

Exhibit 7:

Cost Allocation



Table of Contents

7.1	Overview	3
7.2	Rate Classes	3
7.2.1	New Customer Class	3
7.2.2	Elimination of Customer Class	3
7.2.3	Unmetered Loads	4
7.2.4	Standby Rates	5
7.2.5	MicroFIT	5
7.2.6	Embedded Distributor Class	5
7.3	Cost Allocation Study	5
7.3.1	Overview	5
7.3.2	Class Revenue Requirements.....	6
7.3.2.1	Services	7
7.3.2.2	Billing and Collecting.....	7
7.3.2.3	Meter Capital	8
7.3.2.4	Meter Reading	8
7.3.3	Load Profiles	9
7.3.4	Allocated Costs by Rate Class	9
7.3.5	Direct Allocation	10
7.3.6	Revenue to Cost Ratios	11
ATTACHMENT 7 – A	13
Cost Allocation Model; Tabs I6, I8, O1 and O2	13
ATTACHMENT 7 – B	23
Unmetered Customer Sample Letter.....		23

7.1 Overview

On September 29, 2006, the Ontario Energy Board (the “Board”) issued its directions on *Cost Allocation Methodology for Electricity Distributors* (the “Directions”). On November 15, 2006, the Board issued the *Cost Allocation Information Filing Guidelines for Electricity Distributors* (the “Guidelines”), the Cost Allocation Model (the “Model”) and the User Instructions (the “Instructions”) for the Model.

In filing its 2006 EDR application, ENWIN prepared a cost allocation information study consistent with its understanding of the Directions, the Guidelines, the Model and the Instructions.

Subsequently, the Board outlined further cost allocation policies in its report of November 28, 2007, entitled *Application of Cost Allocation for Electricity Distributors*. Consistent with the above-noted guidelines, ENWIN prepared and received approval of an updated cost allocation study as part of ENWIN’s 2009 Cost of Service Application (EB-2008-0227).

On March 31, 2011, the Board issued additional guidance, entitled *Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219). For the purposes of this Application, ENWIN has followed the cost allocation policies outlined in the Board’s March 31, 2011 Cost Allocation Report, the Board’s letter dated June 12, 2015 with regard to the treatment of Street Lighting connections, and the 2019 Cost Allocation Model version 3.6 (“CA Model”) issued on July 12, 2018.

7.2 Rate Classes

7.2.1 New Customer Class

ENWIN is not proposing any new customer classes in this Application.

7.2.2 Elimination of Customer Class

ENWIN proposes the elimination of two rate classes: 1) the Intermediate (GS 3,000 kW to 4,999 kW) rate class; and 2) the Large Use – Ford Annex rate class.

As of December 31, 2017, the Intermediate rate class encompassed 3 customers. ENWIN proposes the elimination of this rate class, with the result that the 3 existing customers will move to the General Service > 50 kW to 4,999 kW rate class. This rate class design will provide a common large General Service rate class design moving forward for all ENWIN customers. This will assist in meeting ENWIN’s goal of assisting with customer energy literacy by simplifying ENWIN’s tariff sheet and will also assist in avoiding rate shock which could occur due to year-to-year customer migration between the current GS >50 kW rate class and current Intermediate rate class.



The proposed elimination of the Large Use – Ford Annex rate class will result in the movement of the sole customer in this class to the Large Use – 3TS rate class. This elimination allows ENWIN to align its remaining three Large Use customers served by dedicated transformer stations into a single consistent rate class.

The corresponding result of the combination of classes, referencing the Load Forecast information from Exhibit 3, is summarized in the tables 7-1 and 7-2 below:

GS>50 kW						Intermediate						Combined GS>50 and Intermediate					
		kWh		kW				kWh		kW				kWh		kW	
Year	Customers	Actual	Weather Normalized	Actual	Weather Normalized	Year	Customers	Actual	Weather Normalized	Actual	Weather Normalized	Year	Customers	Actual	Weather Normalized	Actual	Weather Normalized
2008	1,195	1,004,355,680	996,279,581	2,591,364	2,570,526	2008	3	53,824,580	53,824,580	136,365	136,365	2008	1,198	1,058,180,260	1,050,104,161	2,727,729	2,706,891
2009	1,176	906,614,905	927,304,332	2,411,400	2,466,430	2009	3	51,306,802	51,306,802	130,057	130,057	2009	1,179	957,921,707	978,611,134	2,541,458	2,596,487
2010	1,189	943,095,059	940,010,305	2,412,321	2,404,430	2010	3	49,071,888	49,071,888	130,266	130,266	2010	1,192	992,166,947	989,082,193	2,542,586	2,534,696
2011	1,195	946,489,083	950,091,977	2,435,757	2,445,028	2011	3	48,794,571	48,794,571	130,752	130,752	2011	1,198	995,283,654	998,886,548	2,566,508	2,575,780
2012	1,179	934,809,261	944,221,999	2,427,538	2,451,981	2012	3	45,768,540	45,768,540	127,751	127,751	2012	1,182	980,577,801	989,990,538	2,555,288	2,579,732
2013	1,179	940,634,724	932,558,092	2,556,408	2,534,458	2013	3	45,666,584	45,666,584	129,021	129,021	2013	1,182	986,301,309	978,224,677	2,685,429	2,663,479
2014	1,209	966,794,318	935,119,103	2,368,008	2,290,425	2014	3	47,519,842	47,519,842	131,072	131,072	2014	1,212	1,014,314,159	982,638,945	2,499,080	2,421,496
2015	1,229	941,653,982	941,461,085	2,413,021	2,412,526	2015	3	44,363,941	44,363,941	128,586	128,586	2015	1,232	986,017,923	985,825,026	2,541,606	2,541,112
2016	1,245	954,879,861	949,238,507	2,436,984	2,422,587	2016	3	44,045,564	44,045,564	130,216	130,216	2016	1,248	998,925,425	993,284,071	2,567,200	2,552,803
2017	1,251	935,689,536	957,476,205	2,393,116	2,448,837	2017	3	44,136,954	44,136,954	133,092	133,092	2017	1,254	979,826,490	1,001,613,159	2,526,207	2,581,929
2018	1,258	949,724,521		2,469,073		2018	3	35,555,503		128,328		2018	1,261	985,280,024		2,597,401	
2019	1,264	914,077,329		2,455,904		2019	3	27,373,838		126,556		2019	1,267	941,451,167		2,582,460	
2020	1,271	884,625,659		2,436,951		2020	3	26,244,286		125,396		2020	1,274	910,869,945		2,562,347	

TABLE 7-1: Combined GS>50 and Intermediate Classes.

Large Use - 3TS						Large Use - Ford Annex						Combined Large Use - 3TS and Large Use - Ford Annex					
		kWh		kW				kWh		kW				kWh		kW	
Year	Customers	Actual	Weather Normalized	Actual	Weather Normalized	Year	Customers	Actual	Weather Normalized	Actual	Weather Normalized	Year	Customers	Actual	Weather Normalized	Actual	Weather Normalized
2008	3	264,386,629	264,386,629	751,966	751,966	2008	1	55,619,547	55,619,547	113,540	113,540	2008	4	320,006,175	320,006,175	865,505	865,505
2009	3	253,823,156	253,823,156	739,223	739,223	2009	1	50,208,449	50,208,449	95,070	95,070	2009	4	304,031,605	304,031,605	834,293	834,293
2010	3	287,197,656	287,197,656	698,063	698,063	2010	1	54,756,020	54,756,020	99,529	99,529	2010	4	341,953,676	341,953,676	797,592	797,592
2011	3	265,542,338	265,542,338	574,892	574,892	2011	1	41,936,988	41,936,988	77,155	77,155	2011	4	307,479,326	307,479,326	652,046	652,046
2012	3	280,858,035	280,858,035	559,021	559,021	2012	1	45,336,839	45,336,839	81,689	81,689	2012	4	326,194,874	326,194,874	640,710	640,710
2013	2	265,541,554	265,541,554	535,816	535,816	2013	1	48,126,675	48,126,675	85,551	85,551	2013	3	313,668,229	313,668,229	621,367	621,367
2014	2	266,219,490	266,219,490	524,555	524,555	2014	1	47,308,909	47,308,909	86,734	86,734	2014	3	313,528,398	313,528,398	611,289	611,289
2015	2	241,052,439	241,052,439	487,725	487,725	2015	1	47,202,926	47,202,926	82,845	82,845	2015	3	288,255,365	288,255,365	570,569	570,569
2016	2	264,027,087	264,027,087	515,987	515,987	2016	1	44,370,767	44,370,767	74,822	74,822	2016	3	308,397,854	308,397,854	590,808	590,808
2017	2	252,589,950	252,589,950	495,653	495,653	2017	1	42,875,821	42,875,821	70,874	70,874	2017	3	295,465,771	295,465,771	566,527	566,527
2018	2	245,340,061		487,469		2018	1	41,967,312		71,032		2018	3	287,307,373		558,501	
2019	2	240,709,842		475,523		2019	1	40,897,737		68,172		2019	3	281,607,579		543,695	
2020	2	237,555,713		463,625		2020	1	39,835,651		65,368		2020	3	277,391,364		528,993	

TABLE 7-2: Combined Large Use – 3TS and Large Use – Ford Annex Classes.

