$0	$0	$0	$0	$0
56	$0	$0	$0	$0	$0	$0	$0	$0
57								
58	$0	$0	$0	$0	$0	$0	$0	$0
59	$380,822	$382,823	$11,117	$0	$288	$85,802	$0	$0
60	$188,487	$189,483	$0	$0	$143	$42,468	$0	$0
61	$569,310	$572,306	$11,117	$0	$431	$128,270	$0	$0
62								
63	$0	$0	$0	$0	$0	$0	$0	$0
64	$658,265	$661,724	$19,216	$0	$498	$148,312	$0	$0
65	$297,190	$298,760	$0	$0	$225	$66,959	$0	$0
66	$955,455	$960,484	$19,216	$0	$723	$215,271	$0	$0
67								
68	$1,524,765	$1,532,791	$30,333	$0	$1,154	$343,541	$0	$0
69								
70	$0	$0	$0	$0	$0	$0	$0	$0
71	$43,719	$43,949	$1,276	$0	$33	$9,850	$0	$0
72	$155,764	$156,587	$0	$0	$118	$35,095	$0	$0
73	$199,484	$200,536	$1,276	$0	$151	$44,945	$0	$0
74								
75	$0	$0	$0	$0	$0	$0	$0	$0

	H	I	J	K	L	M	N	O
76	$161,829	$162,679	$4,724	$0	$122	$36,461	$0	$0
77	$315,676	$317,344	$0	$0	$239	$71,124	$0	$0
78	$477,504	$480,022	$4,724	$0	$361	$107,585	$0	$0
79								
80	$676,988	$680,559	$6,000	$0	$512	$152,530	$0	$0
81								
82	$593,082	$596,146	$17,311	$0	$449	$133,610	$0	$0
83								
84	$2,794,835	$2,809,495	$53,645	$0	$2,115	$629,681	$0	$0
85								
86	$0	$0	$0	$0	$0	$0	$0	$0
87								
88	$2,794,835	$2,809,495	$53,645	$0	$2,115	$629,681	$0	$0
89								
90	$0	$0	$0	$0	$0	$0	$0	$0
91								
92	$2,794,835	$2,809,495	$53,645	$0	$2,115	$629,681	$0	$0
93								
94	$2,901,078	$2,942,041	$55,351	$198	$2,721	$656,246	$0	$0
95								
96								
97	$2,972,344	$3,015,859	$1,323,055	$131,241	$94,652	$686,123	$0	$0
98	$2,972,344	$3,015,859	$1,323,055	$131,241	$94,652	$686,123	$0	$0
99								
100	($382,892)	($386,447)	($153,528)	($17,172)	($11,770)	($88,938)	$0	$0
101	($382,892)	($386,447)	($153,528)	($17,172)	($11,770)	($88,938)	$0	$0
102	$2,589,452	$2,629,413	$1,169,527	$114,069	$82,882	$597,185	$0	$0
103	$2,589,452	$2,629,413	$1,169,527	$114,069	$82,882	$597,185	$0	$0
104								
105	$381,128	$382,900	$27,539	$18,190	$10,224	$86,108	$0	$0
106	$188,616	$189,483	$114,195	$7,676	$4,335	$42,597	$0	$0
107								
108								
109	$2,589,452	$2,629,413	$1,169,527	$114,069	$82,882	$597,185	$0	$0
110								
111								
112								
113								
114	allocator.							
115								
116								
117	$2,984	$3,000	$57	$0	$2	$672	$0	$0
118	$0	$0	$0	$0	$0	$0	$0	$0
119	$0	$0	$0	$0	$0	$0	$0	$0
120	$0	$0	$0	$0	$0	$0	$0	$0
121	$0	$0	$0	$0	$0	$0	$0	$0
122	$0	$0	$0	$0	$0	$0	$0	$0
123	$0	$0	$0	$0	$0	$0	$0	$0
124	$0	$0	$0	$0	$0	$0	$0	$0
125	$0	$0	$0	$0	$0	$0	$0	$0
126	$0	$0	$0	$0	$0	$0	$0	$0
127	$0	$0	$0	$0	$0	$0	$0	$0
128	$0	$0	$0	$0	$0	$0	$0	$0
129	$0	$0	$0	$0	$0	$0	$0	$0
130	$0	$0	$0	$0	$0	$0	$0	$0
131	$0	$0	$0	$0	$0	$0	$0	$0
132	$0	$0	$0	$0	$0	$0	$0	$0
133	$0	$0	$0	$0	$0	$0	$0	$0
134	$0	$0	$0	$0	$0	$0	$0	$0
135	$13,081	$13,149	$251	$0	$10	$2,947	$0	$0
136	$0	$0	$0	$0	$0	$0	$0	$0
137	$0	$0	$0	$0	$0	$0	$0	$0
138	$0	$0	$0	$0	$0	$0	$0	$0
139	$0	$0	$0	$0	$0	$0	$0	$0
140	$4,683	$5,843	$75	$9	$27	$1,171	$0	$0
141	$0	$0	$0	$0	$0	$0	$0	$0
142	$0	$0	$0	$0	$0	$0	$0	$0
143	$2,369	$2,381	$46	$0	$2	$534	$0	$0
144	$0	$0	$0	$0	$0	$0	$0	$0

	H	I	J	K	L	M	N	O
145	$0	$0	$0	$0	$0	$0	$0	$0
146	$10,261	$10,315	$204	$0	$8	$2,312	$0	$0
147	$0	$0	$0	$0	$0	$0	$0	$0
148	$1,012	$1,017	$10	$0	$1	$228	$0	$0
149	$0	$0	$0	$0	$0	$0	$0	$0
150	$1,765	$1,774	$52	$0	$1	$398	$0	$0
151	$0	$0	$0	$0	$0	$0	$0	$0
152	$0	$0	$0	$0	$0	$0	$0	$0
153	$0	$0	$0	$0	$0	$0	$0	$0
154	$0	$0	$0	$0	$0	$0	$0	$0
155	$0	$0	$0	$0	$0	$0	$0	$0
156	$0	$0	$0	$0	$0	$0	$0	$0
157	$0	$0	$0	$0	$0	$0	$0	$0
158	$0	$0	$0	$0	$0	$0	$0	$0
159	$0	$0	$0	$0	$0	$0	$0	$0
160								
161	$36,155	$37,480	$695	$9	$51	$8,262	$0	$0
162	$0	$0	$0	$0	$0	$0	$0	$0
163	$37,031	$37,869	$28,071	$11,221	$6,873	$8,897	$0	$0
164								
165								
166								
167	$10,165,435	$13,156,260	$269,502	$30,065	$70,250	$2,211,844	$0	$0
168	$0	$0	$0	$0	$0	$0	$0	$0
169	$0	$0	$0	$0	$0	$0	$0	$0
170	$0	$0	$0	$0	$0	$0	$0	$0
171	$0	$0	$0	$0	$0	$0	$0	$0
172	$0	$0	$0	$0	$0	$0	$0	$0
173	$0	$0	$0	$0	$0	$0	$0	$0
174	$0	$0	$0	$0	$0	$0	$0	$0
175	$0	$0	$0	$0	$0	$0	$0	$0
176	$0	$0	$0	$0	$0	$0	$0	$0
177	$10,165,435	$13,156,260	$269,502	$30,065	$70,250	$2,211,844	$0	$0
178								
179								
180	$3,031	$3,053	$999	$97	$71	$683	$0	$0
181	$0	$0	$0	$0	$0	$0	$0	$0
182	$0	$0	$0	$0	$0	$0	$0	$0
183	$0	$0	$0	$0	$0	$0	$0	$0
184	$0	$0	$0	$0	$0	$0	$0	$0
185	$0	$0	$0	$0	$0	$0	$0	$0
186	$0	$0	$0	$0	$0	$0	$0	$0
187	$0	$0	$0	$0	$0	$0	$0	$0
188	$0	$0	$0	$0	$0	$0	$0	$0
189	$0	$0	$0	$0	$0	$0	$0	$0
190	$0	$0	$0	$0	$0	$0	$0	$0
191	$0	$0	$0	$0	$0	$0	$0	$0
192	$0	$0	$0	$0	$0	$0	$0	$0
193	$0	$0	$0	$0	$0	$0	$0	$0
194	$0	$0	$0	$0	$0	$0	$0	$0
195	$0	$0	$0	$0	$0	$0	$0	$0
196	$0	$0	$0	$0	$0	$0	$0	$0
197	$0	$0	$0	$0	$0	$0	$0	$0
198	$13,289	$13,384	$4,378	$427	$309	$2,996	$0	$0
199	$0	$0	$0	$0	$0	$0	$0	$0
200	$0	$0	$0	$0	$0	$0	$0	$0
201	$27	$27	$20	$8	$5	$6	$0	$0
202	$0	$0	$0	$0	$0	$0	$0	$0
203	$4,683	$5,843	$75	$9	$27	$1,171	$0	$0
204	$0	$0	$0	$0	$0	$0	$0	$0
205	$0	$0	$0	$0	$0	$0	$0	$0
206	$2,371	$2,382	$590	$108	$61	$536	$0	$0
207	$0	$0	$0	$0	$0	$0	$0	$0
208	$72	$0	$6,329	$43	$232	$7	$0	$0
209	$10,269	$10,317	$2,486	$467	$263	$2,320	$0	$0
210	$0	$0	$0	$0	$0	$0	$0	$0
211	$1,012	$1,017	$430	$44	$25	$229	$0	$0
212	$139	$0	$12,324	$83	$452	$14	$0	$0
213	$1,765	$1,774	$128	$84	$47	$399	$0	$0
214	$144	$36	$0	$0	$0	$295	$0	$0

