



Ontario Energy Board

# 2020 Cost Allocation Model

## Cost Allocation Model (CA Model) Version 3.7

### Instructions Sheet

#### General:

These instructions are included with the OEB CA Model as a reference for distributor staff and other users of the **Version 3.7 is designed for use with 2020 COS rate applications.**

The instructions are organized by Input sheet (I1 to I9). The instructions are followed by suggestions of how to use Output sheets O1, O2, O3.1 and O3.6, and the Exhibit sheets E2 - E5.

There are numerous references in these instructions to specific Excel cells in the Revenue Requirement Work Form ("RRWF"). The cross-references to RRWF are intended to ensure consistency within the application. It is probably most convenient to complete the RRWF first, then the CA model. If completing the CA model first, leave the required cross references blank temporarily, e.g. at the top of worksheet I-3 and I-6.1, ignoring the corresponding error messages in the rose-coloured diagnostic cells. Once the RRWF is completed, the necessary information should be included in the CA Model so that the error warnings are operational.

#### Worksheet I1 Introduction

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

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

#### Worksheet I2 LDC Classes

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

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

Otherwise, a Host Distributor should refer to Filing Requirements for instructions on how to reflect the Embedded Distributor in the applicable rate class.

- Be aware that the "Update" button hides and unhides columns, nothing more. If you have entered data for a class in an input sheet, the data will remain until you delete the data. (If you enter data for a class and subsequently change to 'No' for that class in I-2 and click Update, the data for the class will be hidden but will continue to affect range totals, allocators, etc.).

- For the user's convenience, a space is available at B46 to describe a scenario (customer classes, load data, choice of allocators, etc.) to keep track of alternative cost allocation outcomes as they are being studied.

This information is in addition to the summary description in Cell C 17.

- The Residential, GS < 50 kW and Street Light customer classes are now locked from being edited and removed. This is to ensure that the Residential and Street Light class data are always in the same positions for the calculation of the street light adjustment factor.

### Worksheet I3 Trial Balance Data

The main purpose of this worksheet is to enter the forecast account balances. For convenience, the accounts that affect the test year revenue requirement have a yellow background in column A. (All accounts that are reported for the RRR Trial Balance are included in I-3, although many of them do not affect the revenue

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

- At Cell F10, input the return on equity RRWF tab 9 'Revenue Requirement' cell F23;
- At Cell F11, input the forecast of PILs from RRWF tab 9 'Revenue Requirement' cell F19;
- At Cell F12, input Interest Cost from RRWF tab 9 'Revenue Requirement' cell F22;
- Cell F13 should be entered equal to RRWF tab 9 'Service Revenue Requirement' cell F26;
- Cell F15 should be entered equal to RRWF tab 4 'Rate Base' cell G19

- Starting at Row 20, enter forecast amounts for USoA accounts in column D. The CA Model has a few rows that are inserted for finer granularity within existing accounts.
- Cells D78 and D79 are the balances in Account 1575 and 1576. The recovery of these balances is not done through the service revenue requirement and distribution rates, but rather through a rate rider per memo June 25, 2013. Current versions differ from Version 3.0 in this regard.
- Column D contains the forecast amounts for the test year, and is to match the amounts in the rate application. For asset accounts, enter the mid-year average amounts matching the corresponding amounts in
- Remember to include revenue accounts as negative numbers, as in the Trial Balance.
- Note that SSS Administration revenue is now Account 4086, whereas it was previously a sub-account of
- Column F is available to re-assign amounts among the accounts in Column D. If costs are removed from one USoA account and added to another account, the rationale for the re-assignment is to be provided by the distributor in its prefiled evidence.
- No rationale is required if the entries in column F have been directed by Board policy. For example see note below re Account 4235.
- Row 274 has been added, to allow for new account 4086 SSS Administration Charge.
- Rows 284 and 285 have been added, to allow for separate allocation of the Account Set-Up Charges sub-account distinct from other revenue streams in Account 4235. Enter the sub-account amounts at Cell F284 and F285 and enter negative sum at F283 (should be the negative of D283). No explanation is required.
- Row 469 has been added to allow for inclusion of LEAP, distinct from other donations which are not recoverable. Enter full amount of Account 6205 in cell D468, negative amount of LEAP in F468, and positive amount of LEAP in F469. (Only the latter is recovered, and therefore must be allocated to classes.)
- Column G is used for costs that are directly allocated. Put the appropriate total amount in Column G, and the model places it into I-9 to be included in the class revenue requirement of the applicable class.
- Note that the model has Rows in I9 for most capital and OM&A accounts, but not revenue accounts. If an account has no corresponding Row in I9, the model does not provide a ready means of direct allocation.
- Column I has input cells in the new Rows. If necessary, enter the allocator for the account that the distributor considers most appropriate. (The model on the website has an allocator already selected at the suggestion of the CA Working Group, but the distributor is ultimately responsible for selecting the most appropriate allocator considering how it uses the sub-account in question.)

### Worksheet I4 Break Out Assets

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

- Cell C12 requires data entry from the RRWF tab 4. Rate Base, Cell G15. The message at D93 is intended to ensure consistency between the cost allocation model and the rest of the application.
- Columns L - O require the break-out of the aggregate depreciation accounts into the sub-accounts for each asset account.
- Worksheet I4 is designed for assets that are not allocated directly to any customer class. The gross and net values of assets directly allocated to one or more classes are recorded in worksheet I9.

### Worksheet I5.1 Miscellaneous Data

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

### Worksheet I5.2 Weighting Factors

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

- Row 12: calculate weighting factors reflecting only installed capital costs recorded in Account 1855 – Services. Where there is variety of situations within a class, provide a single factor that is suitable for the whole class. See examples in the boxes below.
- Row 15: calculate weighting factors reflecting costs in Account 5315 – Customer Billing, Account 5320 – Collecting, and Account 5340 – Miscellaneous Customer Account Expenses.
- Default weights are no longer provided in the model. The weights previously provided in version 1.2 can be found in the Board staff's implementation documentation [EB-2010-0219].

#### Example: **Weighting Factor for Services:**

Assume that the amount recorded in 1855 for a typical residential customer is \$1,000.

Assume that there are 500 customers in the GS>50 class.

Assume that 100 of them are industrial customers served by a single span of overhead conductor. The amount remaining on the books in Account 1855 is \$500, though the current cost of replacing the service including labour would be much larger.

Assume that 100 customers have underground service that required extensive permits, street repairs, and labour costs, as well as materials. The services are recent, and the amount recorded in 1855 averages \$25,000.

Assume 300 customers have no costs recorded in Account 1855, and would have no cost recorded even if replaced (per distributor's accounting practice and conditions of service)

Calculation of a single factor for GS>50 class -- weighted average of embedded book values including installation

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

Weighting factor for residential @ \$1,000 is 1.00

Weighting factor for GS>50 kW =  $\$6,000 / \$1,000 = 6.00$

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

Assume that the Residential cost averaged over all residential customers is \$1.50 for bill preparation and mailing, \$0.50 to record revenue from a normal payment, and \$1.00 per bill on average for other costs associated with collecting, etc. that are recorded in accounts 5315, 5320 and 5340. Total \$3 per residential bill.

Assume that there are 15 customers in the USL class:

Assume that 5 of the 15 customers have a large number of devices and the number of devices changes from time to time, so additional clerical attention is required each month amounting to \$50 over the group (\$10 per bill).

Assuming that other costs are the same as for a residential customer at \$1.50 per bill, the average cost is \$11.50

Assume the other 10 USL customers have a small number of devices and require the same amount of effort as a typical residential customer. There are less issues with collecting, so the incidental costs are \$0.50 per month.

Total cost is \$2.50 per bill

Calculation of index for USL class (weighted average of 5 and 10 customers)

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

Weighting factor for Residential =  $\$3.00 / \$3.00 = 1.00$

Weighting factor for USL =  $\$5.50 / \$3.00 = 1.83$

### Worksheet I6.1 Revenue

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

- Cells B10, B13, B16 and B19 are used to flag internal inconsistencies that may exist amongst the application exhibits.
- Cell B10 – from Exhibit 3 of the application, input total energy from the test year load forecast, adjusted downward for distribution line losses.
- Cell B13 – from Exhibit 3 of the application, input the total billing demands of all demand-billed classes.
- Cell B16 –from RRWF tab 8 Revenue Deficiency/Sufficiency H16.
- Cell B19 – enter data from RRWF tab 8. Revenue Deficiency/Sufficiency F18.
- Rows 25 and 26: enter weather-normalized load after line losses. These quantities will be the results found in the distributor's load forecast Exhibit 3.
- Row 29 is the forecast of billing demand of customers that are not Wholesale Market Participants. Host distributors -- remember that this may apply to embedded distributors.
- Rows 33-36 - enter the currently approved rates for each class. Include the Transformer Ownership Allowance for the applicable classes.
- Row 37 – a placeholder Row for any other rate (e.g. separate rates per street lighting fixture, if charged in addition to kW demand).
- Row 39 is class revenue gross of TOA, and row 41 is net. The model uses the latter in worksheet O1. Note that the revenue formula calculates monthly fixed revenue from the largest of # of customers / connections / devices from Rows 18, 19 and 21 in worksheet I-6.2. This is appropriate if a class, e.g. streetlights, is billed per device, or if the number of devices equals the number of connections. If this is not appropriate for the distributor's rate structure, the distributor should correct the formula in row 39 for the applicable class(es), or over-write it with a specific cell references. For example, if USL is billed per customer without regard to number of connections or devices, replace the MAX term with a simple reference to I-6.2 row
- As an alternative run of the CA Model, but not for submission with the application, it may be useful to enter the rates that are being proposed in the application in Rows 33-36. See notes to Worksheet O-1 below.
- If the Conditions of Service for a class of large customers require that all customers supply their own transformation, then the published rate is presumably for the class standard and the TOA should be entered

### Worksheet I6.2 Customer Data

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

- Row 18 'Number of devices' was added as of version 2 of the model. Generally this will require input for the Street Lighting and Unmetered Scattered Load classes.
- The number of devices (Row 18) should be equal to or greater than the number of connections (Row 19)
- The number of connections should be equal to or greater than the number of customers (Row 21).
- The allocation of customer-related costs is based on customer count and connections. "Daisy-chaining" is the situation where the number of devices exceeds the number of connections. The allocation formula is appropriate if the distributors costs are proportional to the number of connections (and the corresponding weighting factor). If this is not appropriate to the applicant's proposed approach, change the cell reference in the formula (e.g. to the corresponding number of devices) in worksheet E2, row 82, and also in the appropriate
- The Street lighting Adjustment Factors for Primary and Line Transformer costs are calculated here (Rows 52 and 53). All relevant data inputs are automatically populated to allow for double checking each of the
- Cells J23 and J24 calculate the "adjusted connections" for the CCP and CCLT allocators by dividing the number of devices by the relevant street lighting adjustment factors. This calculation reflects the implementation of the OEB's cost allocation policy for street lighting outlined in a letter issued on June 12,

### Worksheet I7.1 Meter Capital

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

- As a general rule, include one meter per customer in this worksheet, i.e. include smart meter or standard meter, not both.
- Replace meter descriptions in Column C with new descriptions that match the meters actually in use, and input the applicable average installed replacement cost of each type of meter.

- If the cost of equipment used to download billing data is included in Account 1860 – Meters, the cost of such equipment should be considered in this worksheet.
- Note that Account 1920 – Computer Hardware, Account 1925 – Computer Software and Account 1955 – Communications Equipment are allocated to the customer classes by the composite allocator Net Fixed Assets (excluding credit for capital contributions). If equipment for automated meter-reading and data storage are recorded in these accounts, the distributor may consider moving capital costs to Account 1860 – Meters in worksheet I-3 and reflecting this in the meter capital weighting factors, with the objective of reaching a more accurate allocation of these costs.
- Entries for USL, Street lighting and Sentinel Lighting in worksheet I7.1 and I7.2 are 0. For any cost of estimating or verifying unmetered loads, see note re direct allocation under worksheet I9.

### **Worksheet I7.2 Meter Reading**

The purpose of this input worksheet is to derive the weighting factors for the allocator CWMR, which is used only to allocate costs that are recorded in account 5310 Meter Reading Expense. The data in Column C are relative amounts, with the typical Residential reading having a weight of 1.0.

- This worksheet has not been modified to reflect automated meter reading. The Rows in worksheet I7.2 continue to reflect differences in customer density, relative difficulty in reaching the meter, and frequency of reading the meter in the respective classes. To the extent that these factors are now more nearly uniform due to automated meter reading, the distributor may find that the appropriate weights are close to 1.0 for all. Note that the cost of the Smart Meter Entity is treated as a pass-through cost with its own rate rider. It is not included in the service revenue requirement and is not allocated in this model, except as a component of Working Capital (account 4751).

### **Worksheet I8 Demand Data**

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

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

### **Worksheet I9 Direct Allocation**

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

- The total amount of direct allocation is found in column C. This amount must be attributed to one class, or to a subset of classes, in columns E - X.
  - Remember that costs associated with verifying and updating estimates of unmetered loads may be allocated directly to the applicable class. [EB-2005-0317, Cost allocation Review, Board Directions, p. 87].
  - Additional information on direct allocations can be found above in the notes for Column G in input sheet I3 Trial Balance.
  - The numerous columns to the right of I-9 are used for the purpose of burdening directly-allocated costs for a share of overhead costs. No inputs are required.
  - The formula at cell C148 has been corrected in version 3.2 so that cells E149:X151 are calculated from NBV in all instances.

### **Worksheet O1**

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

- In these instructions for Worksheet O1, "RRWF" means RRWF tab 8. Revenue Sufficiency / Deficiency.
- "Cost Allocation and Rate Design" means Tab 11: Cost Allocation and Rate Design of the RRWF. This replaced Appendix 2-P in the Chapter 2 Appendices prior to 2017.
- Row 18 – Distribution Revenue at Existing Rates:
  - Cell C18 should equal the total in RRWF Cell F17 – Distribution Revenue at Currently Approved Rates",
  - Cells D18 and beyond are the inputs to Cost Allocation and Rate Design, Table B, Column 7B.
- Row 19 – Miscellaneous Revenue:
  - Cell C19 should equal RRWF Cell F18,

- Cells D19 and beyond are the inputs to Cost Allocation and Rate Design, Table B, Column 7E,
- Note the diagnostic test in Row 20 for Miscellaneous Revenue. The model calculates the status quo rates from the test year Service Revenue Requirement less Miscellaneous Revenue. If Miscellaneous Revenue is entered inaccurately, the status quo rates and status quo ratios in Row 75 will also be
- Cell C21 – Total Revenue at Existing Rates should be equal to RRWF Cell F19;
- Row 23 – Distribution Revenue at Status Quo Rates”:
  - Cell C23 should equal RRWF, sum of Cells H16 & H17
  - Cells D23 and beyond are the hypothetical distribution revenue, by class, if there were no rate re-balancing. These cells are the inputs to Cost Allocation and Rate Design, Table B, Column 7C.
- Cell C25 should equal RRWF Cell H19 – Total Revenue.
- Row 40 – Revenue Requirement (includes NI):
  - Cell C40 is the total revenue requirement, and should be equal to RRWF worksheet tab 9 Revenue Requirement, Cell F22; and
  - Cells D40 and beyond are inputs to Cost Allocation and Rate Design, Table A, Column 7A.
- Row 75 – Revenue to Expenses Status Quo:
  - Cell C75 should equal 100%, and
  - Cells D75 and beyond are the inputs to Cost Allocation and Rate Design, Table C, second column “Status Quo Ratios”.
- Cells C71 and C81 should equal the corresponding target returns on equity (RRWF Column H).

The 2018 Filing Requirements do not require a second version of the model showing revenue with proposed rates. However, it may be helpful to the user to verify the proposed distribution rates and ratios by substituting proposed rates in place of currently approved ones in I-6.1. Having made that change, there should be no deficiency comparing row 21 versus 25, and the revenue to cost ratios (row 75) should now be the proposed

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

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

## **Worksheet O2**

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

## **Worksheet O3.1**

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

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

## **Worksheet O3.6**

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

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

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

#### **Worksheet O6**

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

#### **Worksheets E2 and E4**

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

- Worksheet E4 is not locked, and the user may propose to allocate any account using a different allocator than the default found in the model. If the applicant is proposing to use a different allocator, please note that this would be a departure from standard policy and should be identified and explained in Exhibit 7 of the
- The 4751 C customer allocator has been added in row 122 of Sheet E2. It has been applied as the default for account 4751 on sheet E4. This allocator is used to allocated the Smart Metering Entity (SME) charges to the GS < 50 kW and Residential classes, only, on the basis of the number of customers.

#### **Worksheet E3**

The Peak Load Carrying Capability adjustment is entered at cell A14. The default is 400 Watts. The adjustment is related to the definition of Minimum System, i.e. categorization between customer-related and demand-related cost. For further explanation see the Board Report EB-2005-0317.

- If proposing a PLCC of other than 400 Watts, this should be identified and explained in Exhibit 7.
- Worksheet E3 has been updated to use the "adjusted connections", calculated on Sheet I6.2 for the calculation of the CCP and CCLT allocators.

#### **Worksheet E5**

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

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



# 2020 Cost Allocation Model

## Sheet I1 Utility Information Sheet

Version 3.7

Name of LDC:	Greater Sudbury Hydro Inc
Application EB Number:	EB-2019-0037
Date of Application:	Thursday, October 31, 2019
Contact Information:	
Name:	Tijja Luttrell
Title:	Supervisor - Regulatory Affairs
Phone Number:	705-675-0514
E-Mail Address:	<a href="mailto:tijja.luttrell@gsuinc.ca">tijja.luttrell@gsuinc.ca</a>

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### \*\*Please Note: Colour Coding Legend\*\*

Input Cells	
Output Cells	
Exhibition	
Brought Forward	Brought Forward
Calculation	Calculation
Diagnostic	

### Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Forecast Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5.1	Misc Data	Input for miscellaneous data where necessary - TBD
	I5.2	Weighting Factors	Input for weighting factors to be applied to billing and services
	I6.1	Revenue	Input rates and volumes for working up revenue
	I6.2	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
OUTPUTS	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O3.6	MicroFIT Charges	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
	O5	Detail by Class	Output showing details of individual allocation by class and by USofA
EXHIBITS	O6	Source Data for E2	
	O7	Amortization	
	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance



## 1. GENERAL



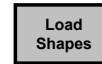
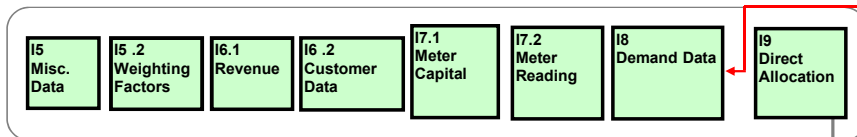
## 2. LDC INPUT - Rate Classes



## 3. LDC INPUT - Financial Data



## 4. LDC INPUT - Customer Data and Operating Stats



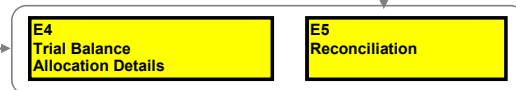
## 5. MODEL PROCESS - Categorization - OEB Defaults



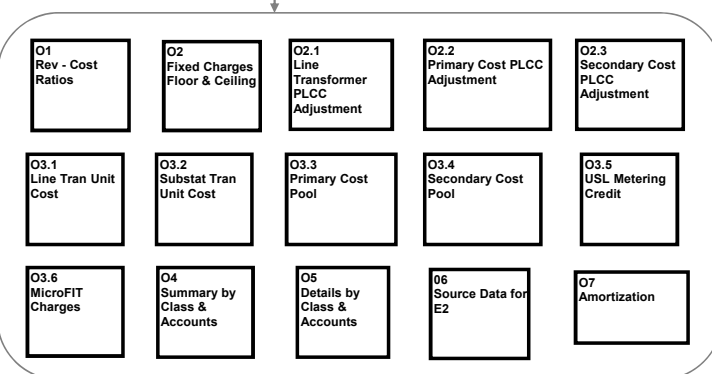
## 6. MODEL PROCESS - Allocators calculated from 4.



## 7. MODEL PROCESS - Detail Cost Elements by Rate Class



## 8. MODEL OUTPUT - Summaries by Rate Class





Ontario Energy Board

# 2020 Cost Allocation Model

**EB-2019-0037**

## **Sheet 12 Class Selection - Initial Application**

**Instructions:**

**Step 1:** Please input identification of this Run in C15 and C17

**Step 2:** Please input your proposed rate classes.

**Step 3:** After all classes have been entered, Click the "Update" button in cell E41

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

21-Oct-19

Please provide summary identification of this Run

Initial Application

	Utility's Class Definition	Current
1	Residential	YES
2	GS <50	YES
3	GS>50-Regular	YES
4	GS> 50-TOU	NO
5	GS >50-Intermediate	NO
6	Large Use >5MW	NO
7	Street Light	YES
8	Sentinel	YES
9	Unmetered Scattered Load	YES
10	Embedded Distributor	NO
11	Back-up/Standby Power	NO
12	Rate Class 1	NO
13	Rate class 2	NO
14	Rate class 3	NO
15	Rate class 4	NO
16	Rate class 5	NO
17	Rate class 6	NO
18	Rate class 7	NO
19	Rate class 8	NO
20	Rate class 9	NO

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

# 2020 Cost Allocation Model

EB-2019-0037

Sheet 13 Trial Balance Data

## Comparisons with RRWF

RRWF Reference:

9. cell F23	Return on Deemed Equity		\$3,865,689			
9. cell F19	Income Taxes (Grossed up)		\$409,974			
9. cell F22	Deemed Interest Expense		\$2,616,443			
9. cell F25	Service Revenue Requirement		\$28,954,499	From this Sheet	Differences?	
	Revenue Requirement to be Used in this model (\$)	\$28,954,499		\$28,954,499	Rev Req Matches	\$0
4. cell G19	Rate Base (\$)		\$107,619,405			
	Rate Base to be Used in this model (\$)	\$107,619,405		\$107,619,406	Rate Base Matches	(\$1) (\$7)

## Uniform System of Accounts - Detail Accounts

USOA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance	
1005	Cash					\$0	Unclassified Asset
1010	Cash Advances and Working Funds					\$0	Unclassified Asset
1020	Interest Special Deposits					\$0	Unclassified Asset
1030	Dividend Special Deposits					\$0	Unclassified Asset
1040	Other Special Deposits					\$0	Unclassified Asset
1060	Term Deposits					\$0	Unclassified Asset
1070	Current Investments					\$0	Unclassified Asset
1100	Customer Accounts Receivable					\$0	Unclassified Asset
1102	Accounts Receivable - Services					\$0	Unclassified Asset
1104	Accounts Receivable - Recoverable Work					\$0	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0	Unclassified Asset
1110	Other Accounts Receivable					\$0	Unclassified Asset
1120	Accrued Utility Revenues					\$0	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit					\$0	Unclassified Asset
1140	Interest and Dividends Receivable					\$0	Unclassified Asset
1150	Rents Receivable					\$0	Unclassified Asset
1170	Notes Receivable					\$0	Unclassified Asset
1180	Prepayments					\$0	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets					\$0	Unclassified Asset
1200	Accounts Receivable from Associated Companies					\$0	Unclassified Asset
1210	Notes Receivable from Associated Companies					\$0	Unclassified Asset
1305	Fuel Stock					\$0	Unclassified Asset
1330	Plant Materials and Operating Supplies					\$0	Unclassified Asset
1340	Merchandise					\$0	Unclassified Asset
1350	Other Materials and Supplies					\$0	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies					\$0	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer					\$0	Unclassified Asset
1410	Other Special or Collateral Funds					\$0	Unclassified Asset
1415	Sinking Funds					\$0	Unclassified Asset
1425	Unamortized Debt Expense					\$0	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit					\$0	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0	Unclassified Asset
1460	Other Non-Current Assets					\$0	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs					\$0	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits					\$0	Unclassified Asset
1475	Past Service Costs - Other Pension Plans					\$0	Unclassified Asset
1480	Portfolio Investments - Associated Companies					\$0	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence					\$0	Unclassified Asset
1490	Investment in Subsidiary Companies					\$0	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs					\$0	Unclassified Asset
1508	Other Regulatory Assets					\$0	Unclassified Asset
1510	Preliminary Survey and Investigation Charges					\$0	Unclassified Asset
1515	Emission Allowance Inventory					\$0	Unclassified Asset
1516	Emission Allowances Withheld					\$0	Unclassified Asset
1518	RCVARetail					\$0	Unclassified Asset
1520	Power Purchase Variance Account					\$0	Unclassified Asset
1521	Special Purpose Charge Assessment Variance Account					\$0	Unclassified Asset
1525	Miscellaneous Deferred Debits					\$0	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant					\$0	Unclassified Asset
1531	Renewable Connection Capital Deferral Account					\$0	Unclassified Asset
1532	Renewable Connection OM&A Deferral Account					\$0	Unclassified Asset
1533	Renewable Connection Funding Adder Deferral Account					\$0	Unclassified Asset
1534	Smart Grid Capital Deferral Account					\$0	Unclassified Asset
1535	Smart Grid OM&A Deferral Account					\$0	Unclassified Asset
1536	Smart Grid Funding Adder Deferral Account					\$0	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt					\$0	Unclassified Asset
1545	Development Charge Deposits/ Receivables					\$0	Unclassified Asset
1548	RCVASTR					\$0	Unclassified Asset
1550	LV Variance Account					\$0	Unclassified Asset
1555	Smart Meter Capital and Recovery Variance Account					\$0	Unclassified Asset
1556	Smart Meter OM&A Variance Account					\$0	Unclassified Asset
1560	Deferred Development Costs					\$0	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes					\$0	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account					\$0	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries					\$0	ODM Expenditures and Recoveries
1566	ODM Contra Account					\$0	Unclassified Asset
1567	Bd-approved ODM Variance Account					\$0	Unclassified Asset
1568	LRAM Variance Account					\$0	Unclassified Asset
1570	Qualifying Transition Costs					\$0	Unclassified Asset
1571	Pre-market Opening Energy Variance					\$0	Unclassified Asset
1572	Extraordinary Event Costs					\$0	Unclassified Asset
1574	Deferred Rate Impact Amounts					\$0	Unclassified Asset
1575	IFRS -CGAAP Transition PP&E Amounts					\$0	Unclassified Asset
1576	Accounting Changes under CGAAP					\$0	Unclassified Asset
1580	RSVAWMS					\$0	Unclassified Asset
1582	RSVAONE-TIME					\$0	Unclassified Asset