7.2.3 Unmetered Loads

Prior to filing its application, ENWIN plans to communicate with unmetered load customers, including Street Lighting customers, to assist them in understanding the regulatory context in which distributors operate and how it affects unmetered load customers, with the filing of this application. The rationale for the timing of the communication is to provide the customers with as accurate results as possible while still providing them with the ability to become involved in the review process of the application should they so choose.

With regards to the Street Lighting customers, the distribution rates for these customers are proposed to be reduced below the current level. As a result, ENWIN expects these customers not to be involved in the review process of the application.



ENWIN acknowledges that the OEB expects distributors to document its communications with unmetered load customers, including Street Lighting customers, and how the distributor assisted them in understanding the regulatory context in which distributors operate and how it affects unmetered load customers.

ENWIN herein confirms communication with unmetered load customers, Street Lighting and Sentinel lighting customers with respect to notification filing of this application. Please reference sample letter attached to this Exhibit 7, Attachment 7-B.

7.2.4 Standby Rates

On April 2, 2015, the OEB issued a Board Policy, *A New Distribution Rate Design for Residential Electricity Customers* (EB-2012-0410), in which the OEB indicated that it “intends to remove the standby rate when the new rate policy is implemented for commercial customers.”

On February 21, 2019, OEB Staff released a Staff Report to the Board, *Rate Design for Commercial and Industrial Electricity Customers; Rates to Support an Evolving Energy Sector* (EB-2015-0043). This report introduces the concept of a Capacity Reserve Charge (“CRC”). In the February 21st report, Staff recommends “that these CRC would replace any current standby charges and be technology specific. For larger customers, the CRCs could take into account the level of service that the customer needs (emergency backup service, maintenance service or basic connection) and the specific planning and locational circumstances of the distributor’s system.”

In light of this development, ENWIN is not seeking approval for Standby Rates in this application.

7.2.5 MicroFIT

ENWIN is not proposing to include microFIT as a separate class in the cost allocation model in 2020. ENWIN understands that the cost allocation model will produce a calculation of unit costs which the Board will use to update the uniform microFIT rate at a future date.

7.2.6 Embedded Distributor Class

ENWIN confirms that it is not a host utility or an embedded distributor and no partially embedded distributor status exists. Accordingly, ENWIN is not required to complete Board Appendix 2-Q.

7.3 Cost Allocation Study

7.3.1 Overview



In this application, ENWIN has used the 2019 Cost Allocation Model version 3.6 released by the Board on July 12, 2018. A live copy of this model has been filed with this Application. The model reflects 2020 test year costs, customer numbers and demand values. The 2020 demand values were based on the weather normalized load forecast used to design rates.

On September 2, 2010, the Board began a proceeding, EB-2010-0219, with the mandate to review and revise the existing Cost Allocation policy as needed. On March 31, 2011, a Board report was released in relation to EB-2010-0219. In the letter accompanying report, the Board indicated that a Working Group would be formed to revise the original Cost Allocation Model to the March 31, 2011 report, the Board stated that “default weighting factors should now be utilized only in exceptional circumstances”. Distributors are therefore now expected to develop their own weighting factors.

7.3.2 Class Revenue Requirements

ENWIN proposes the following rate classes in this Application:

- Residential
- General Service < 50 kW (“GS<50”)
- General Service > 50 kW to 4,999 kW (“GS>50”)
- Large Use – Regular
- Large Use – 3TS
- Street Lighting
- Sentinel Lighting
- Unmetered Scattered Load (“USL”)

The Residential and General Service < 50kW rate classes are consistent and ENWIN proposes no changes for these customers.

ENWIN proposes the continuation of the GS > 50 to 4,999 kW rate class. ENWIN proposes the elimination of the Intermediate rate class, with the corresponding movement of its existing 3 customers to the GS > 50 to 4,999 kW rate class.

ENWIN proposes the continuation of the Large Use-Regular and Large Use-3TS rate class. ENWIN further proposes the elimination of the Large Use-Ford Annex rate class, with its sole existing customer moving to the Large Use-3TS rate class.

ENWIN proposes the continuation of the Street Lighting, Sentinel Lighting and USL rate class.

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

The following discussion outlines the detail associated with determining the class revenue requirements.

ENWIN has developed weighting factors as outlined below based on discussions with staff experienced in the subject area.

7.3.2.1 Services

To calculate the Services weighting factors, ENWIN calculated the average cost to service a typical customer for each rate class. This cost included only amounts that would be recorded in Account 1855 and excludes transformers and metering. Once these average costs were calculated, ENWIN assigned the value of 1.0 to the Residential class and then calculated the associated weighting factor for each rate class based on comparative effort level. The results of this analysis are presented in Table 7-3.

Line No.	Rate Class	Factor
1	Residential	1.0
2	General Service < 50 kW	2.9
3	General Service > 50 to 4,999 kW	5.5
4	Large Use – 3TS	0.0
5	Large Use - Regular	0.0
6	Street Lighting	1.0
7	Sentinel Lighting	1.0
8	Unmetered Scattered Load	1.0

TABLE 7-3: Service Weighting Factors - 1855.

7.3.2.2 Billing and Collecting

To calculate the billing and collecting weighting factors, ENWIN calculated the estimated cost related to each rate class. To do this, ENWIN first allocated the billing and collecting costs to one of two groups, 1) low volume (Residential and GS<50 kW) and 2) high volume (GS>50-4,999 kW and Large Use). ENWIN then used these allocated costs divided by the number of bills issued to determine a total cost per bill. ENWIN then assigned a weighting factor of 1.0 and 1.1 to the Residential/GS<50 classes and determined the associated relative weighting factors for the larger rate classes. The results of this analysis are presented in Table 7-4 below.

Line No.	Rate Class	Factor
1	Residential	1.0
2	General Service < 50 kW	1.1
3	General Service > 50 to 4,999 kW	5.4
4	Large Use – 3TS	60.3
5	Large Use - Regular	60.3
6	Street Lighting	27.9
7	Sentinel Lighting	0.4
8	Unmetered Scattered Load	2.6

TABLE 7-4: Billing and Collecting Weighting Factors.



7.3.2.3 Meter Capital

ENWIN has entered the estimated installed cost per meter for each meter type utilized by ENWIN on Tab I7.1 Meter Capital, column D of the CA Model. Beyond the Board supplied list, ENWIN has added 3 additional utility specific meters utilized. These are the “Smart Meters with Demand”, “Interval” and “Wholesale Metering Point” as shown in Table 7-5 below. ENWIN has entered the customer meters installed for each rate class based on the 2018 Actual results.

Line No.	Rate Class	Installation Cost per Meter
1	Smart Meter	\$187
2	Network Meter	\$462
3	Smart Meter with Demand	\$771
4	Central Meter	\$1,819
5	Interval Meter	\$6,972
6	Wholesale Metering Point	\$62,436

TABLE 7-5: Meter Capital Installation Costs.

7.3.2.4 Meter Reading

ENWIN has converted all of its residential and GS <50 kW customers to smart meters. Meter reading costs for smart meters have been assigned a weighting factor of one. Meters for all other classes are read using an interval meter, which based on internal records indicates the meter reading cost for such a meter is about nine times a smart meter. Table 7-6 below shows the meter reading weighting factors.

Line No.	Rate Class	Factor
1	Smart Meter	1.0
2	Network Meter	1.0
3	Smart Meter with Demand	1.0
4	Central Meter	1.0
5	Interval Meter	8.93
6	Wholesale Metering Point	8.93

TABLE 7-6: Meter Reading Weighting Factors.

The data used in the updated cost allocation study is consistent with ENWIN’s cost data that supports the proposed 2020 revenue requirement outlined in this Application. Consistent with the Guidelines, ENWIN’s assets were broken out into primary and secondary distribution

functions using current information on the distribution system. The breakout of assets, capital contributions, depreciation, accumulated depreciation, customer data and load data by primary, line transformer and secondary categories were developed from the best data available to ENWIN, its geographic information system ("GIS"), engineering records, and its customer and financial information systems. An Excel version of the updated cost allocation study has been included with the filed Application. In addition, Appendix 7-A outlines Input Sheets I-6 & I-8 and Output Sheets O-1 & O-2.

Capital contributions, depreciation and accumulated depreciation by USoA are consistent with the information provided in the 2020 continuity schedule shown in Exhibit 2. The rate class customer data used in the updated cost allocation study is consistent with the 2020 customer forecast outlined in Exhibit 3.

7.3.3 Load Profiles

The load profiles for all rate classes are the same as those used in the original information filing but have been scaled to match the 2020 load forecast. In a letter, dated June 12, 2015, the Board stated that it expected distributors to be mindful of material changes to load profiles and to propose updates in their respective cost of service applications when warranted. ENWIN is not aware of any reason for the load profiles to have materially changed between the classes. As a result, ENWIN has not updated its load profiles at this time. However, ENWIN confirms that it intends to put plans in place to update its load profiles the next time a cost allocation model is filed.