	H	I	J	K	L	M	N	O
215	$0	$0	$0	$0	$0	$0	$0	$0
216	$0	$0	$0	$0	$0	$0	$0	$0
217	$208	$52	$271	$8,049	$4,397	$203	$0	$0
218	$0	$0	$0	$0	$0	$0	$0	$0
219	$0	$0	$0	$0	$0	$0	$0	$0
220	$47	$12	$61	$1,811	$989	$46	$0	$0
221	$0	$0	$0	$0	$0	$0	$0	$0
222	$0	$0	$0	$0	$0	$0	$0	$0
223	$0	$0	$0	$0	$0	$0	$0	$0
224	$592	$605	$449	$179	$110	$142	$0	$0
225	$0	$0	$0	$0	$0	$0	$0	$0
226	$0	$0	$0	$0	$0	$0	$0	$0
227	$357	$365	$271	$108	$66	$86	$0	$0
228	$0	$0	$0	$0	$0	$0	$0	$0
229	$0	$0	$0	$0	$0	$0	$0	$0
230	$144	$147	$109	$44	$27	$35	$0	$0
231	$0	$0	$0	$0	$0	$0	$0	$0
232	$7,758	$7,933	$5,881	$2,351	$1,440	$1,864	$0	$0
233	$26,997	$27,608	$20,464	$8,181	$5,010	$6,486	$0	$0
234	$3,408	$3,485	$2,583	$1,033	$632	$819	$0	$0
235	$3,369	$3,445	$2,554	$1,021	$625	$809	$0	$0
236	$0	$0	$0	$0	$0	$0	$0	$0
237	$7,591	$7,763	$5,754	$2,300	$1,409	$1,824	$0	$0
238	$2,367	$2,403	$1,069	$104	$76	$546	$0	$0
239	$0	$0	$0	$0	$0	$0	$0	$0
240	$25,534	$26,112	$19,356	$7,738	$4,739	$6,135	$0	$0
241	$0	$0	$0	$0	$0	$0	$0	$0
242	$6,564	$6,713	$4,976	$1,989	$1,218	$1,577	$0	$0
243	$0	$0	$0	$0	$0	$0	$0	$0
244	$15,391	$15,740	$11,667	$4,664	$2,857	$3,698	$0	$0
245	$5,742	$5,872	$4,352	$1,740	$1,066	$1,380	$0	$0
246	$7,187	$7,350	$5,448	$2,178	$1,334	$1,727	$0	$0
247	$0	$0	$0	$0	$0	$0	$0	$0
248	$4,497	$4,566	$2,031	$198	$144	$1,037	$0	$0
249	$300	$307	$227	$91	$56	$72	$0	$0
250	$0	$0	$0	$0	$0	$0	$0	$0
251	$0	$0	$0	$0	$0	$0	$0	$0
252	$0	$0	$0	$0	$0	$0	$0	$0
253								
254	**$154,854**	**$158,310**	**$115,283**	**$45,147**	**$27,686**	**$37,141**	**$0**	**$0**
255								
256								
257								
258								

	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
259								
260								
261								
262	$ 4,683	$ 5,843	$ 75	$ 9	$ 27	$ 1,171	$ -	$ -
263	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265	$ 2,369	$ 2,381	$ 46	$ -	$ 2	$ 534	$ -	$ -
266	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268	$ 1,012	$ 1,017	$ 10	$ -	$ 1	$ 228	$ -	$ -
269	$ 1,765	$ 1,774	$ 52	$ -	$ 1	$ 398	$ -	$ -
270	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
272	$ 16,065	$ 16,149	$ 308	$ -	$ 12	$ 3,619	$ -	$ -
273	$ 10,261	$ 10,315	$ 204	$ -	$ 8	$ 2,312	$ -	$ -
274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
285	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
286	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296								
297	**$ 36,155**	**$ 37,480**	**$ 695**	**$ 9**	**$ 51**	**$ 8,262**	**$ -**	**$ -**
298								
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300								
301	**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**
302								
303	$ 4,683	$ 5,843	$ 75	$ 9	$ 27	$ 1,171	$ -	$ -
304	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
306	$ 2,371	$ 2,382	$ 590	$ 108	$ 61	$ 536	$ -	$ -
307	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
308	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309	$ 1,012	$ 1,017	$ 430	$ 44	$ 25	$ 229	$ -	$ -
310	$ 1,765	$ 1,774	$ 128	$ 84	$ 47	$ 399	$ -	$ -
311	$ 211	$ -	$ 18,654	$ 125	$ 685	$ 21	$ -	$ -
312	$ 144	$ 36	$ -	$ -	$ -	$ 295	$ -	$ -
313	$ 16,320	$ 16,437	$ 5,377	$ 524	$ 380	$ 3,679	$ -	$ -
314	$ 10,269	$ 10,317	$ 2,486	$ 467	$ 263	$ 2,320	$ -	$ -
315	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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319	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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324	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
326	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
327	$ 255	$ 64	$ 331	$ 9,860	$ 5,386	$ 249	$ -	$ -
328	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331	$ 4,497	$ 4,566	$ 2,031	$ 198	$ 144	$ 1,037	$ -	$ -
332	$ 2,367	$ 2,403	$ 1,069	$ 104	$ 76	$ 546	$ -	$ -
333	$ 110,960	$ 113,472	$ 84,112	$ 33,624	$ 20,594	$ 26,660	$ -	$ -
334	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337								
338	**$ 154,854**	**$ 158,310**	**$ 115,283**	**$ 45,147**	**$ 27,686**	**$ 37,141**	**$ -**	**$ -**
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22	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
23	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
24								
25								
26								
27	$0	$0	$0	$0	$0	$0	$0	$0
28								
29	$0	$0	$0	$0	$0	$0	$0	$0
30	$0	$0	$0	$0	$0	$0	$0	$0
31	$0	$0	$0	$0	$0	$0	$0	$0
32								
33	$0	$0	$0	$0	$0	$0	$0	$0
34	$0	$0	$0	$0	$0	$0	$0	$0
35	$0	$0	$0	$0	$0	$0	$0	$0
36								
37	$0	$0	$0	$0	$0	$0	$0	$0
38	$0	$0	$0	$0	$0	$0	$0	$0
39	$0	$0	$0	$0	$0	$0	$0	$0
40								
41	$0	$0	$0	$0	$0	$0	$0	$0
42	$0	$0	$0	$0	$0	$0	$0	$0
43	$0	$0	$0	$0	$0	$0	$0	$0
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45	$0	$0	$0	$0	$0	$0	$0	$0
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47	$0	$0	$0	$0	$0	$0	$0	$0
48	$0	$0	$0	$0	$0	$0	$0	$0
49	$0	$0	$0	$0	$0	$0	$0	$0
50	$0	$0	$0	$0	$0	$0	$0	$0
51								
52	$0	$0	$0	$0	$0	$0	$0	$0
53								
54	$0	$0	$0	$0	$0	$0	$0	$0
55	$0	$0	$0	$0	$0	$0	$0	$0
56	$0	$0	$0	$0	$0	$0	$0	$0
57								
58	$0	$0	$0	$0	$0	$0	$0	$0
59	$0	$0	$0	$0	$0	$0	$0	$0
60	$0	$0	$0	$0	$0	$0	$0	$0
61	$0	$0	$0	$0	$0	$0	$0	$0
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63	$0	$0	$0	$0	$0	$0	$0	$0
64	$0	$0	$0	$0	$0	$0	$0	$0
65	$0	$0	$0	$0	$0	$0	$0	$0
66	$0	$0	$0	$0	$0	$0	$0	$0
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68	$0	$0	$0	$0	$0	$0	$0	$0
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70	$0	$0	$0	$0	$0	$0	$0	$0
71	$0	$0	$0	$0	$0	$0	$0	$0
72	$0	$0	$0	$0	$0	$0	$0	$0
73	$0	$0	$0	$0	$0	$0	$0	$0
74								
75	$0	$0	$0	$0	$0	$0	$0	$0

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76	$0	$0	$0	$0	$0	$0	$0	$0
77	$0	$0	$0	$0	$0	$0	$0	$0
78	$0	$0	$0	$0	$0	$0	$0	$0
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80	$0	$0	$0	$0	$0	$0	$0	$0
81								
82	$0	$0	$0	$0	$0	$0	$0	$0
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84	$0	$0	$0	$0	$0	$0	$0	$0
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86	$0	$0	$0	$0	$0	$0	$0	$0
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90	$0	$0	$0	$0	$0	$0	$0	$0
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92	$0	$0	$0	$0	$0	$0	$0	$0
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94	$0	$0	$0	$0	$0	$0	$0	$0
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97	$0	$0	$0	$0	$0	$0	$0	$0
98	$0	$0	$0	$0	$0	$0	$0	$0
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100	$0	$0	$0	$0	$0	$0	$0	$0
101	$0	$0	$0	$0	$0	$0	$0	$0
102	$0	$0	$0	$0	$0	$0	$0	$0
103	$0	$0	$0	$0	$0	$0	$0	$0
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105	$0	$0	$0	$0	$0	$0	$0	$0
106	$0	$0	$0	$0	$0	$0	$0	$0
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118	$0	$0	$0	$0	$0	$0	$0	$0
119	$0	$0	$0	$0	$0	$0	$0	$0
120	$0	$0	$0	$0	$0	$0	$0	$0
121	$0	$0	$0	$0	$0	$0	$0	$0
122	$0	$0	$0	$0	$0	$0	$0	$0
123	$0	$0	$0	$0	$0	$0	$0	$0
124	$0	$0	$0	$0	$0	$0	$0	$0
125	$0	$0	$0	$0	$0	$0	$0	$0
126	$0	$0	$0	$0	$0	$0	$0	$0
127	$0	$0	$0	$0	$0	$0	$0	$0
128	$0	$0	$0	$0	$0	$0	$0	$0
129	$0	$0	$0	$0	$0	$0	$0	$0
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131	$0	$0	$0	$0	$0	$0	$0	$0
132	$0	$0	$0	$0	$0	$0	$0	$0
133	$0	$0	$0	$0	$0	$0	$0	$0
134	$0	$0	$0	$0	$0	$0	$0	$0
135	$0	$0	$0	$0	$0	$0	$0	$0
136	$0	$0	$0	$0	$0	$0	$0	$0
137	$0	$0	$0	$0	$0	$0	$0	$0
138	$0	$0	$0	$0	$0	$0	$0	$0
139	$0	$0	$0	$0	$0	$0	$0	$0
140	$0	$0	$0	$0	$0	$0	$0	$0
141	$0	$0	$0	$0	$0	$0	$0	$0
142	$0	$0	$0	$0	$0	$0	$0	$0
143	$0	$0	$0	$0	$0	$0	$0	$0
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145	$0	$0	$0	$0	$0	$0	$0	$0
146	$0	$0	$0	$0	$0	$0	$0	$0
147	$0	$0	$0	$0	$0	$0	$0	$0
148	$0	$0	$0	$0	$0	$0	$0	$0
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150	$0	$0	$0	$0	$0	$0	$0	$0
151	$0	$0	$0	$0	$0	$0	$0	$0
152	$0	$0	$0	$0	$0	$0	$0	$0
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159	$0	$0	$0	$0	$0	$0	$0	$0
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161	$0	$0	$0	$0	$0	$0	$0	$0
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168	$0	$0	$0	$0	$0	$0	$0	$0
169	$0	$0	$0	$0	$0	$0	$0	$0
170	$0	$0	$0	$0	$0	$0	$0	$0
171	$0	$0	$0	$0	$0	$0	$0	$0
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187	$0	$0	$0	$0	$0	$0	$0	$0
188	$0	$0	$0	$0	$0	$0	$0	$0
189	$0	$0	$0	$0	$0	$0	$0	$0
190	$0	$0	$0	$0	$0	$0	$0	$0
191	$0	$0	$0	$0	$0	$0	$0	$0
192	$0	$0	$0	$0	$0	$0	$0	$0
193	$0	$0	$0	$0	$0	$0	$0	$0
194	$0	$0	$0	$0	$0	$0	$0	$0
195	$0	$0	$0	$0	$0	$0	$0	$0
196	$0	$0	$0	$0	$0	$0	$0	$0
197	$0	$0	$0	$0	$0	$0	$0	$0
198	$0	$0	$0	$0	$0	$0	$0	$0
199	$0	$0	$0	$0	$0	$0	$0	$0
200	$0	$0	$0	$0	$0	$0	$0	$0
201	$0	$0	$0	$0	$0	$0	$0	$0
202	$0	$0	$0	$0	$0	$0	$0	$0
203	$0	$0	$0	$0	$0	$0	$0	$0
204	$0	$0	$0	$0	$0	$0	$0	$0
205	$0	$0	$0	$0	$0	$0	$0	$0
206	$0	$0	$0	$0	$0	$0	$0	$0
207	$0	$0	$0	$0	$0	$0	$0	$0
208	$0	$0	$0	$0	$0	$0	$0	$0
209	$0	$0	$0	$0	$0	$0	$0	$0
210	$0	$0	$0	$0	$0	$0	$0	$0
211	$0	$0	$0	$0	$0	$0	$0	$0
212	$0	$0	$0	$0	$0	$0	$0	$0
213	$0	$0	$0	$0	$0	$0	$0	$0
214	$0	$0	$0	$0	$0	$0	$0	$0