1584	RSVANW					\$0	Unclassified Asset
1586	RSVACN					\$0	Unclassified Asset
1588	RSVAPOWER					\$0	Unclassified Asset
1589	RSVA-GA					\$0	Unclassified Asset
1590	Recovery of Regulatory Asset Balances					\$0	Unclassified Asset
1592	2006 PILs Variance					\$0	Unclassified Asset
1595	Reg Balance Control Account					\$0	Unclassified Asset
1605	Electric Plant in Service - Control Account					\$0	Unclassified Asset
1606	Organization					\$0	Non-Distribution Asset
1608	Franchises and Consents					\$0	Other Distribution Assets
1610	Miscellaneous Intangible Plant					\$0	Non-Distribution Asset
1615	Land					\$0	Non-Distribution Asset
1616	Land Rights					\$0	Non-Distribution Asset
1620	Buildings and Fixtures					\$0	Non-Distribution Asset
1630	Leasehold Improvements					\$0	Non-Distribution Asset
1635	Boiler Plant Equipment					\$0	Non-Distribution Asset
1640	Engines and Engine-Driven Generators					\$0	Non-Distribution Asset
1645	Turbogenerator Units					\$0	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways					\$0	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators					\$0	Non-Distribution Asset
1660	Roads, Railroads and Bridges					\$0	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories					\$0	Non-Distribution Asset
1670	Prime Movers					\$0	Non-Distribution Asset
1675	Generators					\$0	Non-Distribution Asset
1680	Accessory Electric Equipment					\$0	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment					\$0	Non-Distribution Asset
1705	Land					\$0	Non-Distribution Asset
1706	Land Rights					\$0	Non-Distribution Asset
1708	Buildings and Fixtures					\$0	Non-Distribution Asset
1710	Leasehold Improvements					\$0	Non-Distribution Asset
1715	Station Equipment					\$0	Non-Distribution Asset
1720	Towers and Fixtures					\$0	Non-Distribution Asset
1725	Poles and Fixtures					\$0	Non-Distribution Asset
1730	Overhead Conductors and Devices					\$0	Non-Distribution Asset
1735	Underground Conduit					\$0	Non-Distribution Asset
1740	Underground Conductors and Devices					\$0	Non-Distribution Asset
1745	Roads and Trails					\$0	Non-Distribution Asset
1805	Land					\$0	Land and Buildings
1806	Land Rights					\$0	Land and Buildings
1808	Buildings and Fixtures	\$15,382,720				\$15,382,720	Land and Buildings
1810	Leasehold Improvements					\$0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV					\$0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$24,329,665				\$24,329,665	DS
1825	Storage Battery Equipment					\$0	Other Distribution Assets
1830	Poles, Towers and Fixtures	\$29,077,839				\$29,077,839	Poles, Wires
1835	Overhead Conductors and Devices	\$42,138,808				\$42,138,808	Poles, Wires
1840	Underground Conduit	\$25,664,211				\$25,664,211	Poles, Wires
1845	Underground Conductors and Devices	\$17,577,359				\$17,577,359	Poles, Wires
1850	Line Transformers	\$31,196,703				\$31,196,703	Line Transformers
1855	Services	\$16,998,304				\$16,998,304	Services and Meters
1860	Meters	\$9,263,634				\$9,263,634	Services and Meters
	blank row						
1865	Other Installations on Customer's Premises					\$0	Non-Distribution Asset
1870	Leased Property on Customer Premises					\$0	Non-Distribution Asset
1875	Street Lighting and Signal Systems					\$0	Non-Distribution Asset
1905	Land	\$940,079				\$940,079	Land and Buildings
1906	Land Rights	\$58,790				\$58,790	Land and Buildings
1908	Buildings and Fixtures					\$0	General Plant
1910	Leasehold Improvements					\$0	General Plant
1915	Office Furniture and Equipment	\$90,616				\$90,616	Equipment
1920	Computer Equipment - Hardware	\$762,482				\$762,482	IT Assets
1925	Computer Software	\$3,508,379				\$3,508,379	IT Assets
1930	Transportation Equipment	\$6,763,437				\$6,763,437	Equipment
1935	Stores Equipment					\$0	Equipment
1940	Tools, Shop and Garage Equipment	\$2,665,813				\$2,665,813	Equipment
1945	Measurement and Testing Equipment					\$0	Equipment
1950	Power Operated Equipment					\$0	Equipment
1955	Communication Equipment	\$2,412,599				\$2,412,599	Equipment
1960	Miscellaneous Equipment					\$0	Equipment
1965	Water Heater Rental Units					\$0	Non-Distribution Asset
1970	Load Management Controls - Customer Premises					\$0	Other Distribution Assets
1975	Load Management Controls - Utility Premises					\$0	Other Distribution Assets
1980	System Supervisory Equipment	\$2,460,098				\$2,460,098	Other Distribution Assets
1985	Sentinel Lighting Rental Units					\$0	Non-Distribution Asset
1990	Other Tangible Property					\$0	Other Distribution Assets
1995	Contributions and Grants - Credit	(\$6,698,761)				(\$6,698,761)	Contributions and Grants
2005	Property Under Capital Leases					\$0	Other Distribution Assets
2010	Electric Plant Purchased or Sold					\$0	Other Distribution Assets
2020	Experimental Electric Plant Unclassified					\$0	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others					\$0	Non-Distribution Asset
2040	Electric Plant Held for Future Use					\$0	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric					\$0	Other Distribution Assets
2055	Construction Work in Progress--Electric					\$0	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment					\$0	Unclassified Asset
2065	Other Electric Plant Adjustment					\$0	Non-Distribution Asset
2070	Other Utility Plant					\$0	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases					\$0	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment					\$0	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	(\$125,914,514)				(\$125,914,514)	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment					\$0	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant					\$0	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property					\$0	Non-Distribution Asset
2205	Accounts Payable					\$0	Liability
2208	Customer Credit Balances					\$0	Liability
2210	Current Portion of Customer Deposits					\$0	Liability
2215	Dividends Declared					\$0	Liability
2220	Miscellaneous Current and Accrued Liabilities					\$0	Liability
2225	Notes and Loans Payable					\$0	Liability
2240	Accounts Payable to Associated Companies					\$0	Liability
2242	Notes Payable to Associated Companies					\$0	Liability
2250	Debt Retirement Charges (DRC) Payable					\$0	Liability
2252	Transmission Charges Payable					\$0	Liability
2254	Electrical Safety Authority Fees Payable					\$0	Liability
2256	Independent Market Operator Fees and Penalties Payable					\$0	Liability
2260	Current Portion of Long Term Debt					\$0	Liability
2262	Ontario Hydro Debt - Current Portion					\$0	Liability
2264	Pensions and Employee Benefits - Current Portion					\$0	Liability
2268	Accrued Interest on Long Term Debt					\$0	Liability
2270	Matured Long Term Debt					\$0	Liability
2272	Matured Interest on Long Term Debt					\$0	Liability
2285	Obligations Under Capital Leases--Current					\$0	Liability
2290	Commodity Taxes					\$0	Liability
2292	Payroll Deductions / Expenses Payable					\$0	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					\$0	Liability
2296	Future Income Taxes -- Current					\$0	Liability
2305	Accumulated Provision for Injuries and Damages					\$0	Liability
2306	Employee Future Benefits					\$0	Liability
2308	Other Pensions - Past Service Liability					\$0	Liability
2310	Vested Sick Leave Liability					\$0	Liability
2315	Accumulated Provision for Rate Refunds					\$0	Liability
2320	Other Miscellaneous Non-Current Liabilities					\$0	Liability
2325	Obligations Under Capital Lease--Non-Current					\$0	Liability
2330	Development Charge Fund					\$0	Liability
2335	Long Term Customer Deposits					\$0	Liability
2340	Collateral Funds Liability					\$0	Liability
2345	Unamortized Premium on Long Term Debt					\$0	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion					\$0	Liability
2350	Future Income Tax - Non-Current					\$0	Liability
2405	Other Regulatory Liabilities					\$0	Liability
2410	Deferred Gains from Disposition of Utility Plant					\$0	Liability
2415	Unamortized Gain on Reacquired Debt					\$0	Liability

2425	Other Deferred Credits					\$0	Liability
2435	Accrued Rate-Payer Benefit					\$0	Liability
2505	Debtentures Outstanding - Long Term Portion					\$0	Liability
2510	Debtenture Advances					\$0	Liability
2515	Reacquired Bonds					\$0	Liability
2520	Other Long Term Debt					\$0	Liability
2525	Term Bank Loans - Long Term Portion					\$0	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion					\$0	Liability
2550	Advances from Associated Companies					\$0	Liability
3005	Common Shares Issued					\$0	Equity
3008	Preference Shares Issued					\$0	Equity
3010	Contributed Surplus					\$0	Equity
3020	Donations Received					\$0	Equity
3022	Development Charges Transferred to Equity					\$0	Equity
3026	Capital Stock Held in Treasury					\$0	Equity
3030	Miscellaneous Paid-In Capital					\$0	Equity
3035	Installments Received on Capital Stock					\$0	Equity
3040	Appropriated Retained Earnings					\$0	Equity
3045	Unappropriated Retained Earnings					\$0	Equity
3046	Balance Transferred From Income		\$0		\$0	(\$3,865,689)	Equity
3047	Appropriations of Retained Earnings - Current Period					\$0	Equity
3048	Dividends Payable-Preference Shares					\$0	Equity
3049	Dividends Payable-Common Shares					\$0	Equity
3055	Adjustment to Retained Earnings					\$0	Equity
3065	Unappropriated Undistributed Subsidiary Earnings					\$0	Equity
3075	Non-Utility Shareholders' Equity					\$0	Equity
4006	Residential Energy Sales		(\$37,589,623)			(\$37,589,623)	Sales of Electricity
4010	Commercial Energy Sales		(\$13,983,996)			(\$13,983,996)	Sales of Electricity
4015	Industrial Energy Sales					\$0	Sales of Electricity
4020	Energy Sales to Large Users					\$0	Sales of Electricity
4025	Street Lighting Energy Sales					\$0	Sales of Electricity
4030	Sentinel Lighting Energy Sales					\$0	Sales of Electricity
4035	General Energy Sales		(\$36,648,297)			(\$36,648,297)	Sales of Electricity
4040	Other Energy Sales to Public Authorities					\$0	Sales of Electricity
4045	Energy Sales to Railroads and Railways					\$0	Sales of Electricity
4050	Revenue Adjustment					\$0	Sales of Electricity
4055	Energy Sales for Resale					\$0	Sales of Electricity
4060	Interdepartmental Energy Sales					\$0	Sales of Electricity
4062	Billed WMS		(\$3,108,207)			(\$3,108,207)	Sales of Electricity
4064	Billed-One-Time					\$0	Sales of Electricity
4066	Billed NW		(\$5,639,767)			(\$5,639,767)	Sales of Electricity
4068	Billed CN		(\$4,385,874)			(\$4,385,874)	Sales of Electricity
4069	Billed LV		(\$201,791)			(\$201,791)	Sales of Electricity
4080	Distribution Services Revenue		(\$27,440,881)			(\$27,440,881)	Distribution Services Revenue
4082	Retail Services Revenues		(\$40,269)			(\$40,269)	OM&A Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues		(\$325)			(\$325)	OM&A Other Distribution Revenue
4086	SSS Admin Charge		(\$140,473)			(\$140,473)	CCA Other Distribution Revenue
4090	Electric Services Transferred to Energy Sales					\$0	OM&A Other Distribution Revenue
4105	Transmission Charges Revenue					\$0	Other Revenue - Unclassified
4110	Transmission Services Revenue					\$0	Other Revenue - Unclassified
4205	Interdepartmental Rents					\$0	OM&A Other Distribution Revenue
4210	Rent from Electric Property		(\$1,180,493)			(\$1,180,493)	POLE Other Distribution Revenue
4215	Other Utility Operating Income					\$0	OM&A Other Distribution Revenue
4220	Other Electric Revenues					\$0	OM&A Other Distribution Revenue
4225	Late Payment Charges		(\$156,800)			(\$156,800)	LPMA Late Payment Charges
4230	Sales of Water and Water Power					\$0	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues					\$0	Specific Service Charges
4235-1	Account Set Up Charges					\$0	CWNS Specific Service Charges
4235-90	Miscellaneous Service Revenues - Residual		(\$199,650)			(\$199,650)	OM&A Specific Service Charges
4240	Provision for Rate Refunds					\$0	OM&A Other Distribution Revenue
4245	Government Assistance Directly Credited to Income		(\$172,468)			(\$172,468)	OM&A Other Distribution Revenue
4305	Regulatory Debits					\$0	OM&A Other Income & Deductions
4310	Regulatory Credits		\$564,690			\$564,690	OM&A Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others					\$0	OM&A Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others					\$0	OM&A Other Income & Deductions
4368	Special Purpose Charge Recovery					\$0	Other Revenue - Unclassified
4325	Revenues from Merchandising, Jobbing, Etc.					\$0	OM&A Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.					\$0	OM&A Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges					\$0	OM&A Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments					\$0	OM&A Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant					\$0	OM&A Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant					\$0	OM&A Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property					\$0	OM&A Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property					\$0	OM&A Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission					\$0	OM&A Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission					\$0	OM&A Other Income & Deductions
4375	Revenues from Non-Utility Operations		(\$2,495,805)			(\$2,495,805)	OM&A Other Revenue - Unclassified
4385	Expenses of Non-Utility Operations		\$2,495,805			\$2,495,805	OM&A Other Revenue - Unclassified
4388	Non-Utility Real Income					\$0	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income		(\$172,584)			(\$172,584)	OM&A Other Income & Deductions
4395	Rate-Payer Benefit Including Interest					\$0	OM&A Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization					\$0	OM&A Other Income & Deductions
4405	Interest and Dividend Income		(\$60,000)			(\$60,000)	OM&A Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies					\$0	OM&A Other Income & Deductions
4505	Operation Supervision and Engineering					\$0	Non-Distribution Expenses
4510	Fuel					\$0	Non-Distribution Expenses
4515	Steam Expense					\$0	Non-Distribution Expenses
4520	Steam From Other Sources					\$0	Non-Distribution Expenses
4525	Steam Transferred-Credit					\$0	Non-Distribution Expenses
4530	Electric Expense					\$0	Non-Distribution Expenses
4535	Water For Power					\$0	Non-Distribution Expenses
4540	Water Power Taxes					\$0	Non-Distribution Expenses
4545	Hydraulic Expenses					\$0	Non-Distribution Expenses
4550	Generation Expense					\$0	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses					\$0	Non-Distribution Expenses
4560	Rents					\$0	Non-Distribution Expenses
4565	Allowances for Emissions					\$0	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering					\$0	Non-Distribution Expenses
4610	Maintenance of Structures					\$0	Non-Distribution Expenses
4615	Maintenance of Boiler Plant					\$0	Non-Distribution Expenses
4620	Maintenance of Electric Plant					\$0	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways					\$0	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators					\$0	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant					\$0	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant					\$0	Non-Distribution Expenses
4705	Power Purchased		\$88,221,916			\$88,221,916	Non-Distribution Expenses
4708	Charges-WMS		\$2,664,177			\$2,664,177	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments					\$0	Power Supply Expenses (Working Capital)
4712	Charges-One-Time					\$0	Power Supply Expenses (Working Capital)
4714	Charges-NW		\$5,639,767			\$5,639,767	Power Supply Expenses (Working Capital)
4715	System Control and Load Dispatching					\$0	Other Power Supply Expenses
4716	Charges-CN		\$4,385,874			\$4,385,874	Power Supply Expenses (Working Capital)
4720	Other Expenses					\$0	Other Power Supply Expenses
4725	Competition Transition Expense					\$0	Other Power Supply Expenses
4730	Rural Rate Assistance Expense					\$0	Power Supply Expenses (Working Capital)
4750	Charges-LV		\$174,836			\$174,836	Power Supply Expenses (Working Capital)
4751	Charges - Smart Metering Entity Charge		\$470,985			\$470,985	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering					\$0	Non-Distribution Expenses
4810	Load Dispatching					\$0	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses					\$0	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour					\$0	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense					\$0	Non-Distribution Expenses
4830	Overhead Line Expenses					\$0	Non-Distribution Expenses
4835	Underground Line Expenses					\$0	Non-Distribution Expenses
4840	Transmission of Electricity by Others					\$0	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense					\$0	Non-Distribution Expenses
4850	Rents					\$0	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering					\$0	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures					\$0	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment					\$0	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures					\$0	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices					\$0	Non-Distribution Expenses

4940	Maintenance of Overhead Lines - Right of Way				\$0	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				\$0	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				\$0	Non-Distribution Expenses
4960	Maintenance of Underground Lines				\$0	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant				\$0	Non-Distribution Expenses
5005	Operation Supervision and Engineering	\$1,704,944			\$1,704,944	Operation (Working Capital)
5010	Load Dispatching	\$774,805			\$774,805	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	\$462,307			\$462,307	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour				\$0	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses				\$0	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	\$435,828			\$435,828	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$249,040			\$249,040	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$210,397			\$210,397	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$408,048			\$408,048	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	\$55,392			\$55,392	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	\$150,316			\$150,316	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	\$16,242			\$16,242	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$5,908			\$5,908	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	\$464			\$464	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	\$132,332			\$132,332	Operation (Working Capital)
5060	Street Lighting and Signal System Expense				\$0	Non-Distribution Expenses
5065	Meter Expense	\$790,446			\$790,446	Operation (Working Capital)
5070	Customer Premises - Operation Labour	\$420,025			\$420,025	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	\$90,475			\$90,475	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	\$1,012,927			\$1,012,927	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid				\$0	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$166,694			\$166,694	Operation (Working Capital)
5096	Other Rent				\$0	Operation (Working Capital)
5105	Maintenance Supervision and Engineering				\$0	Maintenance (Working Capital)
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$147,452			\$147,452	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment				\$0	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	\$133,233			\$133,233	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Structures	\$152,598			\$152,598	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	\$292,953			\$292,953	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	\$305,603			\$305,603	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	\$538,067			\$538,067	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	\$115,134			\$115,134	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	\$55,578			\$55,578	Maintenance (Working Capital)
5155	Maintenance of Underground Services	\$147,777			\$147,777	Maintenance (Working Capital)
5160	Maintenance of Line Transformers	\$158,750			\$158,750	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems				\$0	Non-Distribution Expenses
5170	Sentinel Lights - Labour				\$0	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses				\$0	Non-Distribution Expenses
5175	Maintenance of Meters	\$9,304			\$9,304	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property				\$0	Non-Distribution Expenses
5185	Water Heater Rentals - Labour				\$0	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses				\$0	Non-Distribution Expenses
5190	Water Heater Controls - Labour				\$0	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses				\$0	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises				\$0	Non-Distribution Expenses
5205	Purchase of Transmission and System Services				\$0	Other Power Supply Expenses
5210	Transmission Charges				\$0	Other Power Supply Expenses
5215	Transmission Charges Recovered				\$0	Other Power Supply Expenses
5305	Supervision	\$256,394			\$256,394	Billing and Collection (Working Capital)
5310	Meter Reading Expense	\$22,500			\$22,500	Billing and Collection (Working Capital)
5315	Customer Billing	\$1,790,905			\$1,790,905	Billing and Collection (Working Capital)
5320	Collecting	\$217,991			\$217,991	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short				\$0	Billing and Collection (Working Capital)
5330	Collection Charges				\$0	Billing and Collection (Working Capital)
5335	Bad Debt Expense	\$250,000			\$250,000	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	\$77,151			\$77,151	Billing and Collection (Working Capital)
5405	Supervision				\$0	Community Relations (Working Capital)
5410	Community Relations - Sundry				\$0	Community Relations (Working Capital)
5415	Energy Conservation				\$0	Community Relations - CDM (Working Capital)
5420	Community Safety Program				\$0	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses				\$0	Community Relations (Working Capital)
5505	Supervision				\$0	Other Distribution Expenses
5510	Demonstrating and Selling Expense				\$0	Other Distribution Expenses
5515	Advertising Expense				\$0	Advertising Expenses
5520	Miscellaneous Sales Expense				\$0	Other Distribution Expenses
5605	Executive Salaries and Expenses	\$1,187,606			\$1,187,606	Administrative and General Expenses (Working Capital)
5610	Management Salaries and Expenses	\$750,679			\$750,679	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	\$703,916			\$703,916	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	\$75,940			\$75,940	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit				\$0	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	\$47,000			\$47,000	Insurance Expense (Working Capital)
5635	Property Insurance	\$141,473			\$141,473	Administrative and General Expenses (Working Capital)
5640	Injuries and Damages				\$0	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	\$357,800			\$357,800	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements				\$0	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	\$697,576			\$697,576	Advertising Expenses
5660	General Advertising Expenses	\$650,268			\$650,268	Administrative and General Expenses (Working Capital)
5665	Miscellaneous General Expenses	\$408,364			\$408,364	Administrative and General Expenses (Working Capital)
5670	Rent				\$0	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	\$577,620			\$577,620	Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees				\$0	Administrative and General Expenses (Working Capital)
5681	Special Purpose Charge Expense				\$0	Unclassified Expenses
5685	Independent Market Operator Fees and Penalties				\$0	Power Supply Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	\$4,404,633			\$4,404,633	Amortization of Assets
5710	Amortization of Limited Term Electric Plant				\$0	Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant				\$0	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments				\$0	Other Amortization - Unclassified
5725	Miscellaneous Amortization				\$0	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				\$0	Amortization of Assets
5735	Amortization of Deferred Development Costs				\$0	Amortization of Assets
5740	Amortization of Deferred Charges				\$0	Amortization of Assets
6005	Interest on Long Term Debt	\$3,531,660	(\$3,531,660)	\$0	\$2,616,443	Interest Expense - Unclassified
6010	Amortization of Debt Discount and Expense				\$0	Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit				\$0	Interest Expense - Unclassified
6020	Amortization of Loss on Recaptured Debt				\$0	Interest Expense - Unclassified
6025	Amortization of Gain on Recaptured Debt--Credit				\$0	Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies				\$0	Interest Expense - Unclassified
6035	Other Interest Expense	\$322,475			\$322,475	Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit				\$0	Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction				\$0	Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations				\$0	Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	\$268,803			\$268,803	Other Distribution Expenses
6110	Income Taxes	\$301,331	(\$301,331)	\$0	\$408,974	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes				\$0	Income Tax Expense - Unclassified
6205	Donations				\$0	Unclassified Expenses
6205-1	Sub-account LEAP Funding	\$34,735			\$34,735	Other Distribution Expenses
6210	Life Insurance				\$0	Insurance Expense (Working Capital)
6215	Penalties				\$0	Other Distribution Expenses
6225	Other Deductions				\$0	Other Distribution Expenses
6305	Extraordinary Income				\$0	Unclassified Expenses
6310	Extraordinary Deductions				\$0	Unclassified Expenses
6315	Income Taxes, Extraordinary Items				\$0	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains				\$0	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses				\$0	Unclassified Expenses
6415	Income Taxes, Discontinued Operations				\$0	Unclassified Expenses

\$0



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

Asset Accounts Directly Allocated	\$0
Income Statement Accounts Directly Allocated	\$0

Grouped Accounts	Financial Statement	Reclassified Balance
Land and Buildings	\$16,381,589	\$16,381,589
TS Primary Above 50	\$0	\$0
DS	\$24,329,665	\$24,329,665
Poles, Wires	\$114,458,214	\$114,458,214
Line Transformers	\$31,196,703	\$31,196,703
Services and Meters	\$26,261,938	\$26,261,938
General Plant	\$0	\$0
Equipment	\$11,932,466	\$11,932,466
IT Assets	\$4,270,861	\$4,270,861
CDM Expenditures and Recoveries	\$0	\$0
Other Distribution Assets	\$2,460,098	\$2,460,098
Contributions and Grants	(\$6,698,761)	(\$6,698,761)
Accumulated Amortization	(\$125,914,514)	(\$125,914,514)
Non-Distribution Asset	\$0	\$0
Unclassified Asset	\$0	\$0
Liability	\$0	\$0
Equity	\$0	(\$3,865,689)
Sales of Electricity	(\$101,557,555)	(\$101,557,555)
Distribution Services Revenue	(\$27,446,881)	(\$27,446,881)
Late Payment Charges	(\$156,800)	(\$156,800)
Specific Service Charges	(\$199,650)	(\$199,650)
Other Distribution Revenue	(\$1,534,028)	(\$1,534,028)
Other Revenue - Unclassified	\$0	\$0
Other Income & Deductions	\$332,106	\$332,106
Power Supply Expenses (Working Capital)	\$101,557,555	\$101,557,555
Other Power Supply Expenses	\$0	\$0
Operation (Working Capital)	\$7,086,590	\$7,086,590
Maintenance (Working Capital)	\$2,054,449	\$2,054,449
Billing and Collection (Working Capital)	\$2,364,941	\$2,364,941
Community Relations (Working Capital)	\$0	\$0
Community Relations - CDM (Working Capital)	\$0	\$0
Administrative and General Expenses (Working Capital)	\$4,806,501	\$4,806,501
Insurance Expense (Working Capital)	\$141,473	\$141,473
Bad Debt Expense (Working Capital)	\$250,000	\$250,000
Advertising Expenses	\$650,268	\$650,268
Charitable Contributions	\$0	\$0
Amortization of Assets	\$4,404,633	\$4,404,633
Other Amortization - Unclassified	\$0	\$0
Interest Expense - Unclassified	\$3,854,135	\$2,938,918
Income Tax Expense - Unclassified	\$301,331	\$409,974
Other Distribution Expenses	\$303,538	\$303,538
Non-Distribution Expenses	\$0	\$0
Unclassified Expenses	\$0	\$0
<b>Total</b>	<b>\$95,890,864</b>	<b>\$91,218,601</b>

