

1 **COST ALLOCATION**

2

3 Toronto Hydro’s total revenue requirement, as detailed in Exhibit 6, is allocated to rate  
 4 classes as the basis for determining distribution rates for the 2020 rebasing year. The  
 5 allocation methodology employed for the 2020 Test Year is the OEB’s latest Cost  
 6 Allocation Model, which includes the updated policy related cost allocation for the  
 7 Street Lighting class.<sup>1</sup>

8

9 The results of the cost allocation, which shows the revenue/cost ratios prior to applying  
 10 the proposed rates, are summarized in Table 1 below.

11

12 **Table 1: Revenue/Cost Ratios from Cost Allocation Model (%)**

| Rate Class                                | 2020 Revenue / Cost Ratio from Model | OEB’s Guideline Ranges |
|---|--------------------------------------|------------------------|
| Residential                               | 103.2                                | 85-115                 |
| Competitive Sector Multi-Unit Residential | 101.4                                | n/a                    |
| General Service <50kW                     | 89.6                                 | 80-120                 |
| General Service 50-999kW                  | 105.3                                | 80-120                 |
| General Service 1000-4999kW               | 94.9                                 | 80-120                 |
| Large Use                                 | 84.7                                 | 85-115                 |
| Street Lighting                           | 108.9                                | 80-120                 |
| Unmetered Scattered Load                  | 95.0                                 | 80-120                 |

13

14 Exhibit 7, Tab 1, Schedule 3 provides sheets I-6, I-8, O-1 and O-2 from the Cost  
 15 Allocation model for the Test Year, as required by the OEB’s Filing Requirements. The  
 16 full live MS Excel model is also filed electronically.

<sup>1</sup> Ontario Energy Board, Issuance of New Cost Allocation Policy for Street Lighting Rate Class (June 12, 2015), available at: <[https://www.oeb.ca/oeb/\\_Documents/EB-2012-0383/LTR\\_CostAllocation\\_Streetlighting\\_20150612.pdf](https://www.oeb.ca/oeb/_Documents/EB-2012-0383/LTR_CostAllocation_Streetlighting_20150612.pdf)>.

1    **1. COST ALLOCATION MODEL**

2    In completing the Cost Allocation model, Toronto Hydro reviewed and updated all of the  
3    inputs to the model.

4

5    **1.1 Load Profiles**

6    The load profiles for each class used in the model for the demand allocators were  
7    updated using hourly-metered 2016 load data for each rate class. Sample data sets  
8    were used for the Residential, Competitive Sector Multi-Unit Residential (“CSMUR”) and  
9    GS<50 rate classes, while metering data for all customers in the other classes were used.  
10   The hourly load profiles were then reconciled to the 2016 purchased energy and  
11   wholesale market participant data, weather normalized to 2020 heating and cooling  
12   degree days, and scaled to the 2020 load forecast based on the ratio of 2020 kWh to  
13   2016 kWh by class. An example of the data and calculations is filed as Exhibit 7, Tab 1,  
14   Schedule 2.

15

16   **1.2 Allocators**

17   Toronto Hydro reviewed all of the “default” allocators, and where available, uses data  
18   specific to Toronto Hydro to determine the allocator values. For example:

- 19       • **Weighting factor for services:** all rate classes, with the exception of the CSMUR,  
20       Unmetered Scattered Load (“USL”) and Street Lighting classes, receive a  
21       weighting factor of one. This reflects the fact that service costs greater than a  
22       basic allowance are recovered through a direct contribution from the customers.  
23       The weighting factor for the CSMUR rate class is derived by dividing the number  
24       of units by the number of buildings housing these units, as originally directed by  
25       the OEB in EB-2010-0142. For the USL and Street Lighting classes, the cost of

1 services is directly collected from those customers, and hence they receive a  
2 weighting factor of zero.

- 3 • **Weighting factor for billing and collections:** based on estimates provided by the  
4 Utility's billing specialists, the weighting factors reflect estimates of billing effort  
5 and costs related to each class.

6  
7 For those costs, which are allocated on a joint customer/demand, a density factor is  
8 used to determine the proportion of customer related and demand related costs.

9 Toronto Hydro adjusted the value of the density factor from the default values provided  
10 in the model. The OEB's model groups this information into three different density  
11 ranges: (i) less than 30 customers per kilometre; (ii) between 30 and 60 customers per  
12 kilometre; and (iii) greater than 60 customers per kilometre. For each of these ranges,  
13 the customer-related proportion is provided, which is based on information from a  
14 number of different historical studies.

15  
16 At 135 customers per kilometre, Toronto Hydro's density factor is well above the 60  
17 customers per kilometre ratio. The OEB's model acknowledges that the customer  
18 related proportion of jointly determined costs is lower for denser systems. Given that  
19 Toronto Hydro's density factor is much higher than the top grouping; the utility believes  
20 it is appropriate to use a custom-related proportion, which is aligned with the realities  
21 of Toronto Hydro's system. For the current application, Toronto Hydro uses a density  
22 factor of 23 percent, as approved by the OEB in the EB-2014-0116 decision.

### 23 24 **1.3 Street Lighting**

25 As approved by the OEB in EB-2014-0116, Toronto Hydro has included approved Street  
26 Lighting assets and operating expenses in its 2020 revenue requirement. For the

1 purposes of cost allocation all assets and expenses are directly allocated 95 percent to  
2 the Street Lighting class, and 5 percent to the USL class. This allocation reflects the fact  
3 that these assets currently serve these two classes only, and ensures that no other rate  
4 classes are allocated a share of these costs. In addition, 100 percent of the additional  
5 revenue requirement is offset through a direct allocation of the revenues received  
6 through the existing Street Lighting contract to revenue offsets for the Street Lighting  
7 class. The effect is a revenue-to-cost ratio of 1.0 for these assets and costs.

8

#### 9 **1.4 Adjustments to Cost Allocation Model**

10 The following adjustments were made to the Cost Allocation Model to meet Toronto  
11 Hydro's requirements.

12

13 In Worksheet I6.1 Revenue, cell M34 was locked and empty. Toronto Hydro added the  
14 variable rate to complete the distribution revenue calculation.

15

16 In Worksheet I6.2 Customer Data, cells M28 and M29 were adjusted to reflect the direct  
17 assignment of meter capital and meter reading costs for the CSMUR rate class.

18

19 In Worksheet O1 Revenue to Cost, cell J19 was modified to include the direct  
20 assignment of revenue offsets related to the Street Lighting class, as noted above.

21

## 22 **2. IMPLEMENTATION OF COST ALLOCATION RESULTS**

23 The Report of the Board: Review of Electricity Distribution Cost Allocation Policy (EB-  
24 2010-0219) dated March 31, 2011 established updated "target ranges" for the revenue  
25 to cost ratios for each customer class. The OEB's review of the Street Lighting cost

1 allocation methodology resulted in an updated target range for that rate class.<sup>2</sup> Table 2  
 2 below shows the revenue to cost ratios calculated prior to and after the proposed Test  
 3 Year rate design in comparison with the “target ranges” (all ratios exclude revenues and  
 4 costs related to transformer ownership allowance).

5

6 **Table 2: Revenue/Cost Ratios (%)**

| Rate Class                                   | 2015 OEB<br>Approved | 2020  |          | OEB’s Guideline<br>Ranges |
|--|----------------------|-------|----------|---------------------------|
|  |                      | Model | Proposed |                           |
| Residential                                  | 94.3                 | 103.2 | 103.2    | 85-115                    |
| Competitive Sector Multi-Unit<br>Residential | 100.0                | 101.4 | 100.0    |                           |
| General Service <50kW                        | 91.5                 | 89.6  | 89.8     | 80-120                    |
| General Service 50-999kW                     | 119.0                | 105.3 | 105.3    | 80-120                    |
| General Service 1000-4999kW                  | 101.9                | 94.9  | 95.0     | 80-120                    |
| Large Use                                    | 95.3                 | 84.6  | 85.0     | 85-115                    |
| Street Lighting                              | 82.7                 | 108.9 | 108.9    | 80-120                    |
| Unmetered Scattered Load                     | 90.5                 | 94.6  | 94.7     | 80-120                    |

7

8 The proposed revenue to cost ratios for all Toronto Hydro rate classes are within the  
 9 OEB’s “target ranges”.

10

11 In accordance with the EB-2010-1042 decision, rates in the CSMUR class are set to  
 12 maintain the revenue to cost ratio equal at unity, so as to ensure that this class is  
 13 recovering its fully allocated costs.

14

15 With respect to the Street Lighting class, the proposed revenue to cost ratio reflects the  
 16 application of the new OEB Cost Allocation model, and includes the allocation of

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<sup>2</sup> *Ibid.*

1 revenue offsets related to the Street Lighting assets in rate base to fully offset the costs  
2 that have been directly allocated to this class.

3

4 Toronto Hydro engages its customers with significant unmetered load (e.g. City,  
5 telecommunications companies) as part of ongoing customer engagement. Through  
6 those interactions and direct participation by these customers in OEB rate application  
7 and policy proceedings, they have developed familiarity with the regulatory context,  
8 including the basis on which costs are allocated to them through rates. Toronto Hydro's  
9 proposed cost allocation for unmetered customers (including street lighting) follows the  
10 OEB's current methodology, which was developed in consultation with unmetered  
11 customers. With the filing of this Application, Toronto Hydro is sending a  
12 communication to major customers within these classes regarding changes to rates and  
13 charges, and inviting them to participate in the proceeding.