	P	Q	R	S	T	U	V	W
215	$0	$0	$0	$0	$0	$0	$0	$0
216	$0	$0	$0	$0	$0	$0	$0	$0
217	$0	$0	$0	$0	$0	$0	$0	$0
218	$0	$0	$0	$0	$0	$0	$0	$0
219	$0	$0	$0	$0	$0	$0	$0	$0
220	$0	$0	$0	$0	$0	$0	$0	$0
221	$0	$0	$0	$0	$0	$0	$0	$0
222	$0	$0	$0	$0	$0	$0	$0	$0
223	$0	$0	$0	$0	$0	$0	$0	$0
224	$0	$0	$0	$0	$0	$0	$0	$0
225	$0	$0	$0	$0	$0	$0	$0	$0
226	$0	$0	$0	$0	$0	$0	$0	$0
227	$0	$0	$0	$0	$0	$0	$0	$0
228	$0	$0	$0	$0	$0	$0	$0	$0
229	$0	$0	$0	$0	$0	$0	$0	$0
230	$0	$0	$0	$0	$0	$0	$0	$0
231	$0	$0	$0	$0	$0	$0	$0	$0
232	$0	$0	$0	$0	$0	$0	$0	$0
233	$0	$0	$0	$0	$0	$0	$0	$0
234	$0	$0	$0	$0	$0	$0	$0	$0
235	$0	$0	$0	$0	$0	$0	$0	$0
236	$0	$0	$0	$0	$0	$0	$0	$0
237	$0	$0	$0	$0	$0	$0	$0	$0
238	$0	$0	$0	$0	$0	$0	$0	$0
239	$0	$0	$0	$0	$0	$0	$0	$0
240	$0	$0	$0	$0	$0	$0	$0	$0
241	$0	$0	$0	$0	$0	$0	$0	$0
242	$0	$0	$0	$0	$0	$0	$0	$0
243	$0	$0	$0	$0	$0	$0	$0	$0
244	$0	$0	$0	$0	$0	$0	$0	$0
245	$0	$0	$0	$0	$0	$0	$0	$0
246	$0	$0	$0	$0	$0	$0	$0	$0
247	$0	$0	$0	$0	$0	$0	$0	$0
248	$0	$0	$0	$0	$0	$0	$0	$0
249	$0	$0	$0	$0	$0	$0	$0	$0
250	$0	$0	$0	$0	$0	$0	$0	$0
251	$0	$0	$0	$0	$0	$0	$0	$0
252	$0	$0	$0	$0	$0	$0	$0	$0
254	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
262	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
266	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
272	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
273	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
285	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
286	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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289	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
297	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	P	Q	R	S	T	U	V	W
300								
301	**Rate class 2**	**Rate class 3**	**Rate class 4**	**Rate class 5**	**Rate class 6**	**Rate class 7**	**Rate class 8**	**Rate class 9**
302								
303	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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20	**Customer Allocators**							
21								
22		1	2	3	4	5	6	7
23	**Customer Total**	**Residential**	**GS <50**	**GS >50 to 999 kW**	**GS> 50-TOU**	**GS > 1,000 to 4,999 kW**	**Large Use >5MW**	**Street Light**
24								
26								
27	$0	$0	$0	$0	$0	$0	$0	$0
28								
29	$0	$0	$0	$0	$0	$0	$0	$0
30	$0	$0	$0	$0	$0	$0	$0	$0
31	$0	$0	$0	$0	$0	$0	$0	$0
32								
33	$0	$0	$0	$0	$0	$0	$0	$0
34	$0	$0	$0	$0	$0	$0	$0	$0
35	$0	$0	$0	$0	$0	$0	$0	$0
36								
37	$0	$0	$0	$0	$0	$0	$0	$0
38	$0	$0	$0	$0	$0	$0	$0	$0
39	$0	$0	$0	$0	$0	$0	$0	$0
40								
41	$0	$0	$0	$0	$0	$0	$0	$0
42	$0	$0	$0	$0	$0	$0	$0	$0
43	$0	$0	$0	$0	$0	$0	$0	$0
44								
45	$0	$0	$0	$0	$0	$0	$0	$0
46								
47	$0	$0	$0	$0	$0	$0	$0	$0
48	$0	$0	$0	$0	$0	$0	$0	$0
49	$339,383	$98,063	$35,710	$64,367	$0	$55,429	$71,737	$1,470
50	$339,383	$98,063	$35,710	$64,367	$0	$55,429	$71,737	$1,470
51								
52	$339,383	$98,063	$35,710	$64,367	$0	$55,429	$71,737	$1,470
53								
54	$0	$0	$0	$0	$0	$0	$0	$0
55	$0	$0	$0	$0	$0	$0	$0	$0
56	$0	$0	$0	$0	$0	$0	$0	$0
57								
58	$0	$0	$0	$0	$0	$0	$0	$0
59	$1,519,690	$1,308,376	$154,232	$11,846	$0	$306	$76	$16,422
60	$748,504	$552,102	$65,082	$4,999	$0	$129	$0	$114,195
61	$2,268,195	$1,860,478	$219,315	$16,845	$0	$435	$76	$130,616
62								
63	$0	$0	$0	$0	$0	$0	$0	$0
64	$2,626,840	$2,261,576	$266,596	$20,477	$0	$528	$132	$28,385
65	$1,180,174	$870,505	$102,616	$7,882	$0	$203	$0	$180,052
66	$3,807,014	$3,132,081	$369,212	$28,359	$0	$732	$132	$208,438
67								
68	$6,075,209	$4,992,560	$588,527	$45,204	$0	$1,167	$209	$339,054
69								
70	$0	$0	$0	$0	$0	$0	$0	$0
71	$174,465	$150,205	$17,706	$1,360	$0	$35	$9	$1,885
72	$618,556	$456,251	$53,783	$4,131	$0	$107	$0	$94,369
73	$793,021	$606,456	$71,490	$5,491	$0	$142	$9	$96,255
74								
75	$0	$0	$0	$0	$0	$0	$0	$0

	X	Y	Z	AA	AB	AC	AD	AE
76	$645,785	$555,988	$65,540	$5,034	$0	$130	$32	$6,978
77	$1,253,582	$924,651	$108,999	$8,372	$0	$216	$0	$191,252
78	$1,899,367	$1,480,639	$174,539	$13,406	$0	$346	$32	$198,230
79								
80	$2,692,388	$2,087,096	$246,028	$18,897	$0	$488	$41	$294,485
81								
82	$2,366,795	$2,040,770	$240,567	$15,497	$0	$0	$0	$25,614
83								
84	$11,473,774	$9,218,488	$1,110,832	$143,965	$0	$57,083	$71,987	$660,622
85								
86	$4,533,808	$2,935,083	$691,979	$265,750	$0	$6,858	$0	$607,082
87								
88	$16,007,583	$12,153,572	$1,802,812	$409,715	$0	$63,941	$71,987	$1,267,704
89								
90	$3,443,652	$2,508,016	$846,465	$65,016	$0	$7,325	$1,831	$0
91								
92	$19,451,235	$14,661,587	$2,649,276	$474,731	$0	$71,267	$73,818	$1,267,704
93								
94	$19,451,235	$14,661,587	$2,649,276	$474,731	$0	$71,267	$73,818	$1,267,704
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116								
117	$11,888	$9,025	$1,339	$304	$0	$47	$53	$941
118	$0	$0	$0	$0	$0	$0	$0	$0
119	$0	$0	$0	$0	$0	$0	$0	$0
120	$0	$0	$0	$0	$0	$0	$0	$0
121	$0	$0	$0	$0	$0	$0	$0	$0
122	$0	$0	$0	$0	$0	$0	$0	$0
123	$0	$0	$0	$0	$0	$0	$0	$0
124	$0	$0	$0	$0	$0	$0	$0	$0
125	$0	$0	$0	$0	$0	$0	$0	$0
126	$0	$0	$0	$0	$0	$0	$0	$0
127	$0	$0	$0	$0	$0	$0	$0	$0
128	$0	$0	$0	$0	$0	$0	$0	$0
129	$0	$0	$0	$0	$0	$0	$0	$0
130	$0	$0	$0	$0	$0	$0	$0	$0
131	$0	$0	$0	$0	$0	$0	$0	$0
132	$0	$0	$0	$0	$0	$0	$0	$0
133	$0	$0	$0	$0	$0	$0	$0	$0
134	$0	$0	$0	$0	$0	$0	$0	$0
135	$52,112	$39,566	$5,869	$1,334	$0	$208	$234	$4,127
136	$0	$0	$0	$0	$0	$0	$0	$0
137	$0	$0	$0	$0	$0	$0	$0	$0
138	$0	$0	$0	$0	$0	$0	$0	$0
139	$0	$0	$0	$0	$0	$0	$0	$0
140	$0	$0	$0	$0	$0	$0	$0	$0
141	$0	$0	$0	$0	$0	$0	$0	$0
142	$0	$0	$0	$0	$0	$0	$0	$0
143	$9,438	$7,741	$913	$70	$0	$2	$0	$543
144	$0	$0	$0	$0	$0	$0	$0	$0