# 2020 Cost Allocation Model

**EB-2019-0037**
**Sheet L4 Break Out Worksheet - Initial Application**
**Instructions:**

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

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G15	\$98,678,256
--	--------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705 Amortization Expense - Property, Plant, and Equipment	5710 Amortization of Limited Term Electric Plant	5715 Amortization of Intangibles and Other Electric Plant	5720 Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management	\$0		-	-					-				
1806	Land	\$0		\$0	-					-				
1805-1	Land Station >50 kV	\$0		\$0	-					-				
1805-2	Land Station <50 kV		100.00%	\$0	-					-				
1806	Land Rights	\$0		\$0	-					-				
1806-1	Land Rights Station >50 kV			\$0	-					-				
1806-2	Land Rights Station <50 kV		100.00%	\$0	-			\$ (7,455,293)		7,455,293	\$432,937			
1808	Buildings and Fixtures	\$15,382,720		(\$15,382,720)	-					-				
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-				
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$15,382,720	15,382,720	(\$15,964)				15,366,766				
1810	Leasehold Improvements	\$0		\$0	-					-				
1810-1	Leasehold Improvements >50 kV			\$0	-					-				
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-				
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-				
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$24,329,665		(\$24,329,665)	-					-				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)			\$0	-					-				
1820-2	Distribution Station Equipment - Normally Primary below 50 kV Primary		100.00%	\$24,329,665	24,329,665			\$ (12,228,762)		12,100,904	\$477,794			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-				
1825	Storage Battery Equipment	\$0		\$0	-					-				
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-				
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-				
1830	Poles, Towers and Fixtures	\$29,077,839		(\$29,077,839)	-					-				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-				
1830-4	Poles, Towers and Fixtures - Primary		95.00%	\$27,623,947	27,623,947			\$ (10,265,636)		17,358,111	\$ 589,189			
1830-5	Poles, Towers and Fixtures - Secondary		5.00%	\$1,453,892	1,453,892			\$ (540,307)		913,585	\$ 31,010			
1835	Overhead Conductors and Devices	\$42,138,806		(\$42,138,806)	-					-				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-				
1835-4	Overhead Conductors and Devices - Primary		90.00%	\$37,924,925	37,924,925	(\$1,778,227)		\$ (24,538,566)		11,608,132	\$ 543,664			
1835-5	Overhead Conductors and Devices - Secondary		10.00%	\$4,213,881	4,213,881	(\$197,581)		\$ (2,726,507)		1,289,792	\$ 60,407			
1840	Underground Conduit	\$25,664,211		(\$25,664,211)	-					-				
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-				
1840-4	Underground Conduit - Primary		75.00%	\$19,248,158	19,248,158			\$ (10,582,054)		8,666,104	\$ 245,068			
1840-5	Underground Conduit - Secondary		25.00%	\$6,416,053	6,416,053			\$ (3,527,351)		2,888,701	\$ 81,689			
1845	Underground Conductors and Devices	\$17,577,359		(\$17,577,359)	-					-				
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-				
1845-4	Underground Conductors and Devices - Primary		50.00%	\$8,788,679	8,788,679	(\$1,492,156)		\$ (5,401,928)		1,894,595	\$ 148,882			
1845-5	Underground Conductors and Devices - Secondary		50.00%	\$8,788,679	8,788,679	(\$1,702,147)		\$ (5,401,928)		1,894,595	\$ 148,882			
1850	Line Transformers	\$31,196,703		\$0	31,196,703			\$ (15,560,181)		13,934,375	\$561,562			
1855	Services	\$16,998,304		\$0	16,998,304			\$ (7,870,206)		9,128,098	\$329,012			
1860	Meters	\$9,263,634		\$0	9,263,634	(\$5,308)		\$ (5,734,579)		3,523,747	\$522,816			
<b>Total</b>		<b>\$211,629,240</b>		<b>\$0</b>	<b>\$211,629,240</b>	<b>(\$6,683,529)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$111,833,499)</b>	<b>93,112,212</b>	<b>\$4,172,912</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

620199.3

604071.05

326757.85

297764.37







Ontario Energy Board

## 2020 Cost Allocation Model

**EB-2019-0037**

**Sheet 15.1 Miscellaneous Data Worksheet - Initial Application**

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Structure KM (kMs of Roads in Service Area that have distribution line)	597
Deemed Equity Component of Rate Base (ref: RRWF 7. cell F24)	40%
Working Capital Allowance to be included in Rate Base (%)	7.5%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	10%



Ontario Energy Board

# 2020 Cost Allocation Model

**EB-2019-0037**

**Sheet I5.2 Weighting Factors Worksheet - Initial Application**

1	2	3	7	8	9
Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load

Insert Weighting Factor for Services Account 1855

1.0	0.0	0.0	0.0	0.0	0.0
-----	-----	-----	-----	-----	-----

Insert Weighting Factor for Billing and  
Collecting

1.0	1.0	1.6	1.0	1.0	1.0
-----	-----	-----	-----	-----	-----

# 2020 Cost Allocation Model

**EB-2019-0037**
**Sheet 16.1 Revenue Worksheet - Initial Application**

Total kWhs from Load Forecast	847,465,518
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Total kW from Load Forecast	878,077
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Deficiency/sufficiency ( RRWF 8. cell F51)	- 4,270,527
--	-------------

Miscellaneous Revenue (RRWF 5. cell F48)	1,558,372
--	-----------

			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Billing Data</b>								
Forecast kWh	CEN	847,465,518	361,088,385	134,331,187	343,232,749	7,342,584	389,166	1,081,447
Forecast kW	CDEM	878,077			856,504	20,511	1,062	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		196,131			196,131			
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	-						
Existing Monthly Charge			\$26.91	\$22.42	\$171.02	\$5.58	\$4.07	\$7.33
Existing Distribution kWh Rate				\$0.0193	\$4.4434	\$2.7376	\$13.0694	\$0.0111
Existing Distribution kW Rate								
Existing TOA Rate					\$0.60			
Additional Charges								
Distribution Revenue from Rates		\$23,243,432	\$13,920,112	\$3,717,717	\$4,815,492	\$721,800	\$31,413	\$36,897
Transformer Ownership Allowance		\$117,679	\$0	\$0	\$117,679	\$0	\$0	\$0
Net Class Revenue	CREV	\$23,125,753	\$13,920,112	\$3,717,717	\$4,697,813	\$721,800	\$31,413	\$36,897

# 2020 Cost Allocation Model

**EB-2019-0037**
**Sheet I6.2 Customer Data Worksheet - Initial Application**

Billing Data			1	2	3	7	8	9
	ID	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Bad Debt 3 Year Historical Average	BDHA	\$298,773	\$265,179	\$24,720	\$8,621	\$0	\$0	\$253
Late Payment 3 Year Historical Average	LPHA	\$155,742	\$109,935	\$22,285	\$23,347	\$25	\$99	\$51
Number of Bills	CNB	580,067	520,132	50,703.00	5,349.00	24.00	1,860.00	1,999.00
Number of Devices	CDEV					9,941	359	283
Number of Connections (Unmetered)	CCON	10,583				9,941	359	283
Total Number of Customers	CCA	48,105	43,107	4,182	492	2	155	167
Bulk Customer Base	CCB	-						
Primary Customer Base	CCP	48,496	43,107	4,182		886	155	167
Line Transformer Customer Base	CCLT	48,496	43,107	4,182		886	155	167
Secondary Customer Base	CCS	47,611	43,107	4,182			155	167
Weighted - Services	CWCS	43,107	43,107	-	-	-	-	-
Weighted Meter -Capital	CWMC	6,096,926	4,713,751	1,132,996	216,429	33,750	-	-
Weighted Meter Reading	CWMR	47,289	43,107	4,182	-	-	-	-
Weighted Bills	CWNB	583,276	520,132	50,703	8,558	24	1,860	1,999

**Bad Debt Data**

Historic Year:	2016	290,155	242,574	24,051	22,768			762
Historic Year:	2017	2,222	2,222					
Historic Year:	2018	603,942	550,741	50,110	3,095		-	4
Three-year average		298,773	265,179	24,720	8,621	-	-	253

**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	43,107	332,355	43,107	332,355
Street Light	9,941	6,828	9,941	6,828

Street Lighting Adjustment Factors	
Primary	11.2256
Line Transformer	11.2256

**Sheet I7.1 Meter Capital Worksheet - Initial Application**

## Meter Types

### Sheet 17.2 Meter Reading Worksheet - Initial Application

[illegible]

# 2020 Cost Allocation Model

**EB-2019-0037**

**Sheet 18 Demand Data Worksheet - Initial Application**

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	7	8	9
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CP		Sanity Check	Pass	Pass	Pass	Pass	Pass	Check 4CP and 12CP
<b>CO-INCIDENT PEAK</b>								
<b>1 CP</b>								
Transformation CP	TCP1	163,748	86,546	23,687	51,598	1,705	90	121
Bulk Delivery CP	BCP1	163,748	86,546	23,687	51,598	1,705	90	121
Total Sytem CP	DCP1	163,748	86,546	23,687	51,598	1,705	90	121
<b>4 CP</b>								
Transformation CP	TCP4	623,494	324,206	93,488	198,145	6,798	360	497
Bulk Delivery CP	BCP4	623,494	324,206	93,488	198,145	6,798	360	497
Total Sytem CP	DCP4	623,494	324,206	93,488	198,145	6,798	360	497
<b>12 CP</b>								
Transformation CP	TCP12	1,573,632	726,469	273,087	562,715	9,385	497	1,478
Bulk Delivery CP	BCP12	1,573,632	726,469	273,087	562,715	9,385	497	1,478
Total Sytem CP	DCP12	1,573,632	726,469	273,087	562,715	9,385	497	1,478
<b>NON CO INCIDENT PEAK</b>								
<b>1 NCP</b>								
Classification NCP from Load Data Provider	DNCP1	182,885	90,550	30,768	59,636	1,711	91	129
Primary NCP	PNCP1	182,885	90,550	30,768	59,636	1,711	91	129
Line Transformer NCP	LTNCP1	169,229	90,550	30,768	45,980	1,711	91	129
Secondary NCP	SNCP1	169,229	90,550	30,768	45,980	1,711	91	129
<b>4 NCP</b>								
Classification NCP from Load Data Provider	DNCP4	680,589	332,355	115,875	224,664	6,828	362	505
Primary NCP	PNCP4	680,589	332,355	115,875	224,664	6,828	362	505
Line Transformer NCP	LTNCP4	629,144	332,355	115,875	173,218	6,828	362	505
Secondary NCP	SNCP4	629,144	332,355	115,875	173,218	6,828	362	505
<b>12 NCP</b>								
Classification NCP from Load Data Provider	DNCP12	1,728,113	768,328	311,053	625,709	20,460	1,084	1,478
Primary NCP	PNCP12	1,728,113	768,328	311,053	625,709	20,460	1,084	1,478
Line Transformer NCP	LTNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478
Secondary NCP	SNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478



### Guest is Direct Allegation Worksheet - Initial Application

**Indicators**  
The Following is Used to Allocate Directly Allocated Costs from the Rate Classifications

Project ID		Project Name		Status		Priority		Risk		Impact		Timeline		Budget		Resources		Notes	
Project ID	Project Name	Status	Priority	Risk	Impact	Timeline	Budget	Resources	Notes	Project ID	Project Name	Status	Priority	Risk	Impact	Timeline	Budget	Resources	Notes
001	Website Redesign	In Progress	High	Medium	High	2024-01-01	\$100,000	5 FTE	Website Redesign	002	Mobile App Development	On Hold	Low	Low	Medium	2024-02-01	\$150,000	8 FTE	Mobile App Development
003	Customer Portal Upgrade	Completed	Medium	Low	Medium	2023-11-01	\$80,000	3 FTE	Customer Portal Upgrade	004	Internal Tool Integration	Planned	Low	Low	Low	2024-03-01	\$60,000	4 FTE	Internal Tool Integration
005	Marketing Campaign Launch	In Progress	High	Medium	High	2024-01-15	\$120,000	6 FTE	Marketing Campaign Launch	006	Product Feature X Development	On Hold	Medium	Medium	High	2024-02-15	\$90,000	5 FTE	Product Feature X Development
008	Infrastructure Migration	Completed	High	High	High	2023-12-01	\$200,000	10 FTE	Infrastructure Migration	009	Security Audit	In Progress	High	High	High	2024-01-01	\$70,000	3 FTE	Security Audit
011	HR System Upgrade	Planned	Medium	Low	Medium	2024-04-01	\$110,000	5 FTE	HR System Upgrade	012	Customer Feedback Loop	On Hold	Low	Low	Medium	2024-03-15	\$40,000	2 FTE	Customer Feedback Loop
014	Supply Chain Optimization	In Progress	High	Medium	High	2024-01-01	\$130,000	6 FTE	Supply Chain Optimization	015	Compliance Training	Completed	Low	Low	Low	2023-12-15	\$30,000	2 FTE	Compliance Training
017	IT Helpdesk Automation	On Hold	Medium	Low	Medium	2024-02-01	\$50,000	3 FTE	IT Helpdesk Automation	018	Website Performance Audit	In Progress	Medium	Low	Medium	2024-01-10	\$25,000	2 FTE	Website Performance Audit
020	Customer Segmentation Analysis	Completed	Medium	Low	Medium	2023-11-15	\$45,000	2 FTE	Customer Segmentation Analysis	021	Product Beta Testing	Planned	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing
023	Internal Audit Report	In Progress	High	High	High	2024-01-01	\$35,000	2 FTE	Internal Audit Report	024	Employee Wellness Program	On Hold	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program
026	Website Content Audit	Completed	Medium	Low	Medium	2023-12-01	\$20,000	1 FTE	Website Content Audit	027	Customer Retention Strategy	In Progress	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy
029	Product Feature Y Development	On Hold	Medium	Medium	High	2024-02-15	\$85,000	5 FTE	Product Feature Y Development	030	Supply Chain Risk Assessment	Planned	Medium	Medium	High	2024-03-15	\$75,000	4 FTE	Supply Chain Risk Assessment
032	Customer Feedback Loop	In Progress	Medium	Low	Medium	2024-01-10	\$25,000	2 FTE	Customer Feedback Loop	033	Website Performance Audit	On Hold	Medium	Low	Medium	2024-02-10	\$25,000	2 FTE	Website Performance Audit
035	Product Beta Testing	Planned	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing	036	Employee Wellness Program	In Progress	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program
038	Supply Chain Risk Assessment	Planned	Medium	Medium	High	2024-03-15	\$75,000	4 FTE	Supply Chain Risk Assessment	039	Customer Retention Strategy	On Hold	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy
041	Website Performance Audit	On Hold	Medium	Low	Medium	2024-02-10	\$25,000	2 FTE	Website Performance Audit	042	Supply Chain Optimization	In Progress	High	Medium	High	2024-01-01	\$130,000	6 FTE	Supply Chain Optimization
044	Customer Segmentation Analysis	Completed	Medium	Low	Medium	2023-11-15	\$45,000	2 FTE	Customer Segmentation Analysis	045	Product Feature X Development	On Hold	Medium	Medium	High	2024-02-15	\$90,000	5 FTE	Product Feature X Development
047	Internal Audit Report	In Progress	High	High	High	2024-01-01	\$35,000	2 FTE	Internal Audit Report	048	Website Content Audit	Completed	Medium	Low	Medium	2023-12-01	\$20,000	1 FTE	Website Content Audit
050	Product Feature Y Development	On Hold	Medium	Medium	High	2024-02-15	\$85,000	5 FTE	Product Feature Y Development	051	Customer Feedback Loop	In Progress	Medium	Low	Medium	2024-01-10	\$25,000	2 FTE	Customer Feedback Loop
053	Customer Retention Strategy	On Hold	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy	054	Supply Chain Risk Assessment	Planned	Medium	Medium	High	2024-03-15	\$75,000	4 FTE	Supply Chain Risk Assessment
056	Supply Chain Optimization	In Progress	High	Medium	High	2024-01-01	\$130,000	6 FTE	Supply Chain Optimization	057	Product Beta Testing	On Hold	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing
059	Product Beta Testing	On Hold	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing	060	Employee Wellness Program	In Progress	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program
062	Employee Wellness Program	In Progress	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program	063	Customer Retention Strategy	On Hold	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy
065	Customer Retention Strategy	On Hold	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy	066	Supply Chain Risk Assessment	Planned	Medium	Medium	High	2024-03-15	\$75,000	4 FTE	Supply Chain Risk Assessment
068	Supply Chain Optimization	In Progress	High	Medium	High	2024-01-01	\$130,000	6 FTE	Supply Chain Optimization	069	Product Beta Testing	On Hold	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing
071	Product Beta Testing	On Hold	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing	072	Employee Wellness Program	In Progress	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program
074	Employee Wellness Program	In Progress	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program	075	Customer Retention Strategy	On Hold	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy
077	Customer Retention Strategy	On Hold	Medium	Medium	High	2024-01-15	\$55,000	3 FTE	Customer Retention Strategy	078	Supply Chain Risk Assessment	Planned	Medium	Medium	High	2024-03-15	\$75,000	4 FTE	Supply Chain Risk Assessment
080	Supply Chain Optimization	In Progress	High	Medium	High	2024-01-01	\$130,000	6 FTE	Supply Chain Optimization	081	Product Beta Testing	On Hold	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing
083	Product Beta Testing	On Hold	Medium	Medium	High	2024-03-01	\$65,000	4 FTE	Product Beta Testing	084	Employee Wellness Program	In Progress	Low	Low	Low	2024-02-01	\$20,000	1 FTE	Employee Wellness Program

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Category	Item	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18	Q19	Q20	Q21	Q22	Q23	Q24	Q25	Q26	Q27	Q28	Q29	Q30	Q31	Q32	Q33	Q34	Q35	Q36	Q37	Q38	Q39	Q40	Q41	Q42	Q43	Q44	Q45	Q46	Q47	Q48	Q49	Q50	Q51	Q52	Q53	Q54	Q55	Q56	Q57	Q58	Q59	Q60	Q61	Q62	Q63	Q64	Q65	Q66	Q67	Q68	Q69	Q70	Q71	Q72	Q73	Q74	Q75	Q76	Q77	Q78	Q79	Q80	Q81	Q82	Q83	Q84	Q85	Q86	Q87	Q88	Q89	Q90	Q91	Q92	Q93	Q94	Q95	Q96	Q97	Q98	Q99	Q100
Category 1	Item 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Category 1	Item 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Category 1	Item 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Category 1	Item 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Category 1	Item 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61																																							

[illegible]

ID	Activity Name	Q1 2024												Q2 2024												Q3 2024												Q4 2024																																	
		Jan			Feb			Mar			Apr			May			Jun			Jul			Aug			Sep			Oct			Nov			Dec			Jan			Feb			Mar			Apr			May			Jun			Jul			Aug			Sep			Oct			Nov			Dec
001	Project: Expansion plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
002	Project: Marketing plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
003	Project: HR plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
004	Project: IT plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
005	Project: Finance plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
006	Project: Operations plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
007	Project: Compliance plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	295	300											
008	Project: Risk Management plan	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	140	145	150	155	160	165	170	175	180	185	190	195	200	205	210	215	220	225	230	235	240	245	250	255	260	265	270	275	280	285	290	29												



# 2020 Cost Allocation Model

**EB-2019-0037**
**Sheet O1 Revenue to Cost Summary Worksheet - Initial Application**
**Instructions:**

Please see the first tab in this workbook for detailed instructions

**Class Revenue, Cost Analysis, and Return on Rate Base**

Rate Base	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
<b>Assets</b>							
<b>crsv</b>	Distribution Revenue at Existing Rates	\$23,125,753	\$13,920,112	\$3,717,717	\$4,697,813	\$721,800	\$31,413
<b>mi</b>	Miscellaneous Revenue (mi)	\$1,558,372	\$945,214	\$223,571	\$338,915	\$43,988	\$3,696
	<b>Miscellaneous Revenue Input equals Output</b>						
	<b>Total Revenue at Existing Rates</b>	<b>\$24,684,125</b>	<b>\$14,865,326</b>	<b>\$3,941,288</b>	<b>\$5,036,729</b>	<b>\$765,788</b>	<b>\$35,109</b>
	Factor required to recover deficiency (1 + D)	1.1847					
	Distribution Revenue at Status Quo Rates	\$27,396,127	\$16,490,583	\$4,404,226	\$5,565,308	\$855,087	\$37,214
	Miscellaneous Revenue (mi)	\$1,558,372	\$945,214	\$223,571	\$338,915	\$43,988	\$3,696
	<b>Total Revenue at Status Quo Rates</b>	<b>\$28,954,499</b>	<b>\$17,435,797</b>	<b>\$4,627,797</b>	<b>\$5,904,221</b>	<b>\$899,075</b>	<b>\$40,910</b>
	<b>Expenses</b>						
<b>di</b>	Distribution Costs (di)	\$7,830,789	\$4,584,430	\$1,139,532	\$1,985,120	\$100,994	\$11,220
<b>cu</b>	Customer Related Costs (cu)	\$3,925,191	\$3,326,618	\$411,495	\$74,277	\$91,476	\$10,715
<b>ad</b>	General and Administration (ad)	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824
<b>dep</b>	Depreciation and Amortization (dep)	\$4,404,632	\$2,707,249	\$656,233	\$973,308	\$56,713	\$6,024
<b>INPUT</b>	PLs (INPUT)	\$409,974	\$248,209	\$59,014	\$96,260	\$5,351	\$619
<b>INT</b>	Interest	\$2,616,443	\$1,584,062	\$376,626	\$614,326	\$34,151	\$3,952
	<b>Total Expenses</b>	<b>\$25,088,810</b>	<b>\$16,394,169</b>	<b>\$3,426,599</b>	<b>\$4,801,633</b>	<b>\$384,033</b>	<b>\$43,249</b>
	<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NI</b>	Allocated Net Income (NI)	\$3,865,689	\$2,340,388	\$556,450	\$907,642	\$5,839	\$4,913
	<b>Revenue Requirement (includes NI)</b>	<b>\$28,954,499</b>	<b>\$18,734,558</b>	<b>\$3,983,049</b>	<b>\$5,709,275</b>	<b>\$434,489</b>	<b>\$44,039</b>
	<b>Revenue Requirement Input equals Output</b>						
	<b>Rate Base Calculation</b>						
<b>dp</b>	<b>Net Assets</b>						
<b>gp</b>	Distribution Plant - Gross	\$211,629,240	\$127,256,724	\$31,035,335	\$49,715,047	\$3,007,596	\$334,501
<b>accum dep</b>	General Plant - Gross	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617
<b>co</b>	Accumulated Depreciation	(\$125,914,514)	(\$75,503,793)	(\$18,625,339)	(\$29,579,080)	(\$1,837,226)	(\$201,032)
	Capital Contribution	(\$6,698,761)	(\$3,891,432)	(\$1,047,764)	(\$1,585,216)	(\$147,506)	(\$14,774)
	<b>Total Net Plant</b>	<b>\$98,676,258</b>	<b>\$59,733,220</b>	<b>\$14,206,989</b>	<b>\$23,169,786</b>	<b>\$1,291,338</b>	<b>\$149,312</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>	<b>Cost of Power (COP)</b>	<b>\$101,557,555</b>	<b>\$43,500,332</b>	<b>\$16,064,815</b>	<b>\$40,941,160</b>	<b>\$875,831</b>	<b>\$46,420</b>
	OM&A Expenses	\$17,657,760	\$11,854,649	\$2,334,725	\$3,117,739	\$287,818	\$32,654
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$119,215,315</b>	<b>\$55,354,982</b>	<b>\$18,399,541</b>	<b>\$44,058,899</b>	<b>\$1,163,649</b>	<b>\$79,074</b>
	<b>Working Capital</b>	<b>\$8,941,149</b>	<b>\$4,151,624</b>	<b>\$1,379,966</b>	<b>\$3,304,417</b>	<b>\$87,274</b>	<b>\$5,931</b>
	<b>Total Rate Base</b>	<b>\$107,619,405</b>	<b>\$63,884,843</b>	<b>\$15,588,954</b>	<b>\$26,474,204</b>	<b>\$1,378,612</b>	<b>\$155,243</b>
	<b>Rate Base Input equals Output</b>						
	<b>Equity Component of Rate Base</b>	<b>\$43,047,763</b>	<b>\$25,553,937</b>	<b>\$6,235,582</b>	<b>\$10,589,682</b>	<b>\$551,445</b>	<b>\$62,097</b>
	<b>Net Income on Allocated Assets</b>	<b>\$3,865,689</b>	<b>\$1,041,628</b>	<b>\$1,201,198</b>	<b>\$1,102,588</b>	<b>\$515,042</b>	<b>(\$2,339)</b>
	<b>Net Income on Direct Allocation Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Net Income</b>	<b>\$3,865,689</b>	<b>\$1,041,628</b>	<b>\$1,201,198</b>	<b>\$1,102,588</b>	<b>\$515,042</b>	<b>(\$2,339)</b>
	<b>RATIOS ANALYSIS</b>						
	<b>REVENUE TO EXPENSES STATUS QUO%</b>	<b>100.00%</b>	<b>93.07%</b>	<b>116.19%</b>	<b>103.41%</b>	<b>206.93%</b>	<b>83.34%</b>
	<b>EXISTING REVENUE MINUS ALLOCATED COSTS</b>	<b>(\$4,270,373)</b>	<b>(\$3,869,232)</b>	<b>(\$41,761)</b>	<b>(\$672,546)</b>	<b>\$331,299</b>	<b>(\$13,979)</b>
	<b>Deficiency Input Does Not Equal Output</b>						
	<b>STATUS QUO REVENUE MINUS ALLOCATED COSTS</b>	<b>(\$0)</b>	<b>(\$1,298,761)</b>	<b>\$644,748</b>	<b>\$194,946</b>	<b>\$464,586</b>	<b>(\$8,178)</b>
	<b>RETURN ON EQUITY COMPONENT OF RATE BASE</b>	<b>8.98%</b>	<b>4.08%</b>	<b>19.26%</b>	<b>10.41%</b>	<b>93.40%</b>	<b>-3.77%</b>