### Sample Methodology - Demand Data for Cost Allocation Model

ALL DATA are for ILLUSTRATIVE USE ONLY

| Hour                                      | Cust 1 | Cust 2 | Cust 3 | Cust 4 | Cust 5 | Cust 6 | Cust 7 | Cust 8 | Cust 9 | Cust 10 | Total | Avg              | Sample Rate Class Hourly Profile for Jan                         | Total of All rate Classes (Includes Sample Rate Class) | Sample Rate Class % of Sum of all Rate Classes | IESO Purchased and Wholesale Market Participants Metered Load | Sample Rate Class portion of the Total System Load. | Weather Correction Factor for Sample Rate Class is 1.024935 | Demand scaled to the 2020 load forecast based on the ratio of 2020 sample rate class kWh to sample rate Class Test year kWh. |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|-------|------------------|--|--|--|---|---|---|--|
| Hourly kW demands from customer load data |        |        |        |        |        |        |        |        |        |         |       | Sample size = 10 | Total Number of Customers in Sample Rate Class in test year = 20 | (e) = (d) / (c)  | (g) = (e) * (f)                                | (h) = (g) * 1.024935  | (i) = (h) * (1 - .054)                              |   |  |
|   |        |        |        |        |        |        |        |        |        |         | (a)   | (b) = (a) / 10   | (c) = (b) * 20   | (d)  | (e)  | (f)   | (g)   | (h)   | (i)  |
| 01-Jan-16                                 | 1      | 0.55   | 0.03   | 0.06   | 0.83   | 0.24   | 3.06   | 0.55   | 0.17   | 0.8     | 0.55  | 6.84             | 0.684  | 300.96   | 5%   | 331.06  | 15.05   | 15.42   | 14.59  |
| 01-Jan-16                                 | 2      | 0.53   | 0.15   | 0.1    | 0.61   | 0.12   | 2.36   | 0.51   | 0.13   | 1.33    | 0.53  | 6.37             | 0.637  | 280.28   | 5%   | 336.34  | 15.29   | 15.67   | 14.82  |
| 01-Jan-16                                 | 3      | 0.47   | 0.03   | 0.05   | 1.17   | 0.19   | 2      | 0.61   | 0.15   | 0.7     | 0.47  | 5.84             | 0.584  | 256.96   | 5%   | 308.35  | 14.02   | 14.37   | 13.59  |
| 01-Jan-16                                 | 4      | 0.31   | 0.15   | 0.11   | 0.46   | 0.18   | 1.18   | 0.53   | 0.25   | 0.89    | 0.31  | 4.37             | 0.437  | 131.10   | 7%   | 157.32  | 10.49   | 10.75   | 10.17  |
| 01-Jan-16                                 | 5      | 0.13   | 0.06   | 0.08   | 0.29   | 0.19   | 1.15   | 0.57   | 0.21   | 1.25    | 0.13  | 4.06             | 0.406  | 105.56   | 8%   | 126.67  | 9.74  | 9.99  | 9.45   |
| 01-Jan-16                                 | 6      | 0.13   | 0.12   | 0.11   | 0.26   | 0.16   | 1.14   | 0.55   | 0.17   | 0.86    | 0.13  | 3.63             | 0.363  | 71.15  | 10%  | 85.38   | 8.71  | 8.93  | 8.45   |
| 01-Jan-16                                 | 7      | 0.17   | 0.09   | 0.06   | 0.21   | 0.19   | 1.14   | 0.59   | 0.19   | 1.01    | 0.17  | 3.82             | 0.382  | 71.05  | 11%  | 85.26   | 9.17  | 9.40  | 8.89   |
| 01-Jan-16                                 | 8      | 0.14   | 0.09   | 0.08   | 0.26   | 0.21   | 1.13   | 0.53   | 0.19   | 0.97    | 0.14  | 3.74             | 0.374  | 67.32  | 11%  | 80.78   | 8.98  | 9.20  | 8.70   |
| 01-Jan-16                                 | 9      | 0.16   | 0.14   | 0.19   | 0.27   | 0.32   | 1.12   | 0.56   | 0.14   | 0.98    | 0.16  | 4.04             | 0.404  | 68.68  | 12%  | 109.89  | 12.93   | 13.25   | 12.53  |
| 01-Jan-16                                 | 10     | 0.24   | 0.04   | 0.09   | 0.24   | 0.32   | 1.08   | 0.71   | 0.14   | 1.09    | 0.24  | 4.19             | 0.419  | 67.04  | 13%  | 80.45   | 10.06   | 10.31   | 9.75   |
| 01-Jan-16                                 | 11     | 0.46   | 0.15   | 0.1    | 0.54   | 0.27   | 1.27   | 0.64   | 0.15   | 1.11    | 0.46  | 5.15             | 0.515  | 61.80  | 17%  | 74.16   | 12.36   | 12.67   | 11.98  |
| 01-Jan-16                                 | 12     | 0.51   | 0.05   | 0.06   | 1.92   | 0.6    | 1.44   | 0.56   | 0.09   | 0.91    | 0.51  | 6.65             | 0.665  | 106.40   | 13%  | 191.52  | 23.94   | 24.54   | 23.21  |
| 01-Jan-16                                 | 13     | 0.9    | 0.14   | 0.09   | 1.15   | 2.84   | 1.76   | 0.57   | 0.09   | 1.21    | 0.9   | 9.65             | 0.965  | 164.05   | 12%  | 180.46  | 21.23   | 21.76   | 20.58  |
| 01-Jan-16                                 | 14     | 0.97   | 0.07   | 0.06   | 0.83   | 1.95   | 2.88   | 0.61   | 0.15   | 0.74    | 0.97  | 9.23             | 0.923  | 166.14   | 11%  | 342.58  | 38.06   | 39.01   | 36.91  |
| 01-Jan-16                                 | 15     | 1.3    | 0.11   | 0.09   | 0.39   | 0.39   | 4.13   | 0.75   | 0.18   | 1.31    | 1.3   | 9.95             | 0.995  | 199.00   | 10%  | 258.70  | 25.87   | 26.52   | 25.08  |
| 01-Jan-16                                 | 16     | 0.71   | 0.13   | 0.07   | 0.32   | 0.31   | 3.99   | 0.53   | 0.18   | 0.74    | 0.71  | 7.69             | 0.769  | 169.18   | 9%   | 203.02  | 18.46   | 18.92   | 17.89  |
| 01-Jan-16                                 | 17     | 0.59   | 0.05   | 0.11   | 4.9    | 0.27   | 2      | 0.6    | 1.13   | 1.25    | 0.59  | 11.49            | 1.149  | 137.88   | 17%  | 261.97  | 43.66   | 44.75   | 42.33  |
| 01-Jan-16                                 | 18     | 0.92   | 0.17   | 0.05   | 0.91   | 0.29   | 1.34   | 0.74   | 0.28   | 0.63    | 0.92  | 6.25             | 0.625  | 137.50   | 9%   | 165.00  | 15.00   | 15.37   | 14.54  |
| 01-Jan-16                                 | 19     | 1.29   | 0.02   | 0.09   | 0.26   | 0.24   | 1.59   | 0.58   | 0.18   | 1.42    | 1.29  | 6.96             | 0.696  | 153.12   | 9%   | 183.74  | 16.70   | 17.12   | 16.20  |
| 01-Jan-16                                 | 20     | 1.19   | 0.17   | 0.07   | 0.77   | 0.15   | 1.8    | 0.56   | 0.38   | 0.91    | 1.19  | 7.19             | 0.719  | 172.56   | 8%   | 207.07  | 17.26   | 17.69   | 16.73  |
| 01-Jan-16                                 | 21     | 1.9    | 0.06   | 0.08   | 1.57   | 0.34   | 2.36   | 0.66   | 0.28   | 1.83    | 1.9   | 10.98            | 1.098  | 285.48   | 8%   | 314.03  | 26.35   | 27.01   | 25.55  |
| 01-Jan-16                                 | 22     | 1.42   | 0.13   | 0.09   | 2.21   | 0.25   | 1.94   | 0.76   | 0.27   | 0.66    | 1.42  | 9.15             | 0.915  | 256.20   | 7%   | 307.44  | 21.96   | 22.51   | 21.29  |
| 01-Jan-16                                 | 23     | 1.09   | 0.12   | 0.07   | 0.74   | 0.35   | 1.68   | 0.62   | 0.23   | 1.81    | 1.09  | 7.80             | 0.78   | 234.00   | 7%   | 280.80  | 18.72   | 19.19   | 18.15  |
| 01-Jan-16                                 | 24     | 0.9    | 0.08   | 0.09   | 0.56   | 0.33   | 1.77   | 0.78   | 0.26   | 1.25    | 1.32  | 7.34             | 0.734  | 234.88   | 6%   | 281.86  | 17.62   | 18.06   | 17.08  |
| 02-Jan-16                                 | 25     | 0.8    | 0.17   | 0.06   | 1.33   | 0.21   | 1.47   | 0.59   | 0.2    | 1.22    | 0.8   | 6.85             | 0.685  | 219.20   | 6%   | 81.10   | 5.07  | 5.20  | 4.91   |
| 02-Jan-16                                 | 26     | 0.17   | 0.03   | 0.1    | 0.52   | 0.22   | 1.23   | 0.66   | 0.14   | 1.4     | 0.17  | 4.64             | 0.464  | 157.76   | 6%   | 54.00   | 3.18  | 3.26  | 3.08   |
| 02-Jan-16                                 | 27     | 0.26   | 0.17   | 0.06   | 0.36   | 0.14   | 1.46   | 0.79   | 0.09   | 0.84    | 0.26  | 4.43             | 0.443  | 159.48   | 6%   | 86.60   | 4.81  | 4.93  | 4.66   |
| 02-Jan-16                                 | 28     | 0.31   | 0.07   | 0.1    | 0.34   | 0.23   | 1.39   | 0.66   | 0.05   | 1.71    | 0.31  | 5.17             | 0.517  | 155.10   | 7%   | 117.20  | 7.81  | 8.01  | 7.58   |
| 02-Jan-16                                 | 29     | 0.28   | 0.14   | 0.07   | 0.3    | 0.17   | 1.06   | 0.58   | 0.08   | 0.97    | 0.28  | 3.93             | 0.393  | 102.18   | 8%   | 83.00   | 6.38  | 6.54  | 6.19   |

# 2019 Cost Allocation Model

**EB-2018-0165**  
**Sheet 16.1 Revenue Worksheet -**

|   |                |
|---|----------------|
| Total kWhs from Load Forecast             | 23,371,287,137 |
| Total kW from Load Forecast               | 40,408,069     |
| Deficiency/sufficiency (RRWF 8. cell F51) | 25,621,033     |
| Miscellaneous Revenue (RRWF 5. cell F48)  | 47,687,081     |

|   |          |                | 1             | 2             | 4              | 5                 | 6              | 7            | 9                        | 10  |
|---|----------|----------------|---------------|---------------|----------------|-------------------|----------------|--------------|--------------------------|---|
|   | ID       | Total          | Residential   | GS <50        | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
| <b>Billing Data</b>   |          |                |               |               |                |                   |                |              |                          |   |
| Forecast kWh  | CEN      | 23,371,287,137 | 4,510,636,914 | 2,267,638,936 | 9,587,728,582  | 4,561,528,177     | 2,009,923,443  | 115,390,403  | 41,313,479               | 277,127,203                               |
| Forecast kW   | CDEM     | 40,408,069     |               |               | 24,899,249     | 10,392,864        | 4,789,334      | 326,622      |                          |   |
| Forecast kW, included in CDEM, of customers receiving line transformer allowance  |          | 19,562,240     |               |               | 6,256,401      | 8,635,125         | 4,670,713      |              |                          |   |
| 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 | 23,770,548,368 | 4,909,898,145 | 2,267,638,936 | 9,587,728,582  | 4,561,528,177     | 2,009,923,443  | 115,390,403  | 41,313,479               | 277,127,203                               |
| Existing Monthly Charge   |          |                | \$37.98       | \$36.28       | \$52.17        | \$996.61          | \$4,399.14     | \$1.63       | \$7.23                   | \$30.98                                   |
| Existing Distribution kWh Rate  |          |                | \$0.0055      | \$0.0331      |                |                   |                |              | \$0.0896                 | \$0.0085                                  |
| Existing Distribution kW Rate   |          |                |               |               | \$8.2114       | \$6.4602          | \$6.9303       | \$36.2449    | \$0.7500                 |   |
| Existing TOA Rate   |          |                | \$0.63        | \$0.63        | \$0.63         | \$0.63            | \$0.63         | \$0.63       | \$0.63                   | \$0.63                                    |
| Additional Charges  |          |                |               |               |                |                   |                |              |                          |   |
| Distribution Revenue from Rates   |          | \$783,527,792  | \$305,630,924 | \$106,186,653 | \$210,952,231  | \$72,282,491      | \$35,514,268   | \$15,072,589 | \$3,887,458              | \$34,001,178                              |
| Transformer Ownership Allowance   |          | \$12,324,211   | \$0           | \$0           | \$3,941,533    | \$5,440,129       | \$2,942,549    | \$0          | \$0                      | \$0                                       |
| Net Class Revenue   | CREV     | \$771,203,581  | \$305,630,924 | \$106,186,653 | \$207,010,698  | \$66,842,362      | \$32,571,719   | \$15,072,589 | \$3,887,458              | \$34,001,178                              |



# 2019 Cost Allocation Model

## EB-2018-0165 Sheet I6.2 Customer Data Worksheet -

|  |      | 1           | 2           | 4           | 5              | 6                 | 7              | 9            | 10                       |   |
|--|------|-------------|-------------|-------------|----------------|-------------------|----------------|--------------|--------------------------|---|
|  | ID   | Total       | Residential | GS <50      | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
| <b>Billing Data</b>                    |      |             |             |             |                |                   |                |              |                          |   |
| Bad Debt 3 Year Historical Average     | BDHA | \$7,377,253 | \$3,890,292 | \$2,111,101 | \$828,264      | \$261,154         | \$0            | \$0          | \$0                      | \$286,442                                 |
| Late Payment 3 Year Historical Average | LPHA | \$4,287,180 | \$2,487,420 | \$919,878   | \$596,564      | \$77,959          | \$16,058       |              | \$5,649                  | \$183,652                                 |
| Number of Bills                        | CNB  | 9,532,208   | 7,391,580   | 857,988.00  | 124,488.00     | 5,160             | 528.00         | 139.00       | 130,393.00               | 1,021,932                                 |
| Number of Devices                      | CDEV |             |             |             |                |                   |                | 165,348      |                          |   |
| Number of Connections (Unmetered)      | CCON | 104,056     |             |             |                |                   |                | 91,860       | 12,196                   |   |
| Total Number of Customers              | CCA  | 784,331     | 615,965     | 71,499      | 10,374         | 430               | 44             | 1            | 857                      | 85,161                                    |
| Bulk Customer Base                     | CCB  | -           |             |             |                |                   |                |              |                          |   |
| Primary Customer Base                  | CCP  | 802,861     | 615,965     | 71,499      | 10,374         | 430               | 44             | 18,531       | 857                      | 85,161                                    |
| Line Transformer Customer Base         | CCLT | 800,443     | 615,965     | 71,499      | 8,333          | 94                | 2              | 18,531       | 857                      | 85,161                                    |
| Secondary Customer Base                | CCS  | 775,531     | 615,965     | 71,499      | 2,041          | 5                 | 2              | 1            | 857                      | 85,161                                    |
| Weighted - Services                    | CWCS | 689,834     | 615,965     | 71,499      | 2,041          | 5                 | 2              | -            | -                        | 322                                       |
| Weighted Meter -Capital                | CWMC | 137,125,872 | 87,467,030  | 36,607,488  | 11,120,928     | 1,675,710         | 254,716        | -            | -                        | -   |
| Weighted Meter Reading                 | CWMR | 9,721,465   | 7,391,580   | 986,686     | 1,206,289      | 124,201           | 12,709         | -            | -                        | -   |
| Weighted Bills                         | CWNB | 11,436,262  | 7,391,580   | 1,715,976   | 871,416        | 36,120            | 7,920          | 139          | 391,179                  | 1,021,932                                 |

### Bad Debt Data

|                    |      |           |           |           |           |         |   |   |   |         |
|--------------------|------|-----------|-----------|-----------|-----------|---------|---|---|---|---------|
| Historic Year:     | 2015 | 5,920,268 | 3,264,885 | 1,679,206 | 910,835   | -       |   |   |   | 65,342  |
| Historic Year:     | 2016 | 9,841,560 | 4,872,078 | 2,746,113 | 1,039,975 | 783,461 |   |   |   | 399,934 |
| Historic Year:     | 2017 | 6,369,929 | 3,533,912 | 1,907,985 | 533,980   | -       |   |   |   | 394,051 |
| Three-year average |      | 7,377,253 | 3,890,292 | 2,111,101 | 828,264   | 261,154 | - | - | - | 286,442 |

### Street Lighting Adjustment Factors

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

| Class        | Primary Asset Data |           | Line Transformer Asset Data |           |
|--------------|--------------------|-----------|-----------------------------|-----------|
|              | Customers/ Devices | 4 NCP     | Customers/ Devices          | 4 NCP     |
| Residential  | 615,965            | 4,129,569 | 615,965                     | 4,129,569 |
| Street Light | 165,348            | 124,238   | 165,348                     | 124,238   |

| Street Lighting Adjustment Factors |        |
|------------------------------------|--------|
| Primary                            | 8.9227 |
| Line Transformer                   | 8.9227 |