	X	Y	Z	AA	AB	AC	AD	AE
145	$47,270	$30,601	$7,215	$2,771	$0	$72	$0	$6,329
146	$40,885	$33,599	$3,961	$304	$0	$8	$1	$2,282
147	$0	$0	$0	$0	$0	$0	$0	$0
148	$4,024	$3,137	$370	$28	$0	$1	$0	$420
149	$92,041	$59,586	$14,048	$5,395	$0	$139	$0	$12,324
150	$7,043	$6,073	$716	$46	$0	$0	$0	$76
151	$67,671	$49,285	$16,634	$1,278	$0	$144	$36	$0
152	$0	$0	$0	$0	$0	$0	$0	$0
153	$0	$0	$0	$0	$0	$0	$0	$0
154	$830,289	$723,725	$85,313	$8,071	$0	$208	$52	$271
155	$0	$0	$0	$0	$0	$0	$0	$0
156	$0	$0	$0	$0	$0	$0	$0	$0
157	$186,805	$162,830	$19,194	$1,816	$0	$47	$12	$61
158	$27,209	$24,203	$2,744	$262	$0	$0	$0	$0
159	$0	$0	$0	$0	$0	$0	$0	$0
160								
161	$1,376,677	$1,149,371	$158,315	$21,679	$0	$876	$389	$27,375
162	$0	$0	$0	$0	$0	$0	$0	$0
163								
164								
165								
166								
167	$62,241,271							
168	$0							
169	$0							
170	$0							
171	$0							
172	$0							
173	$0							
174	$0							
175	$0							
176	$0	NOTE: Charges for account 4751 are allocated on the basis of the SME allocator 4751 C						
177	$62,241,271							
178								
179								
180	$29,719							
181	$0							
182	$0							
183	$0							
184	$0							
185	$0							
186	$0							
187	$0							
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191	$0							
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194	$0							
195	$0							
196	$0							
197	$0							
198	$130,281							
199	$0							
200	$0							
201	$1,153							
202	$0							
203	$32,580							
204	$0							
205	$0							
206	$23,595							
207	$0							
208	$47,270							
209	$102,213							
210	$0							
211	$10,060							
212	$92,041							
213	$17,608							
214	$67,671							

	X	Y	Z	AA	AB	AC	AD	AE
215	$0							
216	$0							
217	$830,289							
218	$0							
219	$0							
220	$186,805							
221	$27,209							
222	$0							
223	$0							
224	$25,527							
225	$0							
226	$0							
227	$15,410							
228	$0							
229	$0							
230	$6,198							
231	$0							
232	$334,637							
233	$1,164,514							
234	$146,993							
235	$145,306							
236	$0							
237	$327,443							
238	$29,279							
239	$0							
240	$1,101,444							
241	$0							
242	$283,161							
243	$0							
244	$663,915							
245	$247,675							
246	$310,017							
247	$0							
248	$55,636							
249	$12,942							
250	$0							
251	$0							
252	$0							
253								
254	**$6,468,593**							
255								
256								
257								
258								

259		**Customer Allocators**						
260	**Customer Total**	**Residential**	**GS <50**	**GS >50 to 999 kW**	**GS> 50-TOU**	**GS > 1,000 to 4,999 kW**	**Large Use >5MW**	**Street Light**
261								
262	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265	$ 9,438	$ 7,741	$ 913	$ 70	$ -	$ 2	$ 0	$ 543
266	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268	$ 4,024	$ 3,137	$ 370	$ 28	$ -	$ 1	$ 0	$ 420
269	$ 7,043	$ 6,073	$ 716	$ 46	$ -	$ -	$ -	$ 76
270	$ 139,311	$ 90,187	$ 21,263	$ 8,166	$ -	$ 211	$ -	$ 18,654
271	$ 67,671	$ 49,285	$ 16,634	$ 1,278	$ -	$ 144	$ 36	$ -
272	$ 64,000	$ 48,591	$ 7,208	$ 1,638	$ -	$ 256	$ 288	$ 5,068
273	$ 40,885	$ 33,599	$ 3,961	$ 304	$ -	$ 8	$ 1	$ 2,282
274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	$ 27,209	$ 24,203	$ 2,744	$ 262	$ -	$ -	$ -	$ -
277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
285	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
286	$ 1,017,095	$ 886,555	$ 104,508	$ 9,887	$ -	$ 255	$ 64	$ 331
287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
289	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
292	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
293	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
294	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
296								
297	**$ 1,376,677**	**$ 1,149,371**	**$ 158,315**	**$ 21,679**	**$ -**	**$ 876**	**$ 389**	**$ 27,375**
298								
299								

	X	Y	Z	AA	AB	AC	AD	AE
300		**Customer Allocators**						
301	**Customer Total**	**Residential**	**GS <50**	**GS >50 to 999 kW**	**GS> 50-TOU**	**GS > 1,000 to 4,999 kW**	**Large Use >5MW**	**Street Light**
302								
303	$ 32,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -
304	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
306	$ 23,595	$ -	$ -	$ -	$ -	$ -	$ -	$ -
307	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
308	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
309	$ 10,060	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310	$ 17,608	$ -	$ -	$ -	$ -	$ -	$ -	$ -
311	$ 139,311	$ -	$ -	$ -	$ -	$ -	$ -	$ -
312	$ 67,671	$ -	$ -	$ -	$ -	$ -	$ -	$ -
313	$ 160,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
314	$ 102,213	$ -	$ -	$ -	$ -	$ -	$ -	$ -
315	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
316	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
317	$ 27,209	$ -	$ -	$ -	$ -	$ -	$ -	$ -
318	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
319	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
321	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
323	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
324	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
325	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
326	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
327	$ 1,017,095	$ -	$ -	$ -	$ -	$ -	$ -	$ -
328	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
329	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331	$ 55,636	$ -	$ -	$ -	$ -	$ -	$ -	$ -
332	$ 29,279	$ -	$ -	$ -	$ -	$ -	$ -	$ -
333	$ 4,786,336	$ -	$ -	$ -	$ -	$ -	$ -	$ -
334	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
336	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337								
338	**$ 6,468,593**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
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22	8	9	10	11	12	13	14	15
23	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**
24								
25								
26								
27	$0	$0	$0	$0	$0	$0	$0	$0
28								
29	$0	$0	$0	$0	$0	$0	$0	$0
30	$0	$0	$0	$0	$0	$0	$0	$0
31	$0	$0	$0	$0	$0	$0	$0	$0
32								
33	$0	$0	$0	$0	$0	$0	$0	$0
34	$0	$0	$0	$0	$0	$0	$0	$0
35	$0	$0	$0	$0	$0	$0	$0	$0
36								
37	$0	$0	$0	$0	$0	$0	$0	$0
38	$0	$0	$0	$0	$0	$0	$0	$0
39	$0	$0	$0	$0	$0	$0	$0	$0
40								
41	$0	$0	$0	$0	$0	$0	$0	$0
42	$0	$0	$0	$0	$0	$0	$0	$0
43	$0	$0	$0	$0	$0	$0	$0	$0
44								
45	$0	$0	$0	$0	$0	$0	$0	$0
46								
47	$0	$0	$0	$0	$0	$0	$0	$0
48	$0	$0	$0	$0	$0	$0	$0	$0
49	$164	$383	$12,061	$0	$0	$0	$0	$0
50	$164	$383	$12,061	$0	$0	$0	$0	$0
51								
52	$164	$383	$12,061	$0	$0	$0	$0	$0
53								
54	$0	$0	$0	$0	$0	$0	$0	$0
55	$0	$0	$0	$0	$0	$0	$0	$0
56	$0	$0	$0	$0	$0	$0	$0	$0
57								
58	$0	$0	$0	$0	$0	$0	$0	$0
59	$18,190	$9,936	$306	$0	$0	$0	$0	$0
60	$7,676	$4,193	$129	$0	$0	$0	$0	$0
61	$25,866	$14,128	$435	$0	$0	$0	$0	$0
62								
63	$0	$0	$0	$0	$0	$0	$0	$0
64	$31,442	$17,174	$528	$0	$0	$0	$0	$0
65	$12,102	$6,611	$203	$0	$0	$0	$0	$0
66	$43,544	$23,785	$732	$0	$0	$0	$0	$0
67								
68	$69,410	$37,913	$1,167	$0	$0	$0	$0	$0
69								
70	$0	$0	$0	$0	$0	$0	$0	$0
71	$2,088	$1,141	$35	$0	$0	$0	$0	$0
72	$6,343	$3,465	$107	$0	$0	$0	$0	$0
73	$8,431	$4,605	$142	$0	$0	$0	$0	$0
74								
75	$0	$0	$0	$0	$0	$0	$0	$0

	AF	AG	AH	AI	AJ	AK	AL	AM
76	$7,730	$4,222	$130	$0	$0	$0	$0	$0
77	$12,855	$7,022	$216	$0	$0	$0	$0	$0
78	$20,585	$11,244	$346	$0	$0	$0	$0	$0
79								
80	$29,016	$15,849	$488	$0	$0	$0	$0	$0
81								
82	$28,372	$15,497	$477	$0	$0	$0	$0	$0
83								
84	$126,962	$69,643	$14,192	$0	$0	$0	$0	$0
85								
86	$4,081	$22,289	$686	$0	$0	$0	$0	$0
87								
88	$131,043	$91,931	$14,877	$0	$0	$0	$0	$0
89								
90	$0	$0	$14,999	$0	$0	$0	$0	$0
91								
92	$131,043	$91,931	$29,877	$0	$0	$0	$0	$0
93								
94	$131,043	$91,931	$29,877	$0	$0	$0	$0	$0
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115								
116								
117	$97	$68	$11	$0	$0	$0	$0	$0
118	$0	$0	$0	$0	$0	$0	$0	$0
119	$0	$0	$0	$0	$0	$0	$0	$0
120	$0	$0	$0	$0	$0	$0	$0	$0
121	$0	$0	$0	$0	$0	$0	$0	$0
122	$0	$0	$0	$0	$0	$0	$0	$0
123	$0	$0	$0	$0	$0	$0	$0	$0
124	$0	$0	$0	$0	$0	$0	$0	$0
125	$0	$0	$0	$0	$0	$0	$0	$0
126	$0	$0	$0	$0	$0	$0	$0	$0
127	$0	$0	$0	$0	$0	$0	$0	$0
128	$0	$0	$0	$0	$0	$0	$0	$0
129	$0	$0	$0	$0	$0	$0	$0	$0
130	$0	$0	$0	$0	$0	$0	$0	$0
131	$0	$0	$0	$0	$0	$0	$0	$0
132	$0	$0	$0	$0	$0	$0	$0	$0
133	$0	$0	$0	$0	$0	$0	$0	$0
134	$0	$0	$0	$0	$0	$0	$0	$0
135	$427	$299	$48	$0	$0	$0	$0	$0
136	$0	$0	$0	$0	$0	$0	$0	$0
137	$0	$0	$0	$0	$0	$0	$0	$0
138	$0	$0	$0	$0	$0	$0	$0	$0
139	$0	$0	$0	$0	$0	$0	$0	$0
140	$0	$0	$0	$0	$0	$0	$0	$0
141	$0	$0	$0	$0	$0	$0	$0	$0
142	$0	$0	$0	$0	$0	$0	$0	$0
143	$108	$59	$2	$0	$0	$0	$0	$0
144	$0	$0	$0	$0	$0	$0	$0	$0