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

Line No.	Rate Class	2004 Weather Normal Values used Information Filing (kWh)	2020 Weather Normal Values (kWh)	Scaling Factor
1	Residential	686,495,885	555,916,913	81.0%
2	General Service < 50 kW	257,496,841	195,457,487	75.9%
3	General Service > 50 to 4,999 kW	1,215,067,755	910,869,945	75.0%
4	Large Use - Regular	482,643,833	281,863,540	58.4%
5	Large Use – 3TS	610,220,507	277,391,364	45.5%
6	Street Lighting	17,066,574	6,419,124	37.6%
7	Sentinel Lighting	1,109,932	735,308	66.2%
8	Unmetered Scattered Load	4,764,224	2,221,924	46.6%
9	Total	3,274,865,551	2,230,875,607	68.1%

TABLE 7-7: Load Profile Scaling Factors.

7.3.4 Allocated Costs by Rate Class

The allocated cost by rate class for the 2009 Cost of Service filing and 2020 updated study are



provided in the following Table 7-8, which is consistent with Revenue Requirement Work Form ("RRWF"), Tab 11 Cost Allocation, Allocated Costs.

Line No.	Rate Class	2009 Board Approved Cost Allocation Study	%	Cost Allocated in the 2020 Study	%
1	Residential	\$26,055,510	52.39%	\$ 30,775,096	52.84%
2	General Service < 50 kW	\$6,020,860	12.11%	\$ 5,738,352	9.85%
3	General Service > 50 to 4,999 kW	\$10,148,288	20.40%	\$ 13,637,160	23.41%
4	Large Use – 3TS	\$3,726,413	7.49%	\$ 4,171,597	7.16%
5	Large Use - Regular	\$1,264,161	2.54%	\$ 2,240,710	3.85%
6	Street Lighting	\$2,273,293	4.57%	\$ 1,472,321	2.53%
7	Sentinel Lighting	\$153,067	0.31%	\$ 88,663	0.15%
8	Unmetered Scattered Load	\$96,370	0.19%	\$ 122,270	0.21%
9	Total	\$49,737,962	100.00%	\$58,246,169	100.0%

TABLE 7-8: Allocated Cost.

7.3.5 Direct Allocation

ENWIN owns 3 transformer stations that exclusively serve automotive plants within ENWIN's service territory. ENWIN previously created a unique large use customer class in order to identify these three customers (i.e. Large Use – 3TS Service Classification). The stations transform power from 115 kV to plant supply voltages, 27.6 kV for one customer and 13.8 kV for the two other customers; and those transformer stations are supplied from a Hydro One dedicated, purpose-built high voltage transmission line. The purpose of the stations is to supply the automotive customers with a higher level of power quality and reliability than could be provided through the general distribution system. As such, costs related to these dedicated transformer station assets have been directly allocated to the Large Use – 3TS customer class on Tab I9 of the Cost Allocation Model submitted with this application.

As summarized in Table 7-9, below, \$10.35M of net fixed assets is directly allocated to the class because they have dedicated assets for those customers.

USoA Account	Category	Allocation
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$ 18,868,778
2105	Accum. Amortization of Electricity Utility Plant - Property, Plant & Equipm	\$ (8,518,018)
	Directly Allocated Net Fixed Assets	\$ 10,350,760

TABLE 7-9: Direct Allocation.

A summary of directly allocated OM&A costs is provided in Table 7-10 below.

USoA Account	Category	Allocation
5014	TS Equipment - Operation Labour	\$ 262,926
5015	TS Equipment - Operation Supplies and Expenses	\$ 9,263
5112	Maintenance of TS Equipment	\$ 387,507
5705	Amortization Expense - PP&E	\$ 667,526
	Total Expenses	\$ 1,327,221
From Cost	PILs	\$ 106,210
Allocation	Return on Debt	\$ 316,126
Model	Return on Equity	\$ 468,142
	Total Direct Allocation	\$ 2,217,699

TABLE 7-10: Summary of Directly Allocated Costs.

7.3.6 Revenue to Cost Ratios

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

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

Table 7-11 below shows the previously approved RTC ratios, the Status Quo RTC ratios and the proposed RTC ratios entered by ENWIN. The RTC ratios reflected in the "Previously Approved" column represent the amounts approved in ENWIN's 2009 COS Application (EB-2008-0227), updated for rate mitigation for the GS >50 kW – 4,999kW, Sentinel and Street Lighting rate classes in two subsequent applications (EB-2009-0222 and EB-2010-0079). The RTC ratios reflected in the "Status Quo" column represent the ratios calculated by the CA Model based on the current rate structure and assigned costs. The RTC ratios reflected in the "Proposed" column reflect the ratios ENWIN has calculated in order to ensure all rate classes are within the Board Approved ranges and while balancing ENWIN's distribution Revenue Requirement.



Line No.	Rate Class	Previously Approved Ratios (Note 1)	Status Quo Ratios (Per CA Model)	Proposed Ratios	Policy Range
1	Residential	90.0%	95.63%	95.64%	85% to 115%
2	General Service < 50 kW	105.0%	112.55%	111.12%	80% to 120%
3	General Service > 50 - 4,999 kW	80.0%	113.28%	111.12%	80% to 120%
4	Large Use – 3TS	102.0%	71.32%	85.00%	85% to 115%
5	Large Use - Regular	115.0%	77.90%	85.00%	85% to 115%
6	Street Lighting	70.0%	135.08%	111.12%	80% to 120%
7	Sentinel	70.0%	99.02%	99.02%	80% to 120%
8	Unmetered Scattered Load	120.0%	88.30%	88.30%	80% to 120%

Note 1: The Revenue to Cost ratios reflect the adjusted ratios as approved in EB-2010-0079.

TABLE 7-11: Revenue to Cost Ratios.

To determine the proposed RTC ratios, ENWIN used the industry common methodology by first moving all rate classes outside the Board approved range to the upper or lower limit. ENWIN moved Large Use – 3TS and Large Use – Regular up to its 85% limit, and Street Lighting down to its 120% limit. After completing these adjustments, ENWIN would have been over earning compared to its Distribution Revenue Requirement. As such, ENWIN then moved its highest RTC ratios down until it resulted in revenue neutrality. This resulted in General Service < 50 kW, General Service > 50 kW – 4,999 kW and Street Lighting having the same RTC ratio at 111.12%.

The following Table 7-12 provides information on calculated class revenue, which is consistent with RRWF, Tab 11 Cost Allocation, Calculated Class Revenues. The resulting 2020 proposed base revenue will be the amount used in Exhibit 8 to design the proposed distribution charges in this application.

Line No.	Rate Class	2020 Base Revenue at Existing Rates	2020 Proposed Base Revenue Allocated at Existing Rates Proportion	2020 Proposed Base Revenue	Misc. Revenue
1	Residential	\$25,523,539	\$27,177,843	\$27,177,843	\$2,255,571
2	GS < 50 kW	\$5,739,507	\$6,111,512	\$6,029,702	\$346,870
3	GS > 50 kW	\$13,894,407	\$14,794,970	\$14,500,039	\$653,850
4	Large Use – 3TS	\$2,312,546	\$2,462,433	\$3,032,976	\$512,882
5	Large Use - Regular	\$1,536,084	\$1,635,645	\$1,794,634	\$109,970
6	Street Lighting	\$1,758,951	\$1,872,958	\$1,520,167	\$115,905
7	Sentinel Lighting	\$77,107	\$82,105	\$82,105	\$5,693
8	USL	\$94,653	\$100,788	\$100,788	\$7,174
9	Total	\$50,936,794	\$54,238,254	\$54,238,254	\$4,007,915

TABLE 7-12: Calculated Class Revenue



ATTACHMENT 7 – A

Cost Allocation Model; Tabs I6, I8, O1 and O2



Tab I6.1 Revenue

Ontario Energy Board

2019 Cost Allocation Model

EB-2019-0032

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	2,230,875,607										
Total kWhs from Load Forecast	3,654,148										
Deficiency/sufficiency (RRWF 8. cell F51)	- 3,301,461										
Miscellaneous Revenue (RRWF 5. cell F48)	4,007,915										
Billing Data			1	2	3	5	6	7	8	9	
	ID	Total	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load	
	Forecast kWh	CEN	2,230,875,607	555,916,913	195,457,487	910,869,945	277,391,364	281,863,540	6,419,124	735,308	2,221,924
	Forecast kW	CDEM	3,654,148	-	-	2,562,347	528,993	542,339	18,431	2,038	-
	Forecast kW, included in CDEM, of customers receiving line transformer allowance		1,811,025			805,062	463,625	542,339			
	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	2,002,682,385	555,916,913	195,457,487	899,848,419	163,494,470	178,588,739	6,419,124	735,308	2,221,924
Existing Monthly Charge			\$26.49	\$27.10	\$107.61	\$28,867.71	\$8,151.90	\$6.06	\$12.55	\$10.94	
Existing Distribution kWh Rate				\$0.0175							
Existing Distribution kW Rate					\$4.9690	\$2.9329	\$2.3501				
Existing TOA Rate					\$0.60	\$0.60	\$0.60				
Additional Charges											
Distribution Revenue from Rates		\$52,023,409	\$25,523,539	\$5,739,507	\$14,377,444	\$2,590,721	\$1,861,487	\$1,758,951	\$77,107	\$94,653	
Transformer Ownership Allowance		\$1,086,615	\$0	\$0	\$483,037	\$278,175	\$325,403	\$0	\$0	\$0	
Net Class Revenue	CREV	\$50,936,794	\$25,523,539	\$5,739,507	\$13,894,407	\$2,312,546	\$1,536,084	\$1,758,951	\$77,107	\$94,653	