# 2020 Cost Allocation Model

**EB-2019-0037**

**Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet - Initial Application**

Output sheet showing minimum and maximum level for Monthly Fixed Charge

## Summary

	1	2	3	7	8	9
	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Customer Unit Cost per month - Avoided Cost	\$6.31	\$9.50	\$9.96	\$0.80	\$2.18	\$2.72
Customer Unit Cost per month - Directly Related	\$9.05	\$13.23	\$15.51	\$1.18	\$3.27	\$4.08
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$19.98	\$20.06	\$18.62	\$2.34	\$11.09	\$8.91
Existing Approved Fixed Charge	\$26.91	\$22.42	\$171.02	\$5.58	\$4.07	\$7.33

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

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$1,215,338	\$140,645	\$118,341
Total Administration and General Expense	\$5,901,780	\$3,943,602	\$783,698	\$1,058,342	\$95,348	\$10,824	\$9,966
Total O&M	\$11,755,980	\$7,911,048	\$1,551,027	\$2,059,397	\$192,470	\$21,830	\$20,208

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1	2	3	7	8	9	
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1860	<b><u>Distribution Plant</u></b>								
	Meters	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0	CWMC
	<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$5,739,887)	(\$4,437,712)	(\$1,066,647)	(\$203,755)	(\$31,774)	\$0	\$0	
	<b>Meter Net Fixed Assets</b>	<b>\$3,523,747</b>	<b>\$2,724,335</b>	<b>\$654,820</b>	<b>\$125,086</b>	<b>\$19,506</b>	<b>\$0</b>	<b>\$0</b>	
4082	<b><u>Misc Revenue</u></b>								
	Retail Services Revenues	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)	CWNB
	Service Transaction Requests (STR) Revenues	(\$325)	(\$218)	(\$43)	(\$57)	(\$5)	(\$1)	(\$1)	CWNB
	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)	LPHA
<b>Sub-total</b>		<b>(\$197,394)</b>	<b>(\$137,935)</b>	<b>(\$27,804)</b>	<b>(\$30,673)</b>	<b>(\$687)</b>	<b>(\$175)</b>	<b>(\$120)</b>	
5065	<b><u>Operation</u></b>								
	Meter Expense	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0	\$0	CWMC
	Customer Premises - Operation Labour	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037	CCA
	Customer Premises - Materials and Expenses	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439	CCA
	<b>Sub-total</b>	<b>\$1,300,946</b>	<b>\$988,172</b>	<b>\$183,468</b>	<b>\$32,363</b>	<b>\$91,328</b>	<b>\$3,140</b>	<b>\$2,475</b>	
5175	<b><u>Maintenance</u></b>								
	Maintenance of Meters	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0	1860
	<b><u>Billing and Collection</u></b>								
	Meter Reading Expense	\$22,500	\$20,510	\$1,990	\$0	\$0	\$0	\$0	CWMR
	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138	CWNB
5320	Collecting	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
<b>Sub-total</b>		<b>\$2,031,396</b>	<b>\$1,811,927</b>	<b>\$176,619</b>	<b>\$29,476</b>	<b>\$83</b>	<b>\$6,406</b>	<b>\$6,885</b>	
<b>Total Operation, Maintenance and Billing</b>		<b>\$3,341,646</b>	<b>\$2,807,292</b>	<b>\$361,816</b>	<b>\$62,169</b>	<b>\$91,462</b>	<b>\$9,546</b>	<b>\$9,360</b>	
<b>Amortization Expense - Meters</b>		<b>\$522,816</b>	<b>\$404,208</b>	<b>\$97,155</b>	<b>\$18,559</b>	<b>\$2,894</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated PILs</b>		<b>\$14,641</b>	<b>\$11,320</b>	<b>\$2,720</b>	<b>\$520</b>	<b>\$81</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Debt Return</b>		<b>\$93,436</b>	<b>\$72,247</b>	<b>\$17,357</b>	<b>\$3,317</b>	<b>\$516</b>	<b>\$0</b>	<b>\$0</b>	
<b>Allocated Equity Return</b>		<b>\$138,047</b>	<b>\$106,741</b>	<b>\$25,644</b>	<b>\$4,900</b>	<b>\$762</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total</b>		<b>\$3,913,192</b>	<b>\$3,263,873</b>	<b>\$476,888</b>	<b>\$58,792</b>	<b>\$95,028</b>	<b>\$9,371</b>	<b>\$9,240</b>	

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

1	2	3	7	8	9
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USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
1860	<b><u>Distribution Plant</u></b>								
	Meters	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0	CWMC
	<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant - Meters only	(\$5,739,887)	(\$4,437,712)	(\$1,066,647)	(\$203,755)	(\$31,774)	\$0	\$0	
	<b>Meter Net Fixed Assets</b>	\$3,523,747	\$2,724,335	\$654,820	\$125,086	\$19,506	\$0	\$0	
	<b>Allocated General Plant Net Fixed Assets</b>	\$210,485	\$162,412	\$39,371	\$7,481	\$1,220	\$0	\$0	
	<b>Meter Net Fixed Assets Including General Plant</b>	\$3,734,232	\$2,886,747	\$694,191	\$132,567	\$20,726	\$0	\$0	
	<b><u>Misc Revenue</u></b>								
4082	Retail Services Revenues	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$325)	(\$218)	(\$43)	(\$57)	(\$5)	(\$1)	(\$1)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)	LPHA
	<b>Sub-total</b>	<b>(\$197,394)</b>	<b>(\$137,935)</b>	<b>(\$27,804)</b>	<b>(\$30,673)</b>	<b>(\$687)</b>	<b>(\$175)</b>	<b>(\$120)</b>	
	<b><u>Operation</u></b>								
5065	Meter Expense	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037	CCA
5075	Customer Premises - Materials and Expenses	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439	CCA
	<b>Sub-total</b>	<b>\$1,300,946</b>	<b>\$988,172</b>	<b>\$183,468</b>	<b>\$32,363</b>	<b>\$91,328</b>	<b>\$3,140</b>	<b>\$2,475</b>	
	<b><u>Maintenance</u></b>								
5175	Maintenance of Meters	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0	1860
	<b><u>Billing and Collection</u></b>								
5310	Meter Reading Expense	\$22,500	\$20,510	\$1,990	\$0	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138	CWNB
5320	Collecting	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	<b>Sub-total</b>	<b>\$2,031,396</b>	<b>\$1,811,927</b>	<b>\$176,619</b>	<b>\$29,476</b>	<b>\$83</b>	<b>\$6,406</b>	<b>\$6,885</b>	
	<b>Total Operation, Maintenance and Billing</b>	<b>\$3,341,646</b>	<b>\$2,807,292</b>	<b>\$361,816</b>	<b>\$62,169</b>	<b>\$91,462</b>	<b>\$9,546</b>	<b>\$9,360</b>	
	<b>Amortization Expense - Meters</b>	<b>\$522,816</b>	<b>\$404,208</b>	<b>\$97,155</b>	<b>\$18,559</b>	<b>\$2,894</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$8,763</b>	<b>\$6,761</b>	<b>\$1,639</b>	<b>\$311</b>	<b>\$51</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Admin and General</b>	<b>\$1,668,841</b>	<b>\$1,399,415</b>	<b>\$182,817</b>	<b>\$31,949</b>	<b>\$45,309</b>	<b>\$4,733</b>	<b>\$4,616</b>	
	<b>Allocated PILs</b>	<b>\$15,515</b>	<b>\$11,995</b>	<b>\$2,883</b>	<b>\$551</b>	<b>\$86</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Allocated Debt Return</b>	<b>\$99,017</b>	<b>\$76,554</b>	<b>\$18,400</b>	<b>\$3,515</b>	<b>\$548</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Allocated Equity Return</b>	<b>\$146,293</b>	<b>\$113,105</b>	<b>\$27,186</b>	<b>\$5,193</b>	<b>\$810</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Total</b>	<b>\$5,605,497</b>	<b>\$4,681,394</b>	<b>\$664,093</b>	<b>\$91,575</b>	<b>\$140,473</b>	<b>\$14,105</b>	<b>\$13,856</b>	

### Scenario 3

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

USoA Account #	Accounts	Total	1	2	3	7	8	9	
			Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load	
	<b><u>Distribution Plant</u></b>								
1565	Conservation and Demand Management								CDMPP
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures - Subtransmission Bulk								BCP
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$8,287,184	\$7,317,918	\$709,943	\$0	\$150,336	\$60,944	\$48,043	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$436,168	\$324,887	\$31,519	\$0	\$74,923	\$2,706	\$2,133	SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices - Subtransmission								BCP
1835-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$11,377,478	\$10,046,772	\$974,682	\$0	\$206,396	\$83,671	\$65,958	PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$1,264,164	\$941,635	\$91,352	\$0	\$217,153	\$7,842	\$6,182	SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1840-4	Underground Conduit - Primary	\$5,774,447	\$5,099,070	\$494,683	\$0	\$104,753	\$42,466	\$33,476	PNCP
1840-5	Underground Conduit - Secondary	\$1,924,816	\$1,433,734	\$139,093	\$0	\$330,636	\$11,940	\$9,413	SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
									BCP
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary	\$2,636,604	\$2,328,228	\$225,872	\$0	\$47,830	\$19,390	\$15,285	PNCP
									SNCP
1845-5	Underground Conductors and Devices - Secondary	\$2,636,604	\$1,963,922	\$190,529	\$0	\$452,904	\$16,356	\$12,893	
1850	Line Transformers	\$10,918,846	\$9,641,782	\$935,392	\$0	\$198,076	\$80,298	\$63,299	LTNCP
1855	Services	\$16,998,304	\$16,998,304	\$0	\$0	\$0	\$0	\$0	CWCS
1860	Meters	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0	CWMC
									0
	<b>Sub-total</b>	<b>\$71,518,248</b>	<b>\$63,258,297</b>	<b>\$5,514,531</b>	<b>\$328,841</b>	<b>\$1,834,286</b>	<b>\$325,612</b>	<b>\$256,680</b>	
	<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant -Line								
	Transformers, Services and Meters	(\$40,035,287)	(\$35,066,839)	(\$3,274,590)	(\$203,755)	(\$1,151,151)	(\$189,539)	(\$149,414)	
	<b>Customer Related Net Fixed Assets</b>	<b>\$31,482,961</b>	<b>\$28,191,458</b>	<b>\$2,239,941</b>	<b>\$125,086</b>	<b>\$683,135</b>	<b>\$136,073</b>	<b>\$107,267</b>	
	<b>Allocated General Plant Net Fixed Assets</b>	<b>\$1,880,501</b>	<b>\$1,680,646</b>	<b>\$134,677</b>	<b>\$7,481</b>	<b>\$42,719</b>	<b>\$8,385</b>	<b>\$6,592</b>	
	<b>Customer Related NFA Including General Plant</b>	<b>\$33,363,462</b>	<b>\$29,872,104</b>	<b>\$2,374,618</b>	<b>\$132,567</b>	<b>\$725,855</b>	<b>\$144,459</b>	<b>\$113,859</b>	
	<b><u>Misc Revenue</u></b>								
4082	Retail Services Revenues	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$325)	(\$218)	(\$43)	(\$57)	(\$5)	(\$1)	(\$1)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NFA
4225	Late Payment Charges	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)	LPHA
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	<b>Sub-total</b>	<b>(\$197,394)</b>	<b>(\$137,935)</b>	<b>(\$27,804)</b>	<b>(\$30,673)</b>	<b>(\$687)</b>	<b>(\$175)</b>	<b>(\$120)</b>	
	<b><u>Operating and Maintenance</u></b>								
5005	Operation Supervision and Engineering	\$511,483	\$460,886	\$31,164	\$0	\$14,649	\$2,675	\$2,109	1815-1855
5010	Load Dispatching	\$232,442	\$209,448	\$14,162	\$0	\$6,657	\$1,216	\$958	1815-1855

5020	Overhead Distribution Lines and Feeders - Operation Labour	\$63,119	\$55,043	\$5,340	\$0	\$1,917	\$458	\$361	1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$122,414	\$106,751	\$10,356	\$0	\$3,717	\$889	\$701	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$52,611	\$46,457	\$4,507	\$0	\$954	\$387	\$305	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$4,873	\$4,066	\$394	\$0	\$352	\$34	\$27	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$1,772	\$1,479	\$143	\$0	\$128	\$12	\$10	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$46,316	\$40,899	\$3,968	\$0	\$840	\$341	\$269	1850
5065	Meter Expense	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037	CCA
5075	Customer Premises - Materials and Expenses	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439	CCA
5085	Miscellaneous Distribution Expense	\$303,878	\$273,818	\$18,515	\$0	\$8,703	\$1,589	\$1,253	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$50,008	\$43,609	\$4,231	\$0	\$1,519	\$363	\$286	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$45,779	\$40,109	\$3,891	\$0	\$1,182	\$334	\$263	1830
5125	Maintenance of Overhead Conductors and Devices	\$87,886	\$76,392	\$7,411	\$0	\$2,945	\$636	\$502	1835
5130	Maintenance of Overhead Services	\$305,603	\$305,603	\$0	\$0	\$0	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$161,420	\$140,765	\$13,656	\$0	\$4,902	\$1,172	\$924	1830 & 1835
5145	Maintenance of Underground Conduit	\$34,540	\$29,307	\$2,843	\$0	\$1,953	\$244	\$192	1840
5150	Maintenance of Underground Conductors and Devices	\$16,673	\$13,571	\$1,317	\$0	\$1,583	\$113	\$89	1845
5155	Maintenance of Underground Services	\$147,777	\$147,777	\$0	\$0	\$0	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$54,863	\$48,446	\$4,700	\$0	\$995	\$403	\$318	1850
5175	Maintenance of Meters	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0	1860

<b>Sub-total</b>	<b>\$3,553,708</b>	<b>\$3,039,792</b>	<b>\$311,796</b>	<b>\$32,693</b>	<b>\$144,376</b>	<b>\$14,008</b>	<b>\$11,042</b>
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**Billing and Collection**

5305	Supervision	\$256,394	\$228,637	\$22,288	\$3,762	\$11	\$818	\$879	CWNB
5310	Meter Reading Expense	\$22,500	\$20,510	\$1,990	\$0	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138	CWNB
5320	Collecting	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5335	Bad Debt Expense	\$250,000	\$221,890	\$20,685	\$7,214	\$0	\$0	\$211	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$77,151	\$68,799	\$6,707	\$1,132	\$3	\$246	\$264	CWNB

<b>Sub-total</b>	<b>\$2,614,941</b>	<b>\$2,331,253</b>	<b>\$226,298</b>	<b>\$41,584</b>	<b>\$96</b>	<b>\$7,470</b>	<b>\$8,239</b>
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<b>Sub Total Operating, Maintenance and Biling</b>	<b>\$6,168,649</b>	<b>\$5,371,045</b>	<b>\$538,094</b>	<b>\$74,277</b>	<b>\$144,473</b>	<b>\$21,478</b>	<b>\$19,282</b>
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<b>Amortization Expense - Customer Related</b>	<b>\$1,603,012</b>	<b>\$1,383,198</b>	<b>\$160,213</b>	<b>\$18,559</b>	<b>\$31,362</b>	<b>\$5,413</b>	<b>\$4,267</b>
<b>Amortization Expense - General Plant assigned to Meters</b>	<b>\$78,287</b>	<b>\$69,967</b>	<b>\$5,607</b>	<b>\$311</b>	<b>\$1,778</b>	<b>\$349</b>	<b>\$274</b>
<b>Admin and General</b>	<b>\$3,079,215</b>	<b>\$2,677,428</b>	<b>\$271,887</b>	<b>\$38,172</b>	<b>\$71,570</b>	<b>\$10,649</b>	<b>\$9,509</b>
<b>Allocated PILs</b>	<b>\$138,620</b>	<b>\$124,127</b>	<b>\$9,862</b>	<b>\$551</b>	<b>\$3,008</b>	<b>\$599</b>	<b>\$472</b>
<b>Allocated Debt Return</b>	<b>\$884,668</b>	<b>\$792,177</b>	<b>\$62,942</b>	<b>\$3,515</b>	<b>\$19,196</b>	<b>\$3,824</b>	<b>\$3,014</b>
<b>Allocated Equity Return</b>	<b>\$1,307,061</b>	<b>\$1,170,409</b>	<b>\$92,994</b>	<b>\$5,193</b>	<b>\$28,361</b>	<b>\$5,649</b>	<b>\$4,453</b>



PLCC Adjustment for Line Transformer	\$264,918	\$235,644	\$22,887	\$0	\$4,841	\$0	\$1,546
PLCC Adjustment for Primary Costs	\$790,189	\$702,502	\$68,243	\$0	\$14,835	\$0	\$4,609
PLCC Adjustment for Secondary Costs	\$196,590	\$176,011	\$15,832	\$0	\$0	\$0	\$4,747

<b>Total</b>	<b>\$11,810,420</b>	<b>\$10,336,260</b>	<b>\$1,006,833</b>	<b>\$109,905</b>	<b>\$279,386</b>	<b>\$47,786</b>	<b>\$30,250</b>
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Below: Grouping to avoid disclosure

## Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>							
CWMC	\$ 9,263,634	\$ 7,162,047	\$ 1,721,467	\$ 328,841	\$ 51,280	\$ -	\$ -
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (5,739,887)	\$ (4,437,712)	\$ (1,066,647)	\$ (203,755)	\$ (31,774)	\$ -	\$ -
<b>Meter Net Fixed Assets</b>	\$ 3,523,747	\$ 2,724,335	\$ 654,820	\$ 125,086	\$ 19,506	\$ -	\$ -
<b><u>Misc Revenue</u></b>							
CWNB	\$ (40,594)	\$ (27,253)	\$ (5,367)	\$ (7,167)	\$ (662)	\$ (75)	\$ (69)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (156,800)	\$ (110,682)	\$ (22,437)	\$ (23,506)	\$ (25)	\$ (100)	\$ (51)
<b>Sub-total</b>	\$ (197,394)	\$ (137,935)	\$ (27,804)	\$ (30,673)	\$ (687)	\$ (175)	\$ (120)
<b><u>Operation</u></b>							
CWMC	\$ 790,446	\$ 611,122	\$ 146,889	\$ 28,059	\$ 4,376	\$ -	\$ -
CCA	\$ 510,500	\$ 377,050	\$ 36,579	\$ 4,303	\$ 86,952	\$ 3,140	\$ 2,475
<b>Sub-total</b>	\$ 1,300,946	\$ 988,172	\$ 183,468	\$ 32,363	\$ 91,328	\$ 3,140	\$ 2,475
<b><u>Maintenance</u></b>							
1860	\$ 9,304	\$ 7,193	\$ 1,729	\$ 330	\$ 52	\$ -	\$ -
<b><u>Billing and Collection</u></b>							
CWMR	\$ 22,500	\$ 20,510	\$ 1,990	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 2,008,896	\$ 1,791,417	\$ 174,629	\$ 29,476	\$ 83	\$ 6,406	\$ 6,885
<b>Sub-total</b>	\$ 2,031,396	\$ 1,811,927	\$ 176,619	\$ 29,476	\$ 83	\$ 6,406	\$ 6,885
<b>Total Operation, Maintenance and Billing</b>	\$ 3,341,646	\$ 2,807,292	\$ 361,816	\$ 62,169	\$ 91,462	\$ 9,546	\$ 9,360
<b><u>Amortization Expense - Meters</u></b>							
Allocated PILs	\$ 14,641	\$ 11,320	\$ 2,720	\$ 520	\$ 81	\$ -	\$ -
Allocated Debt Return	\$ 93,436	\$ 72,247	\$ 17,357	\$ 3,317	\$ 516	\$ -	\$ -
Allocated Equity Return	\$ 138,047	\$ 106,741	\$ 25,644	\$ 4,900	\$ 762	\$ -	\$ -
<b>Total</b>	<b>\$ 3,913,192</b>	<b>\$ 3,263,873</b>	<b>\$ 476,888</b>	<b>\$ 58,792</b>	<b>\$ 95,028</b>	<b>\$ 9,371</b>	<b>\$ 9,240</b>

## Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>							
CWMC	\$ 9,263,634	\$ 7,162,047	\$ 1,721,467	\$ 328,841	\$ 51,280	\$ -	\$ -
<b><u>Accumulated Amortization</u></b>							
Accum. Amortization of Electric Utility Plant - Meters only	\$ (5,739,887)	\$ (4,437,712)	\$ (1,066,647)	\$ (203,755)	\$ (31,774)	\$ -	\$ -
Meter Net Fixed Assets	\$ 3,523,747	\$ 2,724,335	\$ 654,820	\$ 125,086	\$ 19,506	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 210,485	\$ 162,412	\$ 39,371	\$ 7,481	\$ 1,220	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 3,734,232	\$ 2,886,747	\$ 694,191	\$ 132,567	\$ 20,726	\$ -	\$ -
<b><u>Misc Revenue</u></b>							
CWNB	\$ (40,594)	\$ (27,253)	\$ (5,367)	\$ (7,167)	\$ (662)	\$ (75)	\$ (69)
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (156,800)	\$ (110,682)	\$ (22,437)	\$ (23,506)	\$ (25)	\$ (100)	\$ (51)
<i>Sub-total</i>	<i>\$ (197,394)</i>	<i>\$ (137,935)</i>	<i>\$ (27,804)</i>	<i>\$ (30,673)</i>	<i>\$ (687)</i>	<i>\$ (175)</i>	<i>\$ (120)</i>
<b><u>Operation</u></b>							
CWMC	\$ 790,446	\$ 611,122	\$ 146,889	\$ 28,059	\$ 4,376	\$ -	\$ -
CCA	\$ 510,500	\$ 377,050	\$ 36,579	\$ 4,303	\$ 86,952	\$ 3,140	\$ 2,475
<i>Sub-total</i>	<i>\$ 1,300,946</i>	<i>\$ 988,172</i>	<i>\$ 183,468</i>	<i>\$ 32,363</i>	<i>\$ 91,328</i>	<i>\$ 3,140</i>	<i>\$ 2,475</i>
<b><u>Maintenance</u></b>							
1860	\$ 9,304	\$ 7,193	\$ 1,729	\$ 330	\$ 52	\$ -	\$ -
<b><u>Billing and Collection</u></b>							
CWMR	\$ 22,500	\$ 20,510	\$ 1,990	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 2,008,896	\$ 1,791,417	\$ 174,629	\$ 29,476	\$ 83	\$ 6,406	\$ 6,885
<i>Sub-total</i>	<i>\$ 2,031,396</i>	<i>\$ 1,811,927</i>	<i>\$ 176,619</i>	<i>\$ 29,476</i>	<i>\$ 83</i>	<i>\$ 6,406</i>	<i>\$ 6,885</i>
Total Operation, Maintenance and Billing	\$ 3,341,646	\$ 2,807,292	\$ 361,816	\$ 62,169	\$ 91,462	\$ 9,546	\$ 9,360
Amortization Expense - Meters	\$ 522,816	\$ 404,208	\$ 97,155	\$ 18,559	\$ 2,894	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 8,763	\$ 6,761	\$ 1,639	\$ 311	\$ 51	\$ -	\$ -
Admin and General	\$ 1,668,841	\$ 1,399,415	\$ 182,817	\$ 31,949	\$ 45,309	\$ 4,733	\$ 4,616
Allocated PILs	\$ 15,515	\$ 11,995	\$ 2,883	\$ 551	\$ 86	\$ -	\$ -
Allocated Debt Return	\$ 99,017	\$ 76,554	\$ 18,400	\$ 3,515	\$ 548	\$ -	\$ -
Allocated Equity Return	\$ 146,293	\$ 113,105	\$ 27,186	\$ 5,193	\$ 810	\$ -	\$ -
<b>Total</b>	<b>\$ 5,605,497</b>	<b>\$ 4,681,394</b>	<b>\$ 664,093</b>	<b>\$ 91,575</b>	<b>\$ 140,473</b>	<b>\$ 14,105</b>	<b>\$ 13,856</b>