# 2019 Cost Allocation Model

## EB-2018-0165 Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

|                  |       |
|------------------|-------|
| CP TEST RESULTS  | 12 CP |
| NCP TEST RESULTS | 4 NCP |

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

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

| Customer Classes                           | Total   | 1           | 2          | 4              | 5                 | 6                  | 7            | 9                        | 10  |         |
|--|---------|-------------|------------|----------------|-------------------|--------------------|--------------|--------------------------|---|---------|
|  |         | Residential | GS <50     | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW     | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |         |
| <b>CP SANITY CHECK</b>                     |         | Pass        | Pass       | Pass           | Check 4CP         | Check 4CP and 12CP | Check 12CP   | Check 4CP and 12CP       | Pass                                      |         |
| <b>CO-INCIDENT PEAK</b>                    |         |             |            |                |                   |                    |              |                          |   |         |
| <b>1 CP</b>                                |         |             |            |                |                   |                    |              |                          |   |         |
| Transformation CP                          | TCP1    | 4,253,037   | 972,614    | 578,946        | 1,662,853         | 734,765            | 260,218      | -                        | 3,548                                     | 40,093  |
| Bulk Delivery CP                           | BCP1    | 4,253,037   | 972,614    | 578,946        | 1,662,853         | 734,765            | 260,218      | -                        | 3,548                                     | 40,093  |
| Total Sytem CP                             | DCP1    | 4,253,037   | 972,614    | 578,946        | 1,662,853         | 734,765            | 260,218      | -                        | 3,548                                     | 40,093  |
| <b>4 CP</b>                                |         |             |            |                |                   |                    |              |                          |   |         |
| Transformation CP                          | TCP4    | 16,410,330  | 3,718,466  | 1,992,718      | 6,532,784         | 2,948,683          | 1,048,449    | -                        | 16,832                                    | 152,399 |
| Bulk Delivery CP                           | BCP4    | 16,410,330  | 3,718,466  | 1,992,718      | 6,532,784         | 2,948,683          | 1,048,449    | -                        | 16,832                                    | 152,399 |
| Total Sytem CP                             | DCP4    | 16,410,330  | 3,718,466  | 1,992,718      | 6,532,784         | 2,948,683          | 1,048,449    | -                        | 16,832                                    | 152,399 |
| <b>12 CP</b>                               |         |             |            |                |                   |                    |              |                          |   |         |
| Transformation CP                          | TCP12   | 45,215,926  | 8,853,188  | 5,623,085      | 18,460,316        | 7,995,202          | 3,604,817    | 171,288                  | 58,103                                    | 449,926 |
| Bulk Delivery CP                           | BCP12   | 45,215,926  | 8,853,188  | 5,623,085      | 18,460,316        | 7,995,202          | 3,604,817    | 171,288                  | 58,103                                    | 449,926 |
| Total Sytem CP                             | DCP12   | 45,215,926  | 8,853,188  | 5,623,085      | 18,460,316        | 7,995,202          | 3,604,817    | 171,288                  | 58,103                                    | 449,926 |
| <b>NON CO-INCIDENT PEAK</b>                |         |             |            |                |                   |                    |              |                          |   |         |
| <b>NCP SANITY CHECK</b>                    |         | Pass        | Pass       | Pass           | Pass              | Pass               | Pass         | Pass                     | Pass                                      | Pass    |
| <b>1 NCP</b>                               |         |             |            |                |                   |                    |              |                          |   |         |
| Classification NCP from Load Data Provider | DNCP1   | 4,603,543   | 1,085,007  | 601,583        | 1,674,421         | 752,021            | 394,832      | 31,399                   | 5,833                                     | 58,447  |
| Primary NCP                                | PNCP1   | 4,489,529   | 1,085,007  | 601,583        | 1,560,710         | 752,021            | 394,832      | 31,399                   | 5,530                                     | 58,447  |
| Line Transformer NCP                       | LTNCP1  | 3,383,973   | 1,085,007  | 601,583        | 1,399,700         | 165,038            | 37,269       | 31,399                   | 5,530                                     | 58,447  |
| Secondary NCP                              | SNCP1   | 2,218,380   | 1,085,007  | 601,583        | 419,910           | 16,504             | -            | 31,399                   | 5,530                                     | 58,447  |
| <b>4 NCP</b>                               |         |             |            |                |                   |                    |              |                          |   |         |
| Classification NCP from Load Data Provider | DNCP4   | 17,669,073  | 4,129,569  | 2,275,913      | 6,481,669         | 2,974,900          | 1,437,604    | 124,238                  | 22,521                                    | 222,660 |
| Primary NCP                                | PNCP4   | 17,227,732  | 4,129,569  | 2,275,913      | 6,041,495         | 2,974,900          | 1,437,604    | 124,238                  | 21,354                                    | 222,660 |
| Line Transformer NCP                       | LTNCP4  | 12,960,524  | 4,129,569  | 2,275,913      | 5,418,227         | 652,868            | 135,697      | 124,238                  | 21,354                                    | 222,660 |
| Secondary NCP                              | SNCP4   | 8,464,488   | 4,129,569  | 2,275,913      | 1,625,468         | 65,287             | -            | 124,238                  | 21,354                                    | 222,660 |
| <b>12 NCP</b>                              |         |             |            |                |                   |                    |              |                          |   |         |
| Classification NCP from Load Data Provider | DNCP12  | 48,366,920  | 10,395,631 | 6,389,304      | 18,220,979        | 8,227,998          | 4,127,668    | 320,510                  | 63,331                                    | 621,500 |
| Primary NCP                                | PNCP12  | 47,126,239  | 10,395,631 | 6,389,304      | 16,983,582        | 8,227,998          | 4,127,668    | 320,510                  | 60,047                                    | 621,500 |
| Line Transformer NCP                       | LTNCP12 | 35,213,790  | 10,395,631 | 6,389,304      | 15,231,478        | 1,805,705          | 389,615      | 320,510                  | 60,047                                    | 621,500 |
| Secondary NCP                              | SNCP12  | 22,537,005  | 10,395,631 | 6,389,304      | 4,569,443         | 180,571            | -            | 320,510                  | 60,047                                    | 621,500 |

# 2019 Cost Allocation Model

EB-2018-0165

## 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

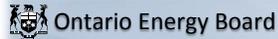
|                  |  | Total                | 1                    | 2                    | 4                    | 5                   | 6                   | 7                        | 9   | 10                  |
|------------------|--|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|--------------------------|---|---------------------|
|                  |  | Residential          | GS <50               | GS - 50 to 999       | GS - 1000 to 4999    | Large Use >5MW      | Street Light        | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |                     |
| <b>Rate Base</b> |  |                      |                      |                      |                      |                     |                     |                          |   |                     |
| <b>Assets</b>    |  |                      |                      |                      |                      |                     |                     |                          |   |                     |
| <b>crev</b>      | Distribution Revenue at Existing Rates           | \$771,203,581        | \$305,630,924        | \$106,186,653        | \$207,010,698        | \$66,842,362        | \$32,571,719        | \$15,072,589             | \$3,887,458                               | \$34,001,178        |
| <b>mi</b>        | Miscellaneous Revenue (mi)                       | \$47,687,081         | \$19,230,275         | \$8,162,022          | \$7,333,311          | \$1,396,409         | \$571,724           | \$9,005,777              | \$308,303                                 | \$1,679,259         |
|                  | <b>Miscellaneous Revenue Input equals Output</b> |                      |                      |                      |                      |                     |                     |                          |   |                     |
|                  | <b>Total Revenue at Existing Rates</b>           | <b>\$818,890,662</b> | <b>\$324,861,200</b> | <b>\$114,348,675</b> | <b>\$214,344,010</b> | <b>\$68,238,771</b> | <b>\$33,143,444</b> | <b>\$24,078,365</b>      | <b>\$4,195,761</b>                        | <b>\$35,680,437</b> |
|                  | Factor required to recover deficiency (1 + D)    | 1.0332               |                      |                      |                      |                     |                     |                          |   |                     |
|                  | Distribution Revenue at Status Quo Rates         | \$796,824,614        | \$315,784,637        | \$109,714,401        | \$213,888,036        | \$69,063,008        | \$33,653,821        | \$15,573,332             | \$4,016,607                               | \$35,130,770        |
|                  | Miscellaneous Revenue (mi)                       | \$47,687,081         | \$19,230,275         | \$8,162,022          | \$7,333,311          | \$1,396,409         | \$571,724           | \$9,005,777              | \$308,303                                 | \$1,679,259         |
|                  | <b>Total Revenue at Status Quo Rates</b>         | <b>\$844,511,695</b> | <b>\$335,014,913</b> | <b>\$117,876,423</b> | <b>\$221,221,348</b> | <b>\$70,459,417</b> | <b>\$34,225,546</b> | <b>\$24,579,109</b>      | <b>\$4,324,910</b>                        | <b>\$36,810,029</b> |
|                  | <b>Expenses</b>                                  |                      |                      |                      |                      |                     |                     |                          |   |                     |
| <b>di</b>        | Distribution Costs (di)                          | \$126,815,041        | \$43,220,429         | \$19,863,200         | \$37,815,836         | \$14,586,274        | \$6,728,377         | \$1,417,305              | \$329,621                                 | \$2,853,999         |
| <b>cu</b>        | Customer Related Costs (cu)                      | \$44,779,654         | \$28,555,322         | \$7,416,244          | \$3,661,458          | \$387,365           | \$27,255            | \$218,829                | \$1,141,029                               | \$3,372,152         |
| <b>ad</b>        | General and Administration (ad)                  | \$101,234,363        | \$40,916,530         | \$15,681,349         | \$24,089,189         | \$8,701,308         | \$4,109,340         | \$2,565,499              | \$874,536                                 | \$4,296,612         |
| <b>dep</b>       | Depreciation and Amortization (dep)              | \$260,980,412        | \$103,208,543        | \$43,515,994         | \$68,700,925         | \$22,837,618        | \$10,799,037        | \$3,866,816              | \$788,234                                 | \$7,263,246         |
| <b>INPUT</b>     | PILs (INPUT)                                     | \$33,548,804         | \$12,657,398         | \$5,252,576          | \$8,780,570          | \$3,117,500         | \$1,661,181         | \$751,558                | \$115,756                                 | \$1,212,265         |
| <b>INT</b>       | Interest   | \$97,386,492         | \$36,742,281         | \$15,247,339         | \$25,488,507         | \$9,049,574         | \$4,822,126         | \$2,181,646              | \$336,019                                 | \$3,518,999         |
|                  | <b>Total Expenses</b>                            | <b>\$664,744,766</b> | <b>\$265,300,503</b> | <b>\$106,976,702</b> | <b>\$168,536,486</b> | <b>\$58,679,639</b> | <b>\$28,147,316</b> | <b>\$11,001,653</b>      | <b>\$3,585,194</b>                        | <b>\$22,517,273</b> |
|                  | <b>Direct Allocation</b>                         | <b>\$22,450,288</b>  | <b>\$0</b>           | <b>\$0</b>           | <b>\$456,032</b>     | <b>\$951,591</b>    | <b>\$4,496,993</b>  | <b>\$8,034,208</b>       | <b>\$422,853</b>                          | <b>\$8,088,610</b>  |
| <b>NI</b>        | Allocated Net Income (NI)                        | \$157,316,641        | \$59,352,915         | \$24,630,317         | \$41,173,743         | \$14,618,543        | \$7,789,589         | \$3,524,197              | \$542,799                                 | \$5,684,537         |
|                  | <b>Revenue Requirement (includes NI)</b>         | <b>\$844,511,695</b> | <b>\$324,653,418</b> | <b>\$131,607,020</b> | <b>\$210,166,261</b> | <b>\$74,249,773</b> | <b>\$40,433,897</b> | <b>\$22,560,059</b>      | <b>\$4,550,846</b>                        | <b>\$36,290,421</b> |
|                  | <b>Revenue Requirement Input equals Output</b>   |                      |                      |                      |                      |                     |                     |                          |   |                     |