Tab I6.2 Customer Data

Ontario Energy Board

2019 Cost Allocation Model

EB-2019-0032

Sheet I6.2 Customer Data Worksheet -

			1	2	3	5	6	7	8	9
	ID	Total	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$513,549	\$460,605	\$23,106	\$29,644	\$0	\$0	\$0	\$193	\$0
Late Payment 3 Year Historical Average	LPHA	\$289,971	\$200,787	\$40,934	\$46,194	\$0	\$1,716	\$0	\$224	\$118
Number of Bills	CNB	1,067,940	963,516	85,572.00	15,288.00	36.00	72.00	24.00	3,060.00	372.00
Number of Devices	CDEV							24,188	512	721
Number of Connections (Unmetered)	CCON	23,068						21,835	512	721
Total Number of Customers	CCA	88,995	80,293	7,131	1,274	3	6	2	255	31
Bulk Customer Base	CCB	88,995	80,293	7,131	1,274	3	6	2	255	31
Primary Customer Base	CCP	89,869	80,293	7,131	1,274	3	6	876	255	31
Line Transformer Customer Base	CCLT	89,761	80,293	7,131	1,175	-	-	876	255	31
Secondary Customer Base	CCS	85,576	78,450	6,190	661	-	-	-	255	20
Weighted - Services	CWCS	123,105	78,450	17,951	3,636	-	-	21,835	512	721
Weighted Meter -Capital	CWMC	27,755,274	15,828,151	4,662,907	6,882,311	333,099	48,806	-	-	-
Weighted Meter Reading	CWMR	94,947	80,329	8,065	6,419	71	63	-	-	-
Weighted Bills	CWNB	1,149,574	963,516	94,129	82,555	2,171	4,342	670	1,224	967

Bad Debt Data

Historic Year:	2015	493,509	521,709	5,567	34,259	-	-	-	493	-
Historic Year:	2016	708,234	648,810	14,949	44,495	-	-	-	21	-
Historic Year:	2017	338,903	211,297	48,803	78,696	-	-	-	106	-
Three-year average		513,549	460,605	23,106	29,644	-	-	-	193	-

Street Lighting Adjustment Factors

NCP Test Results 4 NCP

	Primary Asset Data		Line Transformer Asset Data	
Class	Customers/Devices	4 NCP	Customers/Devices	4 NCP
Residential	80,293	581,466	80,293	581,466
Street Light	24,188	6,346	24,188	6,346

Street Lighting Adjustment Factors	
Primary	27.6013
Line Transformer	27.6013



Tab I8 Demand Data

Ontario Energy Board

2019 Cost Allocation Model

EB-2019-0032

Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 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	3	5	6	7	8	9
		Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
	CP Sanity Check	Pass	Pass	Pass	Pass	Check 12CP	Check 4CP and 12CP	Check 4CP and 12CP	Check 4CP and 12CP
CO-INCIDENT PEAK									
1 CP									
Transformation CP TCP1	384,049	157,254	35,947	156,696		33,902	-	-	251
Bulk Delivery CP BCP1	384,049	157,254	35,947	156,696		33,902	-	-	251
Total Sytem CP DCP1	384,049	157,254	35,947	156,696		33,902	-	-	251
4 CP									
Transformation CP TCP4	1,400,306	557,429	126,740	578,338		135,100	1,520	173	1,005
Bulk Delivery CP BCP4	1,400,306	557,429	126,740	578,338		135,100	1,520	173	1,005
Total Sytem CP DCP4	1,400,306	557,429	126,740	578,338		135,100	1,520	173	1,005
12 CP									
Transformation CP TCP12	3,559,747	1,228,720	327,482	1,582,488		407,703	9,262	1,053	3,038
Bulk Delivery CP BCP12	3,559,747	1,228,720	327,482	1,582,488		407,703	9,262	1,053	3,038
Total Sytem CP DCP12	3,559,747	1,228,720	327,482	1,582,488		407,703	9,262	1,053	3,038
NON CO-INCIDENT PEAK									
	NCP Sanity Check	Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass
1 NCP									
Classification NCP from Load Data Provider DNCP1	423,620	169,244	46,041	161,484		44,777	1,616	187	270
Primary NCP PNCP1	423,620	169,244	46,041	161,484		44,777	1,616	187	270
Line Transformer NCP LTNCP1	366,294	169,244	46,041	148,935		-	1,616	187	270
Secondary NCP SNCP1	291,182	165,359	39,965	83,784		-	1,616	187	270
4 NCP									
Classification NCP from Load Data Provider DNCP4	1,535,332	581,466	153,996	618,268		173,465	6,346	729	1,062
Primary NCP PNCP4	1,535,332	581,466	153,996	618,268		173,465	6,346	729	1,062
Line Transformer NCP LTNCP4	1,313,822	581,466	153,996	570,224		-	6,346	729	1,062
Secondary NCP SNCP4	1,030,712	568,119	133,675	320,781		-	6,346	729	1,062
12 NCP									
Classification NCP from Load Data Provider DNCP12	3,982,169	1,351,366	386,894	1,728,475		491,680	18,529	2,122	3,103
Primary NCP PNCP12	3,982,169	1,351,366	386,894	1,728,475		491,680	18,529	2,122	3,103
Line Transformer NCP LTNCP12	3,356,172	1,351,366	386,894	1,594,159		-	18,529	2,122	3,103
Secondary NCP SNCP12	2,576,740	1,320,347	335,840	896,799		-	18,529	2,122	3,103



Tab O1 Revenue to Cost

EB-2019-0032

Sheet O1 Revenue to Cost Summary Worksheet -

Instructions:

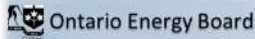
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1 Residential	2 GS <50	3 GS>50 - 50-4,999 KW Regular	5 Large Use - 3TS	6 Large Use - Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Distribution Revenue at Existing Rates	\$50,936,794	\$25,523,539	\$5,739,507	\$13,894,407	\$2,312,546	\$1,536,084	\$1,758,951	\$77,107	\$94,653
Miscellaneous Revenue (m)	\$4,007,915	\$2,255,570	\$346,870	\$653,850	\$512,882	\$109,970	\$115,905	\$5,693	\$7,174
	Miscellaneous Revenue Input equals Output								
Total Revenue at Existing Rates	\$54,944,708	\$27,779,109	\$6,086,378	\$14,548,257	\$2,825,428	\$1,646,054	\$1,874,856	\$82,800	\$101,827
Factor required to recover deficiency (1 + D)	1.0648								
Distribution Revenue at Status Quo Rates	\$54,238,254	\$27,177,843	\$6,111,512	\$14,794,970	\$2,462,433	\$1,635,845	\$1,872,958	\$82,105	\$100,788
Miscellaneous Revenue (m)	\$4,007,915	\$2,255,570	\$346,870	\$653,850	\$512,882	\$109,970	\$115,905	\$5,693	\$7,174
Total Revenue at Status Quo Rates	\$58,246,168	\$29,433,413	\$6,458,383	\$15,448,820	\$2,975,315	\$1,745,815	\$1,988,862	\$87,798	\$107,962
Expenses									
Distribution Costs (di)	\$9,625,790	\$5,119,002	\$1,054,165	\$2,500,190	\$48	\$466,386	\$438,747	\$19,603	\$27,649
Customer Related Costs (cu)	\$3,740,880	\$3,019,789	\$334,025	\$356,850	\$10,776	\$7,906	\$7,695	\$2,200	\$1,640
General and Administration (ad)	\$15,722,756	\$9,049,310	\$1,556,308	\$3,256,724	\$769,907	\$540,964	\$492,074	\$24,485	\$32,985
Depreciation and Amortization (dep)	\$10,833,101	\$5,559,696	\$1,167,618	\$3,076,960	\$315,018	\$481,011	\$193,296	\$16,340	\$23,163
PILs (INPUT)	\$1,965,399	\$979,738	\$198,484	\$542,691	\$104,394	\$90,860	\$41,559	\$3,178	\$4,496
Interest	\$5,698,695	\$2,840,761	\$575,505	\$1,573,539	\$302,691	\$263,449	\$120,502	\$9,213	\$13,035
Total Expenses	\$47,586,622	\$26,568,296	\$4,886,103	\$11,306,953	\$1,502,834	\$1,850,576	\$1,293,873	\$75,019	\$102,967
Direct Allocation	\$2,220,517	\$0	\$0	\$0	\$2,220,517	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$8,439,030	\$4,206,800	\$852,249	\$2,330,207	\$448,246	\$390,134	\$178,447	\$13,644	\$19,303
Revenue Requirement (includes NI)	\$58,246,168	\$30,775,096	\$5,738,352	\$13,637,160	\$4,171,597	\$2,240,710	\$1,472,321	\$88,663	\$122,270
	Revenue Requirement Input equals Output								
Rate Base Calculation									
Net Assets									
Distribution Plant - Gross	\$271,445,748	\$143,045,968	\$29,253,837	\$78,904,462	\$216,879	\$12,976,893	\$5,943,241	\$457,163	\$647,305
General Plant - Gross	\$77,941,556	\$37,777,325	\$7,642,961	\$20,681,140	\$6,362,320	\$3,463,842	\$1,712,109	\$125,054	\$176,805
Accumulated Depreciation	(\$101,762,075)	(\$51,471,832)	(\$10,731,958)	(\$28,780,886)	(\$4,047,461)	(\$4,563,125)	(\$1,795,226)	(\$153,527)	(\$218,060)
Capital Contribution	(\$31,502,832)	(\$16,863,832)	(\$3,380,050)	(\$8,588,748)	(\$11,103)	(\$1,460,621)	(\$1,046,991)	(\$62,904)	(\$88,582)
Total Net Plant	\$216,122,397	\$112,487,629	\$22,784,789	\$62,215,969	\$2,520,634	\$10,416,989	\$4,813,133	\$365,787	\$517,469
Directly Allocated Net Fixed Assets	\$10,350,760	\$0	\$0	\$0	\$10,350,760	\$0	\$0	\$0	\$0
COP									
Cost of Power (COP)	\$256,908,815	\$70,867,064	\$24,772,169	\$113,966,213	\$22,173,673	\$23,943,682	\$811,954	\$93,009	\$281,051
OM&A Expenses	\$29,089,426	\$17,188,101	\$2,944,496	\$6,113,764	\$780,731	\$1,015,256	\$938,517	\$46,288	\$62,274
Directly Allocated Expenses	\$659,695	\$0	\$0	\$0	\$659,695	\$0	\$0	\$0	\$0
Subtotal	\$286,657,936	\$88,055,165	\$27,716,665	\$120,079,977	\$23,614,099	\$24,958,938	\$1,750,471	\$139,297	\$343,325
Working Capital	\$21,499,345	\$6,604,137	\$2,078,750	\$9,005,998	\$1,771,057	\$1,871,920	\$131,285	\$10,447	\$25,749
Total Rate Base	\$247,972,503	\$119,091,766	\$24,863,539	\$71,221,967	\$14,642,451	\$12,288,909	\$4,944,418	\$376,234	\$543,218
	Rate Base Input equals Output								
Equity Component of Rate Base	\$99,189,001	\$47,636,706	\$9,945,416	\$28,488,787	\$5,856,981	\$4,915,564	\$1,977,767	\$150,494	\$217,287
Net Income on Allocated Assets	\$8,439,030	\$2,865,117	\$1,572,280	\$4,141,867	(\$748,036)	(\$104,961)	\$694,989	\$12,779	\$4,995
Net Income on Direct Allocation Assets	\$468,142	\$0	\$0	\$0	\$468,142	\$0	\$0	\$0	\$0
Net Income	\$8,907,172	\$2,865,117	\$1,572,280	\$4,141,867	(\$279,893)	(\$104,961)	\$694,989	\$12,779	\$4,995
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%	100.00%	95.64%	112.55%	113.28%	71.32%	77.90%	135.08%	99.02%	88.30%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$3,301,460)	(\$2,995,966)	\$348,026	\$911,096	(\$1,346,169)	(\$594,657)	\$402,535	(\$5,862)	(\$20,443)
	Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$1,341,682)	\$720,031	\$1,811,660	(\$1,196,282)	(\$495,096)	\$516,542	(\$865)	(\$14,308)
RETURN ON EQUITY COMPONENT OF RATE BASE	8.98%	6.01%	15.81%	14.54%	-4.78%	-2.14%	35.14%	8.49%	2.30%



Tab O2 Fixed Charge Floor Ceiling



2019 Cost Allocation Model

EB-2019-0032

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	5	6	7	8	9
	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$3.31	\$6.44	\$45.93	\$881.86	\$122.04	\$0.03	\$0.27	\$0.17
Customer Unit Cost per month - Directly Related	\$6.26	\$10.94	\$73.87	\$1,358.99	\$253.56	\$0.06	\$0.63	\$0.38
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$18.38	\$27.41	\$95.43	\$1,365.77	\$258.55	\$5.23	\$14.37	\$14.05
Existing Approved Fixed Charge	\$26.49	\$27.10	\$107.61	\$28,867.71	\$8,151.90	\$6.06	\$12.55	\$10.94

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

	1	2	3	5	6	7	8	9
Total	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$77,941,556	\$37,777,325	\$7,642,961	\$20,681,140	\$6,362,320	\$3,463,842	\$1,712,109	\$176,805
General Plant - Accumulated Depreciation	(\$48,408,505)	(\$23,463,014)	(\$4,746,945)	(\$12,844,792)	(\$3,951,556)	(\$2,151,348)	(\$1,063,369)	(\$109,812)
General Plant - Net Fixed Assets	\$29,533,051	\$14,314,311	\$2,896,015	\$7,836,348	\$2,410,764	\$1,312,494	\$648,740	\$66,994
General Plant - Depreciation	\$3,690,466	\$1,788,724	\$361,888	\$979,234	\$301,250	\$164,010	\$81,067	\$8,372
Total Net Fixed Assets Excluding General Plant	\$198,940,106	\$98,173,318	\$19,888,774	\$54,379,621	\$10,460,630	\$9,104,495	\$4,164,393	\$450,475
Total Administration and General Expense	\$15,722,756	\$9,049,310	\$1,556,306	\$3,256,724	\$769,907	\$540,964	\$492,074	\$32,985
Total O&M	\$14,026,365	\$8,138,791	\$1,388,190	\$2,857,040	\$670,519	\$474,292	\$446,442	\$21,803

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	5	6	7	8	9
			Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
1880	Distribution Plant									
	Meters	\$17,956,217	\$10,239,989	\$3,016,658	\$4,452,497	\$215,498	\$31,575	\$0	\$0	\$0
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$8,882,772)	(\$5,065,626)	(\$1,492,312)	(\$2,202,608)	(\$106,605)	(\$15,620)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$9,073,445	\$5,174,363	\$1,524,346	\$2,249,888	\$108,893	\$15,955	\$0	\$0	\$0
	Misc Revenue									
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$384,000)	(\$265,895)	(\$54,207)	(\$61,173)	\$0	(\$2,272)	\$0	(\$296)	(\$156)
	Sub-total	(\$384,000)	(\$265,895)	(\$54,207)	(\$61,173)	\$0	(\$2,272)	\$0	(\$296)	(\$156)
	Operation									
5065	Meter Expense	\$583,827	\$332,942	\$98,083	\$144,768	\$7,007	\$1,027	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$18,495	\$13,286	\$1,180	\$211	\$0	\$1	\$3,613	\$85	\$119
5075	Customer Premises - Materials and Expenses	\$15,872	\$11,401	\$1,013	\$181	\$0	\$1	\$3,100	\$73	\$102
	Sub-total	\$618,193	\$357,629	\$100,276	\$145,160	\$7,008	\$1,028	\$6,713	\$157	\$222
	Maintenance									
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$777,860	\$658,101	\$66,073	\$52,589	\$585	\$512	\$0	\$0	\$0
5315	Customer Billing	\$1,581,072	\$1,325,177	\$129,461	\$113,543	\$2,986	\$5,971	\$821	\$1,683	\$1,330
5320	Collecting	\$104,421	\$87,520	\$8,550	\$7,499	\$197	\$394	\$61	\$111	\$88
5325	Collecting - Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$2,463,353	\$2,070,798	\$204,084	\$173,630	\$3,768	\$6,878	\$982	\$1,795	\$1,418
	Total Operation, Maintenance and Billing	\$3,081,546	\$2,428,427	\$304,360	\$318,790	\$10,776	\$7,906	\$7,695	\$1,952	\$1,640
	Amortization Expense - Meters	\$1,144,478	\$652,667	\$192,273	\$283,789	\$13,735	\$2,012	\$0	\$0	\$0
	Allocated PILs	\$78,994	\$45,067	\$13,279	\$19,825	\$883	\$139	\$0	\$0	\$0
	Allocated Debt Return	\$229,043	\$130,673	\$38,502	\$56,903	\$2,561	\$404	\$0	\$0	\$0
	Allocated Equity Return	\$339,183	\$193,510	\$57,017	\$84,266	\$3,792	\$598	\$0	\$0	\$0
	Total	\$4,489,244	\$3,184,450	\$551,224	\$702,201	\$31,747	\$8,787	\$7,695	\$1,656	\$1,484