	AF	AG	AH	AI	AJ	AK	AL	AM
145	$43	$232	$7	$0	$0	$0	$0	$0
146	$467	$255	$8	$0	$0	$0	$0	$0
147	$0	$0	$0	$0	$0	$0	$0	$0
148	$44	$24	$1	$0	$0	$0	$0	$0
149	$83	$452	$14	$0	$0	$0	$0	$0
150	$84	$46	$1	$0	$0	$0	$0	$0
151	$0	$0	$295	$0	$0	$0	$0	$0
152	$0	$0	$0	$0	$0	$0	$0	$0
153	$0	$0	$0	$0	$0	$0	$0	$0
154	$8,049	$4,397	$203	$0	$0	$0	$0	$0
155	$0	$0	$0	$0	$0	$0	$0	$0
156	$0	$0	$0	$0	$0	$0	$0	$0
157	$1,811	$989	$46	$0	$0	$0	$0	$0
158	$0	$0	$0	$0	$0	$0	$0	$0
159	$0	$0	$0	$0	$0	$0	$0	$0
160								
161	$11,212	$6,822	$636	$0	$0	$0	$0	$0
162	$0	$0	$0	$0	$0	$0	$0	$0
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259		**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**
260									
261									
262	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
264	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
265	$	108	$ 59	$ 2	$ -	$ -	$ -	$ -	$ -
266	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
267	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
268	$	44	$ 24	$ 1	$ -	$ -	$ -	$ -	$ -
269	$	84	$ 46	$ 1	$ -	$ -	$ -	$ -	$ -
270	$	125	$ 685	$ 21	$ -	$ -	$ -	$ -	$ -
271	$	-	$ -	$ 295	$ -	$ -	$ -	$ -	$ -
272	$	524	$ 368	$ 59	$ -	$ -	$ -	$ -	$ -
273	$	467	$ 255	$ 8	$ -	$ -	$ -	$ -	$ -
274	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
275	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
276	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
277	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
278	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
279	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
280	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
281	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
283	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
284	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
285	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
286	$	9,860	$ 5,386	$ 249	$ -	$ -	$ -	$ -	$ -
287	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
288	$	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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297	**$**	**11,212**	**$ 6,822**	**$ 636**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
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301	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**	**Back-up/Standby Power**	**Rate Class 1**	**Rate class 2**	**Rate class 3**	**Rate class 4**
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26										
27	$0	$0	$0	$0	$0	$0				
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29	$0	$0	$0	$0	$0	$0				
30	$0	$0	$0	$0	$0	$0				
31	$0	$0	$0	$0	$0	$107,021				
32										
33	$0	$0	$0	$0	$0	$0				
34	$0	$0	$0	$0	$0	$0				
35	$0	$0	$0	$0	$0	$27,380				
36										
37	$0	$0	$0	$0	$0	$0				
38	$0	$0	$0	$0	$0	$0				
39	$0	$0	$0	$0	$0	$604,685				
40										
41	$0	$0	$0	$0	$0	$0				
42	$0	$0	$0	$0	$0	$0				
43	$0	$0	$0	$0	$0	$0				
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45	$0	$0	$0	$0	$0	$0				
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47	$0	$0	$0	$0	$0	$0				
48	$0	$0	$0	$0	$0	$0				
49	$0	$0	$0	$0	$0	$339,383				
50	$0	$0	$0	$0	$0	$339,383				
51										
52	$0	$0	$0	$0	$0	$339,383				
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54	$0	$0	$0	$0	$0	$0				
55	$0	$0	$0	$0	$0	$0				
56	$0	$0	$0	$0	$0	$0				
57										
58	$0	$0	$0	$0	$0	$0				
59	$0	$0	$0	$0	$0	$1,519,690				
60	$0	$0	$0	$0	$0	$748,504				
61	$0	$0	$0	$0	$0	$5,670,486				
62										
63	$0	$0	$0	$0	$0	$0				
64	$0	$0	$0	$0	$0	$2,626,840				
65	$0	$0	$0	$0	$0	$1,180,174				
66	$0	$0	$0	$0	$0	$9,517,536				
67										
68	$0	$0	$0	$0	$0	$15,188,022				
69										
70	$0	$0	$0	$0	$0	$0				
71	$0	$0	$0	$0	$0	$174,465				
72	$0	$0	$0	$0	$0	$618,556				
73	$0	$0	$0	$0	$0	$1,982,552				
74										
75	$0	$0	$0	$0	$0	$0				

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76	$0	$0	$0	$0	$0	$645,785				
77	$0	$0	$0	$0	$0	$1,253,582				
78	$0	$0	$0	$0	$0	$4,748,418				
79										
80	$0	$0	$0	$0	$0	$6,730,969				
81										
82	$0	$0	$0	$0	$0	$5,916,988				
83										
84	$0	$0	$0	$0	$0	$28,175,362				
85										
86	$0	$0	$0	$0	$0	$4,533,808				
87										
88	$0	$0	$0	$0	$0	$32,709,170				
89										
90	$0	$0	$0	$0	$0	$3,443,652				
91										
92	$0	$0	$0	$0	$0	$36,152,822				
93										
94	$0	$0	$0	$0	$0	$36,891,909				
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145	$0	$0	$0	$0	$0					
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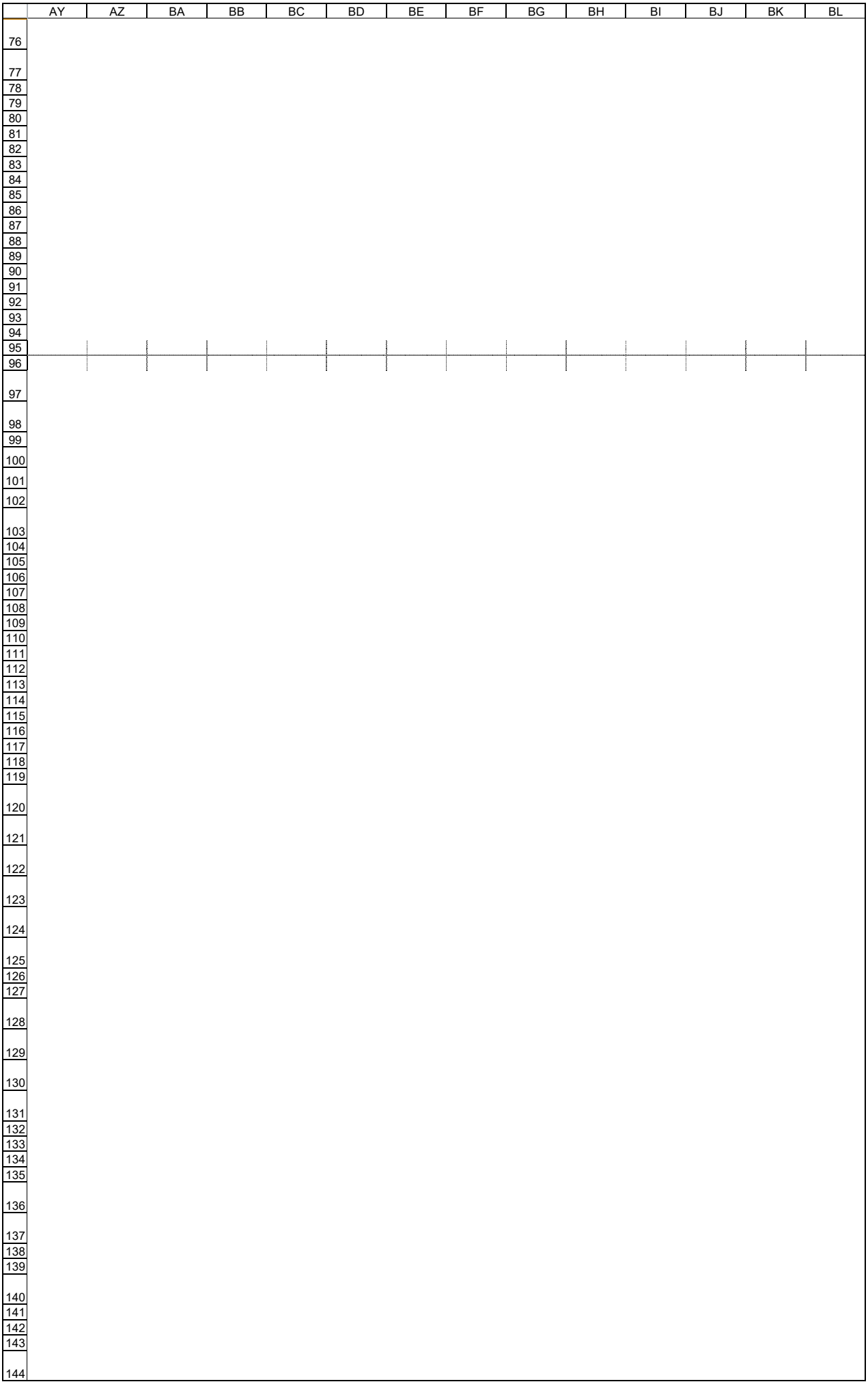

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Ontario Energy Board

2018 Cost Allocation Model

EB-2017-0038

Sheet E5 Reconciliation Worksheet -

Details:
The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
1565	Conservation and Demand Management Expenditures and Recoveries	$0		$0	
1608	Franchises and Consents	$0		$0	
1805	Land		$0	$0	
1805-1	Land Station >50 kV		$0	$0	
1805-2	Land Station <50 kV		$107,021	$107,021	
1806	Land Rights		$0	$0	
1806-1	Land Rights Station >50 kV		$0	$0	
1806-2	Land Rights Station <50 kV		$27,380	$27,380	
1808	Buildings and Fixtures		$0	$0	
1808-1	Buildings and Fixtures > 50 kV		$0	$0	
1808-2	Buildings and Fixtures < 50 KV		$604,685	$604,685	
1810	Leasehold Improvements		$0	$0	
1810-1	Leasehold Improvements >50 kV		$0	$0	

1810-2	Leasehold Improvements <50 kV	$0	$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	$0	$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	$0	$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	$0	$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	$0	$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	$339,383	$339,383
1825	Storage Battery Equipment	$0	$0
1825-1	Storage Battery Equipment > 50 kV	$0	$0
1825-2	Storage Battery Equipment <50 kV	$0	$0
1830	Poles, Towers and Fixtures	$0	$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	$0	$0
1830-4	Poles, Towers and Fixtures - Primary	$3,799,226	$3,799,226
1830-5	Poles, Towers and Fixtures - Secondary	$1,871,260	$1,871,260
1835	Overhead Conductors and Devices	$0	$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	$0	$0
1835-4	Overhead Conductors and Devices - Primary	$6,567,100	$6,567,100
1835-5	Overhead Conductors and Devices - Secondary	$2,950,436	$2,950,436
1840	Underground Conduit	$0	$0
1840-3	Underground Conduit - Bulk Delivery	$0	$0
1840-4	Underground Conduit - Primary	$436,161	$436,161
1840-5	Underground Conduit - Secondary	$1,546,390	$1,546,390
1845	Underground Conductors and Devices	$0	$0
1845-3	Underground Conductors and Devices - Bulk Delivery	$0	$0
1845-4	Underground Conductors and Devices - Primary	$1,614,462	$1,614,462
1845-5	Underground Conductors and Devices - Secondary	$3,133,956	$3,133,956