## Scenario 3

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

USoA Account #	Accounts	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b><u>Distribution Plant</u></b>								
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 28,075,713	\$ 24,791,987	\$ 2,405,180	\$ -	\$ 509,314	\$ 206,470	\$ 162,761
	SNCP	\$ 6,261,751	\$ 4,664,178	\$ 452,492	\$ -	\$ 1,075,616	\$ 38,844	\$ 30,621
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 10,918,846	\$ 9,641,782	\$ 935,392	\$ -	\$ 198,076	\$ 80,298	\$ 63,299
	CWCS	\$ 16,998,304	\$ 16,998,304	\$ -	\$ -	\$ -	\$ -	\$ -
	CWMC	\$ 9,263,634	\$ 7,162,047	\$ 1,721,467	\$ 328,841	\$ 51,280	\$ -	\$ -
	<i>Sub-total</i>	\$ 71,518,248	\$ 63,258,297	\$ 5,514,531	\$ 328,841	\$ 1,834,286	\$ 325,612	\$ 256,680
<b><u>Accumulated Amortization</u></b>								
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (40,035,287)	\$ (35,066,839)	\$ (3,274,590)	\$ (203,755)	\$ (1,151,151)	\$ (189,539)	\$ (149,414)
	<b>Customer Related Net Fixed Assets</b>	\$ 31,482,961	\$ 28,191,458	\$ 2,239,941	\$ 125,086	\$ 683,135	\$ 136,073	\$ 107,267
	<b>Allocated General Plant Net Fixed Assets</b>	\$ 1,880,501	\$ 1,680,646	\$ 134,677	\$ 7,481	\$ 42,719	\$ 8,385	\$ 6,592
	<b>Customer Related NFA Including General Plant</b>	\$ 33,363,462	\$ 29,872,104	\$ 2,374,618	\$ 132,567	\$ 725,855	\$ 144,459	\$ 113,859
<b><u>Misc Revenue</u></b>								
	CWNB	\$ (40,594)	\$ (27,253)	\$ (5,367)	\$ (7,167)	\$ (662)	\$ (75)	\$ (69)
	NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LPHA	\$ (156,800)	\$ (110,682)	\$ (22,437)	\$ (23,506)	\$ (25)	\$ (100)	\$ (51)
	<i>Sub-total</i>	\$ (197,394)	\$ (137,935)	\$ (27,804)	\$ (30,673)	\$ (687)	\$ (175)	\$ (120)
<b><u>Operating and Maintenance</u></b>								
	1815-1855	\$ 1,047,803	\$ 944,152	\$ 63,841	\$ -	\$ 30,010	\$ 5,480	\$ 4,320
	1830 & 1835	\$ 396,962	\$ 346,168	\$ 33,583	\$ -	\$ 12,055	\$ 2,883	\$ 2,273
	1850	\$ 153,789	\$ 135,802	\$ 13,175	\$ -	\$ 2,790	\$ 1,131	\$ 892
	1840 & 1845	\$ 6,645	\$ 5,545	\$ 538	\$ -	\$ 480	\$ 46	\$ 36
	CWMC	\$ 790,446	\$ 611,122	\$ 146,889	\$ 28,059	\$ 4,376	\$ -	\$ -
	CCA	\$ 510,500	\$ 377,050	\$ 36,579	\$ 4,303	\$ 86,952	\$ 3,140	\$ 2,475
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ 45,779	\$ 40,109	\$ 3,891	\$ -	\$ 1,182	\$ 334	\$ 263
	1835	\$ 87,886	\$ 76,392	\$ 7,411	\$ -	\$ 2,945	\$ 636	\$ 502
	1855	\$ 453,380	\$ 453,380	\$ -	\$ -	\$ -	\$ -	\$ -
	1840	\$ 34,540	\$ 29,307	\$ 2,843	\$ -	\$ 1,953	\$ 244	\$ 192
	1845	\$ 16,673	\$ 13,571	\$ 1,317	\$ -	\$ 1,583	\$ 113	\$ 89
	1860	\$ 9,304	\$ 7,193	\$ 1,729	\$ 330	\$ 52	\$ -	\$ -
	<i>Sub-total</i>	\$ 3,553,708	\$ 3,039,792	\$ 311,796	\$ 32,693	\$ 144,376	\$ 14,008	\$ 11,042
<b><u>Billing and Collection</u></b>								
	CWNB	\$ 2,342,441	\$ 2,088,853	\$ 203,624	\$ 34,371	\$ 96	\$ 7,470	\$ 8,028
	CWMR	\$ 22,500	\$ 20,510	\$ 1,990	\$ -	\$ -	\$ -	\$ -
	BDHA	\$ 250,000	\$ 221,890	\$ 20,685	\$ 7,214	\$ -	\$ -	\$ 211
	<i>Sub-total</i>	\$ 2,614,941	\$ 2,331,253	\$ 226,298	\$ 41,584	\$ 96	\$ 7,470	\$ 8,239
	<i>Sub Total Operating, Maintenance and Biling</i>	\$ 6,168,649	\$ 5,371,045	\$ 538,094	\$ 74,277	\$ 144,473	\$ 21,478	\$ 19,282
	<b>Amortization Expense - Customer Related</b>	\$ 1,603,012	\$ 1,383,198	\$ 160,213	\$ 18,559	\$ 31,362	\$ 5,413	\$ 4,267
	<b>Amortization Expense - General Plant assigned to Meters</b>	\$ 78,287	\$ 69,967	\$ 5,607	\$ 311	\$ 1,778	\$ 349	\$ 274
	<b>Admin and General</b>	\$ 3,079,215	\$ 2,677,428	\$ 271,887	\$ 38,172	\$ 71,570	\$ 10,649	\$ 9,509

Allocated PILs	\$	138,620	\$	124,127	\$	9,862	\$	551	\$	3,008	\$	599	\$	472
Allocated Debt Return	\$	884,668	\$	792,177	\$	62,942	\$	3,515	\$	19,196	\$	3,824	\$	3,014
Allocated Equity Return	\$	1,307,061	\$	1,170,409	\$	92,994	\$	5,193	\$	28,361	\$	5,649	\$	4,453
PLCC Adjustment for Line Transformer	\$	264,918	\$	235,644	\$	22,887	\$	-	\$	4,841	\$	-	\$	1,546
PLCC Adjustment for Primary Costs	\$	790,189	\$	702,502	\$	68,243	\$	-	\$	14,835	\$	-	\$	4,609
PLCC Adjustment for Secondary Costs	\$	196,590	\$	176,011	\$	15,832	\$	-	\$	-	\$	-	\$	4,747
<b>Total</b>	<b>\$</b>	<b>11,810,420</b>	<b>\$</b>	<b>10,336,260</b>	<b>\$</b>	<b>1,006,833</b>	<b>\$</b>	<b>109,905</b>	<b>\$</b>	<b>279,386</b>	<b>\$</b>	<b>47,786</b>	<b>\$</b>	<b>30,250</b>

[illegible]

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Description	Total	Residential	GS <= 0	GS>-0-3 Regular	GS>-0-TOU	GS >-0 Intermediate	Large Line <-MMW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	Rate class 1	Rate class 2	Rate class 3	Rate class 4	Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
Depreciation on Act 1850 Line Transformers	\$360,970	\$174,402	\$72,297	\$114,698	\$0	\$0	\$0	\$3,583	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$22,551	\$10,740	\$4,450	\$7,087	\$0	\$0	\$0	\$231	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 603S - Overhead Distribution Transformers - Operation	\$97,755	\$46,653	\$19,350	\$30,752	\$0	\$0	\$0	\$800	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 50S - Underground Distribution Transformers - Operation	\$86,016	\$41,098	\$17,037	\$27,559	\$0	\$0	\$0	\$844	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 181S - Maintenance of Line Transformers	\$48,091	\$23,181	\$9,621	\$13,218	\$0	\$0	\$0	\$216	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$387,478	\$189,913	\$78,727	\$124,890	\$0	\$0	\$0	\$3,901	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$144,132	\$66,026	\$28,563	\$46,121	\$0	\$0	\$0	\$1,389	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NFLs on Line Transformers	\$39,893	\$19,054	\$7,896	\$11,213	\$0	\$0	\$0	\$786	\$0	\$6	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Return on Line Transformers	\$254,510	\$121,604	\$50,410	\$70,974	\$0	\$0	\$0	\$2,498	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Early Return on Line Transformers	\$176,029	\$79,065	\$34,479	\$44,591	\$0	\$0	\$0	\$3,691	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,186,294	\$598,866	\$373,458	\$593,216	\$0	\$0	\$0	\$18,488	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	\$51,250	\$23,384	\$9,184	\$17,218	\$0	\$0	\$0	\$,411	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLCC Amount	\$71,884	\$33,691	\$13,884	\$19,805	\$0	\$0	\$0	\$1,417	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment to Customer Related Cost for PLCC	\$264,918	\$125,644	\$52,887	\$70,000	\$0	\$0	\$0	\$4,841	\$0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$14,682,293	\$11,671,721	\$2,846,737	\$4,418,035	\$0	\$0	\$0	\$268,474	\$30,617	\$25,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	\$14,096,247	\$8,511,047	\$2,040,890	\$3,311,409	\$0	\$0	\$0	\$192,474	\$21,950	\$18,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$5,586,046	\$3,360,673	\$805,866	\$1,307,567	\$0	\$0	\$0	\$76,000	\$8,667	\$7,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$0	\$0	\$0	\$3,164	\$361	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$93,112,212	\$56,372,546	\$13,403,122	\$21,862,220	\$0	\$0	\$0	\$1,215,338	\$140,645	\$118,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$6,961,780	\$3,943,602	\$783,698	\$1,058,342	\$0	\$0	\$0	\$95,348	\$10,824	\$9,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$11,785,980	\$7,911,048	\$1,651,027	\$2,059,397	\$0	\$0	\$0	\$192,470	\$21,830	\$20,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Act 1850 - Line Transformers - Gross Assets	\$20,277,857	\$9,688,657	\$4,016,368	\$6,371,873	\$0	\$0	\$0	\$199,039	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	\$19,361,104	\$10,222,410	\$4,220,510	\$6,524,801	\$0	\$0	\$0	\$171,130	\$0	\$1,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$957,344	\$4,327,553	\$1,793,958	\$2,846,072	\$0	\$0	\$0	\$88,903	\$0	\$867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$241,605	\$207,589	\$107,862	\$170,222	\$0	\$0	\$0	\$5,559	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets including General Plant	\$9,589,029	\$4,680,542	\$2,001,820	\$3,016,294	\$0	\$0	\$0	\$94,463	\$0	\$910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Act 600S - Operation Supervision and Engineering	\$1,193,461	\$535,832	\$222,126	\$425,775	\$0	\$0	\$0	\$8,622	\$0	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 6010 - Load Dispatching	\$542,364	\$243,507	\$100,944	\$193,492	\$0	\$0	\$0	\$4,373	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 608S - Miscellaneous Distribution Expense	\$706,049	\$318,344	\$113,967	\$225,269	\$0	\$0	\$0	\$17,967	\$0	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 510S - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,444,873	\$1,097,683	\$450,037	\$872,224	\$0	\$0	\$0	\$19,711	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Act 1850 - Line Transformers - Gross Assets	\$20,277,857	\$9,688,657	\$4,016,368	\$6,371,873	\$0	\$0	\$0	\$199,039	\$0	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 1850 - Line Transformers	\$124,728,272	\$55,995,680	\$23,214,293	\$44,497,608	\$0	\$0	\$0	\$1,005,595	\$0	\$11,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0







Ontario Energy Board

# 2020 Cost Allocation Model

EB-2019-0037

## Sheet 03.1 Line Transformers Unit Cost Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1850 Line Transformers	\$561,562	\$347,961	\$89,135	\$114,698	\$7,148	\$1,445	\$1,174
Depreciation on General Plant Assigned to Line Transformers	\$34,680	\$21,429	\$5,536	\$7,087	\$462	\$92	\$75
Acct 5035 - Overhead Distribution Transformers- Operation	\$150,316	\$93,140	\$23,859	\$30,702	\$1,913	\$387	\$314
Acct 5055 - Underground Distribution Transformers - Operation	\$132,332	\$81,997	\$21,005	\$27,029	\$1,685	\$341	\$277
Acct 5160 - Maintenance of Line Transformers	\$156,750	\$97,127	\$24,880	\$32,016	\$1,995	\$403	\$328
Allocation of General Expenses	\$581,677	\$352,105	\$95,136	\$124,899	\$7,081	\$1,351	\$1,105
Admin and General Assigned to Line Transformers	\$220,868	\$135,722	\$35,240	\$46,121	\$2,771	\$561	\$453
PILs on Line Transformers	\$61,353	\$38,016	\$9,738	\$12,531	\$781	\$158	\$128
Debt Return on Line Transformers	\$391,554	\$242,619	\$62,150	\$79,974	\$4,984	\$1,008	\$819
Equity Return on Line Transformers	\$578,506	\$358,460	\$91,825	\$118,159	\$7,364	\$1,489	\$1,209
<b>Total</b>	<b>\$2,869,598</b>	<b>\$1,768,577</b>	<b>\$458,504</b>	<b>\$593,216</b>	<b>\$36,184</b>	<b>\$7,235</b>	<b>\$5,882</b>
Billed kW without Line Transformer Allowance		0	0	660,373	20,511	1,062	0
Billed kWh without Line Transformer Allowance		361,088,385	134,331,187	343,232,749	7,342,584	389,166	1,081,447
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.0000	\$0.8983	\$1.7641	\$6.8130	\$0.0000
Line Transformation Unit Cost (\$/kWh)	\$0.0049	\$0.0034	\$0.0034	\$0.0017	\$0.0049	\$0.0186	\$0.0054
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$93,112,212</b>	<b>\$56,372,546</b>	<b>\$13,403,122</b>	<b>\$21,862,220</b>	<b>\$1,215,338</b>	<b>\$140,645</b>	<b>\$118,341</b>
<b>Total Administration and General Expense</b>	<b>\$5,901,780</b>	<b>\$3,943,602</b>	<b>\$783,698</b>	<b>\$1,058,342</b>	<b>\$95,348</b>	<b>\$10,824</b>	<b>\$9,966</b>
<b>Total O&amp;M</b>	<b>\$11,755,980</b>	<b>\$7,911,048</b>	<b>\$1,551,027</b>	<b>\$2,059,397</b>	<b>\$192,470</b>	<b>\$21,830</b>	<b>\$20,208</b>
<b>Line Transformer Rate Base</b>							
Acct 1850 - Line Transformers - Gross Assets	\$31,196,703	\$19,330,438	\$4,951,760	\$6,371,873	\$397,115	\$80,298	\$65,219
Line Transformers - Accumulated Depreciation	(\$17,262,328)	(\$10,696,270)	(\$2,739,998)	(\$3,525,801)	(\$219,739)	(\$44,432)	(\$36,088)



Line Transformers - Net Fixed Assets	\$13,934,375	\$8,634,168	\$2,211,762	\$2,846,072	\$177,376	\$35,866	\$29,131
General Plant Assigned to Line Transformers - NFA	\$833,027	\$514,730	\$132,983	\$170,222	\$11,092	\$2,210	\$1,790
Line Transformer Net Fixed Assets Including General Plant	\$14,767,401	\$9,148,898	\$2,344,745	\$3,016,294	\$188,468	\$38,076	\$30,921
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
Acct 5010 - Load Dispatching	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216	\$1,007
Acct 5085 - Miscellaneous Distribution Expense	\$1,012,927	\$592,162	\$150,482	\$252,958	\$14,420	\$1,589	\$1,316
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,492,676</b>	<b>\$2,041,835</b>	<b>\$518,878</b>	<b>\$872,224</b>	<b>\$49,721</b>	<b>\$5,480</b>	<b>\$4,538</b>
Acct 1850 - Line Transformers - Gross Assets	\$31,196,703	\$19,330,438	\$4,951,760	\$6,371,873	\$397,115	\$80,298	\$65,219
Acct 1815 - 1855	\$186,982,885	\$112,095,931	\$27,007,357	\$44,497,608	\$2,788,601	\$325,612	\$267,776





Ontario Energy Board

# 2020 Cost Allocation Model

## Sheet O3.2 Substation Transformers Unit Cost Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
Depreciation on Acct 1820-2 Distribution Station Equipment	\$477,794	\$208,801	\$86,557	\$178,105	\$4,290	\$0	\$41
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$432,937	\$225,120	\$64,915	\$137,586	\$4,720	\$250	\$345
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$10,755)	(\$3,053)	(\$2,576)	(\$5,090)	(\$61)	\$12	\$13
Acct 5012 - Station Buildings and Fixtures Expense	\$462,307	\$240,392	\$69,319	\$146,920	\$5,040	\$267	\$368
Acct 5016 - Distribution Station Equipment - Labour	\$435,828	\$190,461	\$78,955	\$162,462	\$3,913	\$0	\$38
Acct 5017 - Distribution Station Equipment - Other	\$249,040	\$108,833	\$45,116	\$92,833	\$2,236	\$0	\$22
Acct 5114 - Maintenance of Distribution Station Equipment	\$133,233	\$58,224	\$24,136	\$49,665	\$1,196	\$0	\$12
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$413,501	\$178,221	\$74,886	\$156,722	\$3,638	\$0	\$35
PILs on Substation Transformers	(\$19,009)	(\$5,417)	(\$4,531)	(\$9,001)	(\$104)	\$20	\$23
Debt Return on Substation Transformers	(\$121,315)	(\$34,570)	(\$28,918)	(\$57,442)	(\$661)	\$128	\$147
Equity Return on Substation Transformers	(\$179,239)	(\$51,076)	(\$42,725)	(\$84,868)	(\$977)	\$190	\$218
<b>Total</b>	<b>\$2,274,322</b>	<b>\$1,115,934</b>	<b>\$365,135</b>	<b>\$767,892</b>	<b>\$23,231</b>	<b>\$867</b>	<b>\$1,262</b>
Billed kW without Substation Transformer Allowance		0	0	856,504	20,511	1,062	0
Billed kWh without Substation Transformer Allowance		361,088,385	134,331,187	343,232,749	7,342,584	389,166	1,081,447
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.8965	\$1.1326	\$0.8168	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0031	\$0.0027	\$0.0022	\$0.0032	\$0.0022	\$0.0012
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$93,112,212</b>	<b>\$56,372,546</b>	<b>\$13,403,122</b>	<b>\$21,862,220</b>	<b>\$1,215,338</b>	<b>\$140,645</b>	<b>\$118,341</b>
<b>Total Administration and General Expense</b>	<b>\$5,901,780</b>	<b>\$3,943,602</b>	<b>\$783,698</b>	<b>\$1,058,342</b>	<b>\$95,348</b>	<b>\$10,824</b>	<b>\$9,966</b>
<b>Total O&amp;M</b>	<b>\$11,755,980</b>	<b>\$7,911,048</b>	<b>\$1,551,027</b>	<b>\$2,059,397</b>	<b>\$192,470</b>	<b>\$21,830</b>	<b>\$20,208</b>

Substation Transformer Rate Base Gross Plant							
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$15,382,720	\$7,998,746	\$2,306,511	\$4,888,599	\$167,715	\$8,889	\$12,260
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$15,382,720</b>	<b>\$7,998,746</b>	<b>\$2,306,511</b>	<b>\$4,888,599</b>	<b>\$167,715</b>	<b>\$8,889</b>	<b>\$12,260</b>
Substation Transformers - Accumulated Depreciation							
Acct 1820-2 Distribution Station Equipment	(\$12,228,762)	(\$5,344,098)	(\$2,215,360)	(\$4,558,459)	(\$109,786)	\$0	(\$1,059)
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$7,455,293)	(\$3,876,622)	(\$1,117,859)	(\$2,369,278)	(\$81,284)	(\$4,308)	(\$5,942)
Acct 1808-2 Buildings and Fixtures < 50 KV	(\$15,954)	(\$8,296)	(\$2,392)	(\$5,070)	(\$174)	(\$9)	(\$13)
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>(\$19,700,009)</b>	<b>(\$9,229,016)</b>	<b>(\$3,335,611)</b>	<b>(\$6,932,807)</b>	<b>(\$191,244)</b>	<b>(\$4,317)</b>	<b>(\$7,013)</b>
Substation Transformers - Net Fixed Assets	(\$4,317,288)	(\$1,230,270)	(\$1,029,100)	(\$2,044,208)	(\$23,529)	\$4,572	\$5,246
General Plant Assigned to Substation Transformers - NFA	(\$258,348)	(\$73,343)	(\$61,875)	(\$122,263)	(\$1,471)	\$282	\$322
Substation Transformer NFA Including General Plant	(\$4,575,637)	(\$1,303,613)	(\$1,090,975)	(\$2,166,471)	(\$25,000)	\$4,853	\$5,569
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
Acct 5010 - Load Dispatching	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216	\$1,007
Acct 5085 - Miscellaneous Distribution Expense	\$1,012,927	\$592,162	\$150,482	\$252,958	\$14,420	\$1,589	\$1,316
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,492,676</b>	<b>\$2,041,835</b>	<b>\$518,878</b>	<b>\$872,224</b>	<b>\$49,721</b>	<b>\$5,480</b>	<b>\$4,538</b>
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acct 1815 - 1855</b>	<b>\$186,982,885</b>	<b>\$112,095,931</b>	<b>\$27,007,357</b>	<b>\$44,497,608</b>	<b>\$2,788,601</b>	<b>\$325,612</b>	<b>\$267,776</b>

# 2020 Cost Allocation Model

## Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

#### Description

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$589,189	\$336,321	\$89,859	\$153,741	\$6,909	\$1,300	\$1,060
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$543,664	\$310,334	\$82,915	\$141,861	\$6,375	\$1,199	\$978
Depreciation on Acct 1840-4 Primary Underground Conduit	\$245,068	\$139,890	\$37,376	\$63,947	\$2,874	\$541	\$441
Depreciation on Acct 1845-4 Primary Underground Conductors	\$148,882	\$84,985	\$22,706	\$38,849	\$1,746	\$328	\$268
Depreciation on General Plant Assigned to Primary C&P	\$98,380	\$55,997	\$15,089	\$25,681	\$1,207	\$224	\$182
Primary C&P Operations and Maintenance	\$1,605,932	\$916,726	\$243,491	\$423,442	\$15,770	\$3,582	\$2,920
Allocation of General Expenses	\$1,751,843	\$973,059	\$274,219	\$478,668	\$19,568	\$3,475	\$2,854
Admin and General Assigned to Primary C&P	\$808,651	\$456,981	\$123,031	\$217,611	\$7,812	\$1,776	\$1,440
PLLs on Primary C&P	\$174,038	\$99,344	\$26,543	\$45,413	\$2,041	\$384	\$313
Debt Return on Primary C&P	\$1,110,703	\$634,011	\$169,396	\$289,822	\$13,025	\$2,450	\$1,999
Equity Return on Primary C&P	\$1,641,019	\$936,725	\$250,275	\$428,200	\$19,244	\$3,620	\$2,953
<b>Total</b>	<b>\$8,717,369</b>	<b>\$4,944,373</b>	<b>\$1,334,900</b>	<b>\$2,307,235</b>	<b>\$96,570</b>	<b>\$18,881</b>	<b>\$15,411</b>
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$30,617	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$21,950)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$8,667	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$361	\$303
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$93,112,212</b>	<b>\$56,372,546</b>	<b>\$13,403,122</b>	<b>\$21,862,220</b>	<b>\$1,215,338</b>	<b>\$140,645</b>	<b>\$118,341</b>
<b>Total Administration and General Expense</b>	<b>\$5,901,780</b>	<b>\$3,943,602</b>	<b>\$783,698</b>	<b>\$1,058,342</b>	<b>\$95,348</b>	<b>\$10,824</b>	<b>\$9,966</b>
<b>Total O&amp;M</b>	<b>\$11,755,980</b>	<b>\$7,911,048</b>	<b>\$1,551,027</b>	<b>\$2,059,397</b>	<b>\$192,470</b>	<b>\$21,830</b>	<b>\$20,208</b>
Primary Conductors and Poles Gross Assets							
Acct 1830-4 Primary Poles, Towers & Fixtures	\$27,623,947	\$15,768,287	\$4,212,987	\$7,208,075	\$323,936	\$60,944	\$49,717
Acct 1835-4 Primary Overhead Conductors	\$37,924,925	\$21,648,286	\$5,784,012	\$9,895,969	\$444,732	\$83,671	\$68,256
Acct 1840-4 Primary Underground Conduit	\$19,248,158	\$10,987,224	\$2,935,578	\$5,022,533	\$225,716	\$42,466	\$34,642
Acct 1845-4 Primary Underground Conductors	\$8,788,679	\$5,016,749	\$1,340,380	\$2,293,281	\$103,062	\$19,390	\$15,818
<b>Subtotal</b>	<b>\$93,585,709</b>	<b>\$53,420,546</b>	<b>\$14,272,957</b>	<b>\$24,419,857</b>	<b>\$1,097,445</b>	<b>\$206,470</b>	<b>\$168,433</b>
Primary Conductors and Poles Accumulated Depreciation							
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$10,265,836)	(\$5,859,939)	(\$1,565,665)	(\$2,678,724)	(\$120,384)	(\$22,649)	(\$18,476)
Acct 1835-4 Primary Overhead Conductors	(\$26,318,793)	(\$15,022,138)	(\$4,013,631)	(\$6,866,992)	(\$308,607)	(\$58,061)	(\$47,364)
Acct 1840-4 Primary Underground Conduit	(\$10,582,054)	(\$6,040,443)	(\$1,613,892)	(\$2,761,236)	(\$124,092)	(\$23,346)	(\$19,045)
Acct 1845-4 Primary Underground Conductors	(\$6,894,084)	(\$3,935,277)	(\$1,051,432)	(\$1,798,913)	(\$80,844)	(\$15,210)	(\$12,408)
<b>Subtotal</b>	<b>(\$54,058,768)</b>	<b>(\$30,857,798)</b>	<b>(\$8,244,619)</b>	<b>(\$14,105,865)</b>	<b>(\$633,927)</b>	<b>(\$119,265)</b>	<b>(\$97,294)</b>
Primary Conductor & Pools - Net Fixed Assets	\$39,526,942	\$22,562,748	\$6,028,339	\$10,313,992	\$463,518	\$87,205	\$71,140
General Plant Assigned to Primary C&P - NFA	\$2,363,149	\$1,345,088	\$362,455	\$616,874	\$28,986	\$5,374	\$4,372
Primary C&P Net Fixed Assets Including General Plant	\$41,890,090	\$23,907,836	\$6,390,794	\$10,930,866	\$492,504	\$92,579	\$75,511
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,453,892	\$815,971	\$235,094	\$322,968	\$74,923	\$2,706	\$2,230
Acct 1835-5 Secondary Overhead Conductors	\$4,213,881	\$2,364,966	\$681,384	\$936,072	\$217,153	\$7,842	\$6,644
Acct 1840-5 Secondary Underground Conduit	\$6,416,053	\$3,600,896	\$1,037,475	\$1,425,263	\$330,636	\$11,940	\$9,842
Acct 1845-5 Secondary Underground Conductors	\$8,788,679	\$4,932,490	\$1,421,129	\$1,952,318	\$452,904	\$16,356	\$13,481
<b>Subtotal</b>	<b>\$20,872,505</b>	<b>\$11,714,323</b>	<b>\$3,375,083</b>	<b>\$4,636,621</b>	<b>\$1,075,616</b>	<b>\$38,844</b>	<b>\$32,017</b>
<b>Operations and Maintenance</b>							
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458	\$374
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$889	\$726
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$16,242	\$9,216	\$2,530	\$4,017	\$418	\$34	\$28
Acct 5045 Underground Distribution Lines & Feeders - Other	\$5,908	\$3,352	\$920	\$1,461	\$152	\$12	\$10
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363	\$296
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$152,598	\$87,033	\$23,343	\$39,522	\$2,093	\$334	\$273
Acct 5125 Maintenance of Overhead Conductors & Devices	\$292,953	\$166,942	\$44,948	\$75,305	\$4,601	\$636	\$519
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$538,067	\$306,729	\$82,455	\$138,740	\$8,014	\$1,172	\$957
Acct 5145 Maintenance of Underground Conduit	\$115,134	\$65,445	\$17,824	\$28,926	\$2,496	\$244	\$200
Acct 5150 Maintenance of Underground Conductors & Devices	\$55,578	\$31,459	\$8,732	\$13,424	\$1,758	\$113	\$93
<b>Total</b>	<b>\$1,961,619</b>	<b>\$1,117,750</b>	<b>\$301,069</b>	<b>\$503,842</b>	<b>\$31,227</b>	<b>\$4,256</b>	<b>\$3,476</b>
<b>General Expenses</b>							
Acct 5005 - Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
Acct 5010 - Load Dispatching	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216	\$1,007
Acct 5085 - Miscellaneous Distribution Expense	\$1,012,927	\$592,162	\$150,482	\$252,958	\$14,420	\$1,589	\$1,316
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,492,676</b>	<b>\$2,041,835</b>	<b>\$518,878</b>	<b>\$872,224</b>	<b>\$49,721</b>	<b>\$5,480</b>	<b>\$4,538</b>
<b>Primary Conductors and Poles Gross Assets</b>	<b>\$93,585,709</b>	<b>\$53,420,546</b>	<b>\$14,272,957</b>	<b>\$24,419,857</b>	<b>\$1,097,445</b>	<b>\$206,470</b>	<b>\$168,433</b>
<b>Acct 1815 - 1855</b>	<b>\$186,982,885</b>	<b>\$112,095,931</b>	<b>\$27,007,357</b>	<b>\$44,497,608</b>	<b>\$2,788,601</b>	<b>\$325,612</b>	<b>\$267,776</b>