**EB-2018-0165**  
**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                      | 2                      | 4                     | 5                      | 6                    | 7                    | 9                        | 10  |                      |
|---------------------------------------|---|------------------------|------------------------|-----------------------|------------------------|----------------------|----------------------|--------------------------|---|----------------------|
|                                       |   | Residential            | GS <50                 | GS - 50 to 999        | GS - 1000 to 4999      | Large Use >5MW       | Street Light         | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |                      |
| <b>Rate Base Calculation</b>          |   |                        |                        |                       |                        |                      |                      |                          |   |                      |
| <b>Net Assets</b>                     |   |                        |                        |                       |                        |                      |                      |                          |   |                      |
| dp                                    | Distribution Plant - Gross                      | \$4,691,198,377        | \$1,843,759,884        | \$768,291,753         | \$1,258,786,037        | \$436,489,552        | \$197,385,994        | \$55,554,715             | \$13,832,858                              | \$117,097,584        |
| gp                                    | General Plant - Gross                           | \$839,667,754          | \$315,100,152          | \$130,663,121         | \$218,361,671          | \$77,653,942         | \$42,516,340         | \$20,391,565             | \$2,969,654                               | \$32,011,310         |
| accum dep                             | Accumulated Depreciation                        | (\$1,209,717,480)      | (\$476,587,015)        | (\$201,371,398)       | (\$315,859,779)        | (\$108,129,319)      | (\$51,813,652)       | (\$18,371,450)           | (\$3,644,954)                             | (\$33,939,913)       |
| co                                    | Capital Contribution                            | (\$73,594,426)         | (\$30,668,135)         | (\$12,253,020)        | (\$18,919,155)         | (\$5,965,680)        | (\$2,656,653)        | (\$924,537)              | (\$233,305)                               | (\$1,973,941)        |
|                                       | <b>Total Net Plant</b>                          | <b>\$4,247,554,225</b> | <b>\$1,651,604,886</b> | <b>\$685,330,456</b>  | <b>\$1,142,368,774</b> | <b>\$400,048,495</b> | <b>\$185,432,029</b> | <b>\$56,650,293</b>      | <b>\$12,924,252</b>                       | <b>\$113,195,040</b> |
|                                       | <b>Directly Allocated Net Fixed Assets</b>      | <b>\$132,552,346</b>   | <b>\$0</b>             | <b>\$0</b>            | <b>\$3,241,784</b>     | <b>\$6,764,514</b>   | <b>\$31,969,398</b>  | <b>\$42,348,089</b>      | <b>\$2,228,847</b>                        | <b>\$45,999,714</b>  |
| COP                                   | Cost of Power (COP)                             | \$3,384,043,227        | \$698,987,138          | \$322,827,562         | \$1,364,936,453        | \$649,392,193        | \$286,138,448        | \$16,427,308             | \$5,881,505                               | \$39,452,621         |
|                                       | OM&A Expenses                                   | \$272,829,058          | \$112,692,281          | \$42,960,793          | \$65,566,484           | \$23,674,947         | \$10,864,972         | \$4,201,633              | \$2,345,186                               | \$10,522,763         |
|                                       | Directly Allocated Expenses                     | \$4,668,786            | \$0                    | \$0                   | \$22,111               | \$46,138             | \$218,029            | \$2,872,171              | \$151,167                                 | \$1,359,170          |
|                                       | <b>Subtotal</b>                                 | <b>\$3,661,541,071</b> | <b>\$811,679,419</b>   | <b>\$365,788,355</b>  | <b>\$1,430,525,048</b> | <b>\$673,113,278</b> | <b>\$297,221,449</b> | <b>\$23,501,112</b>      | <b>\$8,377,858</b>                        | <b>\$51,334,554</b>  |
|                                       | <b>Working Capital</b>                          | <b>\$235,187,789</b>   | <b>\$52,135,722</b>    | <b>\$23,495,286</b>   | <b>\$91,885,361</b>    | <b>\$43,235,354</b>  | <b>\$19,091,102</b>  | <b>\$1,509,521</b>       | <b>\$538,126</b>                          | <b>\$3,297,317</b>   |
|                                       | <b>Total Rate Base</b>                          | <b>\$4,615,294,360</b> | <b>\$1,703,740,608</b> | <b>\$708,825,742</b>  | <b>\$1,237,495,919</b> | <b>\$450,048,362</b> | <b>\$236,492,529</b> | <b>\$100,507,903</b>     | <b>\$15,691,225</b>                       | <b>\$162,492,070</b> |
| <b>Rate Base Input equals Output</b>  |   |                        |                        |                       |                        |                      |                      |                          |   |                      |
|                                       | <b>Equity Component of Rate Base</b>            | <b>\$1,846,117,744</b> | <b>\$681,496,243</b>   | <b>\$283,530,297</b>  | <b>\$494,998,368</b>   | <b>\$180,019,345</b> | <b>\$94,597,012</b>  | <b>\$40,203,161</b>      | <b>\$6,276,490</b>                        | <b>\$64,996,828</b>  |
|                                       | <b>Net Income on Allocated Assets</b>           | <b>\$157,316,641</b>   | <b>\$69,714,410</b>    | <b>\$10,899,721</b>   | <b>\$52,228,830</b>    | <b>\$10,828,187</b>  | <b>\$1,581,237</b>   | <b>\$5,543,247</b>       | <b>\$316,863</b>                          | <b>\$6,204,145</b>   |
|                                       | <b>Net Income on Direct Allocation Assets</b>   | <b>\$5,510,944</b>     | <b>\$0</b>             | <b>\$0</b>            | <b>\$134,779</b>       | <b>\$281,239</b>     | <b>\$1,329,147</b>   | <b>\$1,760,648</b>       | <b>\$92,666</b>                           | <b>\$1,912,466</b>   |
|                                       | <b>Net Income</b>                               | <b>\$162,827,585</b>   | <b>\$69,714,410</b>    | <b>\$10,899,721</b>   | <b>\$52,363,609</b>    | <b>\$11,109,426</b>  | <b>\$2,910,385</b>   | <b>\$7,303,895</b>       | <b>\$409,529</b>                          | <b>\$8,116,611</b>   |
| <b>RATIOS ANALYSIS</b>                |   |                        |                        |                       |                        |                      |                      |                          |   |                      |
|                                       | <b>REVENUE TO EXPENSES STATUS QUO%</b>          | <b>100.00%</b>         | <b>103.19%</b>         | <b>89.57%</b>         | <b>105.26%</b>         | <b>94.90%</b>        | <b>84.65%</b>        | <b>108.95%</b>           | <b>95.04%</b>                             | <b>101.43%</b>       |
|                                       | <b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>   | <b>(\$25,621,033)</b>  | <b>\$207,781</b>       | <b>(\$17,258,344)</b> | <b>\$4,177,749</b>     | <b>(\$6,011,002)</b> | <b>(\$7,290,453)</b> | <b>\$1,518,306</b>       | <b>(\$355,086)</b>                        | <b>(\$609,984)</b>   |
| <b>Deficiency Input equals Output</b> |   |                        |                        |                       |                        |                      |                      |                          |   |                      |
|                                       | <b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b> | <b>\$0</b>             | <b>\$10,361,494</b>    | <b>(\$13,730,596)</b> | <b>\$11,055,087</b>    | <b>(\$3,790,355)</b> | <b>(\$6,208,351)</b> | <b>\$2,019,050</b>       | <b>(\$225,936)</b>                        | <b>\$519,608</b>     |
|                                       | <b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>  | <b>8.82%</b>           | <b>10.23%</b>          | <b>3.84%</b>          | <b>10.58%</b>          | <b>6.17%</b>         | <b>3.08%</b>         | <b>18.17%</b>            | <b>6.52%</b>                              | <b>12.49%</b>        |



# 2019 Cost Allocation Model

**EB-2018-0165**

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

**Summary**

|  | 1           | 2       | 4              | 5                 | 6              | 7            | 9                        | 10  |
|--|-------------|---------|----------------|-------------------|----------------|--------------|--------------------------|---|
|  | Residential | GS <50  | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
| Customer Unit Cost per month - Avoided Cost                        | \$5.11      | \$12.91 | \$28.99        | \$17.18           | -\$153.65      | \$0.15       | \$7.37                   | \$2.68                                    |
| Customer Unit Cost per month - Directly Related                    | \$7.24      | \$17.39 | \$44.09        | \$40.14           | -\$113.42      | \$0.26       | \$11.47                  | \$4.36                                    |
| Customer Unit Cost per month - Minimum System with PLCC Adjustment | \$18.85     | \$32.14 | \$62.08        | \$136.78          | -\$27.77       | \$5.06       | \$13.40                  | \$12.31                                   |
| Existing Approved Fixed Charge                                     | \$37.98     | \$36.28 | \$52.17        | \$996.61          | \$4,399.14     | \$1.63       | \$7.23                   | \$30.98                                   |

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

|   |                        | 1                      | 2                    | 4                      | 5                    | 6                    | 7                   | 9                        | 10  |
|---|------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|--------------------------|---|
|   | Total                  | Residential            | GS <50               | GS - 50 to 999         | GS - 1000 to 4999    | Large Use >5MW       | Street Light        | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
| General Plant - Gross Assets                          | \$839,667,754          | \$315,100,152          | \$130,663,121        | \$218,361,671          | \$77,653,942         | \$42,516,340         | \$20,391,565        | \$2,969,654              | \$32,011,310                              |
| General Plant - Accumulated Depreciation              | (\$375,982,230)        | (\$141,093,971)        | (\$58,507,679)       | (\$97,776,898)         | (\$34,771,494)       | (\$19,037,754)       | (\$9,130,833)       | (\$1,329,737)            | (\$14,333,864)                            |
| General Plant - Net Fixed Assets                      | \$463,685,525          | \$174,006,181          | \$72,155,442         | \$120,584,774          | \$42,882,448         | \$23,478,586         | \$11,260,732        | \$1,639,917              | \$17,677,445                              |
| General Plant - Depreciation                          | \$71,867,332           | \$26,969,486           | \$11,183,483         | \$18,689,619           | \$6,646,417          | \$3,638,982          | \$1,745,318         | \$254,173                | \$2,739,854                               |
| <b>Total Net Fixed Assets Excluding General Plant</b> | <b>\$3,916,418,640</b> | <b>\$1,477,598,705</b> | <b>\$613,175,015</b> | <b>\$1,025,025,784</b> | <b>\$363,930,561</b> | <b>\$193,922,841</b> | <b>\$87,735,364</b> | <b>\$13,513,062</b>      | <b>\$141,517,308</b>                      |
| <b>Total Administration and General Expense</b>       | <b>\$101,234,363</b>   | <b>\$40,916,530</b>    | <b>\$15,681,349</b>  | <b>\$24,089,189</b>    | <b>\$8,701,308</b>   | <b>\$4,109,340</b>   | <b>\$2,565,499</b>  | <b>\$874,536</b>         | <b>\$4,296,612</b>                        |
| <b>Total O&amp;M</b>                                  | <b>\$176,262,465</b>   | <b>\$71,775,751</b>    | <b>\$27,279,443</b>  | <b>\$41,499,406</b>    | <b>\$15,019,776</b>  | <b>\$6,973,662</b>   | <b>\$4,507,340</b>  | <b>\$1,621,766</b>       | <b>\$7,585,321</b>                        |

**EB-2018-0165**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

**Scenario 1**

Accounts included in Avoided Costs Plus General Administration Allocation

| USoA Account # | Accounts  | Total                | 1                    | 2                    | 4                    | 5                  | 6                  | 7                 | 9                        | 10  |  |      |
|----------------|---|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|-------------------|--------------------------|---|--|------|
|                |   |                      | Residential          | GS <50               | GS - 50 to 999       | GS - 1000 to 4999  | Large Use >5MW     | Street Light      | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |  |      |
| 1860           | <b>Distribution Plant</b>                                   |                      |                      |                      |                      |                    |                    |                   |                          |   |  |      |
|                | Meters  | \$206,493,389        | \$131,713,755        | \$55,126,025         | \$16,746,644         | \$2,523,397        | \$383,569          | \$0               | \$0                      | \$0                                       |  | CWMC |
|                | <b>Accumulated Amortization</b>                             |                      |                      |                      |                      |                    |                    |                   |                          |   |  |      |
|                | Accum. Amortization of Electric Utility Plant - Meters only | (\$95,621,684)       | (\$60,993,192)       | (\$25,527,419)       | (\$7,754,932)        | (\$1,168,519)      | (\$177,621)        | \$0               | \$0                      | \$0                                       |  |      |
|                | <b>Meter Net Fixed Assets</b>                               | <b>\$110,871,705</b> | <b>\$70,720,562</b>  | <b>\$29,598,606</b>  | <b>\$8,991,711</b>   | <b>\$1,354,878</b> | <b>\$205,948</b>   | <b>\$0</b>        | <b>\$0</b>               | <b>\$0</b>                                |  |      |
|                | <b>Misc Revenue</b>   |                      |                      |                      |                      |                    |                    |                   |                          |   |  |      |
| 4082           | Retail Services Revenues                                    | (\$274,804)          | (\$113,508)          | (\$43,272)           | (\$66,041)           | (\$23,846)         | (\$10,944)         | (\$4,232)         | (\$2,362)                | (\$10,599)                                |  | CWNB |
| 4084           | Service Transaction Requests (STR) Revenues                 | \$0                  | \$0                  | \$0                  | \$0                  | \$0                | \$0                | \$0               | \$0                      | \$0                                       |  | CWNB |
| 4090           | Electric Services Incidental to Energy Sales                | (\$2,407,409)        | (\$994,382)          | (\$379,081)          | (\$578,550)          | (\$208,905)        | (\$95,871)         | (\$37,075)        | (\$20,694)               | (\$92,852)                                |  | CWNB |
| 4220           | Other Electric Revenues                                     | (\$912,869)          | (\$377,061)          | (\$143,744)          | (\$219,381)          | (\$79,215)         | (\$36,354)         | (\$14,058)        | (\$7,847)                | (\$35,209)                                |  | NFA  |
| 4225           | Late Payment Charges  | (\$3,751,641)        | (\$2,176,700)        | (\$804,970)          | (\$522,043)          | (\$68,221)         | (\$14,052)         | \$0               | (\$4,943)                | (\$160,711)                               |  | LPHA |
|                | <b>Sub-total</b>  | <b>(\$7,346,723)</b> | <b>(\$3,661,652)</b> | <b>(\$1,371,067)</b> | <b>(\$1,386,016)</b> | <b>(\$380,187)</b> | <b>(\$157,220)</b> | <b>(\$55,365)</b> | <b>(\$35,846)</b>        | <b>(\$299,370)</b>                        |  |      |
|                | <b>Operation</b>  |                      |                      |                      |                      |                    |                    |                   |                          |   |  |      |
| 5065           | Meter Expense   | \$476,757            | \$304,104            | \$127,276            | \$38,665             | \$5,826            | \$886              | \$0               | \$0                      | \$0                                       |  | CWMC |
| 5070           | Customer Premises - Operation Labour                        | \$1,470,099          | \$1,020,282          | \$118,431            | \$17,183             | \$712              | \$73               | \$152,156         | \$20,201                 | \$141,060                                 |  | CCA  |
| 5075           | Customer Premises - Materials and Expenses                  | \$640,352            | \$444,418            | \$51,586             | \$7,485              | \$310              | \$32               | \$66,277          | \$8,799                  | \$61,444                                  |  | CCA  |
|                | <b>Sub-total</b>  | <b>\$2,587,207</b>   | <b>\$1,768,804</b>   | <b>\$297,293</b>     | <b>\$63,333</b>      | <b>\$6,849</b>     | <b>\$990</b>       | <b>\$218,433</b>  | <b>\$29,001</b>          | <b>\$202,504</b>                          |  |      |
|                | <b>Maintenance</b>  |                      |                      |                      |                      |                    |                    |                   |                          |   |  |      |
| 5175           | Maintenance of Meters                                       | \$0                  | \$0                  | \$0                  | \$0                  | \$0                | \$0                | \$0               | \$0                      | \$0                                       |  | 1860 |
|                | <b>Billing and Collection</b>                               |                      |                      |                      |                      |                    |                    |                   |                          |   |  |      |
| 5310           | Meter Reading Expense                                       | \$2,868,729          | \$2,181,198          | \$291,163            | \$355,966            | \$36,651           | \$3,750            | \$0               | \$0                      | \$0                                       |  | CWMR |
| 5315           | Customer Billing  | \$9,470,331          | \$6,120,943          | \$1,420,994          | \$721,617            | \$29,911           | \$6,559            | \$115             | \$323,934                | \$846,259                                 |  | CWNB |
| 5320           | Collecting  | \$22,254,548         | \$14,383,745         | \$3,339,227          | \$1,695,744          | \$70,288           | \$15,412           | \$270             | \$761,220                | \$1,988,642                               |  | CWNB |
| 5325           | Collecting- Cash Over and Short                             | \$0                  | \$0                  | \$0                  | \$0                  | \$0                | \$0                | \$0               | \$0                      | \$0                                       |  | CWNB |
| 5330           | Collection Charges  | \$0                  | \$0                  | \$0                  | \$0                  | \$0                | \$0                | \$0               | \$0                      | \$0                                       |  | CWNB |
|                | <b>Sub-total</b>  | <b>\$34,593,608</b>  | <b>\$22,685,886</b>  | <b>\$5,051,384</b>   | <b>\$2,773,327</b>   | <b>\$136,850</b>   | <b>\$25,721</b>    | <b>\$386</b>      | <b>\$1,085,154</b>       | <b>\$2,834,901</b>                        |  |      |
|                | <b>Total Operation, Maintenance and Billing</b>             | <b>\$37,180,815</b>  | <b>\$24,454,689</b>  | <b>\$5,348,677</b>   | <b>\$2,836,660</b>   | <b>\$143,698</b>   | <b>\$26,711</b>    | <b>\$218,819</b>  | <b>\$1,114,155</b>       | <b>\$3,037,405</b>                        |  |      |
|                | <b>Amortization Expense - Meters</b>                        | <b>\$19,305,119</b>  | <b>\$12,313,952</b>  | <b>\$5,153,746</b>   | <b>\$1,565,648</b>   | <b>\$235,913</b>   | <b>\$35,860</b>    | <b>\$0</b>        | <b>\$0</b>               | <b>\$0</b>                                |  |      |
|                | Allocated PILs  | \$849,707            | \$541,981            | \$226,853            | \$68,917             | \$10,383           | \$1,574            | \$0               | \$0                      | \$0                                       |  |      |
|                | Allocated Debt Return                                       | \$2,466,556          | \$1,573,279          | \$658,514            | \$200,055            | \$30,139           | \$4,568            | \$0               | \$0                      | \$0                                       |  |      |
|                | Allocated Equity Return                                     | \$3,984,436          | \$2,541,450          | \$1,063,754          | \$323,166            | \$48,687           | \$7,379            | \$0               | \$0                      | \$0                                       |  |      |
|                | <b>Total</b>  | <b>\$56,439,910</b>  | <b>\$37,763,699</b>  | <b>\$11,080,478</b>  | <b>\$3,608,430</b>   | <b>\$88,634</b>    | <b>(\$81,128)</b>  | <b>\$163,454</b>  | <b>\$1,078,309</b>       | <b>\$2,738,035</b>                        |  |      |