1850	Line Transformers		$5,916,988	$5,916,988
1855	Services		$4,533,808	$4,533,808
1860	Meters		$3,443,652	$3,443,652
1905	Land	$0	$0	$0
1906	Land Rights	$0	$0	$0
1908	Buildings and Fixtures	$0	$0	$0
1910	Leasehold Improvements	$0	$313,577	$313,577
1915	Office Furniture and Equipment	$0	$58,568	$58,568
1920	Computer Equipment - Hardware	$0	$196,495	$196,495
1925	Computer Software	$0	$914,426	$914,426
1930	Transportation Equipment	$0	$1,917,001	$1,917,001
1935	Stores Equipment	$0	$0	$0
1940	Tools, Shop and Garage Equipment	$0	$173,099	$173,099
1945	Measurement and Testing Equipment	$0	$18,631	$18,631
1950	Power Operated Equipment	$0	$134,662	$134,662
1955	Communication Equipment	$0	$19,130	$19,130
1960	Miscellaneous Equipment	$0	$0	$0
1970	Load Management Controls - Customer Premises	$0	$0	$0
1975	Load Management Controls - Utility Premises	$0	$0	$0
1980	System Supervisory Equipment	$0	$364,019	$364,019
1990	Other Tangible Property	$0	$0	$0
1995	Contributions and Grants - Credit	$0	$0	$0
2005	Property Under Capital Leases	$0	$0	$0
2010	Electric Plant Purchased or Sold	$0	$0	$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	($5,959,599)		($5,959,599)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	$0		$0
3046	Balance Transferred From Income	($1,447,026)		($1,447,026)
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4080	Distribution Services Revenue	$0		$0
4082	Retail Services Revenues	($14,727)		($14,727)
4084	Service Transaction Requests (STR) Revenues	($6,252)		($6,252)
4086	SSS Admin Charge	($37,876)		($37,876)
4090	Electric Services Incidental to Energy Sales	$0		$0

4205	Interdepartmental Rents	$0	$0
4210	Rent from Electric Property	($132,289)	($132,289)
4215	Other Utility Operating Income	$0	$0
4220	Other Electric Revenues	($406)	($406)
4225	Late Payment Charges	($156,628)	($156,628)
4235	Miscellaneous Service Revenues	($98,162)	($98,162)
4240	Provision for Rate Refunds	$0	$0
4245	Government Assistance Directly Credited to Income	$0	$0
4305	Regulatory Debits	$0	$0
4310	Regulatory Credits	$0	$0
4315	Revenues from Electric Plant Leased to Others	$0	$0
4320	Expenses of Electric Plant Leased to Others	$0	$0
4325	Revenues from Merchandise, Jobbing, Etc.	$0	$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	$0	$0
4335	Profits and Losses from Financial Instrument Hedges	$0	$0
4340	Profits and Losses from Financial Instrument Investments	$0	$0
4345	Gains from Disposition of Future Use Utility Plant	$0	$0
4350	Losses from Disposition of Future Use Utility Plant	$0	$0
4355	Gain on Disposition of Utility and Other Property	($9,905)	($9,905)
4360	Loss on Disposition of Utility and Other Property	$0	$0
4365	Gains from Disposition of Allowances for Emission	$0	$0
4370	Losses from Disposition of Allowances for Emission	$0	$0
4375	Revenues from Non-Utility Operations	$0	$0
4380	Expenses of Non-Utility Operations	$0	$0
4390	Miscellaneous Non-Operating Income	($38,203)	($38,203)

4395	Rate-Payer Benefit Including Interest	$0	$0
4398	Foreign Exchange Gains and Losses, Including Amortization	$0	$0
4405	Interest and Dividend Income	$0	$0
4415	Equity in Earnings of Subsidiary Companies	$0	$0
4705	Power Purchased	$62,241,271	$62,241,271
4708	Charges-WMS	$0	$0
4710	Cost of Power Adjustments	$0	$0
4712	Charges-One-Time	$0	$0
4714	Charges-NW	$0	$0
4715	System Control and Load Dispatching	$0	$0
4716	Charges-CN	$0	$0
4730	Rural Rate Assistance Expense	$0	$0
4750	Charges-LV	$0	$0
4751	Charges - Smart Metering Entity	$0	$0
5005	Operation Supervision and Engineering	$29,719	$29,719
5010	Load Dispatching	$0	$0
5012	Station Buildings and Fixtures Expense	$0	$0
5014	Transformer Station Equipment - Operation Labour	$0	$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	$0	$0
5016	Distribution Station Equipment - Operation Labour	$0	$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	$0	$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	$0	$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	$0	$0
5030	Overhead Subtransmission Feeders - Operation	$0	$0
5035	Overhead Distribution Transformers- Operation	$0	$0
5040	Underground Distribution Lines and Feeders - Operation Labour	$0	$0

5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	$0	$0
5050	Underground Subtransmission Feeders - Operation	$0	$0
5055	Underground Distribution Transformers - Operation	$0	$0
5065	Meter Expense	$0	$0
5070	Customer Premises - Operation Labour	$0	$0
5075	Customer Premises - Materials and Expenses	$0	$0
5085	Miscellaneous Distribution Expense	$130,281	$130,281
5090	Underground Distribution Lines and Feeders - Rental Paid	$0	$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	$0	$0
5096	Other Rent	$1,153	$1,153
5105	Maintenance Supervision and Engineering	$0	$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	$32,580	$32,580
5112	Maintenance of Transformer Station Equipment	$0	$0
5114	Maintenance of Distribution Station Equipment	$0	$0
5120	Maintenance of Poles, Towers and Fixtures	$23,595	$23,595
5125	Maintenance of Overhead Conductors and Devices	$0	$0
5130	Maintenance of Overhead Services	$47,270	$47,270
5135	Overhead Distribution Lines and Feeders - Right of Way	$102,213	$102,213
5145	Maintenance of Underground Conduit	$0	$0
5150	Maintenance of Underground Conductors and Devices	$10,060	$10,060
5155	Maintenance of Underground Services	$92,041	$92,041
5160	Maintenance of Line Transformers	$17,608	$17,608
5175	Maintenance of Meters	$67,671	$67,671
5305	Supervision	$0	$0
5310	Meter Reading Expense	$0	$0

5315	Customer Billing	$830,289	$830,289
5320	Collecting	$0	$0
5325	Collecting- Cash Over and Short	$0	$0
5330	Collection Charges	$186,805	$186,805
5335	Bad Debt Expense	$27,209	$27,209
5340	Miscellaneous Customer Accounts Expenses	$0	$0
5405	Supervision	$0	$0
5410	Community Relations - Sundry	$25,527	$25,527
5415	Energy Conservation	$0	$0
5420	Community Safety Program	$0	$0
5425	Miscellaneous Customer Service and Informational Expenses	$15,410	$15,410
5505	Supervision	$0	$0
5510	Demonstrating and Selling Expense	$0	$0
5515	Advertising Expense	$6,198	$6,198
5520	Miscellaneous Sales Expense	$0	$0
5605	Executive Salaries and Expenses	$334,637	$334,637
5610	Management Salaries and Expenses	$1,164,514	$1,164,514
5615	General Administrative Salaries and Expenses	$146,993	$146,993
5620	Office Supplies and Expenses	$145,306	$145,306
5625	Administrative Expense Transferred Credit	$0	$0
5630	Outside Services Employed	$327,443	$327,443
5635	Property Insurance	$29,279	$29,279
5640	Injuries and Damages	$0	$0
5645	Employee Pensions and Benefits	$1,101,444	$1,101,444
5650	Franchise Requirements	$0	$0
5655	Regulatory Expenses	$283,161	$283,161
5660	General Advertising Expenses	$0	$0
5665	Miscellaneous General Expenses	$663,915	$663,915
5670	Rent	$247,675	$247,675
5675	Maintenance of General Plant	$310,017	$310,017
5680	Electrical Safety Authority Fees	$0	$0
5685	Independent Market Operator Fees and Penalties	$0	$0

5705	Amortization Expense - Property, Plant, and Equipment	$1,842,780	$1,842,780	
5710	Amortization of Limited Term Electric Plant	$0	$0	
5715	Amortization of Intangibles and Other Electric Plant	$0	$0	
5720	Amortization of Electric Plant Acquisition Adjustments	$0	$0	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	$0	$0	
5735	Amortization of Deferred Development Costs	$0	$0	
5740	Amortization of Deferred Charges	$0	$0	
6005	Interest on Long Term Debt	$973,205	$973,205	
6105	Taxes Other Than Income Taxes	$55,636	$55,636	
6110	Income Taxes	$198,681	$198,681	
6205-1	Sub-account LEAP funding	$12,942	$12,942	
6210	Life Insurance	$0	$0	
6215	Penalties	$0	$0	
6225	Other Deductions	$0	$0	
	Total	**$63,823,459**	**$41,001,517**	**########**

Control

Grouping by Allocator	**Adjusted TB**	**Excluded from COSS**	**Excluded**	**Included**
1808	$ 32,580	$ -	$ -	$ 32,580
1815	$ -	$ -	$ -	$ -
1820	$ -	$ -	$ -	$ -
1830	$ 23,595	$ -	$ -	$ 23,595
1835	$ -	$ -	$ -	$ -
1840	$ -	$ -	$ -	$ -
1845	$ 10,060	$ -	$ -	$ 10,060
1850	$ 17,608	$ -	$ -	$ 17,608
1855	$ 139,311	$ -	$ -	$ 139,311