#### Grouping of Operation and Maintenance

	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1830	\$ 152,598	\$ 87,033	\$ 23,343	\$ 39,522	\$ 2,093	\$ 334	\$ 273
1835	\$ 292,953	\$ 166,942	\$ 44,948	\$ 75,305	\$ 4,601	\$ 636	\$ 519
1840	\$ 115,134	\$ 65,445	\$ 17,824	\$ 28,926	\$ 2,496	\$ 244	\$ 200
1845	\$ 55,578	\$ 31,459	\$ 8,732	\$ 13,424	\$ 1,758	\$ 113	\$ 93
1830 & 1835	\$ 1,323,206	\$ 754,302	\$ 202,773	\$ 341,186	\$ 19,709	\$ 2,883	\$ 2,353
1840 & 1845	\$ 22,150	\$ 12,569	\$ 3,450	\$ 5,478	\$ 570	\$ 46	\$ 38
<b>Total</b>	<b>\$ 1,961,619</b>	<b>\$ 1,117,750</b>	<b>\$ 301,069</b>	<b>\$ 503,842</b>	<b>\$ 31,227</b>	<b>\$ 4,256</b>	<b>\$ 3,476</b>

# 2020 Cost Allocation Model

## Sheet O3.4 Secondary Cost Pool Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

#### Description

	1	2	3	7	8	9
Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$31,010	\$17,404	\$5,014	\$6,889	\$1,598	\$48
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$60,407	\$33,902	\$9,768	\$13,419	\$3,113	\$93
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$81,689	\$45,847	\$13,209	\$18,147	\$4,210	\$125
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$148,882	\$83,557	\$24,074	\$33,073	\$7,672	\$277
Depreciation on General Plant Assigned to Secondary C&P	\$17,422	\$9,132	\$2,828	\$3,664	\$937	\$27
Secondary C&P Operations and Maintenance	\$355,687	\$201,024	\$57,578	\$80,399	\$15,457	\$674
Allocation of General Expenses	\$389,481	\$213,377	\$64,844	\$90,885	\$19,178	\$654
Admin and General Assigned to Primary C&P	\$178,885	\$100,209	\$29,093	\$41,318	\$7,657	\$334
PLs on Secondary C&P	\$30,762	\$17,265	\$4,974	\$6,834	\$1,585	\$47
Debt Return on Secondary C&P	\$196,325	\$110,184	\$31,746	\$43,612	\$10,117	\$365
Equity Return on Secondary C&P	\$290,062	\$162,792	\$46,903	\$64,434	\$14,948	\$540
<b>Total</b>	<b>\$1,780,612</b>	<b>\$995,293</b>	<b>\$290,030</b>	<b>\$402,873</b>	<b>\$86,472</b>	<b>\$2,686</b>
General Plant - Gross Assets	\$19,662,293	\$11,871,721	\$2,846,757	\$4,619,035	\$268,474	\$25,690
General Plant - Accumulated Depreciation	(\$14,096,247)	(\$8,511,047)	(\$2,040,890)	(\$3,311,468)	(\$192,474)	(\$18,418)
General Plant - Net Fixed Assets	\$5,566,046	\$3,360,673	\$805,866	\$1,307,567	\$76,000	\$7,272
General Plant - Depreciation	\$231,720	\$139,908	\$33,549	\$54,435	\$3,164	\$303
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$93,112,212</b>	<b>\$56,372,546</b>	<b>\$13,403,122</b>	<b>\$21,862,220</b>	<b>\$1,215,338</b>	<b>\$118,341</b>
<b>Total Administration and General Expense</b>	<b>\$5,901,780</b>	<b>\$3,943,602</b>	<b>\$783,698</b>	<b>\$1,058,342</b>	<b>\$95,348</b>	<b>\$9,966</b>
<b>Total O&amp;M</b>	<b>\$11,755,980</b>	<b>\$7,911,048</b>	<b>\$1,551,027</b>	<b>\$2,059,397</b>	<b>\$192,470</b>	<b>\$20,208</b>
<b>Secondary Conductors and Poles Gross Plant</b>						
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,453,892	\$815,971	\$235,094	\$322,968	\$74,923	\$2,706
Acct 1835-5 Secondary Overhead Conductors	\$4,213,881	\$2,364,966	\$681,384	\$936,072	\$217,153	\$6,230
Acct 1840-5 Secondary Underground Conduit	\$6,416,053	\$3,600,896	\$1,037,475	\$1,425,263	\$330,636	\$11,940
Acct 1845-5 Secondary Underground Conductors	\$8,788,679	\$4,932,420	\$1,421,129	\$1,952,318	\$452,904	\$13,481
<b>Subtotal</b>	<b>\$20,872,505</b>	<b>\$11,714,323</b>	<b>\$3,375,083</b>	<b>\$4,636,621</b>	<b>\$1,075,616</b>	<b>\$32,017</b>
<b>Secondary Conductors and Poles Accumulated Depreciation</b>						
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$540,307)	(\$303,238)	(\$87,368)	(\$120,024)	(\$27,843)	(\$829)
Acct 1835-5 Secondary Overhead Conductors	(\$2,924,088)	(\$1,641,093)	(\$472,825)	(\$649,557)	(\$150,686)	(\$4,485)
Acct 1840-5 Secondary Underground Conduit	(\$3,527,351)	(\$1,979,663)	(\$570,373)	(\$783,566)	(\$181,774)	(\$6,564)
Acct 1845-5 Secondary Underground Conductors	(\$6,894,084)	(\$3,869,182)	(\$1,114,773)	(\$1,531,453)	(\$355,271)	(\$12,830)
<b>Subtotal</b>	<b>(\$13,885,831)</b>	<b>(\$7,793,176)</b>	<b>(\$2,245,338)</b>	<b>(\$3,084,600)</b>	<b>(\$715,574)</b>	<b>(\$21,300)</b>
Secondary Conductor & Poles - Net Fixed Assets	\$6,986,674	\$3,921,147	\$1,129,745	\$1,552,021	\$360,042	\$10,717
General Plant Assigned to Secondary C&P - NFA	\$418,487	\$233,761	\$67,926	\$92,825	\$22,515	\$801
Secondary C&P Net Fixed Assets Including General Plant	\$7,405,161	\$4,154,908	\$1,197,671	\$1,644,846	\$382,557	\$11,376
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acct 1830-4 Primary Poles, Towers & Fixtures	\$27,623,947	\$15,768,287	\$4,212,987	\$7,208,075	\$323,936	\$60,944
Acct 1835-4 Primary Overhead Conductors	\$37,924,925	\$21,640,386	\$5,784,012	\$9,895,969	\$444,732	\$83,671
Acct 1840-4 Primary Underground Conduit	\$19,248,158	\$10,987,224	\$2,935,578	\$5,022,533	\$225,716	\$42,466
Acct 1845-4 Primary Underground Conductors	\$8,788,679	\$5,016,749	\$1,340,380	\$2,293,281	\$103,062	\$19,390
<b>Subtotal</b>	<b>\$93,585,709</b>	<b>\$53,420,546</b>	<b>\$14,272,957</b>	<b>\$24,419,857</b>	<b>\$1,097,445</b>	<b>\$168,433</b>
<b>Operations and Maintenance</b>						
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$869
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$16,242	\$9,216	\$2,530	\$4,017	\$418	\$34
Acct 5045 Underground Distribution Lines & Feeders - Other	\$5,908	\$3,352	\$920	\$1,461	\$152	\$10
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$152,598	\$87,033	\$23,343	\$39,522	\$2,093	\$334
Acct 5125 Maintenance of Overhead Conductors & Devices	\$292,953	\$166,942	\$44,948	\$75,305	\$4,601	\$636
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$538,067	\$306,729	\$82,455	\$138,740	\$8,014	\$1,172
Acct 5145 Maintenance of Underground Conduit	\$115,134	\$65,445	\$17,824	\$28,926	\$2,496	\$244
Acct 5150 Maintenance of Underground Conductors & Devices	\$55,578	\$31,459	\$8,732	\$13,424	\$1,758	\$113
<b>Total</b>	<b>\$1,961,619</b>	<b>\$1,117,750</b>	<b>\$301,069</b>	<b>\$503,842</b>	<b>\$31,227</b>	<b>\$4,256</b>
<b>General Expenses</b>						
Acct 5005 - Operation Supervision and Engineering	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675
Acct 5010 - Load Dispatching	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216
Acct 5085 - Miscellaneous Distribution Expense	\$1,012,927	\$592,162	\$150,482	\$252,958	\$14,420	\$1,589
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$3,492,676</b>	<b>\$2,041,835</b>	<b>\$518,878</b>	<b>\$872,224</b>	<b>\$49,721</b>	<b>\$4,538</b>
Secondary Conductors and Poles Gross Assets	\$20,872,505	\$11,714,323	\$3,375,083	\$4,636,621	\$1,075,616	\$32,017
Acct 1815 - 1855	\$186,082,885	\$112,095,931	\$27,007,357	\$44,497,608	\$2,788,601	\$325,612

#### Grouping of Operation and Maintenance

	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1830	\$ 152,598	\$ 87,033	\$ 23,343	\$ 39,522	\$ 2,093	\$ 334	\$ 273
1835	\$ 292,953	\$ 166,942	\$ 44,948	\$ 75,305	\$ 4,601	\$ 636	\$ 519
1840	\$ 115,134	\$ 65,445	\$ 17,824	\$ 28,926	\$ 2,496	\$ 244	\$ 200
1845	\$ 55,578	\$ 31,459	\$ 8,732	\$ 13,424	\$ 1,758	\$ 113	\$ 93
1830 & 1835	\$ 1,323,206	\$ 764,302	\$ 202,773	\$ 341,186	\$ 19,709	\$ 2,863	\$ 2,353
1840 & 1845	\$ 22,150	\$ 12,569	\$ 3,450	\$ 5,478	\$ 570	\$ 46	\$ 38
<b>Total</b>	<b>\$ 1,961,619</b>	<b>\$ 1,117,750</b>	<b>\$ 301,069</b>	<b>\$ 503,842</b>	<b>\$ 31,227</b>	<b>\$ 4,256</b>	<b>\$ 3,476</b>



Ontario Energy Board

# 2020 Cost Allocation Model

## Sheet 03.5 USL Metering Credit Worksheet - Initial Application

### ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$97,155
Depreciation on General Plant Assigned to Metering	\$1,639
Acct 5065 - Meter expense	\$146,889
Acct 5070 & 5075 - Customer Premises	\$36,579
Acct 5175 - Meter Maintenance	\$1,729
Acct 5310 - Meter Reading	\$1,990
Admin and General Assigned to Metering	\$94,581
PILs on Metering	\$2,883
Debt Return on Metering	\$18,400
Equity Return on Metering	\$27,186
<b>Total</b>	<b>\$429,032</b>
 Number of Customers	 4,182
 Metering Unit Cost (\$/Customer/Month)	 <b>\$8.55</b>
 General Plant - Gross Assets	 \$2,846,757
General Plant - Accumulated Depreciation	(\$2,040,890)
General Plant - Net Fixed Assets	\$805,866
 General Plant - Depreciation	 \$33,549
<b>Total Net Fixed Assets Excluding General Plant</b>	<b>\$13,403,122</b>
 <b>Total Administration and General Expense</b>	 <b>\$783,698</b>
 <b>Total O&amp;M</b>	 <b>\$1,551,027</b>
 Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$1,721,467
Metering - Accumulated Depreciation	(\$1,066,647)
Metering - Net Fixed Assets	\$654,820
General Plant Assigned to Metering - NFA	\$39,371
Metering Net Fixed Assets Including General Plant	\$694,191



Ontario Energy Board

## 2020 Cost Allocation Model

**EB-2019-0037**

**Sheet 03.6 MicroFIT Charge Worksheet - Initial Application**

**Instructions:**

More Instructions provided on the first tab in this workbook.

**ALLOCATION BY RATE CLASSIFICATION**

<u>Description</u>	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 310,225.78	\$ 0.60
Customer Premises - Materials and Expenses (5075)	\$ 66,823.83	\$ 0.13
Meter Expenses (5065)	\$ 611,122.07	\$ 1.18
Maintenance of Meters (5175)	\$ 7,193.26	\$ 0.01
Meter Reading Expenses (5310)	\$ 20,510.21	\$ 0.04
Customer Billing (5315)	#####	\$ 3.09
Amortization Expense - General Plant Assigned to Meters	\$ 6,761.39	\$ 0.01
Admin and General Expenses allocated to O&M expenses for meters	\$ 181,589.33	\$ 0.35
Allocated PILS (general plant assigned to meters)	\$ 674.87	\$ 0.00
Interest Expense	\$ 4,307.01	\$ 0.01
Income Expenses	\$ 6,363.43	\$ 0.01
Total Cost	#####	\$ 5.44
Number of Residential Customers	43107	



# 2020 Cost Allocation Model

**EB-2019-0037**
**Sheet 04 Summary of Allocators by Class & Accounts - Initial Application**
**ALLOCATION BY RATE CLASSIFICATION**

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
1565	Conservation and Demand Management Expenditures and Recoveries	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	dp	\$15,382,720	\$7,998,746	\$2,306,511	\$4,888,599	\$167,715	\$8,889	\$12,260
1810	Leasehold Improvements	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp	\$24,329,665	\$10,632,320	\$4,407,557	\$9,069,256	\$218,425	\$0	\$2,107
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	dp	\$27,623,947	\$15,768,287	\$4,212,987	\$7,208,075	\$323,936	\$60,944	\$49,717
1830-5	Poles, Towers and Fixtures - Secondary	dp	\$1,453,892	\$815,971	\$235,094	\$322,968	\$74,923	\$2,706	\$2,230
1835	Overhead Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	dp	\$37,924,925	\$21,648,286	\$5,784,012	\$9,895,969	\$444,732	\$83,671	\$68,256
1835-5	Overhead Conductors and Devices - Secondary	dp	\$4,213,881	\$2,364,966	\$681,384	\$936,072	\$217,153	\$7,842	\$6,464
1840	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	dp	\$19,248,158	\$10,987,224	\$2,935,578	\$5,022,533	\$225,716	\$42,466	\$34,642
1840-5	Underground Conduit - Secondary	dp	\$6,416,053	\$3,600,896	\$1,037,475	\$1,425,263	\$330,636	\$11,940	\$9,842
1845	Underground Conductors and Devices	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	dp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	dp	\$8,788,679	\$5,016,749	\$1,340,380	\$2,293,281	\$103,062	\$19,390	\$15,818
1845-5	Underground Conductors and Devices - Secondary	dp	\$8,788,679	\$4,932,490	\$1,421,129	\$1,952,318	\$452,904	\$16,356	\$13,481
1850	Line Transformers	dp	\$31,196,703	\$19,330,438	\$4,951,760	\$6,371,873	\$397,115	\$80,298	\$65,219
1855	Services	dp	\$16,998,304	\$16,998,304	\$0	\$0	\$0	\$0	\$0
1860	Meters	dp	\$9,263,634	\$7,162,047	\$1,721,467	\$328,841	\$51,280	\$0	\$0
1905	Land	gp	\$940,079	\$567,602	\$136,107	\$220,842	\$12,836	\$1,464	\$1,228
1906	Land Rights	gp	\$58,790	\$35,496	\$8,512	\$13,811	\$803	\$92	\$77
1908	Buildings and Fixtures	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	gp	\$90,616	\$54,712	\$13,120	\$21,287	\$1,237	\$141	\$118
1920	Computer Equipment - Hardware	gp	\$762,482	\$460,372	\$110,394	\$179,121	\$10,411	\$1,187	\$996
1925	Computer Software	gp	\$3,508,379	\$2,118,293	\$507,952	\$824,183	\$47,904	\$5,463	\$4,584
1930	Transportation Equipment	gp	\$6,763,437	\$4,083,636	\$979,228	\$1,588,856	\$92,350	\$10,532	\$8,837
1935	Stores Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	gp	\$2,665,813	\$1,609,568	\$385,963	\$626,249	\$36,400	\$4,151	\$3,483
1945	Measurement and Testing Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	gp	\$2,412,599	\$1,456,682	\$349,302	\$566,764	\$32,942	\$3,757	\$3,152
1960	Miscellaneous Equipment	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	gp	\$2,460,098	\$1,485,360	\$356,179	\$577,922	\$33,591	\$3,831	\$3,214
1990	Other Tangible Property	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	co	(\$6,698,761)	(\$3,891,432)	(\$1,047,764)	(\$1,585,216)	(\$147,506)	(\$14,774)	(\$12,069)
2005	Property Under Capital Leases	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	gp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep	(\$125,914,514)	(\$75,503,793)	(\$18,625,339)	(\$29,579,080)	(\$1,837,226)	(\$201,032)	(\$168,044)
3046	Balance Transferred From Income	NI	(\$3,865,689)	(\$2,340,388)	(\$556,450)	(\$907,642)	(\$50,457)	(\$5,839)	(\$4,913)
	blank row								
4080	Distribution Services Revenue	CREV	(\$27,446,881)	(\$16,521,134)	(\$4,412,386)	(\$5,575,616)	(\$856,671)	(\$37,283)	(\$43,791)
4082	Retail Services Revenues	mi	(\$40,269)	(\$27,035)	(\$5,324)	(\$7,110)	(\$656)	(\$74)	(\$69)
4084	Service Transaction Requests (STR) Revenues	mi	(\$325)	(\$218)	(\$43)	(\$57)	(\$5)	(\$1)	(\$1)
4086	SSS Admin Charge	mi	(\$140,473)	(\$103,752)	(\$10,065)	(\$1,184)	(\$23,926)	(\$864)	(\$681)
4090	Electric Services Incidental to Energy Sales	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	mi	(\$1,180,493)	(\$672,717)	(\$181,124)	(\$303,453)	(\$18,542)	(\$2,564)	(\$2,093)
4215	Other Utility Operating Income	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	mi	(\$156,800)	(\$110,682)	(\$22,437)	(\$23,506)	(\$25)	(\$100)	(\$51)
4235	Miscellaneous Service Revenues	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	mi	(\$199,650)	(\$134,036)	(\$26,398)	(\$35,251)	(\$3,254)	(\$369)	(\$341)
4240	Provision for Rate Refunds	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	mi	(\$172,468)	(\$115,787)	(\$22,841)	(\$30,452)	(\$2,811)	(\$319)	(\$295)
4305	Regulatory Debits	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	mi	\$564,690	\$379,108	\$74,664	\$99,704	\$9,204	\$1,044	\$965
4315	Revenues from Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**ALLOCATION BY RATE CLASSIFICATION**

				1	2	3	7	8	9
USoA Account #	Accounts	O1 Grouping	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
4320	Expenses of Electric Plant Leased to Others	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	mi	(\$2,495,805)	(\$1,679,522)	(\$329,284)	(\$437,212)	(\$40,862)	(\$4,635)	(\$4,290)
4380	Expenses of Non-Utility Operations	mi	\$2,495,805	\$1,675,575	\$329,998	\$440,671	\$40,681	\$4,615	\$4,265
4390	Miscellaneous Non-Operating Income	mi	(\$172,584)	(\$115,865)	(\$22,819)	(\$30,472)	(\$2,813)	(\$319)	(\$295)
4395	Rate-Payer Benefit Including Interest	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	mi	(\$60,000)	(\$40,281)	(\$7,933)	(\$10,594)	(\$978)	(\$111)	(\$103)
4415	Equity in Earnings of Subsidiary Companies	mi	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	cop	\$88,221,916	\$37,589,623	\$13,983,996	\$35,730,835	\$764,370	\$40,513	\$112,580
4708	Charges-WMS	cop	\$2,664,177	\$1,135,153	\$422,297	\$1,079,021	\$23,083	\$1,223	\$3,400
4710	Cost of Power Adjustments	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	cop	\$5,639,767	\$2,402,994	\$893,956	\$2,284,167	\$48,864	\$2,590	\$7,197
4715	System Control and Load Dispatching	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	cop	\$4,385,874	\$1,868,735	\$695,202	\$1,776,327	\$38,000	\$2,014	\$5,597
4730	Rural Rate Assistance Expense	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	cop	\$174,836	\$74,494	\$27,713	\$70,810	\$1,515	\$80	\$223
4751	Charges-Smart Metering Entity	cop	\$470,985	\$429,333	\$41,652	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	di	\$1,704,944	\$996,718	\$253,289	\$425,775	\$24,271	\$2,675	\$2,215
5010	Load Dispatching	di	\$774,805	\$452,955	\$115,106	\$193,492	\$11,030	\$1,216	\$1,007
5012	Station Buildings and Fixtures Expense	di	\$462,307	\$240,392	\$69,319	\$146,920	\$5,040	\$267	\$368
5014	Transformer Station Equipment - Operation Labour	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	di	\$435,828	\$190,461	\$78,955	\$162,462	\$3,913	\$0	\$38
5017	Distribution Station Equipment - Operation Supplies and Expenses	di	\$249,040	\$108,833	\$45,116	\$92,833	\$2,236	\$0	\$22
5020	Overhead Distribution Lines and Feeders - Operation Labour	di	\$210,397	\$119,938	\$32,242	\$54,250	\$3,134	\$458	\$374
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di	\$408,048	\$232,610	\$62,531	\$105,214	\$6,078	\$889	\$726
5030	Overhead Subtransmission Feeders - Operation	di	\$55,392	\$24,408	\$10,118	\$20,404	\$458	\$0	\$5
5035	Overhead Distribution Transformers- Operation	di	\$150,316	\$93,140	\$23,859	\$30,702	\$1,913	\$387	\$314
5040	Underground Distribution Lines and Feeders - Operation Labour	di	\$16,242	\$9,216	\$2,530	\$4,017	\$418	\$34	\$28
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di	\$5,908	\$3,352	\$920	\$1,461	\$152	\$12	\$10
5050	Underground Subtransmission Feeders - Operation	di	\$464	\$210	\$87	\$164	\$3	\$0	\$0
5055	Underground Distribution Transformers - Operation	di	\$132,332	\$81,997	\$21,005	\$27,029	\$1,685	\$341	\$277
5065	Meter Expense	cu	\$790,446	\$611,122	\$146,889	\$28,059	\$4,376	\$0	\$0
5070	Customer Premises - Operation Labour	cu	\$420,025	\$310,226	\$30,096	\$3,541	\$71,542	\$2,584	\$2,037
5075	Customer Premises - Materials and Expenses	cu	\$90,475	\$66,824	\$6,483	\$763	\$15,410	\$557	\$439
5085	Miscellaneous Distribution Expense	di	\$1,012,927	\$592,162	\$150,482	\$252,958	\$14,420	\$1,589	\$1,316
5090	Underground Distribution Lines and Feeders - Rental Paid	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	di	\$166,694	\$95,025	\$25,545	\$42,982	\$2,483	\$363	\$296
5096	Other Rent	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di	\$147,452	\$76,672	\$22,109	\$46,860	\$1,608	\$85	\$118
5112	Maintenance of Transformer Station Equipment	di	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	di	\$133,233	\$58,224	\$24,136	\$49,665	\$1,196	\$0	\$12
5120	Maintenance of Poles, Towers and Fixtures	di	\$152,598	\$87,033	\$23,343	\$39,522	\$2,093	\$334	\$273
5125	Maintenance of Overhead Conductors and Devices	di	\$292,953	\$166,942	\$44,948	\$75,305	\$4,601	\$636	\$519
5130	Maintenance of Overhead Services	di	\$305,603	\$305,603	\$0	\$0	\$0	\$0	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	di	\$538,067	\$306,729	\$82,455	\$138,740	\$8,014	\$1,172	\$957
5145	Maintenance of Underground Conduit	di	\$115,134	\$65,445	\$17,824	\$28,926	\$2,496	\$244	\$200
5150	Maintenance of Underground Conductors and Devices	di	\$55,578	\$31,459	\$8,732	\$13,424	\$1,758	\$113	\$93
5155	Maintenance of Underground Services	di	\$147,777	\$147,777	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	di	\$156,750	\$97,127	\$24,880	\$32,016	\$1,995	\$403	\$328
5175	Maintenance of Meters	cu	\$9,304	\$7,193	\$1,729	\$330	\$52	\$0	\$0
5305	Supervision	cu	\$256,394	\$228,637	\$22,288	\$3,762	\$11	\$818	\$879
5310	Meter Reading Expense	cu	\$22,500	\$20,510	\$1,990	\$0	\$0	\$0	\$0
5315	Customer Billing	cu	\$1,790,905	\$1,597,025	\$155,680	\$26,278	\$74	\$5,711	\$6,138
5320	Collecting	cu	\$217,991	\$194,392	\$18,950	\$3,199	\$9	\$695	\$747
5325	Collecting- Cash Over and Short	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	cu	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	cu	\$250,000	\$221,890	\$20,685	\$7,214	\$0	\$0	\$211
5340	Miscellaneous Customer Accounts Expenses	cu	\$77,151	\$68,799	\$6,707	\$1,132	\$3	\$246	\$264
5405	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	ad	\$1,187,606	\$799,185	\$156,687	\$208,043	\$19,444	\$2,205	\$2,041
5610	Management Salaries and Expenses	ad	\$750,679	\$505,161	\$99,041	\$131,503	\$12,290	\$1,394	\$1,290
5615	General Administrative Salaries and Expenses	ad	\$703,916	\$473,692	\$92,871	\$123,311	\$11,525	\$1,307	\$1,210
5620	Office Supplies and Expenses	ad	\$75,940	\$51,103	\$10,019	\$13,303	\$1,243	\$141	\$131
5625	Administrative Expense Transferred Credit	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	ad	\$47,000	\$31,628	\$6,201	\$8,233	\$769	\$87	\$81
5635	Property Insurance	ad	\$141,473	\$85,419	\$20,483	\$33,235	\$1,932	\$220	\$185
5640	Injuries and Damages	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	ad	\$357,800	\$240,777	\$47,206	\$62,679	\$5,858	\$664	\$615