**EB-2018-0165**  
**Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -**

**Scenario 2**

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

| USoA Account # | Accounts   | Total          | 1              | 2              | 4              | 5                 | 6              | 7            | 9                        | 10  |  |      |
|----------------|--|----------------|----------------|----------------|----------------|-------------------|----------------|--------------|--------------------------|---|--|------|
|                |  |                | Residential    | GS <50         | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |  |      |
| 1860           | <b>Distribution Plant</b>                                      |                |                |                |                |                   |                |              |                          |   |  |      |
|                | Meters   | \$206,493,389  | \$131,713,755  | \$55,126,025   | \$16,746,644   | \$2,523,397       | \$383,569      | \$0          | \$0                      | \$0                                       |  | CWMC |
|                | <b>Accumulated Amortization</b>                                |                |                |                |                |                   |                |              |                          |   |  |      |
|                | Accum. Amortization of Electric Utility Plant - Meters only    | (\$95,621,684) | (\$60,993,192) | (\$25,527,419) | (\$7,754,932)  | (\$1,168,519)     | (\$177,621)    | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Meter Net Fixed Assets</b>                                  | \$110,871,705  | \$70,720,562   | \$29,598,606   | \$8,991,711    | \$1,354,878       | \$205,948      | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Allocated General Plant Net Fixed Assets</b>                | \$13,053,645   | \$8,328,252    | \$3,483,019    | \$1,057,791    | \$159,647         | \$24,934       | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Meter Net Fixed Assets Including General Plant</b>          | \$123,925,350  | \$79,048,815   | \$33,081,625   | \$10,049,503   | \$1,514,525       | \$230,882      | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Misc Revenue</b>  |                |                |                |                |                   |                |              |                          |   |  |      |
| 4082           | Retail Services Revenues                                       | (\$274,804)    | (\$113,508)    | (\$43,272)     | (\$66,041)     | (\$23,846)        | (\$10,944)     | (\$4,232)    | (\$2,362)                | (\$10,599)                                |  | CWNB |
| 4084           | Service Transaction Requests (STR) Revenues                    | \$0            | \$0            | \$0            | \$0            | \$0               | \$0            | \$0          | \$0                      | \$0                                       |  | CWNB |
| 4090           | Electric Services Incidental to Energy Sales                   | (\$2,407,409)  | (\$994,382)    | (\$379,081)    | (\$578,550)    | (\$208,905)       | (\$95,871)     | (\$37,075)   | (\$20,694)               | (\$92,852)                                |  | CWNB |
| 4220           | Other Electric Revenues  | (\$912,869)    | (\$377,061)    | (\$143,744)    | (\$219,381)    | (\$79,215)        | (\$36,354)     | (\$14,058)   | (\$7,847)                | (\$35,209)                                |  | NFA  |
| 4225           | Late Payment Charges   | (\$3,751,641)  | (\$2,176,700)  | (\$804,970)    | (\$522,043)    | (\$68,221)        | (\$14,052)     | \$0          | (\$4,943)                | (\$160,711)                               |  | LPHA |
|                | <b>Sub-total</b>   | (\$7,346,723)  | (\$3,661,652)  | (\$1,371,067)  | (\$1,386,016)  | (\$380,187)       | (\$157,220)    | (\$55,365)   | (\$35,846)               | (\$299,370)                               |  |      |
|                | <b>Operation</b>   |                |                |                |                |                   |                |              |                          |   |  |      |
| 5065           | Meter Expense  | \$476,757      | \$304,104      | \$127,276      | \$38,665       | \$5,826           | \$886          | \$0          | \$0                      | \$0                                       |  | CWMC |
| 5070           | Customer Premises - Operation Labour                           | \$1,470,099    | \$1,020,282    | \$118,431      | \$17,183       | \$712             | \$73           | \$152,156    | \$20,201                 | \$141,060                                 |  | CCA  |
| 5075           | Customer Premises - Materials and Expenses                     | \$640,352      | \$444,418      | \$51,586       | \$7,485        | \$310             | \$32           | \$66,277     | \$8,799                  | \$61,444                                  |  | CCA  |
|                | <b>Sub-total</b>   | \$2,587,207    | \$1,768,804    | \$297,293      | \$63,333       | \$6,849           | \$990          | \$218,433    | \$29,001                 | \$202,504                                 |  |      |
|                | <b>Maintenance</b>   |                |                |                |                |                   |                |              |                          |   |  |      |
| 5175           | Maintenance of Meters  | \$0            | \$0            | \$0            | \$0            | \$0               | \$0            | \$0          | \$0                      | \$0                                       |  | 1860 |
|                | <b>Billing and Collection</b>                                  |                |                |                |                |                   |                |              |                          |   |  |      |
| 5310           | Meter Reading Expense  | \$2,868,729    | \$2,181,198    | \$291,163      | \$355,966      | \$36,651          | \$3,750        | \$0          | \$0                      | \$0                                       |  | CWNR |
| 5315           | Customer Billing   | \$9,470,331    | \$6,120,943    | \$1,420,994    | \$721,617      | \$29,911          | \$6,559        | \$115        | \$323,934                | \$846,259                                 |  | CWNB |
| 5320           | Collecting   | \$22,254,548   | \$14,383,745   | \$3,339,227    | \$1,695,744    | \$70,288          | \$15,412       | \$270        | \$761,220                | \$1,988,642                               |  | CWNB |
| 5325           | Collecting- Cash Over and Short                                | \$0            | \$0            | \$0            | \$0            | \$0               | \$0            | \$0          | \$0                      | \$0                                       |  | CWNB |
| 5330           | Collection Charges   | \$0            | \$0            | \$0            | \$0            | \$0               | \$0            | \$0          | \$0                      | \$0                                       |  | CWNB |
|                | <b>Sub-total</b>   | \$34,593,608   | \$22,685,886   | \$5,051,384    | \$2,773,327    | \$136,850         | \$25,721       | \$386        | \$1,065,154              | \$2,834,901                               |  |      |
|                | <b>Total Operation, Maintenance and Billing</b>                | \$37,180,815   | \$24,454,689   | \$5,348,677    | \$2,836,660    | \$143,698         | \$26,711       | \$218,819    | \$1,114,155              | \$3,037,405                               |  |      |
|                | <b>Amortization Expense - Meters</b>                           | \$19,305,119   | \$12,313,952   | \$5,153,746    | \$1,565,648    | \$235,913         | \$35,860       | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Amortization Expense - General Plant assigned to Meters</b> | \$2,023,204    | \$1,290,809    | \$539,839      | \$163,949      | \$24,744          | \$3,865        | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Admin and General</b>                                       | \$21,206,738   | \$13,940,656   | \$3,074,640    | \$1,646,598    | \$83,248          | \$15,740       | \$124,548    | \$600,807                | \$1,720,501                               |  |      |
|                | <b>Allocated PILs</b>  | \$949,749      | \$605,806      | \$253,547      | \$77,025       | \$11,606          | \$1,764        | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Allocated Debt Return</b>                                   | \$2,756,959    | \$1,758,552    | \$736,005      | \$223,590      | \$33,691          | \$5,121        | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Allocated Equity Return</b>                                 | \$4,453,549    | \$2,840,739    | \$1,188,931    | \$361,184      | \$54,423          | \$8,273        | \$0          | \$0                      | \$0                                       |  |      |
|                | <b>Total</b>   | \$80,529,410   | \$53,543,550   | \$14,924,320   | \$5,488,637    | \$207,137         | (\$59,887)     | \$288,002    | \$1,679,116              | \$4,458,536                               |  |      |

**EB-2018-0165**  
**Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -**

**Scenario 3**

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

| USoA Account #                  | Accounts  | Total                  | 1 Residential        | 2 GS <50             | 4 GS - 50 to 999     | 5 GS - 1000 to 4999 | 6 Large Use >5MW   | 7 Street Light      | 9 Unmetered Scattered Load | 10 Competitive Sector Multi-Unit Residential |     |       |
|---------------------------------|---|------------------------|----------------------|----------------------|----------------------|---------------------|--------------------|---------------------|----------------------------|--|-----|-------|
| <b>Distribution Plant</b>       |   |                        |                      |                      |                      |                     |                    |                     |                            |  |     |       |
| 1565                            | Conservation and Demand Management  |                        |                      |                      |                      |                     |                    |                     |                            |  |     | CDMPP |
|                                 | Expenditures and Recoveries   | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 |       |
| 1830                            | Poles, Towers and Fixtures  | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | #N/A  |
|                                 | Poles, Towers and Fixtures - Subtransmission Bulk Delivery                            | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | BCP   |
| 1830-3                          | Poles, Towers and Fixtures - Primary  | \$53,669,039           | \$40,602,112         | \$4,712,947          | \$683,815            | \$28,344            | \$2,900            | \$1,221,511         | \$803,915                  | \$5,613,495                                  |     | PNCP  |
| 1830-5                          | Poles, Towers and Fixtures - Secondary  | \$34,312,992           | \$24,052,479         | \$2,791,925          | \$79,684             | \$195               | \$78               | \$3,586,991         | \$476,235                  | \$3,325,405                                  |     | SNCP  |
| 1835                            | Overhead Conductors and Devices   | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | #N/A  |
|                                 | Overhead Conductors and Devices - Subtransmission Bulk Delivery                       | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | BCP   |
| 1835-3                          | Overhead Conductors and Devices - Primary   | \$68,757,879           | \$52,017,237         | \$6,037,974          | \$876,067            | \$36,313            | \$3,716            | \$1,564,934         | \$1,029,932                | \$7,191,707                                  |     | PNCP  |
| 1835-5                          | Overhead Conductors and Devices - Secondary   | \$43,959,956           | \$30,814,739         | \$3,576,864          | \$102,087            | \$250               | \$100              | \$4,595,459         | \$610,126                  | \$4,260,330                                  |     | SNCP  |
| 1840                            | Underground Conduit   | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | #N/A  |
| 1840-3                          | Underground Conduit - Bulk Delivery   | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | BCP   |
| 1840-4                          | Underground Conduit - Primary   | \$220,743,819          | \$166,998,803        | \$19,384,620         | \$2,812,571          | \$116,580           | \$11,929           | \$5,024,143         | \$3,306,547                | \$23,088,625                                 |     | PNCP  |
| 1840-5                          | Underground Conduit - Secondary   | \$87,988,795           | \$61,677,764         | \$7,159,333          | \$204,334            | \$501               | \$200              | \$9,198,119         | \$1,221,209                | \$8,527,335                                  |     | SNCP  |
| 1845                            | Underground Conductors and Devices  | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | #N/A  |
|                                 | Underground Conductors and Devices - Bulk Delivery                                    | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  | \$0 | BCP   |
| 1845-3                          | Underground Conductors and Devices - Primary  | \$159,500,636          | \$120,666,641        | \$14,006,549         | \$2,032,251          | \$84,236            | \$8,620            | \$3,630,244         | \$2,389,179                | \$16,682,915                                 |     | PNCP  |
|                                 | Underground Conductors and Devices - Secondary  | \$63,577,177           | \$44,565,880         | \$5,173,047          | \$147,643            | \$362               | \$145              | \$6,646,192         | \$882,397                  | \$6,161,511                                  |     | SNCP  |
| 1850                            | Line Transformers   | \$156,379,002          | \$118,657,428        | \$13,773,327         | \$1,605,310          | \$18,177            | \$438              | \$3,569,797         | \$2,349,396                | \$16,405,129                                 |     | LTNCP |
| 1855                            | Services  | \$165,577,509          | \$147,847,167        | \$17,161,567         | \$489,806            | \$1,200             | \$480              | \$0                 | \$0                        | \$77,288                                     |     | CWCS  |
| 1860                            | Meters  | \$206,570,677          | \$131,713,755        | \$55,126,025         | \$16,746,644         | \$2,523,397         | \$383,569          | \$0                 | \$0                        | \$77,288                                     |     | CWMC  |
|                                 |   |                        |                      |                      |                      |                     |                    |                     |                            |  |     | 0     |
|                                 | <b>Sub-total</b>  | <b>\$1,261,037,481</b> | <b>\$939,614,005</b> | <b>\$148,904,178</b> | <b>\$25,780,213</b>  | <b>\$2,809,556</b>  | <b>\$412,175</b>   | <b>\$39,037,390</b> | <b>\$13,068,936</b>        | <b>\$91,411,028</b>                          |     |       |
| <b>Accumulated Amortization</b> |   |                        |                      |                      |                      |                     |                    |                     |                            |  |     |       |
|                                 | Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | (\$279,813,864)        | (\$200,854,740)      | (\$41,762,044)       | (\$9,405,070)        | (\$1,220,485)       | (\$182,740)        | (\$7,046,572)       | (\$2,421,868)              | (\$16,920,346)                               |     |       |
|                                 | <b>Customer Related Net Fixed Assets</b>  | <b>\$981,223,617</b>   | <b>\$738,759,265</b> | <b>\$107,142,134</b> | <b>\$16,375,143</b>  | <b>\$1,589,071</b>  | <b>\$229,435</b>   | <b>\$31,990,818</b> | <b>\$10,647,068</b>        | <b>\$74,490,682</b>                          |     |       |
|                                 | <b>Allocated General Plant Net Fixed Assets</b>                                       | <b>\$116,450,731</b>   | <b>\$86,998,370</b>  | <b>\$12,607,963</b>  | <b>\$1,926,384</b>   | <b>\$187,242</b>    | <b>\$27,778</b>    | <b>\$4,105,984</b>  | <b>\$1,292,106</b>         | <b>\$9,304,904</b>                           |     |       |
|                                 | <b>Customer Related NFA Including General Plant</b>                                   | <b>\$1,097,674,348</b> | <b>\$825,757,635</b> | <b>\$119,750,097</b> | <b>\$18,301,527</b>  | <b>\$1,776,314</b>  | <b>\$257,213</b>   | <b>\$36,096,802</b> | <b>\$11,939,175</b>        | <b>\$83,795,586</b>                          |     |       |
| <b>Misc Revenue</b>             |   |                        |                      |                      |                      |                     |                    |                     |                            |  |     |       |
| 4082                            | Retail Services Revenues  | (\$274,804)            | (\$113,508)          | (\$43,272)           | (\$66,041)           | (\$23,846)          | (\$10,944)         | (\$4,232)           | (\$2,362)                  | (\$10,599)                                   |     | CWNB  |
| 4084                            | Service Transaction Requests (STR) Revenues   | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  |     | CWNB  |
| 4090                            | Electric Services Incidental to Energy Sales  | (\$2,407,409)          | (\$994,382)          | (\$379,081)          | (\$578,550)          | (\$208,905)         | (\$95,871)         | (\$37,075)          | (\$20,694)                 | (\$92,852)                                   |     | CWNB  |
| 4220                            | Other Electric Revenues   | (\$912,869)            | (\$377,061)          | (\$143,744)          | (\$219,381)          | (\$79,215)          | (\$36,354)         | (\$14,058)          | (\$7,847)                  | (\$35,209)                                   |     | NFA   |
| 4225                            | Late Payment Charges  | (\$3,751,641)          | (\$2,176,700)        | (\$804,970)          | (\$522,043)          | (\$68,221)          | (\$14,052)         | \$0                 | (\$4,943)                  | (\$160,711)                                  |     | LPFA  |
| 4235                            | Miscellaneous Service Revenues  | \$0                    | \$0                  | \$0                  | \$0                  | \$0                 | \$0                | \$0                 | \$0                        | \$0  |     | CWNB  |
|                                 | <b>Sub-total</b>  | <b>(\$7,346,723)</b>   | <b>(\$3,661,652)</b> | <b>(\$1,371,067)</b> | <b>(\$1,386,016)</b> | <b>(\$380,187)</b>  | <b>(\$157,220)</b> | <b>(\$55,365)</b>   | <b>(\$35,846)</b>          | <b>(\$299,370)</b>                           |     |       |