Scenario 2

Accounts Included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	3 GS>50 - 50-4,999 KW Regular	5 Large Use - 3TS	6 Large Use - Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
1860	Distribution Plant									
	Meters	\$17,956,217	\$10,239,989	\$3,016,658	\$4,452,497	\$215,498	\$31,575	\$0	\$0	\$0
	Accumulated Amortization									
	Accum. Amortization of Electric Utility Plant - Meters only	(\$8,882,772)	(\$5,065,626)	(\$1,492,312)	(\$2,202,608)	(\$106,605)	(\$15,620)	\$0	\$0	\$0
	Meter Net Fixed Assets	\$9,073,445	\$5,174,363	\$1,524,346	\$2,249,888	\$108,893	\$15,955	\$0	\$0	\$0
	Allocated General Plant Net Fixed Assets	\$1,328,031	\$754,456	\$221,961	\$324,219	\$25,096	\$2,300	\$0	\$0	\$0
	Meter Net Fixed Assets including General Plant	\$10,401,476	\$5,928,819	\$1,746,307	\$2,574,107	\$133,989	\$18,255	\$0	\$0	\$0
	Misc. Revenue									
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incident to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$384,000)	(\$265,895)	(\$54,207)	(\$61,173)	\$0	(\$2,272)	\$0	(\$296)	(\$156)
	Sub-total	(\$384,000)	(\$265,895)	(\$54,207)	(\$61,173)	\$0	(\$2,272)	\$0	(\$296)	(\$156)
	Operation									
5065	Meter Expense	\$583,827	\$332,942	\$98,083	\$144,768	\$7,007	\$1,027	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$18,495	\$13,286	\$1,180	\$211	\$0	\$1	\$3,613	\$85	\$119
5075	Customer Premises - Materials and Expenses	\$15,872	\$11,401	\$1,013	\$181	\$0	\$1	\$3,100	\$73	\$102
	Sub-total	\$618,193	\$357,629	\$100,276	\$145,160	\$7,008	\$1,028	\$6,713	\$157	\$222
	Maintenance									
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Billing and Collection									
5310	Meter Reading Expense	\$777,860	\$658,101	\$66,073	\$52,589	\$585	\$512	\$0	\$0	\$0
5315	Customer Billing	\$1,581,072	\$1,325,177	\$129,461	\$113,543	\$2,986	\$5,971	\$921	\$1,683	\$1,330
5320	Collecting	\$104,421	\$87,520	\$8,550	\$7,498	\$197	\$394	\$61	\$111	\$88
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total	\$2,463,353	\$2,070,798	\$204,084	\$173,630	\$3,768	\$6,878	\$982	\$1,795	\$1,418
	Total Operation, Maintenance and Billing	\$3,081,546	\$2,428,427	\$304,360	\$318,790	\$10,776	\$7,906	\$7,695	\$1,952	\$1,640
	Amortization Expense - Meters	\$1,144,478	\$652,867	\$192,273	\$283,789	\$13,735	\$2,012	\$0	\$0	\$0
	Amortization Expense - General Plant assigned to Meters	\$165,952	\$94,277	\$27,736	\$40,515	\$3,136	\$287	\$0	\$0	\$0
	Admin and General	\$3,438,622	\$2,700,105	\$341,219	\$363,387	\$12,373	\$9,018	\$8,482	\$2,192	\$1,847
	Allocated PILs	\$90,550	\$51,638	\$15,212	\$22,453	\$1,087	\$159	\$0	\$0	\$0
	Allocated Debt Return	\$262,551	\$149,726	\$44,109	\$65,103	\$3,151	\$462	\$0	\$0	\$0
	Allocated Equity Return	\$388,804	\$221,725	\$65,319	\$96,409	\$4,666	\$684	\$0	\$0	\$0
	Total	\$8,188,502	\$6,032,672	\$936,022	\$1,129,273	\$48,924	\$18,256	\$16,177	\$3,848	\$3,330



Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	5	6	7	8	9
			Residential	GS <50	GS>50 - 50- 4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant										
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$22,200,527	\$19,628,043	\$1,743,210	\$311,436	\$733	\$1,467	\$214,225	\$125,161	\$176,252
1830-5	Poles, Towers and Fixtures - Secondary	\$10,399,366	\$7,528,262	\$594,008	\$63,431	\$0	\$0	\$2,095,342	\$49,133	\$69,189
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$965,695	\$699,082	\$55,160	\$5,890	\$0	\$0	\$194,576	\$4,563	\$6,425
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$19,006,105	\$17,336,009	\$1,539,057	\$275,070	\$646	\$1,295	\$169,210	\$110,546	\$155,671
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-5	Underground Conductors and Devices - Secondary	\$15,918	\$11,523	\$909	\$97	\$0	\$0	\$3,207	\$75	\$106
1850	Line Transformers	\$18,944,499	\$16,769,249	\$1,489,314	\$245,400	\$0	\$0	\$183,023	\$106,932	\$150,581
1855	Services	\$14,414,685	\$9,185,952	\$2,101,938	\$425,692	\$0	\$0	\$2,556,727	\$59,952	\$84,424
1860	Meters	\$17,956,217	\$10,239,989	\$3,016,658	\$4,452,497	\$215,498	\$31,575	\$0	\$0	\$0
Sub-total \$104,505,093 \$81,398,190 \$10,540,855 \$5,779,512 \$216,879 \$34,337 \$5,436,311 \$456,361 \$642,649										
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters (\$35,180,874) (\$26,653,659) (\$1,835,239) (\$2,620,303) (\$107,009) (\$16,429) (\$1,623,851) (\$136,437) (\$194,947)										
Customer Related Net Fixed Assets \$69,315,219 \$54,744,531 \$6,705,616 \$3,159,209 \$109,870 \$17,908 \$3,812,459 \$317,924 \$447,702										
Allocated General Plant Net Fixed Assets \$10,148,487 \$7,982,110 \$976,408 \$455,256 \$25,321 \$2,582 \$593,915 \$47,313 \$66,581										
Customer Related NFA Including General Plant \$79,464,706 \$62,726,641 \$7,682,025 \$3,614,466 \$135,190 \$20,490 \$4,406,374 \$365,237 \$514,283										
Misc Revenue										
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$384,000)	(\$265,895)	(\$54,207)	(\$61,173)	\$0	(\$2,272)	\$0	(\$296)	(\$156)
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total (\$384,000) (\$265,895) (\$54,207) (\$61,173) \$0 (\$2,272) \$0 (\$296) (\$156)										
Operating and Maintenance										
5005	Operation Supervision and Engineering	\$759,269	\$623,429	\$65,921	\$11,626	\$12	\$24	\$47,628	\$3,998	\$5,630
5010	Load Dispatching	\$144,838	\$119,082	\$12,592	\$2,221	\$2	\$5	\$9,098	\$764	\$1,075
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$506,067	\$419,975	\$36,070	\$5,741	\$11	\$22	\$37,755	\$2,697	\$3,797
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$204,522	\$169,729	\$14,577	\$2,320	\$4	\$9	\$15,258	\$1,090	\$1,535
5035	Overhead Distribution Transformers- Operation	\$22,351	\$19,784	\$1,757	\$290	\$0	\$0	\$216	\$126	\$178
5040	Underground Distribution Lines and Feeders - Operation Labour	\$212,252	\$187,630	\$16,663	\$2,976	\$7	\$14	\$2,081	\$1,196	\$1,685
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$113,233	\$100,097	\$8,889	\$1,588	\$4	\$7	\$1,110	\$638	\$899
5055	Underground Distribution Transformers - Operation	\$91,430	\$80,932	\$7,188	\$1,184	\$0	\$0	\$863	\$516	\$727
5065	Meter Expense	\$583,827	\$332,942	\$98,083	\$144,768	\$7,007	\$1,027	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$18,495	\$13,286	\$1,180	\$211	\$0	\$1	\$3,613	\$85	\$119
5075	Customer Premises - Materials and Expenses	\$15,872	\$11,401	\$1,013	\$181	\$0	\$1	\$3,100	\$73	\$102
5085	Miscellaneous Distribution Expense	\$14,898	\$12,249	\$1,295	\$228	\$0	\$0	\$936	\$79	\$111
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5098	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$935,922	\$596,429	\$136,475	\$27,639	\$0	\$0	\$166,004	\$3,893	\$5,482
5135	Overhead Distribution Lines and Feeders - Right of Way	\$326,135	\$272,312	\$23,388	\$3,722	\$7	\$14	\$24,480	\$1,748	\$2,462
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$659,693	\$420,398	\$96,196	\$19,482	\$0	\$0	\$117,010	\$2,744	\$3,864
5160	Maintenance of Line Transformers	\$18,519	\$16,393	\$1,456	\$240	\$0	\$0	\$179	\$105	\$147
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total \$4,628,322 \$3,396,067 \$522,742 \$224,417 \$7,056 \$1,125 \$429,352 \$19,751 \$27,813										
Billing and Collection										
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$777,860	\$658,101	\$66,073	\$52,599	\$585	\$512	\$0	\$0	\$0
5315	Customer Billing	\$1,581,072	\$1,325,177	\$129,461	\$113,543	\$2,986	\$5,971	\$921	\$1,683	\$1,330
5320	Collecting	\$104,421	\$87,520	\$8,550	\$7,499	\$197	\$394	\$61	\$111	\$88
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$659,334	\$591,361	\$29,666	\$38,060	\$0	\$0	\$0	\$248	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-total \$3,122,687 \$2,662,160 \$233,749 \$211,690 \$3,768 \$6,878 \$982 \$2,042 \$1,418										
Sub Total Operating, Maintenance and Billing \$7,751,009 \$6,058,227 \$756,491 \$436,107 \$10,824 \$8,002 \$430,334 \$21,793 \$29,231										
Amortization Expense - Customer Related										
Amortization Expense - General Plant assigned to Meters										
	Admin and General	\$1,268,285	\$997,449	\$122,013	\$56,889	\$3,164	\$323	\$74,216	\$5,912	\$8,320
	Allocated PILs	\$8,634,476	\$6,735,985	\$848,106	\$497,116	\$12,428	\$9,127	\$474,319	\$24,474	\$32,920
	Allocated Debt Return	\$691,744	\$546,333	\$66,920	\$31,528	\$1,096	\$179	\$38,047	\$3,173	\$4,468
	Allocated Equity Return	\$2,005,718	\$1,584,098	\$194,035	\$91,415	\$3,179	\$518	\$110,318	\$9,200	\$12,955
		\$2,970,209	\$2,345,844	\$287,341	\$135,374	\$4,708	\$767	\$163,367	\$13,623	\$19,184
PLCC Adjustment for Line Transformer										
	PLCC Adjustment for Primary Costs	\$518,634	\$465,363	\$41,346	\$6,813	\$0	\$0	\$5,111	\$0	\$0
	PLCC Adjustment for Secondary Costs	\$1,635,437	\$1,466,412	\$130,142	\$23,119	\$0	\$107	\$15,658	\$0	\$0
		\$706,327	\$639,698	\$56,589	\$10,041	\$0	\$0	\$0	\$0	\$0
Total \$23,156,962 \$17,705,688 \$2,345,214 \$1,458,869 \$49,168 \$18,615 \$1,369,581 \$88,271 \$121,556										



Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant									
CWMC	\$ 17,956,217	\$ 10,239,989	\$ 3,016,658	\$ 4,452,497	\$ 215,498	\$ 31,575	\$ -	\$ -	\$ -
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (8,882,772)	\$ (5,065,626)	\$ (1,492,312)	\$ (2,202,608)	\$ (106,605)	\$ (15,620)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 9,073,445	\$ 5,174,363	\$ 1,524,346	\$ 2,249,888	\$ 108,893	\$ 15,955	\$ -	\$ -	\$ -
Misc Revenue									
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (384,000)	\$ (265,895)	\$ (54,207)	\$ (61,173)	\$ -	\$ (2,272)	\$ -	\$ (296)	\$ (156)
Sub-total	\$ (384,000)	\$ (265,895)	\$ (54,207)	\$ (61,173)	\$ -	\$ (2,272)	\$ -	\$ (296)	\$ (156)
Operation									
CWMC	\$ 583,827	\$ 332,942	\$ 98,083	\$ 144,768	\$ 7,007	\$ 1,027	\$ -	\$ -	\$ -
CCA	\$ 34,367	\$ 24,687	\$ 2,193	\$ 392	\$ 1	\$ 2	\$ 6,713	\$ 157	\$ 222
Sub-total	\$ 618,193	\$ 357,629	\$ 100,276	\$ 145,160	\$ 7,008	\$ 1,028	\$ 6,713	\$ 157	\$ 222
Maintenance									
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection									
CWMC	\$ 777,860	\$ 658,101	\$ 66,073	\$ 52,589	\$ 585	\$ 512	\$ -	\$ -	\$ -
CWNB	\$ 1,685,493	\$ 1,412,697	\$ 138,011	\$ 121,042	\$ 3,183	\$ 6,366	\$ 982	\$ 1,795	\$ 1,418
Sub-total	\$ 2,463,353	\$ 2,070,798	\$ 204,084	\$ 173,630	\$ 3,768	\$ 6,878	\$ 982	\$ 1,795	\$ 1,418
Total Operation, Maintenance and Billing	\$ 3,081,546	\$ 2,428,427	\$ 304,360	\$ 318,790	\$ 10,776	\$ 7,906	\$ 7,695	\$ 1,952	\$ 1,640
Amortization Expense - Meters	\$ 1,144,478	\$ 652,667	\$ 192,273	\$ 283,789	\$ 13,735	\$ 2,012	\$ -	\$ -	\$ -
Allocated PILs	\$ 78,994	\$ 45,067	\$ 13,279	\$ 19,625	\$ 883	\$ 139	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 229,043	\$ 130,673	\$ 38,502	\$ 56,903	\$ 2,561	\$ 404	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 339,183	\$ 193,510	\$ 57,017	\$ 84,266	\$ 3,792	\$ 598	\$ -	\$ -	\$ -
Total	\$ 4,489,244	\$ 3,184,450	\$ 551,224	\$ 702,201	\$ 31,747	\$ 8,787	\$ 7,695	\$ 1,656	\$ 1,484

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant									
CWMC	\$ 17,956,217	\$ 10,239,989	\$ 3,016,658	\$ 4,452,497	\$ 215,498	\$ 31,575	\$ -	\$ -	\$ -
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (8,882,772)	\$ (5,065,626)	\$ (1,492,312)	\$ (2,202,608)	\$ (106,605)	\$ (15,620)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 9,073,445	\$ 5,174,363	\$ 1,524,346	\$ 2,249,888	\$ 108,893	\$ 15,955	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 1,328,031	\$ 754,456	\$ 221,961	\$ 324,219	\$ 25,096	\$ 2,300	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 10,401,476	\$ 5,928,819	\$ 1,746,307	\$ 2,574,107	\$ 133,989	\$ 18,255	\$ -	\$ -	\$ -
Misc Revenue									
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (384,000)	\$ (265,895)	\$ (54,207)	\$ (61,173)	\$ -	\$ (2,272)	\$ -	\$ (296)	\$ (156)
Sub-total	\$ (384,000)	\$ (265,895)	\$ (54,207)	\$ (61,173)	\$ -	\$ (2,272)	\$ -	\$ (296)	\$ (156)
Operation									
CWMC	\$ 583,827	\$ 332,942	\$ 98,083	\$ 144,768	\$ 7,007	\$ 1,027	\$ -	\$ -	\$ -
CCA	\$ 34,367	\$ 24,687	\$ 2,193	\$ 392	\$ 1	\$ 2	\$ 6,713	\$ 157	\$ 222
Sub-total	\$ 618,193	\$ 357,629	\$ 100,276	\$ 145,160	\$ 7,008	\$ 1,028	\$ 6,713	\$ 157	\$ 222
Maintenance									
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection									
CWMC	\$ 777,860	\$ 658,101	\$ 66,073	\$ 52,589	\$ 585	\$ 512	\$ -	\$ -	\$ -
CWNB	\$ 1,685,493	\$ 1,412,697	\$ 138,011	\$ 121,042	\$ 3,183	\$ 6,366	\$ 982	\$ 1,795	\$ 1,418
Sub-total	\$ 2,463,353	\$ 2,070,798	\$ 204,084	\$ 173,630	\$ 3,768	\$ 6,878	\$ 982	\$ 1,795	\$ 1,418
Total Operation, Maintenance and Billing	\$ 3,081,546	\$ 2,428,427	\$ 304,360	\$ 318,790	\$ 10,776	\$ 7,906	\$ 7,695	\$ 1,952	\$ 1,640
Amortization Expense - Meters	\$ 1,144,478	\$ 652,667	\$ 192,273	\$ 283,789	\$ 13,735	\$ 2,012	\$ -	\$ -	\$ -
General Plant assigned to Meters	\$ 165,952	\$ 94,277	\$ 27,736	\$ 40,515	\$ 3,136	\$ 287	\$ -	\$ -	\$ -
Admin and General	\$ 3,438,622	\$ 2,700,105	\$ 341,219	\$ 363,387	\$ 12,373	\$ 9,018	\$ 8,482	\$ 2,192	\$ 1,847
Allocated PILs	\$ 90,550	\$ 51,638	\$ 15,212	\$ 22,453	\$ 1,087	\$ 159	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 262,551	\$ 149,726	\$ 44,109	\$ 65,103	\$ 3,151	\$ 462	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 388,804	\$ 221,725	\$ 65,319	\$ 96,409	\$ 4,666	\$ 684	\$ -	\$ -	\$ -
Total	\$ 8,188,502	\$ 6,032,672	\$ 936,022	\$ 1,129,273	\$ 48,924	\$ 18,256	\$ 16,177	\$ 3,848	\$ 3,330



Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50 - 50-4,999 KW Regular	Large Use - 3TS	Large Use - Regular	Street Light	Sentinel	Unmetered Scattered Load
Distribution Plant										
CDMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 41,808,712	\$ 36,964,131	\$ 3,282,867	\$ 586,506	\$ 1,381	\$ 2,762	\$ 403,435	\$ 235,707	\$ 331,924	\$ 331,924
SNCP	\$ 11,380,979	\$ 8,238,867	\$ 650,078	\$ 69,419	\$ -	\$ -	\$ 2,293,125	\$ 53,771	\$ 75,720	\$ 75,720
Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 18,944,499	\$ 16,769,249	\$ 1,489,314	\$ 245,400	\$ -	\$ -	\$ 183,023	\$ 106,932	\$ 150,581	\$ 150,581
CWCS	\$ 14,414,685	\$ 9,185,952	\$ 2,101,938	\$ 425,692	\$ -	\$ -	\$ 2,556,727	\$ 59,952	\$ 84,424	\$ 84,424
CWMC	\$ 17,956,217	\$ 10,239,989	\$ 3,016,658	\$ 4,452,497	\$ 215,498	\$ 31,575	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 104,505,093	\$ 81,398,190	\$ 10,540,855	\$ 5,779,512	\$ 216,879	\$ 34,337	\$ 5,436,311	\$ 456,361	\$ 642,649	\$ 642,649
Accumulated Amortization										
Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (35,180,874)	\$ (26,653,659)	\$ (3,835,239)	\$ (2,620,303)	\$ (107,009)	\$ (16,429)	\$ (1,623,851)	\$ (138,437)	\$ (194,947)	\$ (194,947)
Customer Related Net Fixed Assets	\$ 69,315,219	\$ 54,744,531	\$ 6,705,616	\$ 3,159,209	\$ 109,870	\$ 17,908	\$ 3,812,459	\$ 317,924	\$ 447,702	\$ 447,702
Allocated General Plant Net Fixed Assets	\$ 10,149,487	\$ 7,982,110	\$ 976,408	\$ 455,256	\$ 25,321	\$ 2,582	\$ 593,915	\$ 47,313	\$ 66,581	\$ 66,581
Customer Related NFA Including General Plant	\$ 79,464,706	\$ 62,726,641	\$ 7,682,025	\$ 3,614,466	\$ 135,190	\$ 20,490	\$ 4,406,374	\$ 365,237	\$ 514,283	\$ 514,283
Misc Revenue										
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (384,000)	\$ (265,895)	\$ (54,207)	\$ (61,173)	\$ -	\$ (2,272)	\$ -	\$ (296)	\$ (156)	\$ (156)
Sub-total	\$ (384,000)	\$ (265,895)	\$ (54,207)	\$ (61,173)	\$ -	\$ (2,272)	\$ -	\$ (296)	\$ (156)	\$ (156)
Operating and Maintenance										
1815-1855	\$ 918,005	\$ 754,759	\$ 79,807	\$ 14,075	\$ 15	\$ 29	\$ 57,662	\$ 4,841	\$ 6,816	\$ 6,816
1830 & 1835	\$ 1,038,724	\$ 862,016	\$ 74,035	\$ 11,783	\$ 23	\$ 45	\$ 77,493	\$ 5,535	\$ 7,794	\$ 7,794
1850	\$ 132,300	\$ 117,109	\$ 10,401	\$ 1,714	\$ -	\$ -	\$ 1,278	\$ 747	\$ 1,052	\$ 1,052
1840 & 1845	\$ 325,484	\$ 287,727	\$ 25,552	\$ 4,964	\$ 11	\$ 21	\$ 3,191	\$ 1,835	\$ 2,584	\$ 2,584
CWMC	\$ 583,827	\$ 332,942	\$ 98,083	\$ 144,768	\$ 7,007	\$ 1,027	\$ -	\$ -	\$ -	\$ -
CCA	\$ 34,367	\$ 24,687	\$ 2,193	\$ 392	\$ 1	\$ 2	\$ 6,713	\$ 157	\$ 222	\$ 222
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1855	\$ 1,595,616	\$ 1,016,828	\$ 232,671	\$ 47,121	\$ -	\$ -	\$ 283,014	\$ 6,636	\$ 9,345	\$ 9,345
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 4,628,322	\$ 3,396,067	\$ 522,742	\$ 224,417	\$ 7,056	\$ 1,125	\$ 429,352	\$ 19,751	\$ 27,813	\$ 27,813
Billing and Collection										
CWNB	\$ 1,685,493	\$ 1,412,697	\$ 138,011	\$ 121,042	\$ 3,183	\$ 6,366	\$ 982	\$ 1,795	\$ 1,418	\$ 1,418
CWMC	\$ 777,860	\$ 658,101	\$ 66,073	\$ 52,589	\$ 585	\$ 512	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 659,334	\$ 591,361	\$ 29,666	\$ 38,060	\$ -	\$ -	\$ -	\$ 248	\$ -	\$ -
Sub-total	\$ 3,122,687	\$ 2,662,160	\$ 233,749	\$ 211,690	\$ 3,768	\$ 6,878	\$ 982	\$ 2,042	\$ 1,418	\$ 1,418
Sub Total Operating, Maintenance and Billing	\$ 7,751,009	\$ 6,058,227	\$ 756,491	\$ 436,107	\$ 10,824	\$ 8,002	\$ 430,334	\$ 21,793	\$ 29,231	\$ 29,231
Amortization Expense - Customer Related	\$ 3,079,920	\$ 2,275,121	\$ 352,393	\$ 311,585	\$ 13,768	\$ 2,078	\$ 99,749	\$ 10,392	\$ 14,634	\$ 14,634
Amortization Expense - General Plant assigned to Meters	\$ 1,268,285	\$ 997,449	\$ 122,013	\$ 56,889	\$ 3,164	\$ 323	\$ 74,216	\$ 5,912	\$ 8,320	\$ 8,320
Admin and General	\$ 8,634,476	\$ 6,735,985	\$ 848,106	\$ 497,116	\$ 12,428	\$ 9,127	\$ 474,319	\$ 24,474	\$ 32,920	\$ 32,920
Allocated PILs	\$ 691,744	\$ 546,333	\$ 66,920	\$ 31,528	\$ 1,096	\$ 179	\$ 38,047	\$ 3,173	\$ 4,468	\$ 4,468
Allocated Debt Return	\$ 2,005,718	\$ 1,584,098	\$ 194,035	\$ 91,415	\$ 3,179	\$ 518	\$ 110,318	\$ 9,200	\$ 12,955	\$ 12,955
Allocated Equity Return	\$ 2,970,209	\$ 2,345,844	\$ 287,341	\$ 135,374	\$ 4,708	\$ 767	\$ 163,367	\$ 13,623	\$ 19,184	\$ 19,184
PLCC Adjustment for Line Transformer	\$ 518,634	\$ 465,363	\$ 41,346	\$ 6,813	\$ -	\$ -	\$ 5,111	\$ -	\$ -	\$ -
PLCC Adjustment for Primary Costs	\$ 1,635,437	\$ 1,466,412	\$ 130,142	\$ 23,119	\$ -	\$ 107	\$ 15,658	\$ -	\$ -	\$ -
PLCC Adjustment for Secondary Costs	\$ 706,327	\$ 639,698	\$ 56,589	\$ 10,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 23,156,962	\$ 17,705,688	\$ 2,345,214	\$ 1,458,869	\$ 49,168	\$ 18,615	\$ 1,369,581	\$ 88,271	\$ 121,556	\$ 121,556



ATTACHMENT 7 – B

Unmetered Customer Sample Letter



Date

Name of Customer

Address of Customer

Address of Customer

WINDSOR ON XXXXXX

Re: ENWIN Utilities Ltd. Rate Filing – Unmetered Scattered Loads
Billing Number 4696095

Dear Name of Customer:

This letter is to advise you that ENWIN Utilities Ltd. (“ENWIN”) is preparing an application to the Ontario Energy Board to update its distribution rates as of January 1, 2020. The application will include comprehensive updates on ENWIN’s costs to provide service to its customers and on the electricity loads on ENWIN’s distribution system. As part of its Cost of Service application, ENWIN will submit a cost allocation study to support the rates applied for from each customer class, reflecting the electricity load of each class on the distribution system.

As an Unmetered Load customer, your monthly bill is based on an estimate of your electricity consumption, determined by the wattage of your devices and the estimated amount of time that they are in use each month. The following factors are used to calculate your billable consumption each month.

Service ID	Rate Category	Service Description	# of Units	Daily kWh
252706	EUSL_DIST	5 PARKING LOT LIGHTS PLUS PAY & DISPLAY EQUIPMENT	1	61.34

Cost Allocation studies are performed approximately every five years. You may contact us at any time to update information about the wattage or duty cycle of your devices, which may affect your bill in the future. Verified updates may result in an adjustment to your monthly invoice; they will not affect ENWIN’s rate structure until the next Cost of Service application to the Ontario Energy Board.

ENWIN has recently updated its Conditions of Service document, which is published on our website. The revision includes our plan to advise Unmetered Load customers prior to any cost allocation study as is now required of all distributors by the Ontario Energy Board.



The Distribution System Code can be found on the Ontario Energy Board website under "Industry". ENWIN's current Conditions of Service can be found on ENWIN's website at <https://enwin.com/regulatory-information/>.

Please contact me directly with any questions or concerns at 519-xxx-xxxx Ext. xxxx or by e-mail at xxxxx@enwin.com.

Yours truly,

ENWIN Utilities Ltd.

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