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping	Total	1 Residential	2 GS <50	3 GS>50-Regular	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
5650	Franchise Requirements	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	ad	\$697,576	\$469,426	\$92,035	\$122,200	\$11,421	\$1,295	\$1,199
5660	General Advertising Expenses	ad	\$650,268	\$437,590	\$85,793	\$113,913	\$10,646	\$1,208	\$1,118
5665	Miscellaneous General Expenses	ad	\$408,364	\$274,804	\$53,878	\$71,537	\$6,686	\$758	\$702
5670	Rent	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	ad	\$577,620	\$388,703	\$76,208	\$101,187	\$9,457	\$1,073	\$993
5680	Electrical Safety Authority Fees	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	cop	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	dep	\$4,404,632	\$2,707,249	\$656,233	\$973,308	\$56,713	\$6,024	\$5,105
5710	Amortization of Limited Term Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	dep	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	INT	\$2,616,443	\$1,584,062	\$376,626	\$614,326	\$34,151	\$3,952	\$3,325
8105	Taxes Other Than Income Taxes	ad	\$268,803	\$162,740	\$38,693	\$63,113	\$3,509	\$406	\$342
6110	Income Taxes	Inout	\$409,974	\$248,209	\$59,014	\$96,260	\$5,351	\$619	\$521
6205-1	Sub-account LEAP Funding	ad	\$34,735	\$23,375	\$4,583	\$6,085	\$569	\$65	\$60
6210	Life Insurance	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$192,453,680	\$99,820,985	\$28,507,997	\$62,090,406	\$1,600,087	\$192,164	\$242,043
			\$192,453,680						

Grouping by Allocator	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
1808	\$ 609,759	\$ 317,064	\$ 91,428	\$ 193,780	\$ 6,648	\$ 352	\$ 486
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 818,101	\$ 357,519	\$ 148,207	\$ 304,960	\$ 7,345	\$ -	\$ 71
1830	\$ 152,598	\$ 87,033	\$ 23,343	\$ 39,522	\$ 2,093	\$ 334	\$ 273
1835	\$ 292,953	\$ 166,942	\$ 44,948	\$ 75,305	\$ 4,601	\$ 636	\$ 519
1840	\$ 115,134	\$ 65,445	\$ 17,824	\$ 28,926	\$ 2,496	\$ 244	\$ 200
1845	\$ 55,578	\$ 31,459	\$ 8,732	\$ 13,424	\$ 1,758	\$ 113	\$ 93
1850	\$ 439,398	\$ 272,265	\$ 69,744	\$ 89,746	\$ 5,593	\$ 1,131	\$ 919
1855	\$ 453,380	\$ 453,380	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ 9,304	\$ 7,193	\$ 1,729	\$ 330	\$ 52	\$ -	\$ -
1815-1855	\$ 3,492,676	\$ 2,041,835	\$ 518,878	\$ 872,224	\$ 49,721	\$ 5,480	\$ 4,538
1830 & 1835	\$ 1,378,598	\$ 778,710	\$ 212,891	\$ 361,590	\$ 20,166	\$ 2,883	\$ 2,358
1840 & 1845	\$ 22,614	\$ 12,779	\$ 3,537	\$ 5,641	\$ 572	\$ 46	\$ 38
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 250,000	\$ 221,890	\$ 20,685	\$ 7,214	\$ -	\$ -	\$ 211
Break Out	\$ 128,208,643	\$ 76,687,977	\$ 19,016,870	\$ 30,190,988	\$ 1,928,019	\$ 209,782	\$ 175,008
CCA	\$ 510,500	\$ 377,050	\$ 36,579	\$ 4,303	\$ 86,952	\$ 3,140	\$ 2,475
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 10,025,641	\$ 4,271,728	\$ 1,589,158	\$ 4,060,494	\$ 86,864	\$ 4,604	\$ 12,794
CEN EWMP	\$ 91,531,914	\$ 39,228,604	\$ 14,475,658	\$ 36,880,666	\$ 788,967	\$ 41,816	\$ 116,202
CREV	\$ 27,587,354	\$ 16,624,886	\$ 4,422,451	\$ 5,576,800	\$ 880,598	\$ 38,147	\$ 44,472
CWCS	\$ 16,998,304	\$ 16,998,304	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ 10,054,080	\$ 7,773,169	\$ 1,868,356	\$ 356,900	\$ 55,655	\$ -	\$ -
CWMR	\$ 22,500	\$ 20,510	\$ 1,990	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 2,301,847	\$ 2,061,600	\$ 198,256	\$ 27,203	\$ 565	\$ 7,395	\$ 7,959
DCP	\$ 15,382,720	\$ 7,998,746	\$ 2,306,511	\$ 4,888,599	\$ 167,715	\$ 8,889	\$ 12,260
LPHA	\$ 156,800	\$ 110,682	\$ 22,437	\$ 23,506	\$ 25	\$ 100	\$ 51
LTNCP	\$ 31,196,703	\$ 19,330,438	\$ 4,951,760	\$ 6,371,873	\$ 397,115	\$ 80,298	\$ 65,219
NFA	\$ 1,591,324	\$ 910,919	\$ 242,133	\$ 409,209	\$ 23,386	\$ 3,130	\$ 2,545
NFA ECC	\$ 19,803,766	\$ 11,957,140	\$ 2,867,240	\$ 4,652,269	\$ 270,406	\$ 30,837	\$ 25,875
O&M	\$ 5,491,504	\$ 3,695,443	\$ 724,522	\$ 961,994	\$ 89,907	\$ 10,197	\$ 9,440
PNCP	\$ 117,915,375	\$ 64,052,866	\$ 18,680,514	\$ 33,489,114	\$ 1,315,870	\$ 206,470	\$ 170,540
SNCP	\$ 20,872,505	\$ 11,714,323	\$ 3,375,083	\$ 4,636,621	\$ 1,075,616	\$ 38,844	\$ 32,017
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 192,653,330	\$ 99,958,969	\$ 28,533,681	\$ 62,122,198	\$ 1,603,521	\$ 192,552	\$ 242,409

## 2020 Cost Allocation Model

EB-2019-0037  
 Sheet 05 Details of Allotments by Class and Account Worksheet - Initial Application

## Uniform System of Accounts - Detail Accounts

[illegible]

	\$75,911,661	\$38,432,705	\$192,453,680	\$192,453,680
			\$0	
\$0			\$192,453,681	





**Grouping of OM&A  
(lines 168 - 240)**

Total



#### Categorization and Allocation of Contributed Capital

##### Contributed Capital - 1995

**Accumulated Depreciation - 2105 Capital Contribution**

[illegible]

[illegible]

Sub - Total	(\$11,833,499)	(\$73,887,307)	(\$37,946,191)	(\$111,833,499)	(\$33,709,233)	(\$13,484,768)	(\$26,067,824)	(\$609,521)	(\$4,308)	(\$1,853)	(\$73,887,307)	(\$33,292,709)	(\$3,101,886)	(\$203,666)	(\$1,035,439)	(\$174,798)	(\$137,793)	(\$37,946,191)	\$0	\$0	\$0	\$0	\$0	\$0	
General Plant																									
1905 Land	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1906 Land Rights	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1908 Buildings and Fixtures	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1910 Leasehold Improvements	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1915 Office Furniture and Equipment	(\$70,547)																								
1920 Computer Equipment - Hardware	(\$757,545)																								
1925 Computer Software	(\$3,238,877)																								
1930 Transportation Equipment	(\$4,784,595)																								
1935 Stores Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1940 Tools, Shop and Garage Equipment	(\$2,189,701)																								
1945 Measurement and Testing Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1950 Power Operated Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1955 Communication Equipment	(\$1,957,650)																								
1960 Miscellaneous Equipment	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1970 Load Management Controls - Customer																									
Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1975 Load Management Controls - Utility																			\$0	\$0	\$0	\$0	\$0	\$0	
Premises	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
1980 System Supervisory Equipment	(\$1,641,715)																								
1990 Other Tangible Property	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
2005 Property Under Capital Leases	\$0																		\$0	\$0	\$0	\$0	\$0	\$0	
2010 Electric Plant Purchased or Sold	\$559,719																								
Sub - Total	(\$14,081,015)																		(\$8,601,851)	(\$2,038,685)	(\$3,307,890)	(\$192,266)	(\$21,926)	(\$18,398)	(\$14,081,015)
TOTAL - 2120	(\$125,914,514)	(\$73,887,307)	(\$37,946,191)	(\$111,833,499)	(\$33,709,233)	(\$13,484,768)	(\$26,067,824)	(\$609,521)	(\$4,308)	(\$1,853)	(\$73,887,307)	(\$33,292,709)	(\$3,101,886)	(\$203,666)	(\$1,035,439)	(\$174,798)	(\$137,793)	(\$37,946,191)	(\$8,601,851)	(\$2,038,685)	(\$3,307,890)	(\$192,266)	(\$21,926)	(\$18,398)	(\$14,081,015)

<b>General Plant</b>						
1905 Land	\$0					
1906 Land Rights	\$0	\$0	\$0	\$0	\$0	\$0
1908 Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0
Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0
1915 Office Furniture and Equipment	\$4,630					
1920 Computer Equipment - Hardware	\$4,833					
1925 Computer Software	\$77,135					
1930 Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1935 Stoves Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1940 Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1945 Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0
1950 Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0

**Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710**

**Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 571**

[illegible]



1818-2	Buildings and Fixtures - < 50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1819	Leasehold Improvements	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1810-1	Leasehold Improvements >50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1810-2	Leasehold Improvements <50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1815	Transformer Station Equipment - Normally Primary above 50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1820	Distribution Station Equipment - Normally Primary below 50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1820-1	Distribution Station Equipment - Normally Primary below 50 KV (Bulk)	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1820-2	Distribution Station Equipment - Normally Primary below 50 KV (Primary)	100%	100%	0%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1820-3	Distribution Station Equipment - Normally Primary below 50 KV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42.81%	15.85%	40.50%	0.87%	0.05%	0.13%
1825	Storage Battery Equipment	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1825-1	Storage Battery Equipment > 50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1825-2	Storage Battery Equipment <50 KV	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1830	Poles, Towers and Fixtures	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1830-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1830-4	Poles, Towers and Fixtures - Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
1830-5	Poles, Towers and Fixtures - Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%	100.00%	74.49%	7.23%	0.00%	17.18%	0.62%	0.49%
1835	Overhead Conductors and Devices	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1835-3	Subtransmission Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1835-4	Overhead Conductors and Devices - Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
1835-5	Overhead Conductors and Devices - Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%	100.00%	74.49%	7.23%	0.00%	17.18%	0.62%	0.49%
1840	Underground Conduit	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1840-3	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1840-4	Underground Conduit - Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
1840-5	Underground Conduit - Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%	100.00%	74.49%	7.23%	0.00%	17.18%	0.62%	0.49%
1845	Underground Conductors and Devices	100%	100%	0%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1845-3	Bulk Delivery	100%	100%	0%	100%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1845-4	Underground Conductors and Devices - Primary	100%	70%	30%	100%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
1845-5	Underground Conductors and Devices - Secondary	100%	70%	30%	100%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%	100.00%	74.49%	7.23%	0.00%	17.18%	0.62%	0.49%
1850	Line Transformers	100%	65%	35%	100%	47.78%	19.81%	31.42%	0.98%	0.00%	0.01%	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77.31%	10.00%	0.00%	0.00%	0.00%	0.00%
General Plant																		
1905	Land	100%											60%	14%	23%	1%	0%	0%
1906	Land Rights	100%											60%	14%	23%	1%	0%	0%
1908	Buildings and Fixtures	100%											60%	14%	23%	1%	0%	0%
1910	Leasehold Improvements	100%											60%	14%	23%	1%	0%	0%
1915	Office Furniture and Equipment	100%											60%	14%	23%	1%	0%	0%
1920	Computer Equipment - Hardware	100%											60%	14%	23%	1%	0%	0%
1925	Computer Software	100%											60%	14%	23%	1%	0%	0%
1930	Transportation Equipment	100%											60%	14%	23%	1%	0%	0%
1935	Stores Equipment	100%											60%	14%	23%	1%	0%	0%
1940	Tools, Shop and Garage Equipment	100%											60%	14%	23%	1%	0%	0%
1945	Measurement and Testing Equipment	100%											60%	14%	23%	1%	0%	0%
1950	Power Operated Equipment	100%											60%	14%	23%	1%	0%	0%
1955	Communication Equipment	100%											60%	14%	23%	1%	0%	0%
1960	Miscellaneous Equipment	100%											60%	14%	23%	1%	0%	0%
1970	Load Management Controls - Customer Premises	100%											60%	14%	23%	1%	0%	0%
1975	Load Management Controls - Utility Premises	100%											60%	14%	23%	1%	0%	0%
1980	System Supervisory Equipment	100%											60%	14%	23%	1%	0%	0%
1990	Other Tangible Property	100%											60%	14%	23%	1%	0%	0%
2005	Property Under Capital Leases	100%											60%	14%	23%	1%	0%	0%
2010	Electric Plant Purchased or Sold	100%											60%	14%	23%	1%	0%	0%



# 2020 Cost Allocation Model

EB-2019-0037

## Sheet E1 Categorization Worksheet - Initial Application

This worksheet details how Density is derived and how Costs are Categorized.

### Density of Utility

Density	Number of Customers	kM of Lines
81	48105	597

### Deemed Customer Cost Component based on Survey Results

#### Customer Component

If Density is < 30 customers per kM of lines then	LOW	0.6	All
If Density is Between 30 and 60 customers per kM of lines then	MEDIUM	0.4	All
If Density is Between > 60 customers per kM of lines then	HIGH	0.3	Distribution
If Density is Between > 60 customers per kM of lines then	HIGH	0.35	Transformers

### Categorization and Demand Allocation for Distribution Assets Accounts

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	<b>Distribution Plant</b>			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	30%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	30%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	30%
1835	Overhead Conductors and Devices	DNCP	CCA	30%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	30%

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	30%
1840	Underground Conduit	DNCP	CCA	30%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	30%
1840-5	Underground Conduit - Secondary	SNCP	CCS	30%
1845	Underground Conductors and Devices	DNCP	CCA	30%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	30%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	30%
1850	Line Transformers	LTNCP	CCLT	35%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
	blank row			
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	<b>Accumulated Amortization</b>			
2105x	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets and O7		
	<b>Operation</b>			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5010	Load Dispatching	1815-1855 D	1815-1855 C	30%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	30%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	30%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	35%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	30%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	30%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	35%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	30%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	30%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	30%
	<b>Maintenance</b>			
4751			4751 C	100%
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	30%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	30%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	30%
5130	Maintenance of Overhead Services		1855 C	100%



USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	30%
5145	Maintenance of Underground Conduit	1840 D	1840 C	30%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	30%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	35%
5175	Maintenance of Meters		1860 C	100%
5305	Supervision		CWNB	100%
5310	Meter Reading Expense		CWMR	100%
5315	Customer Billing		CWNB	100%
5320	Collecting		CWNB	100%
5325	Collecting- Cash Over and Short		CWNB	100%
5330	Collection Charges		CWNB	100%
5335	Bad Debt Expense		BDHA	100%
5340	Miscellaneous Customer Accounts Expenses		CWNB	100%



# 2020 Cost Allocation Model

**EB-2019-0037****Sheet E2 Allocator Worksheet - Initial Application****Details:**

The worksheet below details how allocators are derived.

			1	2	3	7	8	9
Explanation	ID and Factors	Total	Residential	GS <50	GS>50- Regular	Street Light	Sentinel	Unmetered Scattered Load
Demand Allocators								
1 cp								
Transformation CP	TCP1	100.00%	52.85%	14.47%	31.51%	1.04%	0.06%	0.07%
Bulk Delivery (SubTransmission) CP	BCP1	100.00%	52.85%	14.47%	31.51%	1.04%	0.06%	0.07%
Distribution CP (Total System)	DCP1	100.00%	52.85%	14.47%	31.51%	1.04%	0.06%	0.07%
4 cp								
Transformation CP	TCP4	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
Bulk Delivery (SubTransmission) CP	BCP4	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
Distribution CP (Total System)	DCP4	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
12 cp								
Transformation CP	TCP12	100.00%	46.17%	17.35%	35.76%	0.60%	0.03%	0.09%
Bulk Delivery (SubTransmission) CP	BCP12	100.00%	46.17%	17.35%	35.76%	0.60%	0.03%	0.09%
Distribution CP (Total System)	DCP12	100.00%	46.17%	17.35%	35.76%	0.60%	0.03%	0.09%
NON CO_INCIDENT PEAK								
1 NCP								
Distribution NCP ( Total System)	DNCP1	100.00%	50.04%	17.00%	32.95%	0.00%	0.00%	0.01%
Primary NCP	PNCP1	100.00%	44.86%	17.81%	36.49%	0.83%	0.00%	0.01%
Line Transformer NCP	LTNCP1	100.00%	48.95%	19.43%	30.70%	0.91%	0.00%	0.01%
Secondary NCP	SNCP1	100.00%	49.40%	19.61%	30.98%	0.00%	0.00%	0.01%
4 NCP								
Distribution NCP ( Total System)	DNCP4	100.00%	49.39%	17.22%	33.39%	0.00%	0.00%	0.01%
Primary NCP	PNCP4	100.00%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%
Line Transformer NCP	LTNCP4	100.00%	47.78%	19.81%	31.42%	0.98%	0.00%	0.01%
Secondary NCP	SNCP4	100.00%	48.25%	20.00%	31.73%	0.00%	0.00%	0.01%
12 NCP								
Distribution NCP ( Total System)	DNCP12	100.00%	45.06%	18.24%	36.69%	0.00%	0.00%	0.01%
Primary NCP	PNCP12	100.00%	37.57%	19.47%	41.87%	1.08%	0.00%	0.01%
Line Transformer NCP	LTNCP12	100.00%	41.55%	21.54%	35.70%	1.20%	0.00%	0.01%
Secondary NCP	SNCP12	100.00%	42.06%	21.80%	36.14%	0.00%	0.00%	0.01%
Demand Allocators - Composite								
DEMAND 1815-1855	1815-1855 D	100.00%	44.90%	18.61%	35.68%	0.81%	0.00%	0.01%
DEMAND 1808	1808 D	100.00%	52.00%	14.99%	31.78%	1.09%	0.06%	0.08%
DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1820	1820 D	100.00%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%
	1815 & 1820							
DEMAND 1815 & 1820	D	100.00%	43.70%	18.12%	37.28%	0.90%	0.00%	0.01%
DEMAND 1830	1830 D	100.00%	43.93%	18.21%	37.00%	0.85%	0.00%	0.01%
DEMAND 1835	1835 D	100.00%	44.16%	18.30%	36.72%	0.81%	0.00%	0.01%
	1830 & 1835							
DEMAND 1830 & 1835	D	100.00%	44.06%	18.27%	36.84%	0.83%	0.00%	0.01%
DEMAND 1840	1840 D	100.00%	44.84%	18.59%	35.89%	0.67%	0.00%	0.01%
DEMAND 1845	1845 D	100.00%	45.98%	19.06%	34.51%	0.45%	0.00%	0.01%

	1840 & 1845							
DEMAND 1840 & 1845	D	100.00%	45.30%	18.78%	35.33%	0.58%	0.00%	0.01%
DEMAND 1850	1850 D	100.00%	47.78%	19.81%	31.42%	0.98%	0.00%	0.01%
DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER ALLOCATORS								
Billing Data								
kWh	CEN	100.00%	42.61%	15.85%	40.50%	0.87%	0.05%	0.13%
kW	CDEM	100.00%	0.00%	0.00%	97.54%	2.34%	0.12%	0.00%
kWh - Excl WMP	CEN EWMP	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Dollar Billed	CREV	100.00%	60.19%	16.08%	20.31%	3.12%	0.14%	0.16%
Bad Debt 3 Year Historical Average	BDHA	100.00%	88.76%	8.27%	2.89%	0.00%	0.00%	0.08%
Late Payment 3 Year Historical Average	LPHA	100.00%	70.59%	14.31%	14.99%	0.02%	0.06%	0.03%
Number of Bills	CNB	100.00%	89.67%	8.74%	0.92%	0.00%	0.32%	0.34%
Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	93.93%	3.39%	2.67%
Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%		0.00%
Total Number of Customer	CCA	100.00%	73.86%	7.17%	0.84%	17.03%	0.62%	0.48%
Subtransmission Customer Base	CCB	100.00%	0.00%	0.00%	0.00%	93.93%	3.39%	2.67%
Primary Feeder Customer Base	CCP	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
Line Transformer Customer Base	CCLT	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
Secondary Feeder Customer Base	CCS	100.00%	74.49%	7.23%	0.00%	17.18%	0.62%	0.49%
Weighted - Services	CWCS	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Weighted Meter -Capital	CWMC	100.00%	77.31%	18.58%	3.55%	0.55%	0.00%	0.00%
Weighted Meter Reading	CWMR	100.00%	91.16%	8.84%	0.00%	0.00%	0.00%	0.00%
Weighted Bills	CWNB	100.00%	89.17%	8.69%	1.47%	0.00%	0.32%	0.34%
CUSTOMER ALLOCATORS - Composite								
CUSTOMER 1815-1855	1815-1855 C	100.00%	90.11%	6.09%	0.00%	2.86%	0.52%	0.41%
CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1820	1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1815 & 1820	1815 & 1820 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1830	1830 C	100.00%	87.61%	8.50%	0.00%	2.58%	0.73%	0.58%
CUSTOMER 1835	1835 C	100.00%	86.92%	8.43%	0.00%	3.35%	0.72%	0.57%
CUSTOMER 1830 & 1835	1830 & 1835 C	100.00%	87.20%	8.46%	0.00%	3.04%	0.73%	0.57%
CUSTOMER 1840	1840 C	100.00%	84.85%	8.23%	0.00%	5.65%	0.71%	0.56%
CUSTOMER 1845	1845 C	100.00%	81.40%	7.90%	0.00%	9.50%	0.68%	0.53%
CUSTOMER 1840 & 1845	1840 & 1845 C	100.00%	83.45%	8.10%	0.00%	7.22%	0.69%	0.55%
CUSTOMER 1850	1850 C	100.00%	88.30%	8.57%	0.00%	1.81%	0.74%	0.58%
CUSTOMER 1855	1855 C	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER 1860	1860 C	100.00%	77.31%	18.58%	3.55%	0.55%	0.00%	0.00%
Composite Allocators								
Net Fixed Assets	NFA	100.00%	60.54%	14.39%	23.48%	1.31%	0.15%	0.13%
Net Fixed Assets Excluding Capital								
Contribution	NFA ECC	100.00%	60.38%	14.48%	23.49%	1.37%	0.16%	0.13%
5005-5340	O&M	100.00%	67.29%	13.19%	17.52%	1.64%	0.19%	0.17%
Account Setup	Acct	100.00%	67.29%	13.19%	17.52%	1.64%	0.19%	0.17%
Access to Poles	POLE	100.00%	56.99%	15.34%	25.71%	1.57%	0.22%	0.18%
5005-6225	OM&A	100.00%	67.14%	13.22%	17.66%	1.63%	0.18%	0.17%
SME Allocator	4751 C		91.16%	9%	0%	0%	0%	0%



Ontario Energy Board

# 2020 Cost Allocation Model

**EB-2019-0037**

## Sheet E3 Demand Allocator Worksheet - Initial Application

**Instructions:**

Input sheet for Demand Allocators.