**EB-2018-0165**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

|      |  |                     |                     |                    |                  |                 |                 |                    |                  |                    |             |
|------|--|---------------------|---------------------|--------------------|------------------|-----------------|-----------------|--------------------|------------------|--------------------|-------------|
|      | <b>Operating and Maintenance</b>   |                     |                     |                    |                  |                 |                 |                    |                  |                    |             |
| 5005 | Operation Supervision and Engineering                                    | \$7,790,742         | \$5,937,780         | \$693,305          | \$88,641         | \$12,740        | \$4,898         | \$286,672          | \$95,978         | \$670,727          | 1815-1855   |
| 5010 | Load Dispatching   | \$2,007,476         | \$1,530,015         | \$178,647          | \$22,841         | \$3,283         | \$1,262         | \$73,868           | \$24,731         | \$172,829          | 1815-1855   |
| 5020 | Overhead Distribution Lines and Feeders - Operation Labour               | \$133,829           | \$98,345            | \$11,416           | \$1,161          | \$43            | \$5             | \$7,314            | \$1,947          | \$13,597           | 1830 & 1835 |
| 5025 | Overhead Distribution Lines & Feeders - Operation Supplies and Expenses  | \$188,759           | \$138,712           | \$16,101           | \$1,638          | \$61            | \$6             | \$10,316           | \$2,746          | \$19,178           | 1830 & 1835 |
| 5035 | Overhead Distribution Transformers- Operation                            | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1850        |
| 5040 | Underground Distribution Lines and Feeders - Operation Labour            | \$127,555           | \$94,479            | \$10,967           | \$1,246          | \$48            | \$5             | \$5,876            | \$1,871          | \$13,062           | 1840 & 1845 |
| 5045 | Underground Distribution Lines & Feeders - Operation Supplies & Expenses | \$616,551           | \$456,676           | \$53,009           | \$6,025          | \$234           | \$24            | \$28,402           | \$9,042          | \$63,138           | 1840 & 1845 |
| 5055 | Underground Distribution Transformers - Operation                        | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1850        |
| 5065 | Meter Expense  | \$476,757           | \$304,104           | \$127,276          | \$38,665         | \$5,826         | \$886           | \$0                | \$0              | \$0                | CWMC        |
| 5070 | Customer Premises - Operation Labour                                     | \$1,470,099         | \$1,020,282         | \$118,431          | \$17,183         | \$712           | \$73            | \$152,156          | \$20,201         | \$141,060          | CCA         |
| 5075 | Customer Premises - Materials and Expenses                               | \$640,352           | \$444,418           | \$51,586           | \$7,485          | \$310           | \$32            | \$66,277           | \$8,799          | \$61,444           | CCA         |
| 5085 | Miscellaneous Distribution Expense                                       | \$1,397,837         | \$1,065,374         | \$124,395          | \$15,904         | \$2,286         | \$879           | \$51,435           | \$17,221         | \$120,344          | 1815-1855   |
| 5090 | Underground Distribution Lines and Feeders - Rental Paid                 | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1840 & 1845 |
| 5095 | Overhead Distribution Lines and Feeders - Rental Paid                    | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1830 & 1835 |
| 5096 | Other Rent   | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | O&M         |
| 5105 | Maintenance Supervision and Engineering                                  | \$3,871,554         | \$2,950,738         | \$344,533          | \$44,050         | \$6,331         | \$2,434         | \$142,459          | \$47,696         | \$333,313          | 1815-1855   |
| 5120 | Maintenance of Poles, Towers and Fixtures                                | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1830        |
| 5125 | Maintenance of Overhead Conductors and Devices                           | \$4,292,769         | \$3,154,590         | \$366,173          | \$37,252         | \$1,392         | \$145           | \$234,614          | \$62,460         | \$436,142          | 1835        |
| 5130 | Maintenance of Overhead Services   | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1855        |
| 5135 | Overhead Distribution Lines and Feeders - Right of Way                   | \$771,935           | \$567,265           | \$65,846           | \$6,699          | \$250           | \$26            | \$42,189           | \$11,232         | \$78,428           | 1830 & 1835 |
| 5145 | Maintenance of Underground Conduit                                       | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1840        |
| 5150 | Maintenance of Underground Conductors and Devices                        | \$1,272,324         | \$942,403           | \$109,391          | \$12,433         | \$483           | \$50            | \$58,612           | \$18,659         | \$130,293          | 1845        |
| 5155 | Maintenance of Underground Services                                      | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1855        |
| 5160 | Maintenance of Line Transformers   | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1850        |
| 5175 | Maintenance of Meters  | \$0                 | \$0                 | \$0                | \$0              | \$0             | \$0             | \$0                | \$0              | \$0                | 1860        |
|      | <b>Sub-total</b>   | <b>\$25,058,539</b> | <b>\$18,705,181</b> | <b>\$2,271,076</b> | <b>\$301,224</b> | <b>\$34,001</b> | <b>\$10,726</b> | <b>\$1,160,191</b> | <b>\$322,585</b> | <b>\$2,253,556</b> |             |

**EB-2018-0165**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

|  |  |                      |                      |                     |                    |                  |                   |                    |                    |                     |      |
|--|--|----------------------|----------------------|---------------------|--------------------|------------------|-------------------|--------------------|--------------------|---------------------|------|
| <b>Billing and Collection</b>                                  |  |                      |                      |                     |                    |                  |                   |                    |                    |                     |      |
| 5305   | Supervision                              | \$785,685            | \$507,810            | \$117,890           | \$59,867           | \$2,481          | \$544             | \$10               | \$26,874           | \$70,208            | CWNB |
| 5310   | Meter Reading Expense                    | \$2,868,729          | \$2,181,198          | \$291,163           | \$355,966          | \$36,651         | \$3,750           | \$0                | \$0                | \$0                 | CWMB |
| 5315   | Customer Billing                         | \$9,470,331          | \$6,120,943          | \$1,420,994         | \$721,617          | \$29,911         | \$6,559           | \$115              | \$323,934          | \$846,259           | CWNB |
| 5320   | Collecting                               | \$22,254,548         | \$14,383,745         | \$3,339,227         | \$1,695,744        | \$70,288         | \$15,412          | \$270              | \$761,220          | \$1,988,642         | CWNB |
| 5325   | Collecting- Cash Over and Short          | \$0                  | \$0                  | \$0                 | \$0                | \$0              | \$0               | \$0                | \$0                | \$0                 | CWNB |
| 5330   | Collection Charges                       | \$0                  | \$0                  | \$0                 | \$0                | \$0              | \$0               | \$0                | \$0                | \$0                 | CWNB |
| 5335   | Bad Debt Expense                         | \$6,813,154          | \$3,592,822          | \$1,949,677         | \$764,931          | \$241,185        | \$0               | \$0                | \$0                | \$264,540           | BDHA |
| 5340   | Miscellaneous Customer Accounts Expenses | \$0                  | \$0                  | \$0                 | \$0                | \$0              | \$0               | \$0                | \$0                | \$0                 | CWNB |
| <b>Sub-total</b>   |  | <b>\$42,192,447</b>  | <b>\$26,786,518</b>  | <b>\$7,118,950</b>  | <b>\$3,598,125</b> | <b>\$380,516</b> | <b>\$26,265</b>   | <b>\$395</b>       | <b>\$1,112,029</b> | <b>\$3,169,649</b>  |      |
| <b>Sub Total Operating, Maintenance and Billing</b>            |  | <b>\$67,250,986</b>  | <b>\$45,491,699</b>  | <b>\$9,390,026</b>  | <b>\$3,899,349</b> | <b>\$414,517</b> | <b>\$36,991</b>   | <b>\$1,160,586</b> | <b>\$1,434,613</b> | <b>\$5,423,205</b>  |      |
| <b>Amortization Expense - Customer Related</b>                 |  | <b>\$58,116,163</b>  | <b>\$41,614,698</b>  | <b>\$8,578,106</b>  | <b>\$2,038,342</b> | <b>\$307,188</b> | <b>\$63,658</b>   | <b>\$1,456,408</b> | <b>\$508,102</b>   | <b>\$3,549,661</b>  |      |
| <b>Amortization Expense - General Plant assigned to Meters</b> |  | <b>\$18,048,878</b>  | <b>\$13,484,011</b>  | <b>\$1,954,128</b>  | <b>\$298,573</b>   | <b>\$29,021</b>  | <b>\$4,305</b>    | <b>\$636,393</b>   | <b>\$200,266</b>   | <b>\$1,442,181</b>  |      |
| <b>Admin and General</b>                                       |  | <b>\$38,362,303</b>  | <b>\$25,933,027</b>  | <b>\$5,397,774</b>  | <b>\$2,263,458</b> | <b>\$240,139</b> | <b>\$21,797</b>   | <b>\$660,585</b>   | <b>\$773,614</b>   | <b>\$3,071,908</b>  |      |
| <b>Allocated PILs</b>  |  | <b>\$8,405,352</b>   | <b>\$6,328,356</b>   | <b>\$917,800</b>    | <b>\$140,273</b>   | <b>\$13,612</b>  | <b>\$1,965</b>    | <b>\$274,040</b>   | <b>\$91,205</b>    | <b>\$638,102</b>    |      |
| <b>Allocated Debt Return</b>                                   |  | <b>\$24,399,313</b>  | <b>\$18,370,144</b>  | <b>\$2,664,219</b>  | <b>\$407,188</b>   | <b>\$39,514</b>  | <b>\$5,705</b>    | <b>\$795,490</b>   | <b>\$264,752</b>   | <b>\$1,852,301</b>  |      |
| <b>Allocated Equity Return</b>                                 |  | <b>\$39,414,275</b>  | <b>\$29,674,847</b>  | <b>\$4,303,738</b>  | <b>\$657,765</b>   | <b>\$63,831</b>  | <b>\$9,216</b>    | <b>\$1,285,023</b> | <b>\$427,677</b>   | <b>\$2,992,179</b>  |      |
| <b>PLCC Adjustment for Line Transformer</b>                    |  | <b>\$8,201,434</b>   | <b>\$6,217,538</b>   | <b>\$721,655</b>    | <b>\$84,108</b>    | <b>\$953</b>     | <b>\$23</b>       | <b>\$188,760</b>   | <b>\$123,488</b>   | <b>\$864,910</b>    |      |
| <b>PLCC Adjustment for Primary Costs</b>                       |  | <b>\$19,690,280</b>  | <b>\$14,888,563</b>  | <b>\$1,728,685</b>  | <b>\$249,118</b>   | <b>\$10,277</b>  | <b>\$1,055</b>    | <b>\$446,537</b>   | <b>\$295,064</b>   | <b>\$2,070,981</b>  |      |
| <b>PLCC Adjustment for Secondary Costs</b>                     |  | <b>\$23,331,063</b>  | <b>\$16,814,366</b>  | <b>\$1,810,996</b>  | <b>\$257,008</b>   | <b>\$10,596</b>  | <b>\$0</b>        | <b>\$0</b>         | <b>\$1,284,566</b> | <b>\$3,153,531</b>  |      |
| <b>Total</b>   |  | <b>\$195,427,770</b> | <b>\$139,314,663</b> | <b>\$27,573,389</b> | <b>\$7,728,698</b> | <b>\$705,810</b> | <b>(\$14,660)</b> | <b>\$5,577,863</b> | <b>\$1,961,265</b> | <b>\$12,580,743</b> |      |