1860	$ 67,671	$ -	$ -	$ 67,671
1815-1855	$ 160,000	$ -	$ -	$ 160,000
1830 & 1835	$ 102,213	$ -	$ -	$ 102,213
1840 & 1845	$ -	$ -	$ -	$ -
BCP	$ -	$ -	$ -	$ -
BDHA	$ 27,209	$ -	$ -	$ 27,209
Break Out	$ (4,116,819)	$ -	$ -	$ (4,116,819)
CCA	$ -	$ -	$ -	$ -
CDMPP	$ -	$ -	$ -	$ -
CEN	$ 339,383	$ -	$ -	$ 339,383
CEN EWMP	$ 62,241,271	$ -	$ -	$ 62,241,271
CREV	$ -	$ -	$ -	$ -
CWCS	$ 4,533,808	$ -	$ -	$ 4,533,808
CWMC	$ 3,443,652	$ -	$ -	$ 3,443,652
CWMR	$ -	$ -	$ -	$ -
CWNB	$ 897,954	$ -	$ -	$ 897,954
DCP	$ 739,086	$ -	$ -	$ 739,086
LPHA	$ (156,628)	$ -	$ -	$ (156,628)
LTNCP	$ 5,916,988	$ -	$ -	$ 5,916,988
NFA	$ (400,306)	$ -	$ -	$ (400,306)
NFA ECC	$ 4,138,888	$ -	$ -	$ 4,138,888
O&M	$ 4,786,336	$ -	$ -	$ 4,786,336
PNCP	$ 12,416,949	$ -	$ -	$ 12,416,949
SNCP	$ 9,502,042	$ -	$ -	$ 9,502,042
TCP	$ -	$ -	$ -	$ -
Total	**$ 104,862,852**	**$ -**	**$ -**	**$ 104,862,852**

Excluded	**Included**	Balance in O5	Difference	Balance in O4 Summary	Difference
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$107,021	$107,021	$0	$107,021	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$27,380	$27,380	$0	$27,380	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$604,685	$604,685	$0	$604,685	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$339,383	$339,383	$0	$339,383	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$3,799,226	$3,799,226	$0	$3,799,226	$0
$0	$1,871,260	$1,871,260	$0	$1,871,260	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$6,567,100	$6,567,100	$0	$6,567,100	$0
$0	$2,950,436	$2,950,436	$0	$2,950,436	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$436,161	$436,161	$0	$436,161	$0
$0	$1,546,390	$1,546,390	$0	$1,546,390	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$1,614,462	$1,614,462	$0	$1,614,462	$0
$0	$3,133,956	$3,133,956	$0	$3,133,956	$0

$0	$5,916,988	$5,916,988	$0	$5,916,988	$0
$0	$4,533,808	$4,533,808	$0	$4,533,808	$0
$0	$3,443,652	$3,443,652	$0	$3,443,652	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$313,577	$313,577	$0	$313,577	$0
$0	$58,568	$58,568	$0	$58,568	$0
$0	$196,495	$196,495	$0	$196,495	$0
$0	$914,426	$914,426	$0	$914,426	$0
$0	$1,917,001	$1,917,001	$0	$1,917,001	$0
$0	$0	$0	$0	$0	$0
$0	$173,099	$173,099	$0	$173,099	$0
$0	$18,631	$18,631	$0	$18,631	$0
$0	$134,662	$134,662	$0	$134,662	$0
$0	$19,130	$19,130	$0	$19,130	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$364,019	$364,019	$0	$364,019	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($5,959,599)	($5,959,599)	$0	($5,959,599)	$0
$0	$0	$0	$0	$0	$0
$0	($1,447,026)	($1,447,026)	$0	($1,447,026)	$0
$0	$0	$0	$0	$0	$0
$0	($14,727)	($14,727)	$0	($14,727)	$0
$0	($6,252)	($6,252)	$0	($6,252)	$0
$0	($37,876)	($37,876)	$0	($37,876)	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	($132,289)	($132,289)	$0	($132,289)	$0
$0	$0	$0	$0	$0	$0
$0	($406)	($406)	$0	($406)	$0
$0	($156,628)	($156,628)	$0	($156,628)	($0)
$0	($98,162)	($98,162)	$0	($98,162)	($0)
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($9,905)	($9,905)	$0	($9,905)	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	($38,203)	($38,203)	$0	($38,203)	$0

$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$62,241,271	$62,241,271	$0	$62,241,271	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$29,719	$29,719	$0	$29,719	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$130,281	$130,281	$0	$130,281	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$1,153	$1,153	$0	$1,153	$0
$0	$0	$0	$0	$0	$0
$0	$32,580	$32,580	$0	$32,580	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$23,595	$23,595	$0	$23,595	$0
$0	$0	$0	$0	$0	$0
$0	$47,270	$47,270	$0	$47,270	$0
$0	$102,213	$102,213	$0	$102,213	$0
$0	$0	$0	$0	$0	$0
$0	$10,060	$10,060	$0	$10,060	$0
$0	$92,041	$92,041	$0	$92,041	$0
$0	$17,608	$17,608	$0	$17,608	$0
$0	$67,671	$67,671	$0	$67,671	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$830,289	$830,289	$0	$830,289	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$186,805	$186,805	$0	$186,805	$0
$0	$27,209	$27,209	$0	$27,209	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$25,527	$25,527	$0	$25,527	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$15,410	$15,410	$0	$15,410	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$6,198	$6,198	$0	$6,198	$0
$0	$0	$0	$0	$0	$0
$0	$334,637	$334,637	$0	$334,637	$0
$0	$1,164,514	$1,164,514	$0	$1,164,514	$0
$0	$146,993	$146,993	$0	$146,993	$0
$0	$145,306	$145,306	$0	$145,306	$0
$0	$0	$0	$0	$0	$0
$0	$327,443	$327,443	$0	$327,443	$0
$0	$29,279	$29,279	$0	$29,279	$0
$0	$0	$0	$0	$0	$0
$0	$1,101,444	$1,101,444	$0	$1,101,444	$0
$0	$0	$0	$0	$0	$0
$0	$283,161	$283,161	$0	$283,161	$0
$0	$0	$0	$0	$0	$0
$0	$663,915	$663,915	$0	$663,915	$0
$0	$247,675	$247,675	$0	$247,675	$0
$0	$310,017	$310,017	$0	$310,017	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0

$0	$1,842,780	$1,842,780	$0	$1,842,780	($0)
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$973,205	$973,205	$0	$973,205	$0
$0	$55,636	$55,636	$0	$55,636	$0
$0	$198,681	$198,681	$0	$198,681	$0
$0	$12,942	$12,942	$0	$12,942	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0
$0	**###########**	**$104,824,976**	**$0**	**###########**	**($0)**
$104,824,976					

Balance in O5	Difference	Balance in O4 Summary	Difference
$ 32,580	$ -	$ 32,580	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ 23,595	$ -	$ 23,595	$ -
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -
$ 10,060	$ -	$ 10,060	$ -
$ 17,608	$ -	$ 17,608	$ -
$ 139,311	$ -	$ 139,311	$ -

$	67,671	$	-	$	67,671	$	-
$	160,000	$	-	$	160,000	$	-
$	102,213	$	-	$	102,213	$	-
$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-
$	27,209	$	-	$	27,209	$	-
$	(4,116,819)	$	-	$	(4,116,819)	$	(0)
$	-	$	-	$	-	$	-
$	-	$	-	$	-	$	-
$	339,383	$	-	$	339,383	$	-
$	62,241,271	$	-	$	62,241,271	$	-
$	-	$	-	$	-	$	-
$	4,533,808	$	-	$	4,533,808	$	-
$	3,443,652	$	-	$	3,443,652	$	-
$	-	$	-	$	-	$	-
$	897,954	$	-	$	897,954	$	(0)
$	739,086	$	-	$	739,086	$	-
$	(156,628)	$	-	$	(156,628)	$	(0)
$	5,916,988	$	-	$	5,916,988	$	-
$	(400,306)	$	-	$	(400,306)	$	-
$	4,138,888	$	-	$	4,138,888	$	-
$	4,786,336	$	-	$	4,786,336	$	-
$	12,416,949	$	-	$	12,416,949	$	-
$	9,502,042	$	-	$	9,502,042	$	-
$	-	$	-	$	-	$	-
$	**104,862,852**	**$**	**-**	**$**	**104,862,852**	**$**	**(0)**

Ontario Energy Board

2018 Cost Allocation

Sheet E5 Reconciliation Worksheet -

If you have completed the Cost Allocation filing model and prepare
Energy Board, please note that you have two saving options. The
a copy of Option 1 be filed in live Excel format.

OPTION #1 - Detailed

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: Print and submit sheets I6, I8, O1, and O2 within Exhibit 7 of the application

OPTION #2 - Rolled Up (Note that the rolled-up version is no longer required in a

Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"

Step 2: **Click on the Option 2 Button**

Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**

ed to submit your findings to the Ontario
2018 Filing Requirements request that

COS filing.)

Attachment 2 (of 7):

7-B I6 Revenue and Customer Data

Ontario Energy Board

2018 Cost Allocation Model

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)	- 315,992
Miscellaneous Revenue (RRWF 5. cell F48)	494,448

			1	2	3	5	6	7	8	9	10
	ID	**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**
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
Existing Distribution kWh Rate			$0.0094	$0.0145						$0.1142	
Existing Distribution kW Rate					$3.1024	$4.2161	$1.9046	$23.5048	$15.6727		$4.0623
Existing TOA Rate					$0.60	$0.60	$0.60				
Additional Charges											
Distribution Revenue from Rates		$10,317,328	$6,015,606	$1,239,441	$1,050,903	$800,309	$444,708	$422,351	$24,961	$64,102	$254,948
Transformer Ownership Allowance		$222,639	$0	$0	$25,157	$96,562	$100,921	$0	$0	$0	$0
Net Class Revenue	**CREV**	$10,119,845	$6,015,606	$1,239,441	$1,050,903	$703,748	$343,787	$422,351	$24,961	$64,102	$254,948

Attachment 3 (of 7):

7-C I8 Demand Data

Ontario Energy Board

2018 Cost Allocation Model

EB-2017-0038

Sheet I6.2 Customer Data Worksheet -

			1	2	3	5	6	7	8	9	10
	ID	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
Billing Data											
Bad Debt 3 Year Historical Average	BDHA	$28,289	$25,164	$2,853	$272	$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	235,676	205,428	24,216	2,291	59	15	77	2,285	1,248	58

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**	-	-	-	-	-	-

Attachment 4 (of 7):