**PLCC WATTS**

**400**

Customer Classes	Total	1	2	3	7	8	9
		Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
CCA	58,364	43,107	4,182	492	9,941	359	283
CCB	10,583	0	0	0	9,941	359	283
CCP	48,817	43,107	4,182	0	886	359	283
CCLT	48,817	43,107	4,182	0	886	359	283
CCS	57,872	43,107	4,182	0	9,941	359	283
PLCC-CCA	23,346	17,243	1,673	197	3,976	144	113
PLCC-CCB	4,233	0	0	0	3,976	144	113
PLCC-CCP	19,527	17,243	1,673	0	354	144	113
PLCC-CCLT	19,527	17,243	1,673	0	354	144	113
PLCC-CCS	23,149	17,243	1,673	0	3,976	144	113
1NCP							
DNCP1	182,885	90,550	30,768	59,636	1,711	91	129
PNCP1	182,885	90,550	30,768	59,636	1,711	91	129
LTNCP1	169,229	90,550	30,768	45,980	1,711	91	129
SNCP1	169,229	90,550	30,768	45,980	1,711	91	129
PLCC - 1NCP							
DNCP1A	180,970	90,550	30,768	59,636	0	0	16
PNCP1A	163,411	73,307	29,095	59,636	1,357	0	16
LTNCP1A	149,755	73,307	29,095	45,980	1,357	0	16
SNCP1A	148,398	73,307	29,095	45,980	0	0	16
4 NCP							
DNCP4	680,589	332,355	115,875	224,664	6,828	362	505
PNCP4	680,589	332,355	115,875	224,664	6,828	362	505
LTNCP4	629,144	332,355	115,875	173,218	6,828	362	505
SNCP4	629,144	332,355	115,875	173,218	6,828	362	505
PLCC - 4NCP							
DNCP4A	672,947	332,355	115,875	224,664	0	0	52
PNCP4A	602,696	263,384	109,184	224,664	5,411	0	52
LTNCP4A	551,250	263,384	109,184	173,218	5,411	0	52
SNCP4A	545,839	263,384	109,184	173,218	0	0	52
12NCP							
DNCP12	1,728,113	768,328	311,053	625,709	20,460	1,084	1,478
PNCP12	1,728,113	768,328	311,053	625,709	20,460	1,084	1,478
LTNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478
SNCP12	1,584,831	768,328	311,053	482,428	20,460	1,084	1,478
PLCC - 12NCP							
DNCP12A	1,705,209	768,328	311,053	625,709	0	0	120
PNCP12A	1,494,432	561,414	290,980	625,709	16,210	0	120
LTNCP12A	1,351,151	561,414	290,980	482,428	16,210	0	120
SNCP12A	1,334,941	561,414	290,980	482,428	0	0	120

**Sheet E4 Trial Balance Allocation Detail Worksheet - Initial Application**

**The worksheet below details how costs are treated, categorized, and grouped.**

[illegible][illegible]

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
1908	Buildings and Fixtures	General Plant	gp							NFA ECC					
1910	Leasehold Improvements	General Plant	gp							NFA ECC					
1915	Office Furniture and Equipment	Equipment	gp							NFA ECC					
1920	Computer Equipment - Hardware	IT Assets	gp							NFA ECC					
1925	Computer Software	IT Assets	gp							NFA ECC					
1930	Transportation Equipment	Equipment	gp							NFA ECC					
1935	Stores Equipment	Equipment	gp							NFA ECC					
1940	Tools, Shop and Garage Equipment	Equipment	gp							NFA ECC					
1945	Measurement and Testing Equipment	Equipment	gp							NFA ECC					
1950	Power Operated Equipment	Equipment	gp							NFA ECC					
1955	Communication Equipment	Equipment	gp							NFA ECC					
1960	Miscellaneous Equipment	Equipment	gp							NFA ECC					
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp							NFA ECC					
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp							NFA ECC					
1980	System Supervisory Equipment	Other Distribution Assets	gp							NFA ECC					
1990	Other Tangible Property	Other Distribution Assets	gp							NFA ECC					
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout		Break out	Breakout						
2005	Property Under Capital Leases	Other Distribution Assets	gp							NFA ECC					
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp							NFA ECC					
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout		Break out	Breakout						
3046	Balance Transferred From Income	Equity	NI								NFA				
	blank row														
4080	Distribution Services Revenue	Distribution Services Revenue	CREV							CREV					
4082	Retail Services Revenues	Other Distribution Revenue	mi								OM&A				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi								OM&A				
4086	SSS Admin Charge	Other Distribution Revenue	mi								CCA				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi								OM&A				
4205	Interdepartmental Rents	Other Distribution Revenue	mi								OM&A				
4210	Rent from Electric Property	Other Distribution Revenue	mi								POLE				
4215	Other Utility Operating Income	Other Distribution Revenue	mi								OM&A				
4220	Other Electric Revenues	Other Distribution Revenue	mi								OM&A				
4225	Late Payment Charges	Late Payment Charges	mi								LPHA				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi												
4235-1	Account Set Up Charges	Specific Service Charges	mi								CWNB				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi								OM&A				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi								OM&A				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi								OM&A				
4305	Regulatory Debits	Other Income & Deductions	mi								OM&A				
4310	Regulatory Credits	Other Income & Deductions	mi								OM&A				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi								OM&A				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi								O&M				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi								OM&A				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi								OM&A				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi								OM&A				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi								OM&A				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi								O&M				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi								OM&A				
4365	Allowances for Emission	Other Income & Deductions	mi								OM&A				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi								OM&A				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi								O&M				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi								OM&A				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi								OM&A				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi								OM&A				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi								OM&A				
4405	Interest and Dividend Income	Other Income & Deductions	mi								OM&A				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi								OM&A				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop							CEN					
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop							CEN					
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop							CEN					
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop							CEN					
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop							CEN					
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop							CEN					
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop							CEN					
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop							CEN					
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop							CEN					
4751	Charges - Smart Metering Entity	Power Supply Expenses (Working Capital)	cop			4751 C			4751 C						
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C		1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C		1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu			CWMC			CWMC						
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA			CCA						
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA			CCA						
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x	1840 & 1845 D	1840 & 1845 C					1840 & 1845 D	1840 & 1845 D
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x	1830 & 1835 D	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5096	Other Rent	Operation (Working Capital)	di							O&M					
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x	1815-1855 D	1815-1855 C					1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C		1808 D	1808 C					1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C		1815 D	1815 C					1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C		1820 D	1820 C					1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x	1830 D	1830 C					1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x	1835 D	1835 C					1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D

Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835	1830 & 1835	1830 & 1835 C	x	1830 & 1835	1830 & 1835 C					1830 & 1835 D	1830 & 1835 D
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x	1840 D	1840 C					1840 D	1840 D
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x	1845 D	1845 C					1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C		1855 D	1855 C					1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x	1850 D	1850 C					1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C		1860 D	1860 C					1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR			CWMR						
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA			BDHA						
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB			CWNB						
5405	Supervision	Community Relations (Working Capital)	ad							O&M					
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad							O&M					
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad							O&M					
5420	Community Safety Program	Community Relations (Working Capital)	ad							NFA ECC					
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad							O&M					
5505	Supervision	Other Distribution Expenses	ad							O&M					
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad							O&M					
5515	Advertising Expense	Advertising Expenses	ad							O&M					
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad							O&M					
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad							O&M					
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad							O&M					
5635	Property Insurance	Insurance Expense (Working Capital)	ad							NFA ECC					
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad							O&M					
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad							O&M					
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad							O&M					
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5660	General Advertising Expenses	Advertising Expenses	ad							O&M					
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad							O&M					
5670	Rent	Administrative and General Expenses (Working Capital)	ad							O&M					
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad							O&M					
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad							O&M					
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop							NFA ECC					



Uniform System of Accounts - Detail Accounts:					Classification and Allocation			Allocation Demand Related	Allocation Customer Related	Allocation A&G Related	Allocation Misc Related				
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint	Demand ID	Customer ID	A & G ID	Misc ID	cp	ncp	non-demand	FINAL
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout			Breakout					PRORATED	PRORATED
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep							O&M					
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep							O&M					
5740	Amortization of Deferred Charges	Amortization of Assets	dep							O&M					
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT							NFA					
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad							NFA					
6110	Income Taxes	Income Tax Expense - Unclassified	Input							NFA					
6205-1	Sub-account LEAP Funding	Charitable Contributions	ad							O&M					
6210	Life Insurance	Insurance Expense (Working Capital)	ad							O&M					
6215	Penalties	Other Distribution Expenses	ad							O&M					
6225	Other Deductions	Other Distribution Expenses	ad							O&M					

# 2020 Cost Allocation Model

**EB-2019-0037**
**Sheet E5 Reconciliation Worksheet - Initial Application**
**Details:**

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

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV		\$15,382,720	\$15,382,720		\$0	\$15,382,720	\$15,382,720	\$0	\$15,382,720	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$24,329,665	\$24,329,665		\$0	\$24,329,665	\$24,329,665	\$0	\$24,329,665	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$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
1830-4	Poles, Towers and Fixtures - Primary		\$27,623,947	\$27,623,947		\$0	\$27,623,947	\$27,623,947	\$0	\$27,623,947	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$1,453,892	\$1,453,892		\$0	\$1,453,892	\$1,453,892	\$0	\$1,453,892	\$0
1835	Overhead Conductors and Devices		\$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
1835-4	Overhead Conductors and Devices - Primary		\$37,924,925	\$37,924,925		\$0	\$37,924,925	\$37,924,925	\$0	\$37,924,925	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$4,213,881	\$4,213,881		\$0	\$4,213,881	\$4,213,881	\$0	\$4,213,881	\$0
1840	Underground Conduit		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1840-4	Underground Conduit - Primary		\$19,248,158	\$19,248,158		\$0	\$19,248,158	\$19,248,158	\$0	\$19,248,158	\$0
1840-5	Underground Conduit - Secondary		\$6,416,053	\$6,416,053		\$0	\$6,416,053	\$6,416,053	\$0	\$6,416,053	\$0
1845	Underground Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary		\$8,788,679	\$8,788,679		\$0	\$8,788,679	\$8,788,679	\$0	\$8,788,679	\$0
1845-5	Underground Conductors and Devices - Secondary		\$8,788,679	\$8,788,679		\$0	\$8,788,679	\$8,788,679	\$0	\$8,788,679	\$0
1850	Line Transformers		\$31,196,703	\$31,196,703		\$0	\$31,196,703	\$31,196,703	\$0	\$31,196,703	\$0
1855	Services		\$16,998,304	\$16,998,304		\$0	\$16,998,304	\$16,998,304	\$0	\$16,998,304	\$0
1860	Meters		\$9,263,634	\$9,263,634		\$0	\$9,263,634	\$9,263,634	\$0	\$9,263,634	\$0
1905	Land	\$0	\$940,079	\$940,079		\$0	\$940,079	\$940,079	\$0	\$940,079	\$0
1906	Land Rights	\$0	\$58,790	\$58,790		\$0	\$58,790	\$58,790	\$0	\$58,790	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$90,616	\$90,616		\$0	\$90,616	\$90,616	\$0	\$90,616	\$0
1920	Computer Equipment - Hardware	\$0	\$762,482	\$762,482		\$0	\$762,482	\$762,482	\$0	\$762,482	\$0
1925	Computer Software	\$0	\$3,508,379	\$3,508,379		\$0	\$3,508,379	\$3,508,379	\$0	\$3,508,379	\$0
1930	Transportation Equipment	\$0	\$6,763,437	\$6,763,437		\$0	\$6,763,437	\$6,763,437	\$0	\$6,763,437	\$0
1935	Stores Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$2,665,813	\$2,665,813		\$0	\$2,665,813	\$2,665,813	\$0	\$2,665,813	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$2,412,599	\$2,412,599		\$0	\$2,412,599	\$2,412,599	\$0	\$2,412,599	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$2,460,098	\$2,460,098		\$0	\$2,460,098	\$2,460,098	\$0	\$2,460,098	\$0
1990	Other Tangible Property	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$6,698,761)	\$0	(\$6,698,761)		\$0	(\$6,698,761)	(\$6,698,761)	\$0	(\$6,698,761)	\$0
2005	Property Under Capital Leases	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	(\$125,914,514)	#####			\$0	#####	(\$125,914,514)	\$0	#####	(\$0)
3046	Balance Transferred From Income blank row	(\$3,865,689)	(\$3,865,689)			\$0	(\$3,865,689)	(\$3,865,689)	\$0	(\$3,865,689)	\$0
4080	Distribution Services Revenue	(\$27,446,881)	(\$27,446,881)			\$0	\$27,446,881	(\$27,446,881)	\$0	\$27,446,881	\$0
4082	Retail Services Revenues	(\$40,269)	(\$40,269)			\$0	(\$40,269)	(\$40,269)	\$0	(\$40,269)	\$0
4084	Service Transaction Requests (STR) Revenues	(\$325)	(\$325)			\$0	(\$325)	(\$325)	\$0	(\$325)	\$0
4086	SSS Admin Charge	(\$140,473)	(\$140,473)			\$0	(\$140,473)	(\$140,473)	\$0	(\$140,473)	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	(\$1,180,493)	(\$1,180,493)			\$0	(\$1,180,493)	(\$1,180,493)	\$0	(\$1,180,493)	\$0
4215	Other Utility Operating Income	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$156,800)	(\$156,800)			\$0	(\$156,800)	(\$156,800)	\$0	(\$156,800)	\$0
4235	Miscellaneous Service Revenues	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	(\$172,468)	(\$172,468)			\$0	(\$172,468)	(\$172,468)	\$0	(\$172,468)	\$0
4305	Regulatory Debits	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$564,690	\$564,690			\$0	\$564,690	\$564,690	\$0	\$564,690	\$0
4315	Revenues from Electric Plant Leased to Others	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4360	Loss on Disposition of Utility and Other Property	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$2,495,805)		(\$2,495,805)		\$0	(\$2,495,805)	(\$2,495,805)	\$0	(\$2,495,805)	\$0
4380	Expenses of Non-Utility Operations	\$2,495,805		\$2,495,805		\$0	\$2,495,805	\$2,495,805	\$0	\$2,495,805	\$0
4390	Miscellaneous Non-Operating Income	(\$172,584)		(\$172,584)		\$0	(\$172,584)	(\$172,584)	\$0	(\$172,584)	\$0
4395	Rate-Payer Benefit Including Interest	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$60,000)		(\$60,000)		\$0	(\$60,000)	(\$60,000)	\$0	(\$60,000)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$88,221,916		\$88,221,916		\$0	\$88,221,916	\$88,221,916	\$0	\$88,221,916	\$0
4708	Charges-WMS	\$2,664,177		\$2,664,177		\$0	\$2,664,177	\$2,664,177	\$0	\$2,664,177	\$0
4710	Cost of Power Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$5,639,767		\$5,639,767		\$0	\$5,639,767	\$5,639,767	\$0	\$5,639,767	\$0
4715	System Control and Load Dispatching	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$4,385,874		\$4,385,874		\$0	\$4,385,874	\$4,385,874	\$0	\$4,385,874	\$0
4730	Rural Rate Assistance Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$174,836		\$174,836		\$0	\$174,836	\$174,836	\$0	\$174,836	\$0
4751	Charges - Smart Metering Entity	\$470,985		\$470,985		\$0	\$470,985	\$470,985	\$0	\$470,985	\$0
5005	Operation Supervision and Engineering	\$1,704,944		\$1,704,944		\$0	\$1,704,944	\$1,704,944	\$0	\$1,704,944	\$0
5010	Load Dispatching	\$774,805		\$774,805		\$0	\$774,805	\$774,805	\$0	\$774,805	\$0
5012	Station Buildings and Fixtures Expense	\$462,307		\$462,307		\$0	\$462,307	\$462,307	\$0	\$462,307	\$0
5014	Transformer Station Equipment - Operation Labour	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$435,828		\$435,828		\$0	\$435,828	\$435,828	\$0	\$435,828	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$249,040		\$249,040		\$0	\$249,040	\$249,040	\$0	\$249,040	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$210,397		\$210,397		\$0	\$210,397	\$210,397	\$0	\$210,397	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$408,048		\$408,048		\$0	\$408,048	\$408,048	\$0	\$408,048	\$0
5030	Overhead Subtransmission Feeders - Operation	\$55,392		\$55,392		\$0	\$55,392	\$55,392	\$0	\$55,392	\$0
5035	Overhead Distribution Transformers- Operation	\$150,316		\$150,316		\$0	\$150,316	\$150,316	\$0	\$150,316	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$16,242		\$16,242		\$0	\$16,242	\$16,242	\$0	\$16,242	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$5,908		\$5,908		\$0	\$5,908	\$5,908	\$0	\$5,908	\$0
5050	Underground Subtransmission Feeders - Operation	\$464		\$464		\$0	\$464	\$464	\$0	\$464	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
5055	Underground Distribution Transformers - Operation	\$132,332		\$132,332		\$0	\$132,332	\$132,332	\$0	\$132,332	\$0
5065	Meter Expense	\$790,446		\$790,446		\$0	\$790,446	\$790,446	\$0	\$790,446	\$0
5070	Customer Premises - Operation Labour	\$420,025		\$420,025		\$0	\$420,025	\$420,025	\$0	\$420,025	\$0
5075	Customer Premises - Materials and Expenses	\$90,475		\$90,475		\$0	\$90,475	\$90,475	\$0	\$90,475	\$0
5085	Miscellaneous Distribution Expense	\$1,012,927		\$1,012,927		\$0	\$1,012,927	\$1,012,927	\$0	\$1,012,927	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$166,694		\$166,694		\$0	\$166,694	\$166,694	\$0	\$166,694	\$0
5096	Other Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$147,452		\$147,452		\$0	\$147,452	\$147,452	\$0	\$147,452	\$0
5112	Maintenance of Transformer Station Equipment	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$133,233		\$133,233		\$0	\$133,233	\$133,233	\$0	\$133,233	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$152,598		\$152,598		\$0	\$152,598	\$152,598	\$0	\$152,598	\$0
5125	Maintenance of Overhead Conductors and Devices	\$292,953		\$292,953		\$0	\$292,953	\$292,953	\$0	\$292,953	\$0
5130	Maintenance of Overhead Services	\$305,603		\$305,603		\$0	\$305,603	\$305,603	\$0	\$305,603	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$538,067		\$538,067		\$0	\$538,067	\$538,067	\$0	\$538,067	\$0
5145	Maintenance of Underground Conduit	\$115,134		\$115,134		\$0	\$115,134	\$115,134	\$0	\$115,134	\$0
5150	Maintenance of Underground Conductors and Devices	\$55,578		\$55,578		\$0	\$55,578	\$55,578	\$0	\$55,578	\$0
5155	Maintenance of Underground Services	\$147,777		\$147,777		\$0	\$147,777	\$147,777	\$0	\$147,777	\$0
5160	Maintenance of Line Transformers	\$156,750		\$156,750		\$0	\$156,750	\$156,750	\$0	\$156,750	\$0
5175	Maintenance of Meters	\$9,304		\$9,304		\$0	\$9,304	\$9,304	\$0	\$9,304	\$0
5305	Supervision	\$256,394		\$256,394		\$0	\$256,394	\$256,394	\$0	\$256,394	\$0
5310	Meter Reading Expense	\$22,500		\$22,500		\$0	\$22,500	\$22,500	\$0	\$22,500	\$0
5315	Customer Billing	\$1,790,905		\$1,790,905		\$0	\$1,790,905	\$1,790,905	\$0	\$1,790,905	\$0
5320	Collecting	\$217,991		\$217,991		\$0	\$217,991	\$217,991	\$0	\$217,991	\$0
5325	Collecting- Cash Over and Short	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$250,000		\$250,000		\$0	\$250,000	\$250,000	\$0	\$250,000	\$0
5340	Miscellaneous Customer Accounts Expenses	\$77,151		\$77,151		\$0	\$77,151	\$77,151	\$0	\$77,151	\$0
5405	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$1,187,606		\$1,187,606		\$0	\$1,187,606	\$1,187,606	\$0	\$1,187,606	\$0
5610	Management Salaries and Expenses	\$750,679		\$750,679		\$0	\$750,679	\$750,679	\$0	\$750,679	\$0
5615	General Administrative Salaries and Expenses	\$703,916		\$703,916		\$0	\$703,916	\$703,916	\$0	\$703,916	\$0
5620	Office Supplies and Expenses	\$75,940		\$75,940		\$0	\$75,940	\$75,940	\$0	\$75,940	\$0
5625	Administrative Expense Transferred Credit	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$47,000		\$47,000		\$0	\$47,000	\$47,000	\$0	\$47,000	\$0
5635	Property Insurance	\$141,473		\$141,473		\$0	\$141,473	\$141,473	\$0	\$141,473	\$0
5640	Injuries and Damages	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$357,800		\$357,800		\$0	\$357,800	\$357,800	\$0	\$357,800	\$0
5650	Franchise Requirements	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$697,576		\$697,576		\$0	\$697,576	\$697,576	\$0	\$697,576	\$0

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
5660	General Advertising Expenses	\$650,268		\$650,268		\$0	\$650,268	\$650,268	\$0	\$650,268	\$0
5665	Miscellaneous General Expenses	\$408,364		\$408,364		\$0	\$408,364	\$408,364	\$0	\$408,364	\$0
5670	Rent	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$577,620		\$577,620		\$0	\$577,620	\$577,620	\$0	\$577,620	\$0
5680	Electrical Safety Authority Fees	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$4,404,633		\$4,404,633		\$0	\$4,404,633	\$4,404,633	\$0	\$4,404,632	\$1
5710	Amortization of Limited Term Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$2,616,443		\$2,616,443		\$0	\$2,616,443	\$2,616,443	\$0	\$2,616,443	\$0
6105	Taxes Other Than Income Taxes	\$268,803		\$268,803		\$0	\$268,803	\$268,803	\$0	\$268,803	\$0
6110	Income Taxes	\$409,974		\$409,974		\$0	\$409,974	\$409,974	\$0	\$409,974	\$0
6205-1	Sub-account LEAP funding	\$34,735		\$34,735		\$0	\$34,735	\$34,735	\$0	\$34,735	\$0
6210	Life Insurance	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>		<b>(\$38,638,202)</b>	<b>\$231,291,533</b>	<b>#####</b>	<b>Control</b>	<b>\$0</b>	<b>#####</b>	<b>\$192,653,331</b>	<b>\$0</b>	<b>#####</b>	<b>\$1</b>

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ 609,759	\$ -	\$ -	\$ 609,759	\$ 609,759	\$ -	\$ 609,759	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 818,101	\$ -	\$ -	\$ 818,101	\$ 818,101	\$ -	\$ 818,101	\$ -
1830	\$ 152,598	\$ -	\$ -	\$ 152,598	\$ 152,598	\$ -	\$ 152,598	\$ -
1835	\$ 292,953	\$ -	\$ -	\$ 292,953	\$ 292,953	\$ -	\$ 292,953	\$ -
1840	\$ 115,134	\$ -	\$ -	\$ 115,134	\$ 115,134	\$ -	\$ 115,134	\$ -
1845	\$ 55,578	\$ -	\$ -	\$ 55,578	\$ 55,578	\$ -	\$ 55,578	\$ -
1850	\$ 439,398	\$ -	\$ -	\$ 439,398	\$ 439,398	\$ -	\$ 439,398	\$ -
1855	\$ 453,380	\$ -	\$ -	\$ 453,380	\$ 453,380	\$ -	\$ 453,380	\$ -
1860	\$ 9,304	\$ -	\$ -	\$ 9,304	\$ 9,304	\$ -	\$ 9,304	\$ -
1815-1855	\$ 3,492,676	\$ -	\$ -	\$ 3,492,676	\$ 3,492,676	\$ -	\$ 3,492,676	\$ -
1830 & 1835	\$ 1,378,598	\$ -	\$ -	\$ 1,378,598	\$ 1,378,598	\$ -	\$ 1,378,598	\$ -
1840 & 1845	\$ 22,614	\$ -	\$ -	\$ 22,614	\$ 22,614	\$ -	\$ 22,614	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Break Out	\$ (128,208,642)	\$ -	\$ -	\$ (128,208,642)	\$ (128,208,642)	\$ -	\$ (128,208,643)	\$ 1
CCA	\$ 510,500	\$ -	\$ -	\$ 510,500	\$ 510,500	\$ -	\$ 510,500	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 10,025,641	\$ -	\$ -	\$ 10,025,641	\$ 10,025,641	\$ -	\$ 10,025,641	\$ -
CEN EWMP	\$ 90,886,093	\$ -	\$ -	\$ 90,886,093	\$ 90,886,093	\$ -	\$ 90,886,093	\$ -
CREV	\$ (27,446,881)	\$ -	\$ -	\$ (27,446,881)	\$ (27,446,881)	\$ -	\$ (27,446,881)	\$ -
CWCS	\$ 16,998,304	\$ -	\$ -	\$ 16,998,304	\$ 16,998,304	\$ -	\$ 16,998,304	\$ -
CWMC	\$ 10,054,080	\$ -	\$ -	\$ 10,054,080	\$ 10,054,080	\$ -	\$ 10,054,080	\$ -
CWMR	\$ 22,500	\$ -	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ 22,500	\$ -
CWNB	\$ 2,301,847	\$ -	\$ -	\$ 2,301,847	\$ 2,301,847	\$ -	\$ 2,301,847	\$ -
DCP	\$ 15,382,720	\$ -	\$ -	\$ 15,382,720	\$ 15,382,720	\$ -	\$ 15,382,720	\$ -
LPHA	\$ (156,800)	\$ -	\$ -	\$ (156,800)	\$ (156,800)	\$ -	\$ (156,800)	\$ -
LTNCP	\$ 31,196,703	\$ -	\$ -	\$ 31,196,703	\$ 31,196,703	\$ -	\$ 31,196,703	\$ -
NFA	\$ (1,591,324)	\$ -	\$ -	\$ (1,591,324)	\$ (1,591,324)	\$ -	\$ (1,591,324)	\$ -
NFA ECC	\$ 19,803,766	\$ -	\$ -	\$ 19,803,766	\$ 19,803,766	\$ -	\$ 19,803,766	\$ -
O&M	\$ 5,491,504	\$ -	\$ -	\$ 5,491,504	\$ 5,491,504	\$ -	\$ 5,491,504	\$ -
PNCP	\$ 117,915,375	\$ -	\$ -	\$ 117,915,375	\$ 117,915,375	\$ -	\$ 117,915,375	\$ -
SNCP	\$ 20,872,505	\$ -	\$ -	\$ 20,872,505	\$ 20,872,505	\$ -	\$ 20,872,505	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 192,147,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 192,147,983</b>	<b>\$ 192,147,983</b>	<b>\$ -</b>	<b>\$ 192,147,982</b>	<b>\$ 1</b>



Ontario Energy Board

## 2020 Cost Allocation Model

### Sheet E5 Reconciliation Worksheet - Initial Application

If you have completed the Cost Allocation filing model and prepared to submit your findings to the Ontario Energy Board, please note that you have two saving options. The 2019 Filing Requirements request that a copy of Option 1 be filed in live Excel format.

#### **OPTION #1 - Detailed**

Step 1: Save this file as "LDCname\_Detailed\_CA\_model\_RUN#.xls"

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

#### **OPTION #2 - Rolled Up** (Note that the rolled-up version is no longer required in a COS filing.)

Step 1: Save this file as "LDCname\_Detailed\_CA\_model\_RUN#.xls"

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

Step 3: **Save this file as "LDCname\_RolledUp\_CA\_model\_RUN#.xls"**