**EB-2018-0165**  
**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

Below: Grouping to avoid disclosure

**Scenario 1**

Accounts included in Avoided Costs Plus General Administration Allocation

| Accounts  | Total           | Residential     | GS <50          | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
|---|-----------------|-----------------|-----------------|----------------|-------------------|----------------|--------------|--------------------------|---|
| <b>Distribution Plant</b>                                   |                 |                 |                 |                |                   |                |              |                          |   |
| CWMC  | \$ 206,493,389  | \$ 131,713,755  | \$ 55,126,025   | \$ 16,746,644  | \$ 2,523,397      | \$ 383,569     | \$ -         | \$ -                     | \$ -                                      |
| <b>Accumulated Amortization</b>                             |                 |                 |                 |                |                   |                |              |                          |   |
| Accum. Amortization of Electric Utility Plant - Meters only | \$ (95,621,684) | \$ (60,993,192) | \$ (25,527,419) | \$ (7,754,932) | \$ (1,168,519)    | \$ (177,621)   | \$ -         | \$ -                     | \$ -                                      |
| <b>Meter Net Fixed Assets</b>                               | \$ 110,871,705  | \$ 70,720,562   | \$ 29,598,606   | \$ 8,991,711   | \$ 1,354,878      | \$ 205,948     | \$ -         | \$ -                     | \$ -                                      |
| <b>Misc Revenue</b>   |                 |                 |                 |                |                   |                |              |                          |   |
| CWNB  | \$ (2,682,213)  | \$ (1,107,890)  | \$ (422,352)    | \$ (644,591)   | \$ (232,751)      | \$ (106,815)   | \$ (41,307)  | \$ (23,056)              | \$ (103,450)                              |
| NFA   | \$ (912,869)    | \$ (377,061)    | \$ (143,744)    | \$ (219,381)   | \$ (79,215)       | \$ (36,354)    | \$ (14,058)  | \$ (7,847)               | \$ (35,209)                               |
| LPHA  | \$ (3,751,641)  | \$ (2,176,700)  | \$ (804,970)    | \$ (522,043)   | \$ (68,221)       | \$ (14,052)    | \$ -         | \$ (4,943)               | \$ (160,711)                              |
| <b>Sub-total</b>  | \$ (7,346,723)  | \$ (3,661,652)  | \$ (1,371,067)  | \$ (1,386,016) | \$ (380,187)      | \$ (157,220)   | \$ (55,365)  | \$ (35,846)              | \$ (299,370)                              |
| <b>Operation</b>  |                 |                 |                 |                |                   |                |              |                          |   |
| CWMC  | \$ 476,757      | \$ 304,104      | \$ 127,276      | \$ 38,665      | \$ 5,826          | \$ 886         | \$ -         | \$ -                     | \$ -                                      |
| CCA   | \$ 2,110,451    | \$ 1,464,700    | \$ 170,017      | \$ 24,668      | \$ 1,022          | \$ 105         | \$ 218,433   | \$ 29,001                | \$ 202,504                                |
| <b>Sub-total</b>  | \$ 2,587,207    | \$ 1,768,804    | \$ 297,293      | \$ 63,333      | \$ 6,849          | \$ 990         | \$ 218,433   | \$ 29,001                | \$ 202,504                                |
| <b>Maintenance</b>  |                 |                 |                 |                |                   |                |              |                          |   |
| 1860  | \$ -            | \$ -            | \$ -            | \$ -           | \$ -              | \$ -           | \$ -         | \$ -                     | \$ -                                      |
| <b>Billing and Collection</b>                               |                 |                 |                 |                |                   |                |              |                          |   |
| CWMR  | \$ 2,868,729    | \$ 2,181,198    | \$ 291,163      | \$ 355,966     | \$ 36,651         | \$ 3,750       | \$ -         | \$ -                     | \$ -                                      |
| CWNB  | \$ 31,724,879   | \$ 20,504,688   | \$ 4,760,221    | \$ 2,417,360   | \$ 100,199        | \$ 21,971      | \$ 386       | \$ 1,085,154             | \$ 2,834,901                              |
| <b>Sub-total</b>  | \$ 34,593,608   | \$ 22,685,886   | \$ 5,051,384    | \$ 2,773,327   | \$ 136,850        | \$ 25,721      | \$ 386       | \$ 1,085,154             | \$ 2,834,901                              |
| <b>Total Operation, Maintenance and Billing</b>             | \$ 37,180,815   | \$ 24,454,689   | \$ 5,348,677    | \$ 2,836,660   | \$ 143,698        | \$ 26,711      | \$ 218,819   | \$ 1,114,155             | \$ 3,037,405                              |
| <b>Amortization Expense - Meters</b>                        | \$ 19,305,119   | \$ 12,313,952   | \$ 5,153,746    | \$ 1,565,648   | \$ 235,913        | \$ 35,860      | \$ -         | \$ -                     | \$ -                                      |
| <b>Allocated PILs</b>                                       | \$ 849,707      | \$ 541,981      | \$ 226,853      | \$ 68,917      | \$ 10,383         | \$ 1,574       | \$ -         | \$ -                     | \$ -                                      |
| <b>Allocated Debt Return</b>                                | \$ 2,466,556    | \$ 1,573,279    | \$ 658,514      | \$ 200,055     | \$ 30,139         | \$ 4,568       | \$ -         | \$ -                     | \$ -                                      |
| <b>Allocated Equity Return</b>                              | \$ 3,984,436    | \$ 2,541,450    | \$ 1,063,754    | \$ 323,166     | \$ 48,687         | \$ 7,379       | \$ -         | \$ -                     | \$ -                                      |
| <b>Total</b>  | \$ 56,439,910   | \$ 37,763,699   | \$ 11,080,478   | \$ 3,608,430   | \$ 88,634         | \$ (81,128)    | \$ 163,454   | \$ 1,078,309             | \$ 2,738,035                              |

**EB-2018-0165**  
**Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -**

**Scenario 2**

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

| Accounts   | Total           | Residential     | GS <50          | GS - 50 to 999 | GS - 1000 to 4999 | Large Use >5MW | Street Light | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
|--|-----------------|-----------------|-----------------|----------------|-------------------|----------------|--------------|--------------------------|---|
| <b>Distribution Plant</b>                                      |                 |                 |                 |                |                   |                |              |                          |   |
| CWMC   | \$ 206,493,389  | \$ 131,713,755  | \$ 55,126,025   | \$ 16,746,644  | \$ 2,523,397      | \$ 383,569     | \$ -         | \$ -                     | \$ -                                      |
| <b>Accumulated Amortization</b>                                |                 |                 |                 |                |                   |                |              |                          |   |
| Accum. Amortization of Electric Utility Plant - Meters only    | \$ (95,621,684) | \$ (60,993,192) | \$ (25,527,419) | \$ (7,754,932) | \$ (1,168,519)    | \$ (177,621)   | \$ -         | \$ -                     | \$ -                                      |
| <b>Meter Net Fixed Assets</b>                                  | \$ 110,871,705  | \$ 70,720,562   | \$ 29,598,606   | \$ 8,991,711   | \$ 1,354,878      | \$ 205,948     | \$ -         | \$ -                     | \$ -                                      |
| <b>Allocated General Plant Net Fixed Assets</b>                | \$ 13,053,645   | \$ 8,328,252    | \$ 3,483,019    | \$ 1,057,791   | \$ 159,647        | \$ 24,934      | \$ -         | \$ -                     | \$ -                                      |
| <b>Meter Net Fixed Assets Including General Plant</b>          | \$ 123,925,350  | \$ 79,048,815   | \$ 33,081,625   | \$ 10,049,503  | \$ 1,514,525      | \$ 230,882     | \$ -         | \$ -                     | \$ -                                      |
| <b>Misc Revenue</b>  |                 |                 |                 |                |                   |                |              |                          |   |
| CWNB   | \$ (2,682,213)  | \$ (1,107,890)  | \$ (422,352)    | \$ (644,591)   | \$ (232,751)      | \$ (106,815)   | \$ (41,307)  | \$ (23,056)              | \$ (103,450)                              |
| NFA  | \$ (912,869)    | \$ (377,061)    | \$ (143,744)    | \$ (219,381)   | \$ (79,215)       | \$ (36,354)    | \$ (14,058)  | \$ (7,847)               | \$ (35,209)                               |
| LPHA   | \$ (3,751,641)  | \$ (2,176,700)  | \$ (804,970)    | \$ (522,043)   | \$ (68,221)       | \$ (14,052)    | \$ -         | \$ (4,943)               | \$ (160,711)                              |
| <b>Sub-total</b>   | \$ (7,346,723)  | \$ (3,661,652)  | \$ (1,371,067)  | \$ (1,386,016) | \$ (380,187)      | \$ (157,220)   | \$ (55,365)  | \$ (35,846)              | \$ (299,370)                              |
| <b>Operation</b>   |                 |                 |                 |                |                   |                |              |                          |   |
| CWMC   | \$ 476,757      | \$ 304,104      | \$ 127,276      | \$ 38,665      | \$ 5,826          | \$ 886         | \$ -         | \$ -                     | \$ -                                      |
| CCA  | \$ 2,110,451    | \$ 1,464,700    | \$ 170,017      | \$ 24,668      | \$ 1,022          | \$ 105         | \$ 218,433   | \$ 29,001                | \$ 202,504                                |
| <b>Sub-total</b>   | \$ 2,587,207    | \$ 1,768,804    | \$ 297,293      | \$ 63,333      | \$ 6,849          | \$ 990         | \$ 218,433   | \$ 29,001                | \$ 202,504                                |
| <b>Maintenance</b>   |                 |                 |                 |                |                   |                |              |                          |   |
| 1860   | \$ -            | \$ -            | \$ -            | \$ -           | \$ -              | \$ -           | \$ -         | \$ -                     | \$ -                                      |
| <b>Billing and Collection</b>                                  |                 |                 |                 |                |                   |                |              |                          |   |
| CWMR   | \$ 2,868,729    | \$ 2,181,198    | \$ 291,163      | \$ 355,966     | \$ 36,651         | \$ 3,750       | \$ -         | \$ -                     | \$ -                                      |
| CWNB   | \$ 31,724,879   | \$ 20,504,688   | \$ 4,760,221    | \$ 2,417,360   | \$ 100,199        | \$ 21,971      | \$ 386       | \$ 1,085,154             | \$ 2,834,901                              |
| <b>Sub-total</b>   | \$ 34,593,608   | \$ 22,685,886   | \$ 5,051,384    | \$ 2,773,327   | \$ 136,850        | \$ 25,721      | \$ 386       | \$ 1,085,154             | \$ 2,834,901                              |
| <b>Total Operation, Maintenance and Billing</b>                | \$ 37,180,815   | \$ 24,454,689   | \$ 5,348,677    | \$ 2,836,660   | \$ 143,698        | \$ 26,711      | \$ 218,819   | \$ 1,114,155             | \$ 3,037,405                              |
| <b>Amortization Expense - Meters</b>                           | \$ 19,305,119   | \$ 12,313,952   | \$ 5,153,746    | \$ 1,565,648   | \$ 235,913        | \$ 35,860      | \$ -         | \$ -                     | \$ -                                      |
| <b>Amortization Expense - General Plant assigned to Meters</b> | \$ 2,023,204    | \$ 1,290,809    | \$ 539,839      | \$ 163,949     | \$ 24,744         | \$ 3,865       | \$ -         | \$ -                     | \$ -                                      |
| <b>Admin and General</b>                                       | \$ 21,206,738   | \$ 13,940,656   | \$ 3,074,640    | \$ 1,646,598   | \$ 83,248         | \$ 15,740      | \$ 124,548   | \$ 600,807               | \$ 1,720,501                              |
| <b>Allocated PILs</b>  | \$ 949,749      | \$ 605,806      | \$ 253,547      | \$ 77,025      | \$ 11,606         | \$ 1,764       | \$ -         | \$ -                     | \$ -                                      |
| <b>Allocated Debt Return</b>                                   | \$ 2,756,959    | \$ 1,758,552    | \$ 736,005      | \$ 223,590     | \$ 33,691         | \$ 5,121       | \$ -         | \$ -                     | \$ -                                      |
| <b>Allocated Equity Return</b>                                 | \$ 4,453,549    | \$ 2,840,739    | \$ 1,188,931    | \$ 361,184     | \$ 54,423         | \$ 8,273       | \$ -         | \$ -                     | \$ -                                      |
| <b>Total</b>   | \$ 80,529,410   | \$ 53,543,550   | \$ 14,924,320   | \$ 5,488,637   | \$ 207,137        | \$ (59,887)    | \$ 288,002   | \$ 1,679,116             | \$ 4,458,536                              |