7-D O1 Revenue to cost RR

Ontario Energy Board

2018 Cost Allocation Model

EB-2017-0038

Sheet O1 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS >50 to 999 kW	5 GS > 1,000 to 4,999 kW	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
crev	Distribution Revenue at Existing Rates	$10,119,845	$6,015,606	$1,239,441	$1,050,903	$703,748	$343,787	$422,351	$24,961	$64,102	$254,948
mi	Miscellaneous Revenue (mi)	$494,448	$375,993	$51,086	$21,313	$14,954	$15,048	$10,321	$1,477	$849	$3,406
		Miscellaneous Revenue Input equals Output									
	Total Revenue at Existing Rates	$10,614,293	$6,391,598	$1,290,527	$1,072,215	$718,702	$358,835	$432,672	$26,438	$64,951	$258,354
	Factor required to recover deficiency (1 + D)	1.031225									
	Distribution Revenue at Status Quo Rates	$10,435,838	$6,203,443	$1,278,142	$1,083,717	$725,722	$354,522	$435,539	$25,741	$66,103	$262,908
	Miscellaneous Revenue (mi)	$494,448	$375,993	$51,086	$21,313	$14,954	$15,048	$10,321	$1,477	$849	$3,406
	Total Revenue at Status Quo Rates	$10,930,285	$6,579,436	$1,329,228	$1,105,030	$740,677	$369,570	$445,860	$27,218	$66,953	$266,315
	Expenses										
di	Distribution Costs (di)	$486,521	$261,045	$59,309	$52,731	$36,658	$37,796	$27,760	$1,369	$1,492	$8,360
cu	Customer Related Costs (cu)	$1,111,975	$960,043	$123,885	$11,427	$399	$100	$331	$9,860	$5,386	$543
ad	General and Administration (ad)	$4,870,098	$3,701,792	$558,986	$200,953	$117,797	$120,414	$87,192	$33,918	$20,808	$28,237
dep	Depreciation and Amortization (dep)	$1,842,780	$1,058,949	$262,287	$169,871	$128,656	$129,859	$52,674	$5,736	$4,063	$30,685
INPUT	PILs (INPUT)	$198,681	$108,569	$24,760	$20,808	$16,059	$16,307	$7,253	$707	$514	$3,704
INT	Interest	$973,205	$531,808	$121,283	$101,923	$78,662	$79,876	$35,528	$3,465	$2,518	$18,141
	Total Expenses	$9,483,259	$6,622,206	$1,150,511	$557,713	$378,232	$384,353	$210,738	$55,055	$34,781	$89,670
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$1,447,026	$790,727	$180,332	$151,546	$116,961	$118,766	$52,825	$5,152	$3,744	$26,974
	Revenue Requirement (includes NI)	$10,930,285	$7,412,934	$1,330,842	$709,259	$495,193	$503,118	$263,563	$60,208	$38,524	$116,644
		Revenue Requirement Input equals Output									
	Rate Base Calculation	$10,435,838									
	Net Assets										
dp	Distribution Plant - Gross	$36,891,909	$20,200,389	$4,622,072	$3,846,173	$2,972,344	$3,015,859	$1,323,055	$131,241	$94,652	$686,123
gp	General Plant - Gross	$4,109,608	$2,245,696	$512,148	$430,396	$332,173	$337,299	$150,026	$14,633	$10,632	$76,606
accum dep	Accumulated Depreciation	($5,959,599)	($3,297,424)	($767,219)	($606,660)	($472,139)	($477,070)	($193,836)	($21,103)	($14,627)	($109,520)
co	Capital Contribution	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Net Plant	$35,041,919	$19,148,661	$4,367,001	$3,669,909	$2,832,378	$2,876,087	$1,279,245	$124,770	$90,657	$653,209
	Directly Allocated Net Fixed Assets	$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	$10,165,435	$13,156,260	$269,502	$30,065	$70,250	$2,211,844
	OM&A Expenses	$6,468,593	$4,922,879	$742,181	$265,111	$154,854	$158,310	$115,283	$45,147	$27,686	$37,141
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$68,709,864*	*$22,907,195*	*$7,291,218*	*$12,069,674*	*$10,320,289*	*$13,314,570*	*$384,784*	*$75,212*	*$97,936*	*$2,248,985*
	Working Capital	$5,153,240	$1,718,040	$546,841	$905,226	$774,022	$998,593	$28,859	$5,641	$7,345	$168,674
	Total Rate Base	$40,195,158	$20,866,701	$4,913,842	$4,575,134	$3,606,400	$3,874,680	$1,308,104	$130,411	$98,003	$821,883
		Rate Base Input Does Not Equal Output									
	Equity Component of Rate Base	$16,078,063	$8,346,680	$1,965,537	$1,830,054	$1,442,560	$1,549,872	$523,242	$52,164	$39,201	$328,753
	Net Income on Allocated Assets	$1,447,026	($42,771)	$178,717	$547,317	$362,444	($14,783)	$235,122	($27,838)	$32,172	$176,644
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$1,447,026	($42,771)	$178,717	$547,317	$362,444	($14,783)	$235,122	($27,838)	$32,172	$176,644
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES STATUS QUO%	100.00%	88.76%	99.88%	155.80%	149.57%	73.46%	169.17%	45.21%	173.79%	228.31%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($315,992)	($1,021,335)	($40,316)	$362,957	$223,509	($144,283)	$169,109	($33,769)	$26,427	$141,710
		Deficiency Input equals Output									
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($833,498)	($1,614)	$395,771	$245,484	($133,548)	$182,297	($32,990)	$28,428	$149,671
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	-0.51%	9.09%	29.91%	25.13%	-0.95%	44.94%	-53.36%	82.07%	53.73%

Attachment 5 (of 7):

7-E O2 Fixed Change Floor Ceiling

Ontario Energy Board

2018 Cost Allocation Model

EB-2017-0038

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	6	7	8	9	10
	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
Customer Unit Cost per month - Avoided Cost	$5.82	$10.04	$10.51	$22.91	-$10.03	$0.00	$3.40	$3.39	$60.50
Customer Unit Cost per month - Directly Related	$19.88	$26.00	$30.01	$52.39	$19.43	$0.02	$13.84	$13.85	$102.61
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$29.35	$39.21	$74.06	$146.29	$293.18	$5.93	$21.00	$22.19	$94.02
Existing Approved Fixed Charge	$23.22	$22.29	$127.91	$2,537.23	$10,362.66	$4.04	$5.59	$3.20	$2,361.50

Attachment 6 (of 7):

7-F 2018 Load Profile Methodology Report

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Toronto, Ontario, M5C 2X8
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2018 Load Profile and Demand Allocator Methodology

Prepared by:
Andrew Blair
Elenchus Research Associates Inc.

Prepared for:
Erie Thames Powerlines

8 August 2017

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

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

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

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

	Residential	GS < 50	GS > 50	Inter-mediate	Large User	Embedded	Street Light	Sentinel Light	USL	Total
1CP	36,499	5,309	11,408	12,368	14,422	2,930	-	-	69	83,006
4CP	145,386	20,297	46,698	50,326	56,713	10,199	-	-	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	-	-	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

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

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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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

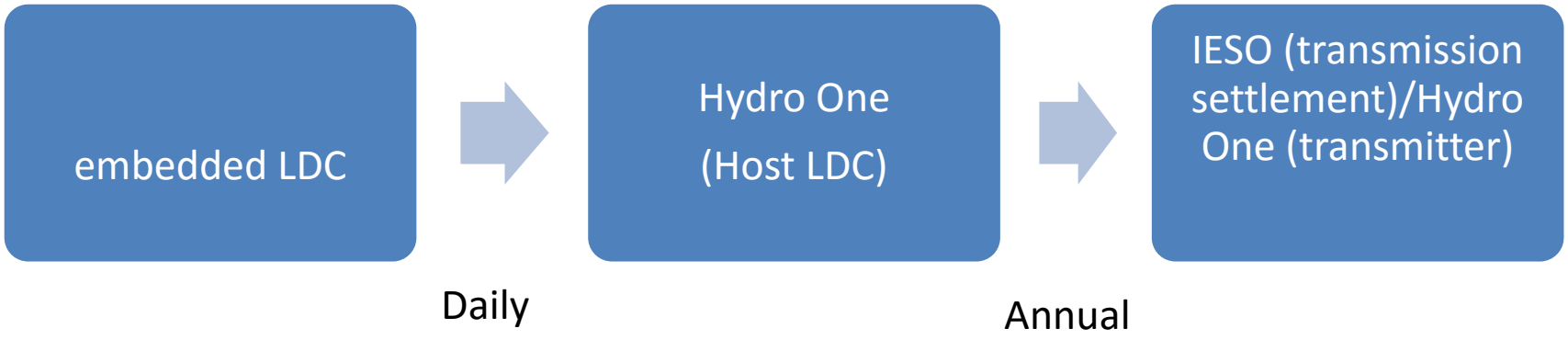
(5) (b) For customers with load displacement generation above 1 MW, or 2 MW for renewable generation, installed after October 1998, RTSR connection is billed at the gross demand level.

(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.

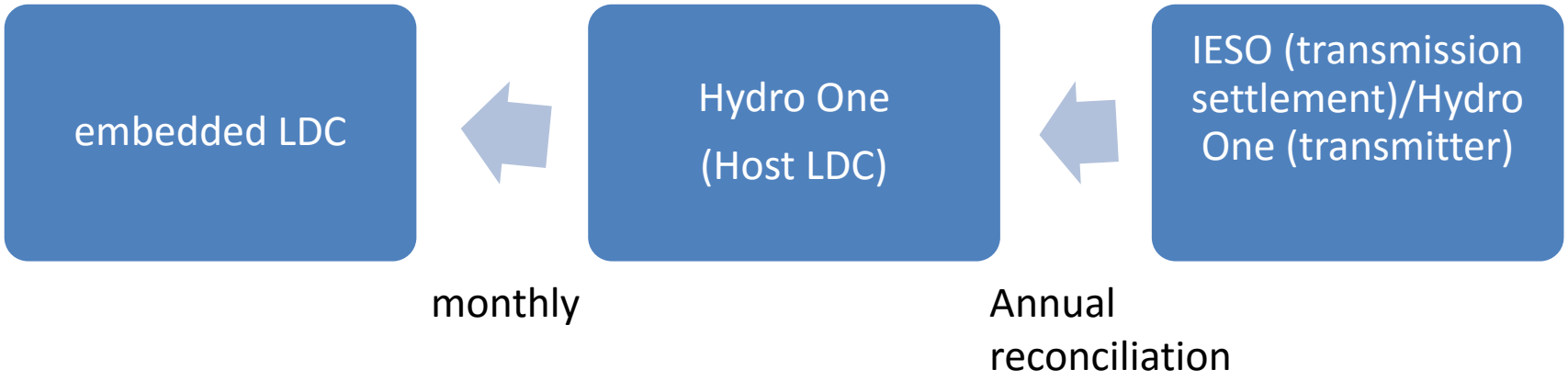
- DC rates are listed on page 8 of 17

Gross load billing would apply to billing line items with note 5 and 14.

Meter readings



Billing



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, Bio-gas, 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 IESO-administered 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
  - TxDx.HydroOne@HydroOne.com. 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	$ 2,453.11 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 Apr	$/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	$ 2,453.11 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 Apr	$/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

	A	B	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

	A	B	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	$ 2,453.11	$ 2,453.11	$ -
Delivery Variable	$ 17,190.99	$ 34,381.98	-$ 17,190.99
Regulatory Variable	$ 2,317.75	$ 28,951.35	-$ 26,633.60
Total	**$ 21,961.85**	**$ 65,786.44**	**-$ 43,824.59**
Demand Estimate	2,180	4,360	
Consumption Estimate	182,500	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

	A	B	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

	A	B	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

	A	B	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

	A	B	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

	A	B	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

	A	B	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**