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

**Scenario 3**

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

| USoA Account #                   | Accounts  | Total                   | Residential           | GS <50                | GS - 50 to 999        | GS - 1000 to 4999   | Large Use >5MW      | Street Light         | Unmetered Scattered Load | Competitive Sector Multi-Unit Residential |
|----------------------------------|---|-------------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|----------------------|--------------------------|---|
| <b>Distribution Plant</b>        |   |                         |                       |                       |                       |                     |                     |                      |                          |   |
|                                  | CDMPP   | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | Poles, Towers and Fixtures  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | BCP   | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | PNCP  | \$ 502,671,373          | \$ 380,284,792        | \$ 44,142,090         | \$ 6,404,706          | \$ 265,474          | \$ 27,165           | \$ 11,440,831        | \$ 7,529,573             | \$ 52,576,743                             |
|                                  | SNCP  | \$ 229,838,919          | \$ 161,110,863        | \$ 18,701,169         | \$ 533,748            | \$ 1,308            | \$ 523              | \$ 24,026,761        | \$ 3,189,967             | \$ 22,274,581                             |
|                                  | Overhead Conductors and Devices   | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | LTNCP   | \$ 156,379,002          | \$ 118,657,428        | \$ 13,773,327         | \$ 1,605,310          | \$ 18,177           | \$ 438              | \$ 3,569,797         | \$ 2,349,396             | \$ 16,405,129                             |
|                                  | CWCS  | \$ 165,577,509          | \$ 147,847,167        | \$ 17,161,567         | \$ 489,806            | \$ 1,200            | \$ 480              | \$ -                 | \$ -                     | \$ 77,288                                 |
|                                  | CWMC  | \$ 206,570,677          | \$ 131,713,755        | \$ 55,126,025         | \$ 16,746,644         | \$ 2,523,397        | \$ 383,569          | \$ -                 | \$ -                     | \$ 77,288                                 |
|                                  | <b>Sub-total</b>  | <b>\$ 1,261,037,481</b> | <b>\$ 939,614,005</b> | <b>\$ 148,904,178</b> | <b>\$ 25,780,213</b>  | <b>\$ 2,809,556</b> | <b>\$ 412,175</b>   | <b>\$ 39,037,390</b> | <b>\$ 13,068,936</b>     | <b>\$ 91,411,028</b>                      |
| <b>Accumulated Amortization</b>  |   |                         |                       |                       |                       |                     |                     |                      |                          |   |
|                                  | Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters | \$ (279,813,864)        | \$ (200,854,740)      | \$ (41,762,044)       | \$ (9,405,070)        | \$ (1,220,485)      | \$ (182,740)        | \$ (7,046,572)       | \$ (2,421,868)           | \$ (16,920,346)                           |
|                                  | <b>Customer Related Net Fixed Assets</b>  | <b>\$ 981,223,617</b>   | <b>\$ 738,759,265</b> | <b>\$ 107,142,134</b> | <b>\$ 16,375,143</b>  | <b>\$ 1,589,071</b> | <b>\$ 229,435</b>   | <b>\$ 31,990,818</b> | <b>\$ 10,647,068</b>     | <b>\$ 74,490,682</b>                      |
|                                  | <b>Allocated General Plant Net Fixed Assets</b>                                       | <b>\$ 116,450,731</b>   | <b>\$ 86,998,370</b>  | <b>\$ 12,607,963</b>  | <b>\$ 1,926,384</b>   | <b>\$ 187,242</b>   | <b>\$ 27,778</b>    | <b>\$ 4,105,984</b>  | <b>\$ 1,292,106</b>      | <b>\$ 9,304,904</b>                       |
|                                  | <b>Customer Related NFA Including General Plant</b>                                   | <b>\$ 1,097,674,348</b> | <b>\$ 825,757,635</b> | <b>\$ 119,750,097</b> | <b>\$ 18,301,527</b>  | <b>\$ 1,776,314</b> | <b>\$ 257,213</b>   | <b>\$ 36,096,802</b> | <b>\$ 11,939,175</b>     | <b>\$ 83,795,586</b>                      |
| <b>Misc Revenue</b>              |   |                         |                       |                       |                       |                     |                     |                      |                          |   |
|                                  | CWNB  | \$ (2,682,213)          | \$ (1,107,890)        | \$ (422,352)          | \$ (644,591)          | \$ (232,751)        | \$ (106,815)        | \$ (41,307)          | \$ (23,056)              | \$ (103,450)                              |
|                                  | NFA   | \$ (912,869)            | \$ (377,061)          | \$ (143,744)          | \$ (219,381)          | \$ (79,215)         | \$ (36,354)         | \$ (14,058)          | \$ (7,847)               | \$ (35,209)                               |
|                                  | LPHA  | \$ (3,751,641)          | \$ (2,176,700)        | \$ (804,970)          | \$ (522,043)          | \$ (68,221)         | \$ (14,052)         | \$ -                 | \$ (4,943)               | \$ (160,711)                              |
|                                  | <b>Sub-total</b>  | <b>\$ (7,346,723)</b>   | <b>\$ (3,661,652)</b> | <b>\$ (1,371,067)</b> | <b>\$ (1,386,016)</b> | <b>\$ (380,187)</b> | <b>\$ (157,220)</b> | <b>\$ (55,365)</b>   | <b>\$ (35,846)</b>       | <b>\$ (299,370)</b>                       |
| <b>Operating and Maintenance</b> |   |                         |                       |                       |                       |                     |                     |                      |                          |   |
|                                  | 1815-1855   | \$ 15,067,610           | \$ 11,483,906         | \$ 1,340,879          | \$ 171,436            | \$ 24,640           | \$ 9,474            | \$ 554,435           | \$ 185,626               | \$ 1,297,214                              |
|                                  | 1830 & 1835   | \$ 1,094,523            | \$ 804,323            | \$ 93,363             | \$ 9,498              | \$ 355              | \$ 37               | \$ 59,819            | \$ 15,925                | \$ 111,203                                |
|                                  | 1850  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | 1840 & 1845   | \$ 744,106              | \$ 551,155            | \$ 63,976             | \$ 7,271              | \$ 282              | \$ 29               | \$ 34,278            | \$ 10,913                | \$ 76,201                                 |
|                                  | CWMC  | \$ 476,757              | \$ 304,104            | \$ 127,276            | \$ 38,665             | \$ 5,826            | \$ 886              | \$ -                 | \$ -                     | \$ -                                      |
|                                  | CCA   | \$ 2,110,451            | \$ 1,464,700          | \$ 170,017            | \$ 24,668             | \$ 1,022            | \$ 105              | \$ 218,433           | \$ 29,001                | \$ 202,504                                |
|                                  | O&M   | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | 1830  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | 1835  | \$ 4,292,769            | \$ 3,154,590          | \$ 366,173            | \$ 37,252             | \$ 1,392            | \$ 145              | \$ 234,614           | \$ 62,460                | \$ 436,142                                |
|                                  | 1855  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | 1840  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | 1845  | \$ 1,272,324            | \$ 942,403            | \$ 109,391            | \$ 12,433             | \$ 483              | \$ 50               | \$ 58,612            | \$ 18,659                | \$ 130,293                                |
|                                  | 1860  | \$ -                    | \$ -                  | \$ -                  | \$ -                  | \$ -                | \$ -                | \$ -                 | \$ -                     | \$ -                                      |
|                                  | <b>Sub-total</b>  | <b>\$ 25,058,539</b>    | <b>\$ 18,705,181</b>  | <b>\$ 2,271,076</b>   | <b>\$ 301,224</b>     | <b>\$ 34,001</b>    | <b>\$ 10,726</b>    | <b>\$ 1,160,191</b>  | <b>\$ 322,585</b>        | <b>\$ 2,253,556</b>                       |

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

| <u>Billing and Collection</u>                                  |           |                    |           |                    |           |                   |           |                  |           |                |           |                 |           |                  |           |                  |           |                   |
|--|-----------|--------------------|-----------|--------------------|-----------|-------------------|-----------|------------------|-----------|----------------|-----------|-----------------|-----------|------------------|-----------|------------------|-----------|-------------------|
| CWNB   | \$        | 32,510,564         | \$        | 21,012,498         | \$        | 4,878,110         | \$        | 2,477,228        | \$        | 102,681        | \$        | 22,515          | \$        | 395              | \$        | 1,112,029        | \$        | 2,905,109         |
| CWMR   | \$        | 2,868,729          | \$        | 2,181,198          | \$        | 291,163           | \$        | 355,966          | \$        | 36,651         | \$        | 3,750           | \$        | -                | \$        | -                | \$        | -                 |
| BDHA   | \$        | 6,813,154          | \$        | 3,592,822          | \$        | 1,949,677         | \$        | 764,931          | \$        | 241,185        | \$        | -               | \$        | -                | \$        | -                | \$        | 264,540           |
| <b>Sub-total</b>   | <b>\$</b> | <b>42,192,447</b>  | <b>\$</b> | <b>26,786,518</b>  | <b>\$</b> | <b>7,118,950</b>  | <b>\$</b> | <b>3,598,125</b> | <b>\$</b> | <b>380,516</b> | <b>\$</b> | <b>26,265</b>   | <b>\$</b> | <b>395</b>       | <b>\$</b> | <b>1,112,029</b> | <b>\$</b> | <b>3,169,649</b>  |
| <b>Sub Total Operating, Maintenance and Billing</b>            | <b>\$</b> | <b>67,250,986</b>  | <b>\$</b> | <b>45,491,699</b>  | <b>\$</b> | <b>9,390,026</b>  | <b>\$</b> | <b>3,899,349</b> | <b>\$</b> | <b>414,517</b> | <b>\$</b> | <b>36,991</b>   | <b>\$</b> | <b>1,160,586</b> | <b>\$</b> | <b>1,434,613</b> | <b>\$</b> | <b>5,423,205</b>  |
| <b>Amortization Expense - Customer Related</b>                 | <b>\$</b> | <b>58,116,163</b>  | <b>\$</b> | <b>41,614,698</b>  | <b>\$</b> | <b>8,578,106</b>  | <b>\$</b> | <b>2,038,342</b> | <b>\$</b> | <b>307,188</b> | <b>\$</b> | <b>63,658</b>   | <b>\$</b> | <b>1,456,408</b> | <b>\$</b> | <b>508,102</b>   | <b>\$</b> | <b>3,549,661</b>  |
| <b>Amortization Expense - General Plant assigned to Meters</b> | <b>\$</b> | <b>18,048,878</b>  | <b>\$</b> | <b>13,484,011</b>  | <b>\$</b> | <b>1,954,128</b>  | <b>\$</b> | <b>298,573</b>   | <b>\$</b> | <b>29,021</b>  | <b>\$</b> | <b>4,305</b>    | <b>\$</b> | <b>636,393</b>   | <b>\$</b> | <b>200,266</b>   | <b>\$</b> | <b>1,442,181</b>  |
| <b>Admin and General</b>                                       | <b>\$</b> | <b>38,362,303</b>  | <b>\$</b> | <b>25,933,027</b>  | <b>\$</b> | <b>5,397,774</b>  | <b>\$</b> | <b>2,263,458</b> | <b>\$</b> | <b>240,139</b> | <b>\$</b> | <b>21,797</b>   | <b>\$</b> | <b>660,585</b>   | <b>\$</b> | <b>773,614</b>   | <b>\$</b> | <b>3,071,908</b>  |
| <b>Allocated PILs</b>  | <b>\$</b> | <b>8,405,352</b>   | <b>\$</b> | <b>6,328,356</b>   | <b>\$</b> | <b>917,800</b>    | <b>\$</b> | <b>140,273</b>   | <b>\$</b> | <b>13,612</b>  | <b>\$</b> | <b>1,965</b>    | <b>\$</b> | <b>274,040</b>   | <b>\$</b> | <b>91,205</b>    | <b>\$</b> | <b>638,102</b>    |
| <b>Allocated Debt Return</b>                                   | <b>\$</b> | <b>24,399,313</b>  | <b>\$</b> | <b>18,370,144</b>  | <b>\$</b> | <b>2,664,219</b>  | <b>\$</b> | <b>407,188</b>   | <b>\$</b> | <b>39,514</b>  | <b>\$</b> | <b>5,705</b>    | <b>\$</b> | <b>795,490</b>   | <b>\$</b> | <b>264,752</b>   | <b>\$</b> | <b>1,852,301</b>  |
| <b>Allocated Equity Return</b>                                 | <b>\$</b> | <b>39,414,275</b>  | <b>\$</b> | <b>29,674,847</b>  | <b>\$</b> | <b>4,303,738</b>  | <b>\$</b> | <b>657,765</b>   | <b>\$</b> | <b>63,831</b>  | <b>\$</b> | <b>9,216</b>    | <b>\$</b> | <b>1,285,023</b> | <b>\$</b> | <b>427,677</b>   | <b>\$</b> | <b>2,992,179</b>  |
| <b>PLCC Adjustment for Line Transformer</b>                    | <b>\$</b> | <b>8,201,434</b>   | <b>\$</b> | <b>6,217,538</b>   | <b>\$</b> | <b>721,655</b>    | <b>\$</b> | <b>84,108</b>    | <b>\$</b> | <b>953</b>     | <b>\$</b> | <b>23</b>       | <b>\$</b> | <b>188,760</b>   | <b>\$</b> | <b>123,488</b>   | <b>\$</b> | <b>864,910</b>    |
| <b>PLCC Adjustment for Primary Costs</b>                       | <b>\$</b> | <b>19,690,280</b>  | <b>\$</b> | <b>14,888,563</b>  | <b>\$</b> | <b>1,728,685</b>  | <b>\$</b> | <b>249,118</b>   | <b>\$</b> | <b>10,277</b>  | <b>\$</b> | <b>1,055</b>    | <b>\$</b> | <b>446,537</b>   | <b>\$</b> | <b>295,064</b>   | <b>\$</b> | <b>2,070,981</b>  |
| <b>PLCC Adjustment for Secondary Costs</b>                     | <b>\$</b> | <b>23,331,063</b>  | <b>\$</b> | <b>16,814,366</b>  | <b>\$</b> | <b>1,810,996</b>  | <b>\$</b> | <b>257,008</b>   | <b>\$</b> | <b>10,596</b>  | <b>\$</b> | <b>-</b>        | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>1,284,566</b> | <b>\$</b> | <b>3,153,531</b>  |
| <b>Total</b>   | <b>\$</b> | <b>195,427,770</b> | <b>\$</b> | <b>139,314,663</b> | <b>\$</b> | <b>27,573,389</b> | <b>\$</b> | <b>7,728,698</b> | <b>\$</b> | <b>705,810</b> | <b>\$</b> | <b>(14,660)</b> | <b>\$</b> | <b>5,577,863</b> | <b>\$</b> | <b>1,961,265</b> | <b>\$</b> | <b>12,580,743</b> |